

## Academic Program Description Form

University Name: Al-Furat Al-Awsat Technical University

Faculty/Institute: Musayyib Technical Institute

Scientific Department: Accounting techniques

Academic or Professional Program Name: Technical Diploma

Final Certificate Name: Technical diploma in accounting techniques

Academic System: Annual

Description Preparation Date: 2023 - 2024

File Completion Date: / / 2024

Signature:

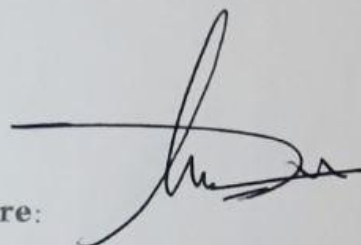


Head of Department Name:

Lecturer .Dr. Alyaa K. Ayal

Date: 25 / 2 / 2024

Signature:



Scientific Associate Name:

Lecturer .Dr. Mohammed H. Sabry

Date: : 2 / 25 / 2024

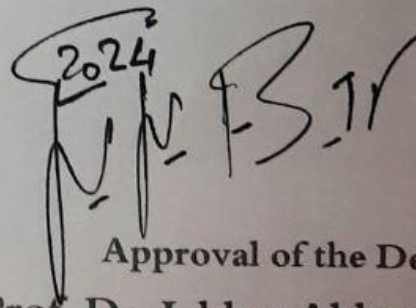
The file is checked by:

Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance Department:

Date: 25 \ 2 \ 2024

Signature:



Approval of the Dean

Prof. Dr. Jabbar Abbas Jaber

## **١. Program Vision**

Developing the professions of accounting and auditing in line with economic development and serving official and unofficial entities and various economic sectors..

## **٢. Program Mission**

Developing the professions of accounting and auditing in line with economic development and serving official and unofficial entities and various economic sectors.

## **٣. Program Objectives**

- ١- The graduate should be able to prepare, organize and audit the financial transactions of economic units
- ٢- The graduate must have the professional ethics that an accountant and auditor should have in society
- ٣- Contributing to developing the capabilities and skills of employees of various economic sectors and graduates who have not joined jobs by holding specialized courses in the fields of accounting and auditing.
- ٤- Preparing studies and research and providing scientific and technical consultations to various parties
- ٥- Contributing to building a learning environment dominated by creativity, excellence, and positive interaction by providing the requirements for electronic accounting work and training students on modern technologies in the fields of accounting and auditing.
- ٦- Building a true partnership with society through training courses, participation in relevant workshops and conferences, and scientific cooperation with institutes and colleges inside and outside the country.

### ξ. Program Accreditation

(AACSB) for administrative specializations

### ο. Other external influences

There is a close relationship with the labor market that receives graduates of the department

### Ϛ. Program Structure

Program Structure	Number of Courses	Credit hours	Percentage	Reviews*
Institution Requirements	7	24	20%	Annual system
College Requirements				
Department Requirements	12	44	80%	Annual system
Summer Training	1			Interpolation only
Other				

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

<b>٧. Program Description</b>				
<b>Year/Level</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Credit Hours</b>	
			<b><u>Theoretical</u></b>	<b><u>Practical</u></b>
<b>first stage</b>		<b>Accounting</b>	٤	٢
		<b>Governmental accounting</b>	٢	٢
		<b>Accounting readings</b>	٤	
		<b>Management</b>	٣	
		<b>Economics and public finance</b>	٣	
		<b>Computer applications</b>	١	٢
		<b>Statistics</b>	٢	
		<b>Human rights and democracy</b>	١	
		<b>Language</b>	١	
<b>second stage</b>		<b>Specialized accounting</b>	٢	٣
		<b>Intermediate accounting</b>	٤	
		<b>Accounting system</b>	٢	٢
		<b>Cost accounting</b>	٥	
		<b>Audit</b>	٣	
		<b>Companies</b>	٤	
		<b>Computer Application</b>	١	٢
		<b>Research project</b>	٢	
		<b>Language</b>	١	
	<b>Crimes</b>	١		

## 8. Expected learning outcomes of the program

### Knowledge

**A1 - The student must be familiar with the types of accounting records, organizing documents, and preparing trial balances**

**A2 - The student must be familiar with internal auditing**

**A3 - The student must be familiar with continuous and final inventory work and membership of committees**

**A4 - The student must be familiar with the types of financial statements and how to prepare them and pay salaries**

**A5 - The student must be familiar with the accounting system, whether governmental, banking, or unified**

- The student obtains knowledge of accounting documents and records

- The ability to carry out auditing and inventory work

- The ability to apply accounting systems and related accounts and statements

### Skills

**B1 - Maintaining accounting records, organizing documents, and preparing trial balances**

**B2 - Carrying out internal audit work**

**B3 - Participate in continuous and final inventory work, especially committees that require a financial member**

**B4 - Carrying out reconciliation work and preparing financial statements, as well as calculating salaries and organizing disbursements**

- Skill in working on all accounting documents and records

- Skill in internal auditing

- Skill in working as a financial member in committees and carrying out inventory work

- Skill in preparing statements, reconciliations, and financial disbursement

### Ethics

**C1 - Contributing to developing methods for carrying out posting operations for accounting records, organizing documents, and preparing trial balances.**

**C2 - To contribute to developing methods for carrying out internal audit work.**

**C3 - Contributing to developing methods for carrying out continuous or final inventory work, especially committees that require a financial member.**

**C4 - Contributing to developing methods for carrying out reconciliations and preparing financial statements.**

**C5 - Contributing to developing methods for calculating salaries and advances.**

- Ensuring accuracy in posting records, organizing documents, and preparing trial balances

- Assist in developing internal audit and inventory methods

- Work on developing methods for calculating salaries and advances and preparing financial statements.

## 9. Evaluation methods

exams, written exams, semester exams, final exams, daily evaluation)

## ١٠. Teaching and Learning Strategies

Lecture, laboratory, methodological training, summer training

## 11. Faculty

### Faculty Members

Academic Rank	Specialization		Special Requirements/Skills (if applicable)		Number of the teaching staff	
	General	Special			Staff	Lecturer
Assistant Professor	business management	Information systems			1	
Assistant Professor	Accounting	financial and accounting techniques			1	
Assistant Professor	Accounting	Accounting			1	
Assistant Professor	Biological resistance	plant diseases				1
Lecturer	Accounting	Accounting			2	
Lecturer	Accounting	taxes			1	
Lecturer	Economics	financial and monetary policy			1	
Lecturer	Information technologies	administrative information technologies			1	
Assistant Lecturer	Accounting	Accounting			1	
Assistant Lecturer	Financial and accounting techniques	Financial and accounting techniques			2	
Assistant Lecturer	English language	English language			1	
Assistant Lecturer	Industrial management	Industrial management			1	
Assistant Lecturer	Sociology	Sociology			1	
Assistant Lecturer	Information Technology	Information Technology				1
Assistant Lecturer	Law	Law			1	

### Professional Development

Mentoring new faculty members

Commitment to working hours and lectures in accordance with the prescribed curriculum,

performing the tasks assigned to them in the service of the educational institution, writing scientific research and publishing it in reputable journals, and cooperating with officials to make the educational process a success.

#### **Professional development of faculty members**

Attending training courses, attending seminars and online learning courses, discussions inside and outside the work environment, which helps in professional development and interpersonal skills, acquiring new skills using modern means to raise the efficiency of teaching.

#### **١٢. Acceptance Criterion**

The student's desire, the absorptive capacity of the scientific department, admission conditions (average ٥٦%, type of branch he graduated from in middle school: scientific – literary – commercial)

#### **١٣. The most important sources of information about the program**

Methodical books, the Internet, model portfolios, companies and institutions, instructions from the Ministry of Higher Education and Scientific Research and the presidency of Al-Furat Al-Awsat Technical University

#### **١٤. Program Development Plan**

Participation in external and internal conferences, participation in external and internal training and development courses, holding seminars and seminars, following up on labor market requirements.



### Program Skills Outline

				Required program Learning outcomes												
Year/Level	Course Code	Course Name	Basic or optional	Knowledge				Skills				Ethics				
				A <sup>1</sup>	A <sup>2</sup>	A <sup>3</sup>	A <sup>4</sup>	B <sup>1</sup>	B <sup>2</sup>	B <sup>3</sup>	B <sup>4</sup>	C <sup>1</sup>	C <sup>2</sup>	C <sup>3</sup>	C <sup>4</sup>	C <sup>5</sup>
<b>The first academic stage</b>		<b>Accounting</b>	<b>Basic</b>	*				*				*				
		<b>Governmental accounting</b>	<b>Basic</b>	*				*				*				
		<b>Accounting readings</b>	<b>Basic</b>	*				*		*		*		*		
		<b>Administration</b>	<b>Basic</b>	*												
		<b>Economics and public finance</b>	<b>Basic</b>	*							*				*	
		<b>Computer applications</b>	<b>Basic</b>	*												*
		<b>Statistics</b>	<b>Basic</b>	*						*				*		
		<b>Human rights and democracy</b>	<b>Basic</b>	*												
		<b>Language</b>	<b>Basic</b>	*												

<b>The second academic stage</b>	<b>Specialized accounting</b>	<b>Basic</b>	*					*		*	*	*		*	*	
	<b>Intermediate accounting</b>	<b>Basic</b>	*					*		*	*	*		*	*	
	<b>Accounting system</b>	<b>Basic</b>	*					*		*	*	*		*	*	
	<b>Cost accounting</b>	<b>Basic</b>	*					*		*	*	*		*	*	
	<b>Audit</b>	<b>Basic</b>	*						*	*			*	*		
	<b>Companies</b>	<b>Basic</b>	*					*			*	*			*	
	<b>Computer</b>	<b>Basic</b>	*													*
	<b>Research project</b>	<b>Basic</b>	*													
	<b>Language</b>	<b>Basic</b>	*													
	<b>Crimes</b>	<b>Basic</b>	*													

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

## Course Description Form

<b>١. Course Name:</b>	
Accounting principles	
<b>٢. Course Code:</b>	
<b>٣. Semester / Year:</b>	
Annual - first stage	
<b>٤. Description Preparation Date:</b>	
٢٥/٢/٢٠٢٤	
<b>٥. Available Attendance Forms:</b>	
Attendance in the classroom	
<b>٦. Number of Credit Hours (Total) / Number of Units (Total)</b>	
٦*٣٠ = ١٨٠ Hour / ٣٦٠ Unit	
<b>٧. Course administrator's name (mention all, if more than one name)</b>	
Name: Assistant Lecture. Ayat Naji Mahdi Email: ayat.alwan@atu.edu.iq	
<b>٨. Course Objectives</b>	
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>Enabling the student to apply the scientific foundations of accounting to enable him to evaluate the financial situation of the institution and present it in a scientific and logical manner to serve the levels.</li> <li>Special objective: Preparing various financial reports based on accounting records and analyzing the elements of the financial position using management accounting principles</li> </ul>
<b>٩. Teaching and Learning Strategies</b>	
<b>Strategy</b>	<b>Using Whiteboard as a means of clarifying and clarifying the material using colored pencils and diagrams</b>

## 1. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1 <sup>st</sup>	4th and 2pr	The student should be able to understand the concept of accounting, its types, and methods of recording in books (single entry and double entry).	Accounting - types of accounting books used - conditions that must be met in the books - documents, their types, and methods of recording in the books (single entry and double entry)	In-person, electronic	Daily oral and written examinations
2 <sup>nd</sup>	4th and 2pr	The student should be able to understand the concept of the types of accounting books used - the journal - the ledger - the legal conditions that must be met in the books - documents and their types and methods of recording in the books - single entry - double entry.	Types of accounting books used - the journal - the ledger - the legal conditions that must be met in the books - documents and their types and methods of recording in the books - single entry - double entry.	In-person, electronic	Daily oral and written examinations
3 <sup>th</sup>	4th and 2pr	The student should be able to understand the concept of how capital is formed, the budget as a basis for the double entry theory - the debit account and the credit account, and how to communicate knowledge of each of them - an explanation of the general budget vocabulary - assets and liabilities.	How to appropriate your capital A basis for the limited theory - Account debit and account credit and how to connect each of them - Explanation of general budget vocabulary - Assets and liabilities	In-person, electronic	Daily oral and written examinations
4 <sup>th</sup>	4th and 2pr	The student should be able to understand the journal - plan the journal - how to record in the journal according to the theory of double entry - types of double entry - types of accounting entries - controlling entry - flexible entry - various examples.	Journal - planning the journal - how to record in the journal according to the theory of double entry - types of double entry - types of accounting entries - controlling entry - flexible entry - various examples.	In-person, electronic	Daily oral and written examinations
5 <sup>th</sup>	4th and 2pr	The student should be able to understand business operations and how to prove them in accounting books - the opening entry - establishment expenses.	Commercial operations and how to record them in accounting books - opening entry - establishment expenses	In-person, electronic	Daily oral and written examinations
6 <sup>th</sup>	4th and	The student should be able to understand the concept of	Purchases - Purchase returns - Sales - Sales	In-person, electronic	Daily oral and written

	2pr	purchases - purchase returns - sales - sales returns - personal withdrawals - fixed assets -	returns - Personal withdrawals - Fixed assets -		examinations
7 <sup>th</sup>	4th and 2pr	The student should be able to understand the concept and type of insurance (third party insurance and third party insurance).	Insurances and their type (insurances with third parties and insurances from third parties).	In-person, electronic	Daily oral and written examinations
8 <sup>th</sup>	4th and 2pr	The student should be able to understand the concept of expenses and their types (revenue and capital expenses and how to differentiate between them - types of revenue expenses - revenues and their types	Expenses and their types (revenue and capital expenses and how to differentiate between them - types of revenue expenses - revenues and their types)	In-person, electronic	Daily oral and written examinations
9 <sup>th</sup>	4th and 2pr	The student should be able to understand the concept of loans and their types	Loans, their types, debit and credit, and different cases - paying the interest due on loans.	In-person, electronic	Daily oral and written examinations
10 <sup>th</sup>	4th and 2pr	The student should be able to understand the types of revenue expenses - revenues and their types	Types of revenue expenses - revenues and their types	In-person, electronic	Daily oral and written examinations
11 <sup>th</sup>	4th and 2pr	The student should be able to understand the trial balance - plan the trial balance	Trial Balance - Planning the trial balance	In-person, electronic	Daily oral and written examinations
12 <sup>th</sup>	4th and 2pr	The student should be able to understand the types of trial balance	Types of trial balance (trial balance with balances - trial balance with totals) How to prepare each of them - examples.	In-person, electronic	Daily oral and written examinations
13 <sup>th</sup>	4th and 2pr	The student should be able to understand the concept of merchant operations with the bank, fixed deposits, and calculating accrued interest	Merchant operations with the bank - How to open a current account - How to open a deposit account (fixed deposits) How to calculate accrued interest - Withdrawal - Deposit	In-person, electronic	Daily oral and written examinations
14 <sup>th</sup>	4th and 2pr	The student must be able to understand checks and bank commissions	- Definition of a check - Types of checks (outgoing checks and incoming checks) - Check endorsement - Sending checks to the bank for	In-person, electronic	Daily oral and written examinations

			collection – Various banking expenses as well as bank commissions.		
15 <sup>th</sup>	4th and 2pr	The student should be able to understand the discount and its types	Discount - types of discount - single and compound commercial discount - cash discount.	In-person, electronic	Daily oral and written examinations
16 <sup>th</sup>	4th and 2pr	The student should be able to understand commercial papers and bills of exchange	Commercial papers - bills of exchange	In-person, electronic	Daily oral and written examinations
17 <sup>th</sup>	4th and 2pr	The student should be able to understand the concept of notes receivable and payment	Notes receivable - Notes payable.	In-person, electronic	Daily oral and written examinations
18 <sup>th</sup> ,	4th and 2pr	The student should be able to understand the concept of justifications for withdrawing commercial papers and cases of disposal of receivable papers	Justifications for withdrawing commercial papers - cases of disposal of receivable papers: Collecting the value of the paper on the maturity date and waiting until the maturity date, Sending the commercial paper to the bank for the purpose of collection on the due date, cutting or discounting the commercial paper before the due date, mortgaging the commercial paper with the bank in exchange for an advance, endorsing the commercial paper and justifications for the endorsement, replacing the commercial paper with a new paper, paying the value of the bill of exchange before the due date by the drawee in exchange for rival.	In-person, electronic	Daily oral and written examinations
19 <sup>th</sup>	4th and 2pr	The student should be able to understand the approved columns in the journal - the accounts that are opened in the journal and how to record them	Approved columns journal - accounts that are opened in the journal and how to register - examples.	In-person, electronic	Daily oral and written examinations

20 <sup>th</sup>	4th and 2pr	The student should be able to understand correcting errors - the reasons for committing errors in the books - types of accounting errors - methods of correcting errors - the long method - the short method - correcting errors in the journal - correcting posting errors - the importance of the trial balance - the suspense account.	Correcting errors - the reasons for committing errors in the books - types of accounting errors - methods for correcting errors - the long method - the short method - correcting errors in the journal - correcting posting errors - the importance of the trial balance - the suspense account.	In-person, electronic	Daily oral and written examinations
21 <sup>th</sup>	4th and 2pr	The student should be able to understand the final trading accounts - profits and losses - capital account	Final accounts - trading - profits and losses - capital account	In-person, electronic	Daily oral and written examinations
22 <sup>th</sup>	4th and 2pr	The student should be able to understand the establishment's current account - find the cost of sales and the balance sheet.	The establishment's current account - finding the cost of sales - the balance sheet.	In-person, electronic	Daily oral and written examinations
23 <sup>th</sup>	4th and 2pr	The student should be able to understand the difference between the general budget and the trial balance - closing the final accounts at the end of the fiscal year and opening them at the beginning of the fiscal year.	The difference between the general budget and the trial balance - closing the final accounts at the end of the fiscal year and opening them at the beginning of the fiscal year - various examples.	In-person, electronic	Daily oral and written examinations
24 <sup>th</sup>	4th and 2pr	The student should be able to understand inventory (settlement of accounts), settlement of nominal accounts - expenses due for expenses paid in advance - revenues received in advance.	Inventory (Settlement of Accounts) Settlement of Nominal Accounts – Expenses Accrued for Expenses Paid in Advance – Revenues Received in Advance.	In-person, electronic	Daily oral and written examinations
25 <sup>th</sup>	4th And 2pr	The student should be able to understand extinction and its types	Definition of extinction and the purposes of extinction - How to estimate extinction - Methods of calculating extinction - The straight line method - The contrasting installment method - The re-estimation method - The method of accounting for extinction - The direct	In-person, electronic	Daily oral and written examinations

			method and the indirect method - Various examples.		
26 <sup>th</sup>	4th and 2pr	The student should be able to understand the concept of debtors and the allowed discount	Debtors - Types of debtors (good debts - doubtful debts - bad debts) Reconciliation of debtors account - How to treat the allowed discount with the allowable discount allowance - How to create the allowable discount allowance.	In-person, electronic	Daily oral and written examinations
27 <sup>th</sup>	4th and 2pr	The student should be able to understand the concept of inventorying notes receivable - creating an allowance for spare parts expenses - inventorying securities and how to create an allowance for falling securities prices.	Inventory of notes receivable - How to create an allowance for severance expenses -	In-person, electronic	Daily oral and written examinations
28 <sup>th</sup>	4th and 2pr	The student should be able to understand the concept of fund inventory - how to deal with the shortage / deficit / and increase / surplus / - suspense account	Fund inventory - how to deal with the shortage / deficit / increase / surplus / - Suspense account - examples and solutions to exercises.	In-person, electronic	Daily oral and written examinations
29 <sup>th</sup>	4th and 2pr	The student should be able to understand the concept of inventorying the box - dealing with differences (increases and decreases) - how to organize the inventory list - types of inventory (periodic and sudden).	Fund inventory - handling discrepancies (increases and decreases) - how to organize the inventory list - types of inventory (periodic and sudden).	In-person, electronic	Daily oral and written examinations
30 <sup>th</sup>	4th and 2pr	The student should be able to understand the concept of accounting treatment for the suspense account.	Accounting treatment of suspense account.	In-person, electronic	Daily oral and written examinations



## ١١. Course Evaluation

Daily preparation √, daily exams √, oral exams √, attendance √, surprise exams √, first semester exam √, second semester exam √, end of school year exam ◦.

## ١٢. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Principles of financial accounting / Dr. Dia Abdel Hussein Al-Qamousi / Eng. Adnan Abdul Hamid Al-Hadithi House of Books and Documents, Baghdad/ ٢٠١٤
Main references (sources)	١-Principles of financial accounting / Dr. Radwan Helwa Hanan / Dr. Nizar Falih Al-Baldawi Al-Ahliyya Amman University/٢٠٠٩ ٢- Principles of financial accounting / Dr. Khalil Al-Dulaimi and his colleagues, House of Culture for Publishing and Distribution/٢٠٠٥
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

## Course Description Form

١. Course Name:	
<b>Governmental accounting</b>	
٢. Course Code:	
٣. Semester / Year:	
Annual - first stage	
٤. Description Preparation Date:	
٢٥/٢/٢٠٢٤	
٥. Available Attendance Forms:	
Attendance in the classroom	
٦. Number of Credit Hours (Total) / Number of Units (Total)	
٤*٣٠ = ١٢٠ Hour / ٢٤٠ Unit	
٧. Course administrator's name (mention all, if more than one name)	
Name: <b>Assistant Lecture. huda Mohammed kadaier</b> Email: <b>huda.kadaier.ims@atu.edu.iq</b>	
٨. Course Objectives	
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>What is government accounting, providing a theoretical framework for the financial accounting system in government units, linking the theoretical framework to practical practice, and what are the laws and instructions that govern accounting practices in government units?</li> <li>Developing the accounting measurement function to allow control of funds and operations together.....</li> <li>Ensure that allocated resources are used efficiently and without waste.</li> <li>Disclosure of the government's financial operations and activities in a way that serves the state's economy.....</li> </ul>
٩. Teaching and Learning Strategies	
<b>Strategy</b>	<b>Using Whiteboard and sharing to deliver the material and laboratory to practical practice using accounting documents</b>

## ١٠. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1 <sup>st</sup> and 2 <sup>rd</sup>	2th and 2pr	The student will be able to understand what government accounting is, its purposes, importance, and characteristics	Definition of government accounting, its purposes, importance, characteristics, and field of application	Inside the hall, In-person	Daily exams and participation
3 <sup>th</sup>	2th and 2pr	Enabling the student to know what are the sources of spending for government units and the difference between financial and government accounting	The source of spending capacity for government units, a comparison between financial accounting and government accounting	Inside the hall, In-person	Daily exams and participation
4 <sup>th</sup> and 5 <sup>th</sup>	2th and 2pr	The student should be able to know what a budget is, its divisions, the budget accounts guide, and what is the difference between a budget and a budget	The state's general budget, definition of the budget, budget divisions, budget accounts guide, the difference between the budget and the budget	Inside the hall, In-person	Daily exams and participation
6 <sup>th</sup> and 7 <sup>th</sup>	2th and 2pr	The student's ability to know the stages, rules, and implementation of the budget and the importance of adhering to it	The stages that the budget goes through, the rules for its preparation and implementation, and the importance of adhering to its provisions. An applied case	Inside the hall, In-person	Daily exams and participation
8 <sup>th</sup> and 9 <sup>th</sup>	2th and 2pr	The student should be able to know what the treasury is, its duties, its branches, and the method of financing it	The organizational structure of Governmental Accounting system The concept of the General Treasury	Inside the hall, In-person	Daily exams and participation
10 <sup>th</sup>	2th and 2pr	The student should be able to know what the central accounting system is	The central accounting system, its definition, types of system, responsibilities of the unit under it, the treasury under it	Inside the hall, In-person	Daily exams and participation
11 <sup>th</sup>	2th and 2pr	The student should be able to know what the central accounting system is	Unit financing method applied to this system Control method Advantages and disadvantages of centralization	Inside the hall, In-person	Daily exams and participation
12 <sup>th</sup> -- 15 <sup>th</sup>	2th and 2pr	The student's ability to differentiate between the central and decentralized accounting system and their advantages and disadvantages	The decentralized accounting system, its definition, components, advantages and disadvantages, the system, its responsibilities and the method of financing	Inside the hall, In-person	Daily exams and participation

16 <sup>th</sup> and 17 <sup>th</sup>	2th and 2pr	The student's ability to know expenses and how to record them	Accounting for overhead	Inside the hall, In-person	Daily exams and participation
18 <sup>th</sup> , and 19 <sup>th</sup>	2th and 2pr	The student's ability to know revenues and how to record them	Accounting for general revenues	Inside the hall, In-person	Daily exams and participation
20 <sup>th</sup> and 21 <sup>th</sup>	2th and 2pr	The student's ability to know the predecessors and how to record them	Accounting for advances and their types	Inside the hall, In-person	Daily exams and participation
22 <sup>th</sup> and 23 <sup>th</sup>	2th and 2pr	The student's ability to know the secretariats and how to register them	Accounting for trusts	Inside the hall, In-person	Daily exams and participation
24 <sup>th</sup> — 30 <sup>th</sup>	2th and 2pr	The student's ability to know the contracting and how to register it	General contracting and how to calculate and register them	Inside the hall, In-person	Daily exams and participation

#### ١١. Course Evaluation

١٠ marks for attendance, daily preparation, and daily exams

٤٠ marks for the first and second semester exams

٥٠ marks for the final exam

#### ١٢. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	<p>١- <b>Governmental Accounting, for branches of accounting, written by: Obaid Mahal Freih and Ibrahim Abdel Musa Al-Saabari.</b></p> <p>٢- <b>Governmental accounting between theoretical aspects and practical application, written by: Jawad Khalil Rasheed.</b></p> <p>٣- <b>Government accounting, the general foundations of the government accounting system, specifying the types of government accounts in Iraq and explaining the new payroll system. Written by Hanna Razouki Al-Sayegh</b></p>
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

## Course Description Form

١. Course Name:	
Accounting Readings	
٢. Course Code:	
٣. Semester / Year:	
Annual - first stage	
٤. Description Preparation Date:	
٢٥/٢/٢٠٢٤	
٥. Available Attendance Forms:	
Attendance in the classroom	
٦. Number of Credit Hours (Total) / Number of Units (Total)	
$\xi * ٣٠ = ١٢٠$ Hour / $\gamma \xi$ Unit	
٧. Course administrator's name (mention all, if more than one name)	
Name: <b>Assistant Professor . Salman Abboud Zabbar .</b>	
Email: <b>Inm.slm@atu.edu.iq</b>	
٨. Course Objectives	
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• <b>General goal:</b> The general goal of this study is to introduce the student to English terminology in the field of study plan vocabulary for the accounting department, in a way that makes him able to comprehend the terminology presented and deal with it in the various fields related to specialization in administrative and accounting aspects.</li> <li>• <b>The specific goal:</b> The specific goal is to make the student in the accounting department able to read topics related to his specialty in the English language, giving him the opportunity to communicate with everything new in the field of specialization in books, research, magazines, and others.....</li> </ul>
٩. Teaching and Learning Strategies	
<b>Strategy</b>	<b>Using Whiteboard as a means of clarifying and clarifying the material using colored pencils and diagrams.</b>

## 1. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1 <sup>st</sup>	4	The student should be able to understand the Definition of basic English terms	Definition of basic English terms	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
2 <sup>rd</sup>	4	The student should be able to understand the Learn basic terms in management	Learn basic terms in management	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
3 <sup>th</sup>	4	The student should be able to understand the Learn basic terms in accounting	Learn basic terms in accounting	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
4 <sup>th</sup>	4	The student should be able to understand the Reading of selective subjects in management	Reading of selective subjects in management	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
5 <sup>th</sup>	4	The student should be able to understand the Accounting definition , types of accounting	Accounting definition , types of accounting	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
6 <sup>th</sup>	4	The student should be able to understand the accounting profession and its specialized institutes	Accounting as position	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
7 <sup>th</sup>	4	The student should be able to understand the Reading of accounting concepts	Reading of accounting concepts	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
8 <sup>th</sup>	4	The student should be able to understand the Terms of accounting theory	Terms of accounting theory	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
9 <sup>th</sup>	4	The student should be able to understand loan terminology and accounting principles	Terms of accounting principles & hypothesis	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
10 <sup>th</sup>		The student should be able to understand accounting	Reading in accounting theory , methodologies	Inside the hall, In-	Daily evaluation with note of the

	£	theory and the approaches and approaches to accounting thought	of accounting	person	answer. Answering questions during the lecture
11th	£	The student should be able to understand the Reading in accounting theory ,diagrams ,charts	Reading in accounting theory ,diagrams ,charts	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
12th	£	The student should be able to understand the international organizations &associations in accounting	international organizations &associations in accounting	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
13th	£	The student should be able to understand the Committees responsible of preparing accounting principles	Committees responsible of preparing accounting principles	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
14th	£	The student should be able to understand the Reading in financial accounting principles	Reading in financial accounting principles	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
15th	£	The student should be able to understand government accounting standards	Reading in public accounting	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
16th	£	The student should be able to understand the Accounting entries (examples)	Accounting entries (examples)	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
17th	£	The student should be able to understand the Accounting entries (formal aspect)	Accounting entries (formal aspect)	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
18th ,	£	The student should be able to understand the Terms of trading account	Terms of trading account	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
19th	£	The student should be able to understand the Reading in trading account	Reading in trading account	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture

٢٠th	£	The student should be able to understand the Terms of expenditures	Terms of expenditures	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
٢١th	£	The student should be able to understand the terminology related to revenues	Terms of revenues	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
٢٢th	£	The student should be able to understand the Reading in profit & loss topics	Reading in profit & loss topics	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
٢٣th	£	The student must be able to understand the assets	The terms of assets	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
٢٤th	£	The student should be able to understand the Terms of capital and debits	Terms of capital and debits	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
٢٥th	£	The student should be able to understand the Reading in financial position statements	Reading in financial position statements	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
٢٦th	£	The student should be able to understand the Terms of inventory and description	Terms of inventory and description	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
٢٧th	£	The student will be able to understand extinction and inventory	Reading in inventory & depreciation	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
٢٨th	£	The student should be able to understand the terminology of cost accounting	Terms of cost accounting	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
٢٩th	£	The student should be able to understand cost accounting.	Reading in cost accounting	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture



۳۰th	۴	The student should be able to understand the terminology related to auditing and internal control.	Terms of auditing and internal control	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
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### ۱۱. Course Evaluation

۱۰ marks for attendance, daily preparation, and daily exams

۴۰ marks for the first and second semester exams

۵۰ marks for the final exam

### ۱۲. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	
Recommended books and references (scientific journals, reports...)	Lectures material prepared by the subject's professor
Electronic References, Websites	

## Course Description Form

١. Course Name:	
Administration	
٢. Course Code:	
٣. Semester / Year:	
Annual - first stage	
٤. Description Preparation Date:	
٢٥/٢/٢٠٢٤	
٥. Available Attendance Forms:	
Attendance in the classroom	
٦. Number of Credit Hours (Total) / Number of Units (Total)	
٣*٣٠ = ٩٠ Hour / ١٨٠ Unit	
٧. Course administrator's name (mention all, if more than one name)	
Name: <u>Assistant Lecture. Haider Falih Mahdi</u>	
Email: <u>hayder.mahdi.ims@atu.edu.iq</u>	
٨. Course Objectives	
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>Providing students with basic concepts related to the administrative activities practiced by the organization and their applications.</li> <li>It enables the student to understand the concept of modern management in the field of work and secretarial work and gain information to work in this field.</li> </ul>
٩. Teaching and Learning Strategies	
<b>Strategy</b>	<b>Lecture using whiteboard, systematic training</b>

## ١٠. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1 <sup>st</sup>	٣	To be able to know Administration - development, cafes, modern schools ((Japanese, Situational, Islamic))	Administration - development, cafes, modern schools ((Japanese, Situational, Islamic))	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
2 <sup>rd</sup>	٣	The student should be able to understand the management jobs	management jobs	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
3 <sup>rd</sup>	٣	To be able to know the functions of the facility	Facility jobs	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
4 <sup>th</sup>	٣	To be able to know: Economic, political, social and technological factors affecting management	Environmental factors affecting management  Economic factors - political factors - social factors and technological factors.	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
5 <sup>th</sup>	٣	To be able to know: Administrative and planning functions	Administrative planning -functions	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
6 <sup>th</sup>	٣	At the end of the lesson, the student will be able to understand the types of planning and forecasting and their relationship to central planning	Types of planning and forecasting and its relationship to central planning	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
7 <sup>th</sup>	٣	To be able to understand the decision-making process	Decision making process	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
8 <sup>th</sup>	٣	To be able to understand programmed and non-programmed decisions	Programmed and non-programmed decisions	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
9 <sup>th</sup>		To be able to know:	Scientific methods in the decision-making	Inside the hall, In-	Daily evaluation with note of the

	۳	Scientific methods in the decision-making process	process	person	answer. Answering questions during the lecture
10 <sup>th</sup>	۳	To be able to know the administrative organization	Administrative regulation	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
11 <sup>th</sup>	۳	To be able to know: The principles used to determine the divisions of the organizational structure in the organization.	The principles used to determine the divisions of the organizational structure in the organization.	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
12 <sup>th</sup>	۳	To be able to know: Committees and factors that help increase their effectiveness	Committees and factors that help increase the effectiveness of committees	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
13 <sup>th</sup>	۳	To be able to know: Administrative levels and scope of supervision.	Administrative levels and scope of supervision.	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
14 <sup>th</sup>	۳	To be able to know: Validity, its limits, sources and types.	Validity - its limits - sources - types.	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
15 <sup>th</sup>	۳	To be able to understand the relationship between responsibility and authority	The relationship between responsibility and authority	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
16 <sup>th</sup>	۳	To be able to know: Communications, their types, networks, and factors affecting them	its -Communications communication - types networks and factors affecting the communication process	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
17 <sup>th</sup>	۳	To be able to recognize and distinguish between Centralization and decentralization	Centralization and decentralization	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture

18 <sup>th</sup>	۳	To be able to understand motivation	Stimulus	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
19 <sup>th</sup>	۳	To be able to know the needs, incentives, motives, and the influential relationship between them.	Needs, incentives, motives, and the influential relationship .between them	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
20 <sup>th</sup>	۳	To be able to know leadership, its characteristics and styles	Leadership - the difference between leadership and manager - characteristics of leadership - leadership styles	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
21 <sup>th</sup> - 22 <sup>th</sup>	۳	To be able to understand supervision, its steps, types and methods	Control - steps of control, types of control - methods of control	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
23 <sup>th</sup> -- 25 <sup>th</sup>	۳	To be able to know production management, production plans and objectives and their relationship to other functions	Production management - production plans - objectives of production plans and their relationship to other functions	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
26 <sup>th</sup>	۳	To be able to know Marketing management, components and importance of its plan	Marketing management - components of the marketing plan and their importance	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
27 <sup>th</sup>	۳	To be able to know the financial management and its annual plans	Financial management - annual financial plans and their components.	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
28 <sup>th</sup>	۳	To be able to know people management and the components of its plan - human resources management	Personnel management - components of the personnel plan	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture

29 <sup>th</sup>	٣	To be able to know human resources management	Human Resource Management	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
30 <sup>th</sup>	٣	To be able to understand the Iraqi administration	Iraqi administration	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture

#### ١١. Course Evaluation

- ١٠ marks for attendance, daily preparation, and daily exams
- ٤٠ marks for the first and second semester exams
- ٥٠ marks for the final exam

#### ١٢. Learning and Teaching Resources

Required textbooks (curricular books, if any)	<b>The approved methodological book / principles of management Dr. Shawqi Naji / Iyad Mahmoud Al-Qadeem - Rahma Al-Alem</b>
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

## Course Description Form

<b>١. Course Name:</b>	
<b>Economics and public finance</b>	
<b>٢. Course Code:</b>	
<b>٣. Semester / Year:</b>	
Annual - first stage	
<b>٤. Description Preparation Date:</b>	
٢٥/٢/٢٠٢٤	
<b>٥. Available Attendance Forms:</b>	
Attendance in the classroom	
<b>٦. Number of Credit Hours (Total) / Number of Units (Total)</b>	
٣*٣٠ = ٩٠ Hour / ١٨٠ Unit	
<b>٧. Course administrator's name (mention all, if more than one name)</b>	
Name: Assistant Lecture. Marwa Hassan Ali	
Email: marwa.eubayd@atu.edu.iq	
<b>٨. Course Objectives</b>	
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• <b>General goal: To enable the student to recognize the principles of economics and public finance</b></li> <li>• <b>Specific objective: Identify the economic problems that Iraq suffers from and how solutions can be found</b></li> </ul>
<b>٩. Teaching and Learning Strategies</b>	
<b>Strategy</b>	Use the blackboard and pens to illustrate curves and tables

## 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1 <sup>st</sup>	۳	The student should be able to understand the concept of economics and the roots and importance of economics	The concept of economics / the origins and development of economics / the importance of studying economics	In-person	Daily oral and written examinations
2 <sup>rd</sup>	۳	The student should be able to understand the problem of economics and economic systems	Economic problem/economic systems	In-person	Daily oral and written examinations
3 <sup>rd</sup>	۳	The student should be able to understand and identify economic analysis methods	Economic analysis methods	In-person	Daily oral and written examinations
4 <sup>th</sup>	۳	The student should be able to understand the concept of demand, its types, and the factors affecting it	The concept of demand / types of demand / factors affecting demand / law of demand / demand curve / demand schedule / derivation of demand	In-person	Daily oral and written examinations
5 <sup>th</sup>	۳	The student should be able to understand the concept of symptoms, the factors affecting it, and its divisions	The concept of supply/types of supply/factors affecting supply/law of supply/supply curve/supply schedule	In-person	Daily oral and written examinations
6 <sup>th</sup>	۳	The student should be able to understand the concept of equilibrium and represent equilibrium	The concept of equilibrium/representing market equilibrium/equilibrium when the supply and demand curve shifts/	In-person	Daily oral and written examinations
7 <sup>th</sup>	۳	The student should be able to understand how equilibrium is applied and how he can draw the equilibrium curve	Applications to market equilibrium/drawing the equilibrium curve	In-person	Daily oral and written examinations



8 <sup>th</sup>	۳	The student should be able to understand flexibility and identify its types	The concept of elasticity/the concept of elasticity of demand/types of elasticity of demand/	In-person	Daily oral and written examinations
9 <sup>th</sup>	۳	The student should be able to understand price elasticity of demand and how to calculate it	Price elasticity of demand/calculating price elasticity in the absence of a percentage	In-person	Daily oral and written examinations
10 <sup>th</sup>	۳	The student should be able to understand income elasticity of demand and how to calculate it.	Income elasticity of demand/calculating income elasticity in the absence of a percentage	In-person	Daily oral and written examinations
11 <sup>th</sup>	۳	The student should be able to understand cross elasticity of demand and how to calculate it	Cross elasticity of demand/calculating cross elasticity in the absence of a percentage	In-person	Daily oral and written examinations
12 <sup>th</sup>	۳	The student should be able to understand elasticity of supply and how to calculate it	Elasticity of supply/calculating the elasticity of supply in the absence of a percentage	In-person	Daily oral and written examinations
13 <sup>th</sup>	۳	The student should be able to understand consumer behaviour, the utility approach, and the law of contradiction for marginal utility	The concept of consumer behavior / consumer behavior hypotheses / the utility approach / the law of contradiction of marginal utility	In-person	Daily oral and written examinations
14 <sup>th</sup>	۳	The student should be able to understand the law of contradiction and total and marginal utility curves	Law of Contradiction/Total Utility and Marginal Utility Curves	In-person	Daily oral and written examinations
15 <sup>th</sup>	۳	The student should be able to understand	Consumer equilibrium/marginal	In-person	Daily oral and written examinations

		<b>consumer equilibrium and marginal utility</b>	<b>utility/attribution to price</b>		
<b>16<sup>th</sup></b>	۳	<b>The student should be able to understand consumer surplus and the indifference curve approach</b>	<b>Consumer surplus/indifference curve approach/characteristics of indifference curves</b>	<b>In-person</b>	<b>Daily oral and written examinations</b>
<b>17<sup>th</sup></b>	۳	<b>The student should be able to understand the budget line, change, and develop the budget line</b>	<b>Budget line/change in position of the budget line/consumer's equilibrium</b>	<b>In-person</b>	<b>Daily oral and written examinations</b>
<b>18<sup>th</sup></b>	۳	<b>The student should be able to understand the concept of production, production patterns, and production factors</b>	<b>The concept of production/production patterns/factors of production</b>	<b>In-person</b>	<b>Daily oral and written examinations</b>
<b>19<sup>th</sup></b>	۳	<b>The student should be able to understand the combination of production elements</b>	<b>Combining the factors of production/production function</b>	<b>In-person</b>	<b>Daily oral and written examinations</b>
<b>20<sup>th</sup></b>	۳	<b>The student should be able to understand the change in production in the short term</b>	<b>Changing production in the short run/production curves in the long run/economies of scale</b>	<b>In-person</b>	<b>Daily oral and written examinations</b>
<b>21<sup>th</sup></b>	۳	<b>The student should be able to understand the concept of costs, their types and examples</b>	<b>The concept of costs / types of costs / examples of types</b>	<b>In-person</b>	<b>Daily oral and written examinations</b>

22 <sup>th</sup>	३	The student should be able to understand what average costs are and what cost curves are	Average costs/cost curves/	In-person	Daily oral and written examinations
23 <sup>th</sup>	३	The student should be able to understand the practical aspect related to costs	exercises	In-person	Daily oral and written examinations
24 <sup>th</sup>	३	The student should be able to understand revenues, their types and curves	The concept of revenues / types of revenues / revenue curves	In-person	Daily oral and written examinations
25 <sup>th</sup>	३	The student should be able to understand the facility's balance and break-even analysis with a set of applied exercises	Establishment balance/break-even analysis/exercises	In-person	Daily oral and written examinations
26 <sup>th</sup>	३	The student should be able to understand the concept of market structure and perfect competition	The concept of market structure/perfect competition market/case studies	In-person	Daily oral and written examinations
27 <sup>th</sup>	३	The student should be able to understand imperfect competition markets and monopolistic competition markets	Imperfect competition markets/perfect monopoly markets/monopolistic competition markets/case studies.	In-person	Daily oral and written examinations
28 <sup>th</sup>	३	The student should be able to understand the returns to production and the theories explaining wages	Returns to factors of production/wages/theories explaining wages: - Balance theory - The modern theory of wages Determine the wage/ Phenomena of wage disparity/	In-person	Daily oral and written examinations
29 <sup>th</sup>	३	The student should be able to understand the interest rate and the interest rate	Interest rate/ interest rate determination/ classical theory/ Keynesian theory/ Ricardo theory	In-person	Daily oral and written examinations

30 <sup>th</sup>	٣	The student should be able to understand and solve exercises related to the previous topics	Solve a group of exercises related to the previous chapters	In-person	Daily oral and written examinations
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#### ١١. Course Evaluation

Daily preparation ٣, daily exams ٣, oral exams ٣, attendance ٣, surprise exams ٣, first semester exam ٣, second semester exam ٣, end of school year exam ٥.

#### ١٢. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	Principles of economics / Dr. Muwaffaq Ali Al-Khalil Introduction to Economics/Dr. Salem Tawfiq
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

## Course Description Form

١. Course Name:	
<b>Computer Application</b>	
٢. Course Code:	
٣. Semester / Year:	
Annual - first stage	
٤. Description Preparation Date:	
٢٠\٢\٢٠٢٤	
٥. Available Attendance Forms :	
Classrooms for theory, and in the form of groups in the laboratory	
٦. Number of Credit Hours (Total) / Number of Units (Total):	
٣*٣٠ = ٩٠ Hour / ١٨٠ Unit	
٧. Course administrator's name (mention all, if more than one name)	
Name: Assistant Lecture. Walaa Hussein Allawi Email: Walaa.alwain@atu.edu.iq	
٨. Course Objectives	
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• General goal: Introducing the student to concept of some applications which is Microsoft Word and how to deal with it</li> <li>• Special goal: Enabling the student to deal with Microsoft Word application and use its commands to build a professional paper or a report.</li> </ul>
٩. Teaching and Learning Strategies	
<b>Strategy</b>	Using Whiteboard and Data Show to share and deliver the material. In the laboratory, students use the computer to practice the applications and learn how to use the computers

## ١٠. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
The first	٣	The student should be able to understand and differentiates between computer's devices	Computer Hardware	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The second	٣	The student should be able to understand the software of devices in general	Computer Software	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The third	٣	The student should be known the advantage and disadvantage of lab tops and mobiles and its operating system	Computer hardware and software and the operating system for mobile and Pc Windows and Android & IOS	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
the fourth	٣	The student should be able to compare among technology's company	Introductions on the Microsoft history and the operation system	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The Fifth	٣	The student should be known the least requirement to install windows on pc and knowing the feature of the windows	Introductions on windows and the requirement of installing windows on a pc	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The sixth	٣	The student should be able to mange task bar and task manager and desk top	Windows component Desktop Task bar	Theoretical lecture And the practical aspect in the	Oral exam, discussion during the lecture and at the end of

		background and icon		laboratory	the lecture
The seventh	۳	The student should be able to manage icons on desktop and manage the program from start menu	Windows component Start menu Icons	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The eighth	۳	The student should be able to change desktop background and choose his own options.	Screen setting, Theme, create shortcut,	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The ninth	۳	The student should be able to create folders, rename it, delete it, and change icons.	Some command on files and folders , preview files, create folders, delete, rename and restore files.	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The tenth	۳	The student should be able to use the programs that comes within windows operating system like paint program.	Accessories programs	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The eleventh	۳	The student should be able to manage the program and reign, date time uninstall programs and add or remove devices.	Control panel	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The twelfth	۳	The student should be able to deal with windows, maximize or minimize windows and doing some operations on windows	Some command on windows, minimize, maximize, preview files,	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture

		interface.			
The thirteenth	۳	The student should be able to check the driver for the computer component and manage the storage of the device	Device manager and disk management	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The fourteenth	۳	The student should be able to work on previous and current version of Microsoft office and have some information on the other programs	Introduction on Microsoft office package and its versions	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture Oral exam, discussion during the lecture and at the end of the lecture
The fifteenth	۳	The student should be able to deal with the main interface of Microsoft office	Introduction on Microsoft word and its interface	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The sixteen	۳	Exam \			
The seventeenth	۳	The student should be able to save, print, export the work and close the file.	File Tab	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The eighteen	۳	The student should be able to copy, Cut, using the command Format painter and all commands belong font group	Home Tab Group Clipboard and font	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The nineteenth	۳	The student should be able to format paragraphs. Linespacing,	Home Tab Group paragraph	Theoretical lecture And the practical aspect in the	Oral exam, discussion during the lecture and at the end of



		alignment and numbering.		laboratory	the lecture
Twenty	۳	The student should be able to add some objects into the file like pictures, shapes, tables and charts	Insert Tab Pages, tables and illustrations group	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture Oral exam, discussion during the lecture and at the end of the lecture
twenty first	۳	The student should be able to add some objects into the file like page number, text box and equation	Insert Tab Header & footer, Text and symbols group	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The twenty second	۳	The student should be able to add watermark and page borders	Design Tab	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The twenty third	۳	The student should be able to change the orientations of the page and manipulate the margins	Layout Tab	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The twenty fourth	۳	The student should be able to review the work and give feedback as a comment	Review tab	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The twenty fifth	۳	The student should be able to use the View tab the manipulate the interface of the program	View Tab	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture

The twenty sixth	٣	The student should be able to use the keyboard short key	Keyboard short key	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The twenty seventh	٣	Exam ٢	Exam ٢	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The twenty eighth	٣	The student should know some concepts of basic internet information and protocols	Internet	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The twenty ninth	٣	The student should be able to understand the networks and the connection among them.	Computer networks	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
thirty	٣	The student should be able to know some type of viruses and how use the internet safety	Viruses and security	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture

#### ١١. Course Evaluation

**١٠ marks for attendance, daily preparation, and daily exams**

**٤٠ marks for the first and second semester exams**

**٥٠ marks for the final exam**

#### ١٢. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	MICROSOFT WORD ٢٠١٦ STEP-BY-STEP GUIDE WINDOWS-١١-IN-EASY-STEPS
Recommended books and references (scientific journals, reports...)	Lectures material prepared by the subject's professor
Electronic References, Websites	

## Course Description Form

١. Course Name:	
Statistics	
٢. Course Code:	
٣. Semester / Year:	
Annual - first stage	
٤. Description Preparation Date:	
٢٥ / ٢ / ٢٠٢٤	
٥. Available Attendance Forms:	
My presence in a classroom	
٦. Number of Credit Hours (Total) / Number of Units (Total):	
٢*٣٠ = ٦٠ Hour / ١٢٠ Unit	
٧. Course administrator's name (mention all, if more than one name)	
Name: Assist. Prof Hamid Abdzaid Saud Email: inm.ham <sup>٦٩</sup> @atu.edu.iq	
٨. Course Objectives	
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• <b>General Aims</b> Introducing the student to statistical methods and the use of scientific methods in collecting, organizing, and presenting various statistical data.</li> <li>• <b>Specific Aims:</b> Enabling the student to deal with the analysis of available data using statistical concepts and methods and to analyze and derive results.</li> </ul>
٩. Teaching and Learning Strategies	
<b>Strategy</b>	Using Whiteboard as a means of clarifying and clarifying the material using colored pencils and diagrams

### 1. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1 <sup>st</sup>	2	Understands statistics and its relationship with other sciences	Statistics, its definition, importance, relationship with other statistics definition of the statistical method, review of the statistical method	Modern teaching methods (interactive media presentations)	Daily evaluation with note of the answer. Answering questions during the lecture
2 <sup>nd</sup> and 3 <sup>rd</sup>	2	Knows the classification and tabulation and the formation of frequency tables	Sification and Tabulation of data	Modern teaching methods(interactive media presentations)	Daily evaluation with note of the answer. Answering questions during the lecture
4 <sup>th</sup> and 5 <sup>th</sup>	2	Understand the graphical display of tabulated data	Graphical display of classified data: A-the histogram B - the repeating Polygon C-the iterative curve The iterative curve of the ascending and descending grouping	Modern teaching methods(interactive media presentations)	Daily evaluation with note of the answer. Answering questions during the lecture
6 <sup>th</sup>	2	Measures of central tendency, Arithmetic mean	Measurement of centrality, its concept and uses, arithmetic mean.	Modern teaching methods(interactive media presentations)	Daily evaluation with note of the answer. Answering questions during the lecture
7 <sup>th</sup> and 8 <sup>th</sup>	2	Understanding the medium and mode	The Media its definition, methods of calculation. The Mode its definition, of Pearson's method computation and graphically	Modern teaching methods(interactive media presentations)	Daily evaluation with note of the answer. Answering questions during the lecture
9 <sup>th</sup>	2	The concept of measures of dispersion, measure of range	Measures of Dispersion its definition and using, The Range.	Modern teaching methods(interactive media presentations)	Daily evaluation with note of the answer. Answering questions during the lecture
10 <sup>th</sup>	2	Understanding the Semi-Inter-Quartile - Range	Semi-Inter-Quartile - Range, for Mathematically and graphically classified data	Modern teaching methods(interactive media presentations)	Daily evaluation with note of the answer. Answering questions during

					the lecture
11 <sup>th</sup>	2	Understanding the Mean deviation	Mean deviation, its concept and significance, calculation methods	Modern teaching methods(interactive media presentations)	Daily evaluation with note of the answer. Answering questions during the lecture
12 <sup>th</sup> and 13 <sup>th</sup>	2	Understanding the Standard Deviation	Standard Deviation, Its concept and importance, methods of calculating it	Modern teaching methods(interactive media presentations)	Daily evaluation with note of the answer. Answering questions during the lecture
14 <sup>th</sup>	2	Understanding the Simple Correlation Coefficient	Simple Correlation Coefficient, Its concept and importance, methods of calculating it	Modern teaching methods(interactive media presentations)	Daily evaluation with note of the answer. Answering questions during the lecture
15 <sup>th</sup>	2	Understanding the Person Correlation Coefficient	Person Correlation Coefficient , for classified data	Modern teaching methods(interactive media presentations)	Daily evaluation with note of the answer. Answering questions during the lecture
16 <sup>th</sup> and 17 <sup>th</sup>	2	Understanding the Rank – Correlation – Spearman's rank-Correlation	Rank – Correlation – Spearman's correlation of modified ranks	Modern teaching methods(interactive media presentations)	Daily evaluation with note of the answer. Answering questions during the lecture
18 <sup>th</sup> and 19 <sup>th</sup>	2	Understanding the Correlation between attributes	Correlation between attributes Coefficient of Association Coefficient of Contingency	Modern teaching methods(interactive media presentations)	Daily evaluation with note of the answer. Answering questions during the lecture
20 <sup>th</sup>	2	Understanding the Time Series	Time Series, Its concept. Its uses.	Modern teaching methods(interactive media presentations)	Daily evaluation with note of the answer. Answering questions during the lecture
21 <sup>th</sup> and 22 <sup>th</sup>	2	Understanding the Secular trend	The Secular trend, its concept, and ways to find it: A. Moving average method B. The method of averaging the two halves of the series. C. Least squares method.	Modern teaching methods(interactive media presentations)	Daily evaluation with note of the answer. Answering questions during the lecture
23 <sup>th</sup>	2	Understanding the Index numbers.	Index numbers. Its concept. Its uses.	Modern teaching methods(interactive media presentations)	Daily evaluation with note of the answer.

				media presentations)	Answering questions during the lecture
٢٤ <sup>th</sup> , ٢٥ <sup>th</sup> and ٢٦ <sup>th</sup>	٢	Understanding the the Weighted index numbers	Weighted index numbers: - Esper number - Bash number - Fisher number	Modern teaching methods(interactive media presentations)	Daily evaluation with note of the answer. Answering questions during the lecture
٢٧ <sup>th</sup> , ٢٨ <sup>th</sup> , ٢٩ <sup>th</sup> and ٣٠ <sup>th</sup>	٢	Understanding the Production quality control	Production quality control Methods of observation Charts	Modern teaching methods(interactive media presentations)	Daily evaluation with note of the answer. Answering questions during the lecture

#### ١١. Course Evaluation

- ١٠ marks for attendance, daily preparation, and daily exams
- ٤٠ marks for the first and second semester exams
- ٥٠ marks for the final exam

#### ١٢. Learning and Teaching Resources

Required textbooks (curricular books, if any)	١. Principles of statistics: Dr. Jaafar Salman Yusuf, University of Basra, ١٩٩٠.
Main references (sources)	١. Descriptive statistics: Dr. Ayesha Mahmoud Zaitoun. French University, Haman Publishing House, ١٩٨٩. ٢. kinfon.jp. Accounting 'tiaadl.new your kuebier ' r.r.and with.statistics.john willey '١٩٨٩ kazmier ' leonard.basic statistic. ١٩٩٠.
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

## Course Description Form

١. Course Name:	
<b>Human rights</b>	
٢. Course Code:	
٣. Semester / Year:	
Annual - first stage	
٤. Description Preparation Date:	
٢٠\٢\٢٠٢٤	
٥. Available Attendance Forms :	
Attendance in the classroom	
٦. Number of Credit Hours (Total) / Number of Units (Total):	
١*٣٠ = ٣٠ Hour / ٦٠ Unit	
٧. Course administrator's name (mention all, if more than one name)	
Name: Assistant Lecture. Muhannad karim saleh	
Email: muhannad.salah@atu.edu.iq	
٨. Course Objectives	
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• General goal: Introducing the student to the history of human rights and the civilizations that contributed to the field of human rights</li> <li>• Special goal: Enabling the student to understand his rights and duties towards his society, as well as helping the student understand the legal culture</li> </ul>
٩. Teaching and Learning Strategies	
<b>Strategy</b>	Use the book and sources as a means to clarify and clarify the material, and use some of the legal material related to the Iraqi constitution

١٠. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
the first	١	The student should be able to understand of the concept , human rights its definition, importance, goals and Ancient civilizations, especially the Mesopotamian civilization	Human rights and democracy goals, importance The most important laws in the Iraqi constitution	Modern teaching methods (interactive media presentations)	Daily evaluation with note of the answer. Answering questions during the lecture
The second and third	١	student The should be able to understand divine legislation with a focus on human rights in Islam	Focus on human rights according to divine religions Especially Islam and human rights are honored by the Messenger	Modern teaching methods(interactive media presentations)	Daily evaluation with note of the answer. Answering questions during the lecture
the fourth	١	The student should be able understand human rights in modern times and international recognition of human rights since World War I and the of League Nations	Focusing on the most important events in modern times, especially the American and French Revolutions and regional efforts	Modern teaching methods(interactive media presentations)	Daily evaluation with note of the answer. Answering questions during the lecture
Fifth	١	The student should be able know the regional to recognition of human rights, the European Convention on Human Rights ١٩٥٠	Knowledge of the American Convention on Human Rights ١٩٦٩ The African Charter ١٩٨١ The Arab Charter ١٩٩٤	Modern teaching methods(interactive media presentations)	Daily evaluation with note of the answer. Answering questions during the lecture
Sixth Seventh	١	Knowledge of human rights	Universal Declaration of	Modern teaching methods(interactive	Daily evaluation



		in Iraqi constitutions between theory and reality The relationship between human rights and public freedoms	Human Rights Regional charters and national constitutions	media presentations)	with note of the answer. Answering questions during the lecture
<b>Eighth and ninth</b>	\	The student must be capable of human economic, social, cultural, civil and political rights The right to development, the right to a clean environment, the right to solidarity, the right to religion	Understanding development and environmental rights and the right to work and live in a clean environment The state's duties are directed	Modern teaching methods(interactive media presentations)	Daily evaluation with note of the answer. Answering questions during the lecture
<b>The tenth</b>	\	The student will be able to identify guarantees of respect and protection of human rights at the national level	The most important guarantees are the principle of the rule of law, guarantees, constitutional oversight, freedom of the press and public opinion	Modern teaching methods(interactive media presentations)	Daily evaluation with note of the answer. Answering questions during the lecture
<b>The eleventh</b>	\	The student should be able to understand the guarantees, respect and protection of rights human at the international level	Understand the role of the United Nations, its specialized agency in providing guarantees The role of regional organizations the Arab ) League, the European Union, the	Modern teaching methods(interactive media presentations)	Daily evaluation with note of the answer. Answering questions during the lecture

			<b>African Union</b>		
<b>twelveth And Thirteenth</b>	\	The student should be able to understand the general theory of movements, the origin of rights and movements The legal rule of the state of law	The project's position on the declared rights and freedoms	Modern teaching methods(interactive media presentations)	Daily evaluation with note of the answer. Answering questions during the lecture
<b>fourteenth</b>	\	The student should be able to understand equality and the historical development of gender equality	Equality between the individual according to beliefs and their elements	Modern teaching methods(interactive media presentations)	Daily evaluation with note of the answer. Answering questions during the lecture
<b>Fifteenth</b>	\	The student should be able to define democracy and its types	The importance of democracy in the sustainability of life	Modern teaching methods(interactive media presentations)	Daily evaluation with note of the answer. Answering questions during the lecture
<b>sixteen And the seventeenth</b>	\	The student should be able to know the concepts of democracy Democracy in the Third World	Democracy arose and developed throughout the ages	Modern teaching methods(interactive media presentations)	Daily evaluation with note of the answer. Answering questions during the lecture
<b>The eighteenth and nineteenth</b>	\	The student should be able to understand The concept of freedoms and classification of public freedoms	Linking freedoms, democracy and human rights	Modern teaching methods(interactive media presentations)	Daily evaluation with note of the answer. Answering questions during the lecture
<b>The twentieth</b>	\	The student should be able to understand freedoms, basic intellectual freedoms	Economic and social freedoms	Modern teaching methods(interactive media presentations)	Daily evaluation with note of the answer. Answering questions during the lecture

-Twenty first and -twenty second	\	The student should be able to understand the freedom of security and feel reassured	Freedom of movement, coming and going	Modern teaching methods(interactive media presentations)	Daily evaluation with note of the answer. Answering questions during the lecture
The twenty third	\	The student should be able to understand freedom of learning, education, the press, and freedom of assembly	Freedom of the public and freedom of expression of opinion	Modern teaching methods(interactive media presentations)	Daily evaluation with note of the answer. Answering questions during the lecture
The twenty fourth ---- The twenty sixth	\	T The student must understand the freedom to form parties and groups and freedom to work women freedom	Freedom of ownership, freedom of trade and industry	Modern teaching methods(interactive media presentations)	Daily evaluation with note of the answer. Answering questions during the lecture
The twenty seventh ----- thirty	\	The student should be able to understand political parties and public freedoms The future of public freedoms	Freedom to choose where to live and live	Modern teaching methods(interactive media presentations)	Daily evaluation with note of the answer. Answering questions during the lecture

### 11. Course Evaluation

- 10 marks for attendance, daily preparation, and daily exams
- 40 marks for the first and second semester exams
- 50 marks for the final exam

### 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Book on human rights and public freedoms Book of Civilizations and General Civilization
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

## Course Description Form

١. Course Name:	
English language	
٢. Course Code:	
٣. Semester / Year:	
Annual - first stage	
٤. Description Preparation Date:	
٢٥\٢\٢٠٢٤	
٥. Available Attendance Forms :	
Attendance in the classroom	
٦. Number of Credit Hours (Total) / Number of Units (Total):	
١*٣٠ = ٣٠ Hour / ٦٠ Unit	
٧. Course administrator's name (mention all, if more than one name)	
Name: Assistant Lecture. Ahmed Mashaan Fleifl	
Email: ahmed.mashaan.ism@atu.edu.iq	
٨. Course Objectives	
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• General goal: Introducing the student to English language and how to use the language in daily life.</li> <li>• Special goal: Enabling the student to know there are four skills of English language :writing ,speaking, reading and listening then how use them.</li> </ul>
٩. Teaching and Learning Strategies	
<b>Strategy</b>	Using Whiteboard and sharing to deliver the material , practical practice using data show and free discussion.

## ١٠. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
first	١	The student should be able to recognize: am/are/is then how use: my/your • finally the student learn who say the greetings	am/are/is, my/your This is... How are you? Good morning!	Theoretical lecture And the practical aspect in the class.	Oral exam during the lecture and at the end of the lecture
The second	١	The student should be able to refer of things by using : What's this in English? And he knows the numbers from ١-١٠ Then the students can put the nouns in plurals form.	What's this in English? • Numbers ١-١٠ • Plurals	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
The third	١	The student should be able to know the Countries and the subject and possessive pronouns he/she/they, his/her	Countries • he/she/they, his/her	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
fourth	١	The student must be able to make question with Where's he from? Use the adjectives fantastic/awful/beautiful and Numbers ١١ to ٣٠	Where's he from? fantastic/awful /beautiful • Numbers ١١-٣٠	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture

Fifth	\	The student should be able to understand Jobs • am/are/is • Negatives and questions	Jobs • am/are/is • Negatives and questions	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
sixth	\	The student should be able to understand Personal information and Social expressions .	Personal information • Social expressions ( \ )).	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
seventh		The student should be able to understand Family and friends .then how to use our/their • Possessive's •	Family and friends our/their • Possessive's •	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
eighth		The student should be able to list The family and how use has/have • The alphabet.	The family • has/have • The alphabet.	Theoretical lecture And the practical aspect in the class	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
ninth	\	The student must be able to recognize Sports/Food/Drinks • then understand Present Simple and use- I/you/we/they • after that the article definitions a/an	Sports/Food/D rinks • Present Simple - I/you/we/they • a/an	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture

tenth	\	The student should be able to know Languages and nationalities • then Numbers and prices	Languages and nationalities • Numbers and prices	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
eleventh	\	The student should be able to understand The time • Present Simple- he/she • always/sometimes/ never	The time • Present Simple- he/she • always/sometimes/ never	Theoretical lecture And the practical aspect in the class	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
twelveth	\	The student should be able to know Words that go together • Days of the week	Words that go together • Days of the week	Theoretical lecture And the practical aspect in the class	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
thirteenth	\	The student should be able to do Question words • me/him/us/them • this/that Adjectives • Can I...?	Question words • me/him/us/them • this/that Adjectives • Can I...?	Theoretical lecture And the practical aspect in the class	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture

fourteenth	\	The student should be able to recognize between this/that Adjectives • Can I...?	this/that Adjectives • Can I...?	Theoretical lecture And the practical aspect in the class	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
fifteenth	\	The student should be able to know Rooms and furniture Then how can use: There is/are •	Rooms and furniture • There is/are •	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
sixteen	\	The student should be able to understand kinds of Prepositions and how can use them then know how use the Directions	Prepositions • Directions	Theoretical lecture And the practical aspect in the class	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
seventeenth	\	The student should be able to understand Saying years and use was/were born then understand Past Simple and irregular verbs	Saying years • was/were born • Past Simple - irregular verbs	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
eighteen	\	The student should be able to recognize how use have/do/go and answer this question: When's your birthday?	have/do/go • When's your birthday	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture



nineteenth	\	The student should be able to understand and know how use Past Simple - regular and irregular	Past Simple - regular and irregular	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
Twenty	\	The student should be able to do Questions and negatives •then know kinds of Sport and leisure and Going sightseeing	Questions and negatives • Sport and leisure • Going sightseeing	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
twenty one	\	The student should be able to understand and use can/can't then know what are the Adverbs and Adjectives.	can/can't • Adverbs • Adjective	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
twenty tow	\	The student should be able to understand noun • Everyday problems	noun • Everyday problems.	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
twenty third	\	The student should be able to say Please and thank you I'd like then how can use some/any with countable and uncountable nouns.	Please and thank you I'd like - some/any •	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture

twenty fourth	\	The student should be able to understand what use in this situations: In a restaurant and know a Signs all around .	In a restaurant • Signs all around	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
twenty fifth	\	The student should be able to understand and recognize Colours and clothes then understand Present Continuous .	Colours and clothes • Present Continuous •	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
twenty sixth	\	The student should be able to understand Opposite verbs • What's the matter	Opposite verbs • What's the matter	Theoretical lecture And the practical aspect in the class	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
twenty seventh	\	The student should be able to understand future plans.	future plans •	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
twenty eighth	\	The student should be able to remember the most Vocabulary revision which was taken.	Vocabulary revision •	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture

twenty ninth	١	The student should be able to remember the Grammar revision which was taken.	Grammar revision	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
thirty	١	The student should be able to understand and know Social expressions.	Social expressions	Theoretical lecture And the practical aspect in the class	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture

#### ١١. Course Evaluation

**١٠ marks for attendance, daily preparation, and daily exams**

**٤٠ marks for the first and second semester exams**

**٥٠ marks for the final exam**

#### ١٢. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Headway Beginner ,Fourth Editor book .
Main references (sources)	Only book
Recommended books and references (scientific journals, reports...)	Notes prepared by the subject lecturer.
Electronic References, Websites	

## Course Description Form

١. Course Name:	
Specialized accounting	
٢. Course Code:	
٣. Semester / Year:	
Annual second stage	
٤. Description Preparation Date:	
٢٥ / ٢ / ٢٠٢٤	
٥. Available Attendance Forms:	
Attendance in the classroom	
٦. Number of Credit Hours (Total) / Number of Units (Total):    ° Hours / ١ • Units	
٥*٣٠ = ١٥٠ Hour / ٣٠٠ Unit	
٧. Course administrator's name (mention all, if more than one name)	
Name: Lecturer. Mohammed Nassr Hussein	
Email: mohammed.huseen.mis@atu.edu.iq	
٨. Course Objectives	
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• <b>General Aims</b> Providing the student with comprehensive information about the accounting system in banks, the most important records and documents used, and introducing the bank's work</li> <li>• <b>Specific Aims:.</b> Students get to know the branches of banks, including current accounts, savings accounts, deposit accounts, and others.</li> </ul>
٩. Teaching and Learning Strategies	
<b>Strategy</b>	Lecture using whiteboard, laboratory, methodological training, summer training

## 1.1. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1 <sup>st</sup> and 2 <sup>nd</sup>	2th and 2pr	To be able to know: Determinesthe functions and departments of the bank. Enumerates the sources of the bank's funds. Determines the records and documents used in the bank. Determines the conditions for opening a current account. He knows the features of this account and determines the facilities that the bank grants to its customers. Distinguish between a credit current account and a debit current account.	Bank accounting, definition of the commercial bank, its functions and divisions, sources and uses of funds in it, the accounting system used in banks, books, records and documents used, technical exchange departments, current accounts division, definition of the current account and its types.	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
3 <sup>rd</sup>	2th and 2pr	To be able to know: Records deposit entries for the current account. Records withdrawal restrictions for the current account. Records transfer restrictions for deposits and withdrawals with settlement restrictions.	Opening a current account, deposits, withdrawals, transfers,	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
4 <sup>th</sup>	2th and 2pr	To be able to know: How to calculate the interest movement schedule on the debit current account	Calculating interest on debit current accounts	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
5 <sup>th</sup>	2th and 2pr	To be able to know: At the end of the lecture, the student will be able to understand the accounting treatment for fixed deposits and account opening procedures	Fixed Deposits Division: Processes of depositing amounts, processes of calculating interest due on deposits, accounting treatment for withdrawing deposits before the due date, accounting treatment for withdrawing deposits on the due date.	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
6 <sup>th</sup>	2th and 2pr	At the end of the lesson, the student will be able to understand the accounting treatment for deposit renewal	The accounting treatment for renewing the deposit with interest and the accounting treatment for renewing the principal of the deposit without interest	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture

7 <sup>th</sup> And 8 <sup>th</sup>	2 <sup>th</sup> and 2 <sup>pr</sup>	To be able to know: Understand the accounting treatment for savings deposits, account opening procedures, and how to calculate the movement rate and interest schedule on the savings account	Savings Deposits Division, conditions for opening a savings account, deposits, withdrawals, transfers. Interest calculations using the transfer method.	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
9 <sup>th</sup>	2 <sup>th</sup> and 2 <sup>pr</sup>	To be able to know: Letters of guarantee issued by the bank and the restrictive processing for issuing this letter	Letters of guarantee Definition of the letter of guarantee, restrictive treatments for issuing the internal letter of guarantee	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
10 <sup>th</sup>	2 <sup>th</sup> and 2 <sup>pr</sup>	To be able to know: How to prove the accounting restrictions for issuing an external letter of guarantee.	External letters of guarantee. Issuing external letters of guarantee	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
11 <sup>th</sup>	2 <sup>th</sup> and 2 <sup>pr</sup>	To be able to know: Discount procedures and restrictive treatments for discount	Discounting bills of exchange, discounting bills of exchange before the due date for the benefit of bank customers who have current accounts in the same bank.	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
12 <sup>th</sup> and 13 <sup>th</sup>	2 <sup>th</sup> and 2 <sup>pr</sup>	To be able to know: How to prove the accounting entries for both the discount of the bill of exchange and the debtor's refusal to pay the bill of exchange.	Transfers, restrictive treatments for discounting transfers if the drafter of the bill is in one bank and the beneficiary is in another bank, in the event that the debtor refuses to pay the value of the bill of exchange or transfer on the due date.	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
14 <sup>th</sup>	2 <sup>th</sup> and 2 <sup>pr</sup>	To be able to know: The work of the External Transfer Division and its restrictive processing.	External transfer department, transfers to and from abroad, issuing traveler's checks to travelers, issuing credits.	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
15 <sup>th</sup>	2 <sup>th</sup> and	To be able to know: Proof of accounting restrictions for	Buying and selling foreign currencies	Inside the hall, In-	Daily evaluation

	2pr	buying and selling foreign currencies		person	with note of the answer. Answering questions during the lecture
16 <sup>th</sup>	2th and 2pr	To be able to know: How to open import and export documentary credits	Documentary credits, opening and clearing them,	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
17 <sup>th</sup>	2th and 2pr	To be able to know Opening an advance against a guarantee (against) a mortgage on a bill of exchange	The nature of credit activities and operations, credit against a bill of exchange	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
18 <sup>th</sup> and 19 <sup>th</sup>	2th and 2pr	To be able to know How final accounts are made and their restrictions. Preparing financial statements	Final accounts, how to prepare the trial balance, make adjustment entries, prepare the adjusted trial balance, prepare the profits account, then prepare the statement of financial position.	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
20 <sup>th</sup> - 25 <sup>th</sup>	2th and 2pr	To be able to know Accounting treatment in oil companies and how to sell them.	Accounting in oil companies, exploration expenses and obtaining concession contracts, research and exploration expenses, accounting treatment for the production and operation phase.	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
26 <sup>th</sup> and 27 <sup>th</sup>	2th and 2pr	To be able to know How to open an insurance account, and its restrictive procedures.	Accounting in insurance companies' processes for recording insurance premiums owed to agencies and how to process them, for canceling insurance documents, accounting processes for granting regular and automatic loans to the documents and how to collect them, accounting processes for liquidating	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture

			insurance documents, and accounting processes for compensation.		
28 <sup>th</sup> , and 29 <sup>th</sup>	2th and 2pr	To be able to know Special accounting treatment in reinsurance companies and the parent company.	The reinsurance company and its accounting treatments	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
30 <sup>th</sup>	2th and 2pr	To be able to know Preparing final accounts in insurance companies.	How to form capital, reserves, and numbers of final accounts in insurance companies	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture

#### ١١. Course Evaluation

١٠ marks for attendance , daily preparation , and daily exams

٤٠ marks for the first and second semester exams

٥٠ marks for the final exam

#### ١٢. Learning and Teaching Resources

Required textbooks (curricular books, if any)	The approved methodological book / specialized accounting by the author Abdul Latif Al-Qadi
Main references (sources)	
Recommended books and references (scientific journals, reports...)	Laboratory
Electronic References, Websites	



## Course Description Form

<b>١. Course Name:</b>	
Intermediate accounting	
<b>٢. Course Code:</b>	
<b>٣. Semester / Year:</b>	
Annual second stage	
<b>٤. Description Preparation Date:</b>	
٢٥ / ٢ / ٢٠٢٤	
<b>٥. Available Attendance Forms:</b>	
Attendance in the classroom	
<b>٦. Number of Credit Hours (Total) / Number of Units (Total):    ° Hours / ١ • Units</b>	
٤*٣٠ = ١٢٠ • Hour / ٢٤ • Unit	
<b>٧. Course administrator's name (mention all, if more than one name)</b>	
Name: Assistant Professor. Huda Jabbar Kadhim Email: inm.Hud@atu.edu.iq	
<b>٨. Course Objectives</b>	
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• General goal: To enable the student to apply scientific foundations of accounting to enable him to evaluate the financial situation of the institution and present it in a scientific and logical manner to serve the administrative levels.</li> <li>• Special objective: Preparing various financial reports based on accounting records and analyzing the elements of the financial position using accounting principles</li> </ul>
<b>٩. Teaching and Learning Strategies</b>	
<b>Strategy</b>	Using Whiteboard as a means of clarifying and clarifying the material using colored pencils and diagrams

## 1. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1 <sup>st</sup>	ε	To be able to know Financial Account. Concept	Financial Account. Concept	In-person, electronic	Daily evaluation with note of the answer. Answering questions during the lecture
2 <sup>rd</sup>	ε	To be able to know Financial Account. Elements	Financial Account. Elements	In-person, electronic	Daily evaluation with note of the answer. Answering questions during the lecture
3 <sup>th</sup>	ε	To be able to know Financial Account in End projects	Financial Account in End projects Manufacturing Statement Trading Account & Statement	In-person, electronic	Daily evaluation with note of the answer. Answering questions during the lecture
4 <sup>th</sup>	ε	To be able to know Manufacturing Statement	Financial Account in End projects Manufacturing Statement	In-person, electronic	Daily evaluation with note of the answer. Answering questions during the lecture
5 <sup>th</sup>	ε	To be able to know Trading Account & Statement	Trading Account & Statement	In-person, electronic	Daily evaluation with note of the answer. Answering questions during the lecture
6 <sup>th</sup>	ε	To be able to know Trading Account & Statement	Profit & loss Account & Statement	In-person, electronic	Daily evaluation with note of the answer. Answering questions during the lecture
7 <sup>th</sup>	ε	To be able to know Treatment the f. Result	Treatment the f. Result	In-person, electronic	Daily evaluation with note of the answer. Answering questions during the lecture
8 <sup>th</sup>	ε	To be able to know Balance sheet	Balance sheet	In-person, electronic	Daily evaluation with note of the answer. Answering questions during the lecture
9 <sup>th</sup>	ε	To be able to know Cash flow	Cash flow	In-person, electronic	Daily evaluation with note of the answer. Answering questions during the lecture
10 <sup>th</sup>	ε	To be able to know Equired fixed assets	Equired fixed assets	In-person, electronic	Daily evaluation with note of the answer. Answering questions during the lecture
11 <sup>th</sup>	ε	To be able to know Inst. Manu& gifts	Inst. Manu& gifts	In-person, electronic	Daily evaluation with note of the answer. Answering questions during the lecture
12 <sup>th</sup>	ε	To be able to know Depr .of fixed assess	Depr .of fixed assess	In-person, electronic	Daily evaluation with note of the answer. Answering questions during the lecture
13 <sup>th</sup>	ε	To be able to know		In-person,	Daily evaluation with note of

		Depr .of fixed assess	Depr .of fixed assess	electronic	the answer. Answering questions during the lecture
14 <sup>th</sup>	£	To be able to know Depr .of fixed assess	Depr. of fixed assess	In-person, electronic	Daily evaluation with note of the answer. Answering questions during the lecture
15 <sup>th</sup>	£	To be able to know Depr. methods	Depr.methods	In-person, electronic	Daily evaluation with note of the answer. Answering questions during the lecture
16 <sup>th</sup>	£	To be able to know Sales of fixed Assets	Sales of fixed Assets	In-person, electronic	Daily evaluation with note of the answer. Answering questions during the lecture
17 <sup>th</sup>	£	To be able to know Exchange of fixed assets	exchange of fixed Assets	In-person, electronic	Daily evaluation with note of the answer. Answering questions during the lecture
18 <sup>th</sup> ,	£	To be able to know Profit and loss on Sale of fixed assets	Profit and loss on Sale of fixed assets	In-person, electronic	Daily evaluation with note of the answer. Answering questions during the lecture
19 <sup>th</sup>	£	To be able to know Profit and loss on Exchange of fixed assets	Profit and loss on Exchange of fixed assets	In-person, electronic	Daily evaluation with note of the answer. Answering questions during the lecture
20 <sup>th</sup>	£	To be able to know Investment	Investment	In-person, electronic	Daily evaluation with note of the answer. Answering questions during the lecture
21 <sup>th</sup>	£	To be able to know Shares	Investment Shares	In-person, electronic	Daily evaluation with note of the answer. Answering questions during the lecture
22 <sup>th</sup>	£	To be able to know Debentures	Debentures	In-person, electronic	Daily evaluation with note of the answer. Answering questions during the lecture
23 <sup>th</sup>	£	To be able to know Purchase& Sale before	Purchase& Sale before	In-person, electronic	Daily evaluation with note of the answer. Answering questions during the lecture
24 <sup>th</sup>	£	To be able to know Department account	Department account Exp. Distribution	In-person, electronic	Daily evaluation with note of the answer. Answering questions during the lecture
25 <sup>th</sup>	£	To be able to know Transfer between departments	Transfer between departments	In-person, electronic	Daily evaluation with note of the answer. Answering questions during the lecture
26 <sup>th</sup>	£	To be able to know Exp. Distribution	Exp. Distribution	In-person, electronic	Daily evaluation with note of the answer. Answering questions during the lecture

27 <sup>th</sup>	€	To be able to know Analyses Methods	Analyses Methods	In-person, electronic	Daily evaluation with note of the answer. Answering questions during the lecture
28 <sup>th</sup>	€	To be able to know Analyses Methods	Analyses Methods	In-person, electronic	Daily evaluation with note of the answer. Answering questions during the lecture
29 <sup>th</sup>	€	To be able to know Main Important – Methods	Main Important – Methods	In-person, electronic	Daily evaluation with note of the answer. Answering questions during the lecture
30 <sup>th</sup>	€	To be able to know Main Important – Methods	Main Important – Methods	In-person, electronic	Daily evaluation with note of the answer. Answering questions during the lecture

### 11. Course Evaluation

Daily preparation √, daily exams √, oral exams √, attendance √, surprise exams √, first semester exam √, second semester exam √, end of school year exam ◦.

### 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	1 – fundamentals of accounting 2 – Intermediat accounting, Kiso, √, √.
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

## Course Description Form

١. Course Name:	
Unified accounting system	
٢. Course Code:	
٣. Semester / Year:	
Annual second stage	
٤. Description Preparation Date:	
٢٥ / ٢ / ٢٠٢٤	
٥. Available Attendance Forms:	
Classrooms for theory, and in the form of groups in the laboratory	
٦. Number of Credit Hours (Total) / Number of Units (Total) :	
٤*٣٠ = ١٢٠ Hour / ٢٤٠ Unit	
٧. Course administrator's name (mention all, if more than one name)	
Name: Lecturer. Rafid Kadhim Nsaif Email: inm.raf@atu.edu.iq	
٨. Course Objectives	
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• General goal: Introducing the student to accounting and how to use the accounting system to record and tabulate accounts.</li> <li>• Special goal: Enabling the student to deal with accounting transactions, including recording, classifying, posting, and preparing final accounts in accordance with the unified accounting system.</li> </ul>
٩. Teaching and Learning Strategies	
<b>Strategy</b>	Using Whiteboard and sharing to deliver the material and laboratory to practical practice using data show, accounting documents on optical panels, and paper accounting documents.

١٠. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
first	٤	The student should be able to understand the unified accounting system and know how to use the accounting manual	The unified accounting system, accounting guide, innovations in the unified accounting system	Theoretical lecture	Oral exam during the lecture and at the end of the lecture
The second	٤	The student should be able to obtain fixed assets and purchase them from local markets	Fixed asset accounts and methods of obtaining them Purchase from the local market	Theoretical lecture And the practical aspect in the laboratory	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
The third	٤	The student should be able to process the restrictions for purchasing fixed assets from the external market	Fixed asset accounts and methods of obtaining them Purchasing from the foreign market.	Theoretical lecture And the practical aspect in the laboratory	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
the fourth	٤	The student must be able to create fixed assets by contractors and process records of the entity ordering the work	Construction by contractors (records of the authority ordering the work).	Theoretical lecture And the practical aspect in the laboratory	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture

The Fifth	ξ	The student should be able to understand and record the record treatments for the records of the entity executing the work	Construction by contractors (records of the party executing the work).	Theoretical lecture And the practical aspect in the laboratory	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
The sixth	ξ	The student should be able to understand and record the records of donations and gifts in the records of the donor entity	Donations and gifts (records of the donor and the recipient).	Theoretical lecture And the practical aspect in the laboratory	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
The seventh	ξ	The student should be able to understand and record the manufacturing restriction processes within the unit	On-premise manufacturing, central finance	Theoretical lecture And the practical aspect in the laboratory	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
The eighth	ξ	The student should be able to understand and record the restrictive procedures for creating fixed assets by committees	Creation of fixed assets by committees	Theoretical lecture And the practical aspect in the laboratory	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture

The ninth	ξ	The student must be able to understand and record deferred revenue expenditures	Deferred revenue expenditures	Theoretical lecture And the practical aspect in the laboratory	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
The tenth	ξ	The student should be able to understand and record the registration information for writing off and selling fixed assets	Writing off and selling fixed assets	Theoretical lecture And the practical aspect in the laboratory	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
The eleventh	ξ	The student should be able to understand the registration procedures for purchasing inventory of commodity supplies from the local market	Inventory accounts Introduction: Purchasing inventory of commodity supplies from the local market	Theoretical lecture And the practical aspect in the laboratory Theoretical lecture And the practical aspect in the laboratory	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
The twelfth	ξ	The student should be able to understand and record the restrictive procedures for purchasing inventory of commodity supplies from the foreign market	Purchasing stock of commodity supplies from the external market	Theoretical lecture And the practical aspect in the laboratory	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture



The thirteenth	ξ	The student should be able to understand and record the inventory treatments of waste and consumables	Stock of waste and consumables	Theoretical lecture And the practical aspect in the laboratory Theoretical lecture And the practical aspect in the laboratory	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
The fourteenth	ξ	The student should be able to understand and record the records of waste and consumables inventory	Stock of waste and consumables	Theoretical lecture And the practical aspect in the laboratory	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
The fifteenth	ξ	The student should be able to understand and record the restrictive transactions in the inventory of goods for the purpose of sale	Stock of goods for sale	Theoretical lecture And the practical aspect in the laboratory	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
The sixteen	ξ	The student should be able to understand and record the restrictive treatments of loans and investments/loans granted	Loans and investments, loans granted	Theoretical lecture And the practical aspect in the laboratory	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture

The seventeenth	ξ	The student should be able to understand and record the restrictive treatments of loans and investments/loans received	Loans received	Theoretical lecture And the practical aspect in the laboratory	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
eighteen	ξ	The student should be able to understand and record the restrictive treatments for financial investments/stocks	Financial investments	Theoretical lecture And the practical aspect in the laboratory	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
The nineteenth	ξ	The student should be able to understand and record the restrictive treatments for financial investments/bonds	Financial investments	Theoretical lecture And the practical aspect in the laboratory	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
Twenty	ξ	The student should be able to understand and record the restrictive treatments for accounts receivable and payable	Various debit and credit accounts, including revenues due and received in advance.	Theoretical lecture And the practical aspect in the laboratory Theoretical lecture And the practical aspect in the laboratory	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture

twenty one	ξ	The student should be able to understand and record the accounting treatments for expenses due and received in advance	Expenses accrued and received in advance	Theoretical lecture And the practical aspect in the laboratory	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
The twenty tow	ξ	The student should be able to understand and record the restrictive treatments for compensation requests and monetary differences	Compensation requests, cash and inventory differences	Theoretical lecture And the practical aspect in the laboratory	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
The twenty third	ξ	The student should be able to understand and record the restrictive treatments for advances and money	Advances and cash	Theoretical lecture And the practical aspect in the laboratory	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
The twenty fourth	ξ	The student should be able to understand and record the restrictive treatments for capital and reserves	Capital and reserves	Theoretical lecture And the practical aspect in the laboratory	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture

The twenty fifth	ξ	The student should be able to understand and record the restrictive treatments for the accumulated retirement allowance	Accumulated redemption allowance, allowance for doubtful debts	Theoretical lecture And the practical aspect in the laboratory	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
The twenty sixth	ξ	The student should be able to understand and record the entry treatments for salary accounts	Salaries and wages accounts and everything related to them	Theoretical lecture And the practical aspect in the laboratory	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
The twenty seventh	ξ	The student should be able to understand and record the entry treatments for salary accounts	Salaries and wages accounts and everything related to them	Theoretical lecture And the practical aspect in the laboratory	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
The twenty eighth	ξ	The student should be able to understand and record the constraint treatments for inventory and to understand and record the constraint treatments for complete production	Stock of finished and incomplete production and work in progress / stock of goods for sale / ending goods	Theoretical lecture And the practical aspect in the laboratory	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture

The twenty ninth	ξ	The student should be able to understand and record the entry treatments for the final accounts	Final accounts/balance sheet under the unified accounting system	Theoretical lecture And the practical aspect in the laboratory	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
thirty	ξ	The student should be able to understand and record the entry treatments for the final accounts	Final accounts/balance sheet under the unified accounting system	Theoretical lecture And the practical aspect in the laboratory	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture

#### ١١. Course Evaluation

**١٠ marks for attendance , daily preparation , and daily exams**

**ξ٠ marks for the first and second semester exams**

**٥٠ marks for the final exam**

#### ١٢. Learning and Teaching Resources

Required textbooks (curricular books, if any)	The unified accounting system book issued by the Technical Education Authority
Main references (sources)	Books on the unified accounting system issued by the Financial Supervision Bureau
Recommended books and references (scientific journals, reports...)	Lieutenants prepared by the subject professor
Electronic References, Websites	

## Course Description Form

١. Course Name:

Cost Accounting

٢. Course Code:

٣. Semester / Year:

Annual second stage

٤. Description Preparation Date:

٢٥ / ٢ / ٢٠٢٤

٥. Available Attendance Forms:

Attendance in the classroom

٦. Number of Credit Hours (Total) / Number of Units (Total):    ٥ Hours / ١٠ Units

٥\*٣٠ = ١٥٠ Hour / ٣٠٠ Unit

٧. Course administrator's name (mention all, if more than one name)

Name: Assistant Lecture. Haifa Kazem Ibrahim

Email: Haifa.ibrahim.ims@atu.edu.iq

٨. Course Objectives

**Course Objectives**

**Define and enable the student to apply the concepts of cost accounting in various economic establishments, as cost accounting is one of the information systems that benefit the administration for the purposes of the administrative decision-making process. Enable the student to calculate the cost elements to reach knowledge of the production costs of all systems.**

٩. Teaching and Learning Strategies

**Strategy**

**Using whiteboard as a means to illustrate the material and using colored pencils**

## 1. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1 <sup>st</sup>	•	The student should be able to understand what cost accounting is, its objectives and the relationship between financial accounting	Initial principles of cost accounting - their definition - their importance and their relationship to other sciences	Inside the hall, In-person	Daily participation and daily exams
2 <sup>rd</sup>	•	The student should be able to distinguish between cost accounting and financial accounting	The difference between cost accounting and financial accounting - the location of cost accounting in the project - cost accounting duties	Inside the hall, In-person	Daily participation and daily exams
3 <sup>th</sup>	•	The student should be able to classify the costs	Costs tab-natural tab-functional tab-direct and indirect tab	Inside the hall, In-person	Daily participation and daily exams
4 <sup>th</sup>	•	To be able to classify cost accounting according to its relationship to the activity	Tabulation by relation to activity volume	Inside the hall, In-person	Daily participation and daily exams
5 <sup>th</sup>	•	The student should be able to identify the cost centers and their units	Cost centers - cost units - production units with an explanation of how to link the initial cost to cost centers and their units	Inside the hall, In-person	Daily participation and daily exams
6 <sup>th</sup>	•	The student should be able to identify the cost elements and how to price the purchased materials	The material element - the objectives of developing a control system on this element - the procurement element - the departments responsible for it - the documentary cycle of procurement - the pricing of the purchased materials and how to calculate their cost	Inside the hall, In-person	Daily participation and daily exams
7 <sup>th</sup>	•	Enable the student to identify inventory documents and records	Material storage-inventory location and internal organization-inventory documents-inventory records	Inside the hall, In-person	Daily participation and daily exams
8 <sup>th</sup>	•	Enable the student to price materials according to the method (FIFO)	Methods of pricing materials disbursed from stores - the method of what is received first disbursed first	Inside the hall, In-person	Daily participation and daily exams

9 <sup>th</sup>	◦	Enable the student to price materials according to the (LIFO) method	The way he doesn't reply to the last one is spent first	Inside the hall, In-person	Daily participation and daily exams
10 <sup>th</sup>	◦	Enable the student to price materials according to the weighted rate method	Weighted rate method	Inside the hall, In-person	Daily participation and daily exams
11 <sup>th</sup>	◦	Enable the student to identify the types of inventory and accounting treatment	Inventory of inventory materials - types of inventory - accounting treatments for adjusting differences - natural damage and abnormal damage	Inside the hall, In-person	Daily participation and daily exams
12 <sup>th</sup>	◦	Enable the student to be able to determine the inventory limits of materials	Storage limits - explanation of scientific methods in determining the inventory limits of materials	Inside the hall, In-person	Daily participation and daily exams
13 <sup>th</sup>	◦	Enable the student to identify the objectives of the work and the documentary cycle of wages and control it	The element of work - the objectives of developing a system to control this element - methods of determining the time of workers - the documentary cycle of wages	Inside the hall, In-person	Daily participation and daily exams
14 <sup>th</sup>	◦	The student should be able to know the rules and special foundations and the appropriate way to pay wages	Methods of paying wages - rules and foundations for choosing the appropriate method	Inside the hall, In-person	Daily participation and daily exams
15 <sup>th</sup>	◦	The student should be able to understand the concept of incentives, their importance and types	Incentives - their importance - types	Inside the hall, In-person	Daily participation and daily exams
16 <sup>th</sup>	◦	Enable the student to learn how to organize payroll and wages	How to organize payroll and wage lists and address the cost of work in cost calculations	Inside the hall, In-person	Daily participation and daily exams
17 <sup>th</sup>	◦	Enable the student to prepare statements	Preparation of direct and indirect wage statements and summary	Inside the hall, In-person	Daily participation and daily exams



18 <sup>th</sup> ,	◦	Enable the student to know the problems related to measuring the cost of work	Problems related to measuring the cost of work - overtime - lost time - in-kind benefits - vacations - social security	Inside the hall, In-person	Daily participation and daily exams
19 <sup>th</sup>	◦	Enable the student to identify the concept of indirect expenses and their importance	The element of indirect expenses - the importance of controlling this element - the inventory of expenses - the actual inventory - the estimated inventory	Inside the hall, In-person	Daily participation and daily exams
20 <sup>th</sup>	◦	Enable the student to learn how to distribute costs to cost centers	Distribution of expenses to the beneficiary cost centers in a preliminary distribution - the foundations and rules of distribution used	Inside the hall, In-person	Daily participation and daily exams
21 <sup>th</sup>	◦	The student should be able to choose the appropriate basis for distribution	Expanding the presentation of the basis for distributing expenses to the beneficiary cost centers	Inside the hall, In-person	Daily participation and daily exams
22 <sup>th</sup>	◦	Enabling the student to distribute service cost centers to cost distribution centers in both ways (total - solitary)	Methods of distributing the costs of service cost centers to the production cost centers secondarily using :- ١- Total distribution method ٢. Unilateral distribution	Inside the hall, In-person	Daily participation and daily exams
23 <sup>th</sup>	◦	Enable the student to distribute the costs of service centers to the production cost centers in descending order	Top-down distribution method	Inside the hall, In-person	Daily participation and daily exams
24 <sup>th</sup>	◦	Enable the student to distribute the costs of service centers to the production cost centers interchangeably	Cross-distribution method	Inside the hall, In-person	Daily participation and daily exams
25 <sup>th</sup>	◦	Introducing the student to the methods of radical equations	Radical equations method	Inside the hall, In-person	Daily participation and daily exams
26 <sup>th</sup>	◦	Enable the student to identify how to charge indirect industrial expenses by calculating rates	Equations for loading indirect industrial expenses with explanation and comparison of different methods to find these rates	Inside the hall, In-person	Daily participation and daily exams

27 <sup>th</sup>	◦	Enable the student to identify the accounting constraints to address the cost of indirect industrial expenses	Completing the topic of loading equations with an explanation of accounting constraints to address the cost of indirect expenses	Inside the hall, In-person	Daily participation and daily exams
28 <sup>th</sup>	◦	Enable the student to identify the productive stages and how to calculate them	The system of production stages - its importance with an explanation and clarification of the three stages of production	Inside the hall, In-person	Daily participation and daily exams
29 <sup>th</sup>	◦	Enable the student to identify the concept of production orders	Production order system - with explanation and clarification of production orders	Inside the hall, In-person	Daily participation and daily exams
30 <sup>th</sup>	◦	Enable the student to identify the accounting constraints of the production stages and production orders	Comparison between the production stages system and the production order system with applied exercises - with accounting restrictions for production stages and production orders	Inside the hall, In-person	Daily participation and daily exams

### ١١. Course Evaluation

Daily preparation √, daily exams √, oral exams √, attendance √, surprise exams √, first semester exam √, second semester exam √, end of school year exam ◦.

### ١٢. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Principles of Costs / Abdel Wahab Costs in lists and systems / Kamel Ali Al-Abbadi
Main references (sources)	Horkrn Book
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

## Course Description Form

<b>١. Course Name:</b>	
Audit	
<b>٢. Course Code:</b>	
<b>٣. Semester / Year:</b>	
Annual second stage	
<b>٤. Description Preparation Date:</b>	
٢٥ / ٢ / ٢٠٢٤	
<b>٥. Available Attendance Forms:</b>	
Attendance in the classroom	
<b>٦. Number of Credit Hours (Total) / Number of Units (Total):    ° Hours / ١ • Units</b>	
٣*٣٠ = ٩٠ Hour / ١٨ Unit	
<b>٧. Course administrator's name (mention all, if more than one name)</b>	
Name: Assistant Professor. Qasim Ali Omran Email: inm.qas@atu.edu.iq	
<b>٨. Course Objectives</b>	
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• General objective: To familiarize the student with the principles, rules, and purpose of auditing, and to introduce the laws and regulations that regulate the auditor's access</li> <li>• Special objective: To enable the student to practice the auditing process using various means of proof and elements of the financial position</li> </ul>
<b>٩. Teaching and Learning Strategies</b>	
<b>Strategy</b>	Using whiteboard as a means of clarifying the material and using colored pens

## ۱.۱. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1 <sup>st</sup>	3	The student should be able to understand the origins and development of auditing	The origins and development of auditing	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
2 <sup>nd</sup>	3	The student should be able to understand the definition and objectives of auditing	Its definition, objectives, and the difference between accounting and auditing,	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
3 <sup>th</sup>	3	The student should be able to understand the types of auditing	Types of auditing - complete and partial auditing, final and final auditing, mandatory and optional auditing	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
4 <sup>th</sup>	3	The student should be able to understand internal and external auditing	Internal and external audit, its objectives.	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
5 <sup>th</sup>	3	The student should be able to understand internal audit and its relationship with external audit	Internal audit, its concept, the link between internal and external audit, applied cases	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
6 <sup>th</sup>	3	The student should be able to understand mistakes and cheating and their causes	Mistakes and fraud, reasons for committing mistakes	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
7 <sup>th</sup>	3	The student should be able to understand the role of the auditor in treating and correcting errors	The role of the auditor in dealing with and correcting errors and fraud, applied cases	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
8 <sup>th</sup>	3	The student should be able to understand the evidentiary evidence in the audit	The tool of evidence in auditing, the concept of evidence, and its tools	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
9 <sup>th</sup>	3	The student should be able to understand the means of obtaining evidentiary evidence	Means of obtaining evidentiary evidence	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
10 <sup>th</sup>	3	The student should be able to understand the internal control system and the internal control	Internal control system, internal monitoring system, the auditor's	Inside the hall, In-person	Daily evaluation with note of the answer. Answering

		system	position on the components of internal control systems		questions during the lecture
11 <sup>th</sup>	3	The student should be able to understand the methods and means of examining and evaluating internal control systems	Methods and means of examining and evaluating internal control systems	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
12 <sup>th</sup>	3	The student should be able to understand cases about evaluating the organization's internal control systems	Cases about evaluating the organization's internal control systems	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
13 <sup>th</sup>	3	The student should be able to understand the preliminary steps for auditing operations	Preliminary steps for audits	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
14 <sup>th</sup>	3	The student should be able to understand the qualities and qualifications of the auditor, and his rights and duties	Qualities and qualifications of the auditor, rights and duties of the auditor under Iraqi legislation, the Iraqi Accounting and Regulatory Standards Board and auditing standards	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
15 <sup>th</sup>	3	The student should be able to understand the system of practicing the accounting profession and the rules of professional conduct	Regulations for Practicing the Profession of Accounting No. ٧ of ١٩٨٤, Rules of Professional Conduct for the Association of Accountants and Auditors	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
16 <sup>th</sup>	3	The student should be able to understand the definition, types, advantages and disadvantages of the audit program	Auditing program definition, types, advantages and disadvantages	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
17 <sup>th</sup>	3	The student should be able to understand how to prepare audit programs	How to prepare the program, applied cases about audit programs	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture

18 <sup>th</sup> ,	3	The student should be able to know the working papers, the current and current file, the audit signals, and the auditor's notes.	Working papers, immediate and current file, audit signals, auditor's notes	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
19 <sup>th</sup>	3	The student should be able to understand Auditor's report	Auditor's report, its types	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
20 <sup>th</sup>	۳	The student should be able to practice applications on auditor report models	Applications about auditor report forms	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
21 <sup>th</sup>	۳	The student should be able to understand Cash operations	Cash operations	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
22 <sup>th</sup>	۳	The student should be able to understand the internal control system for cash receipts and payments	The internal control system for cash receipts, cash receipts, and cash payments	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
23 <sup>th</sup>	3	The student should be able to audit cash operations, fund accounts, and bank accounts	Auditing cash operations, auditing fund accounts, auditing bank accounts	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
24 <sup>th</sup>	3	The student should be able to audit salaries, cash sales, and cash disbursements	Payroll audit, cash sales audit, cash disbursements	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
25 <sup>th</sup>	3	The student should be able to audit cash transactions	Practical applications on auditing cash operations	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
26 <sup>th</sup>	3	The student should be able to understand futures operations and their control system	Futures operations, internal control system for futures contracts	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
27 <sup>th</sup>	3	The student should be able to audit deferred purchases and their returns	Auditing deferred purchases and their returns	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture

28 <sup>th</sup>	3	The student should be able to audit forward sales and their returns	Auditing forward sales and their returns, verifying assets and liabilities	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
29 <sup>th</sup>	3	The student should be able to know internal control in light of electronic operation and the nature of the electronic accounting system	Internal control in light of electronic data operation, definition of the computer, nature of the electronic accounting system	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture
30 <sup>th</sup>	3	The student should be able to know the components and methods of internal control under the computer	Components and methods of internal control under the computer	Inside the hall, In-person	Daily evaluation with note of the answer. Answering questions during the lecture

### ١١. Course Evaluation

Daily preparation ٢, daily exams ٢, oral exams ٢, attendance ٢, surprise exams ٢, first semester exam ٢٠, second semester exam ٢٠, end of school year exam ٠٠

### ١٢. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Principles of Auditing/Abdul Latif Nouri, Muayyad Jawad
Main references (sources)	١. Review, a comprehensive introduction by Alvin Azen, James Luebke, ٢٠٠٢ ٢. Fundamentals of Modern Auditing by Subih Al-Tahan ٣. Auditing: Abdul Razzaq Othman
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

## Course Description Form

<b>١. Course Name:</b>	
Companies accounting	
<b>٢. Course Code:</b>	
<b>٣. Semester / Year:</b>	
Annual second stage	
<b>٤. Description Preparation Date:</b>	
٢٥ / ٢ / ٢٠٢٤	
<b>٥. Available Attendance Forms:</b>	
Attendance in the classroom	
<b>٦. Number of Credit Hours (Total) / Number of Units (Total):    ° Hours / ١ • Units</b>	
٤*٣٠ = ١٢٠ Hour / ٢٤٠ Unit	
<b>٧. Course administrator's name (mention all, if more than one name)</b>	
Name: Lecturer.. Ahmed Kadim Idan	
Email: ahmeed.braak@atu.edu.iq	
<b>٨. Course Objectives</b>	
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• General goal: - Providing the student with comprehensive information about the general rules and foundations of private sector companies, as well as learning about the final accounts, distribution of profits, joining and separating partners, as well as liquidation of companies.</li> <li>• Special objective: - The student will complete accounting work in private sector companies</li> </ul>
<b>٩. Teaching and Learning Strategies</b>	
<b>Strategy</b>	Using whiteboard as a means of clarifying and clarifying the material using colored pens



## 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1 <sup>st</sup>	ε	The student should be able to understand concept of their -partnerships types and the procedures for forming and declaring joint liability companies	their -Persons Companies types and procedures for forming and declaring joint liability companies	In-person	Daily participation and daily exams
2 <sup>nd</sup>	ε	The student should be able to understand Proof of partners' shares in capital and feeding shares	in Proof of partners' shares capital and feeding shares	In-person	Daily participation and daily exams
3 <sup>rd</sup>	ε	The student should be able to understand Sample lots	Sample lots	In-person	Daily participation and daily exams
4 <sup>th</sup>	ε	The student should be able to understand Cash shares	Cash shares	In-person	Daily participation and daily exams
5 <sup>th</sup>	ε	The student should be able to understand kind and cash shares	kind and cash shares-In	In-person	Daily participation and daily exams
6 <sup>th</sup>	ε	The student should be able to understand profit and loss statement and account classify , prepare it , and revenues expenses and determine net , .loss profit or	Final accounts, distribution of profits, and methods of distributing profits and losses	In-person	Daily participation and daily exams
7 <sup>th</sup>	ε	The student should be able to understand processing of the net project Final result activity, preparing a profit and loss distribution account	Equal distribution and distribution in agreed upon portionsprop	In-person	Daily participation and daily exams
8 <sup>th</sup>	ε	The student should be able to understand distribution of capital ratios, granting partners an interest on the capital, and distributing the balance in specific ratios	proportion Distribution in to the capital, granting partners interest on the capital, and distributing the balance in specific proportions	In-person	Daily participation and daily exams
9 <sup>th</sup>	ε	The student should be understand able to Granting companies salaries or bonuses in exchange for their	Granting companies salaries or bonuses in exchange for their services and distributing the balance in a specific	In-person	Daily participation and daily exams

		services and distributing the balance in a specific manner, and granting partners interest, capital, and salaries in exchange for their services and distributing the balance in a specific manner	manner, and granting partners interest, capital, and salaries in exchange for their services and distributing the balance in a specific manner		
١٠th	€	The student should be able to understand methods Corporate withdrawals and their benefits	Corporate withdrawals and their benefits	In-person	Daily participation and daily exams
١١th	€	student should be The able to understand Partner loan and interest	Partner loan and interest	In-person	Daily participation and daily exams
١٢th	€	The student should be able to understand Life insurance for partners	Life insurance for partners	In-person	Daily participation and daily exams
١٣th	€	The student should be able to understand Change in the partners' agreement/amending the basis for distributing profits and losses	Change in the partners' agreement/amending the basis for distributing and losses profits	In-person	Daily participation and daily exams
١٤th	€	The student should be able to understand Capital adjustment/capital increase/capital reduction	Capital adjustment/capital increase/capital reduction	In-person	Daily participation and daily exams
١٥th	€	The student should be able to understand Joining a new partner, purchasing/purchasing the current capital share/adding a new share to the capital	Joining a new partner, purchasing/purchasing the current capital share/adding a new share the capital to	In-person	Daily participation and daily exams
١٦th	€	The student should be able to understand Measuring and treating the store's goodwill The absence of an account for the store's goodwill in the The -partners' books presence of an account for the store's	Measuring and treating the The -store's goodwill of an account for absence the store's goodwill in the The -partners' books presence of an account for the store's goodwill in the company's books	In-person	Daily participation and daily exams

		goodwill in the company's books			
17th	ξ	The student should be able to understand Separation of an original partner, payment of more than one share	Separation of an original partner, payment of more than one share	In-person	Daily participation and daily exams
18th	ξ	The student should be able to understand Payment is less than the quota	Payment is less than the quota	In-person	Daily participation and daily exams
19th	ξ	The student should be able to understand reputation of the store and its treatment	The reputation of the store and its treatment	In-person	Daily participation and daily exams
20th	ξ	The student should be able to understand Liquidation of joint liability companies	Liquidation of joint liability companies	In-person	Daily participation and daily exams
21th	ξ	The student should be able to understand Fast filtering	Fast filtering	In-person	Daily participation and daily exams
22th	ξ	The student should be able to understand Gradual liquidation	Gradual liquidation	In-person	Daily participation and daily exams
23th	ξ	The student must be able to understand joint stock companies/legal conditions for their establishment	Joint stock companies/legal conditions for establishing	In-person	Daily participation and daily exams
24th	ξ	The student should be able to understand -Formation of joint stock companies / payment of the value of the shares in one payment	Forming joint stock companies/paying the value of the shares in one payment	In-person	Daily participation and daily exams
25th	ξ	The student should be able to understand Paying the value of the shares in installments	Paying the value of shares in installments	In-person	Daily participation and daily exams
26th	ξ	The student should be able to understand Processing issuance and establishment expenses	and Processing issuance establishment expenses	In-person	Daily participation and daily exams

٢٧th	ξ	The student should be able to understand Delay in paying stock installments	Delay in paying stock installments	In-person	Daily participation and daily exams
٢٨th	ξ	student should be able to understand Increasing the capital stock -of joint companies by issuing new shares	Increasing the capital of stock companies by -joint issuing new shares	In-person	Daily participation and daily exams
٢٩th	ξ	The student should be able to understand Increasing capital in stock companies -joint through capitalization of profits	-Increasing capital in joint stock companies through capitalization of profits	In-person	Daily participation and daily exams
٣٠th	ξ	The student should be able to understand Reducing capital in joint stock companies	Reducing capital in joint stock companies	In-person	Daily participation and daily exams

### ١. Course Evaluation

Daily preparation ٢, daily exams ٢, oral exams ٢, attendance ٢, surprise exams ٢, first semester exam ٢٠, second semester exam ٢٠, end of school year exam ٠٠

### ٢. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Corporate Accounting / Kamel Al-Abadi, Asmaa Al-Orfali
Main references (sources)	Al-Baadani, Rashad Noman, Studies in Financial Companies, Al-Saadoun, Naji Abd Mukhlif, Advanced Accounting,
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

## Course Description Form

١. Course Name:	
<b>Computer Application</b>	
٢. Course Code:	
٣. Semester / Year:	
Annual second stage	
٤. Description Preparation Date:	
٢٥ / ٢ / ٢٠٢٤	
٥. Available Attendance Forms:	
Classrooms for theory, and in the form of groups in the laboratory	
٦. Number of Credit Hours (Total) / Number of Units (Total):    ° Hours / ١ • Units	
٣*٣٠ = ٩٠ Hour / ١٨٠ Unit	
٧. Course administrator's name (mention all, if more than one name)	
Name: Assistant Lecture. Walaa Hussein Allawi	
Email: Walaa.alwain@atu.edu.iq	
٨. Course Objectives	
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• General goal: Introducing the student to concept of some applications which is Microsoft excel and PowerPoint and how to deal whit it</li> <li>• Special goal: Enabling the student to deal with Microsoft Excel and PowerPoint application and use its commands to build a professional table.</li> <li>• Dealing with the functions and create a equations to sole a problem</li> </ul>
٩. Teaching and Learning Strategies	
<b>Strategy</b>	Using Whiteboard and Data Show to share and deliver the material. In the laboratory, students use the computer to practice the applications and learn how to use the computers

## ١٠. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
first	٣	The student should be able to understand and differentiates between window operating system and IOS and android	Thorough review Hardware, software, Windows,	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The second	٣	The student should be able to use the internet and the student mail and	University mail and special mail	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The third	٣	The student should be able to manage the student mail and attach file safely	University mail and special mail	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
the fourth	٣	The student should be able to make or type a report by using this app	Thorough review Of Microsoft word and explain whole tabs	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The Fifth	٣	The student should be able to work on all versions and can use Word, Excel and PowerPoint	Introductions on the Microsoft history and the versions of these APPs	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The sixth	٣	The student should be able to understand the interface of Excel and how to use the formula bar	Microsoft Excel interface and its bars	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The seventh	٣	The student should be able to save , print, export the work	File Tab	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture

The eighth	۳	The student should be able to copy , Cut , using the command Format painter and all commands belong the this tab	Home Tab Group Clipboard and font	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The ninth	۳	The student should be able to use the thousand separator and change the format of the number in the cells	Home tab Group numbering	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The tenth	۳	The student should be able to insert or hide or delete a column or a row	Home tab Group Style	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The eleventh	۳	The student should be able to insert or hide or delete a column or a row	Home tab Group cells	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The twelveth	۳	The student should be able to insert chart and deal with it	Insert Tab Group Charts	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The thirteenth	۳	The student should be able to change charts and format it perfectly	Insert Tab Group Charts	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The fourteenth	۳	The student should be able to insert functions from the excel library and create formulas for any situation	Formula and functions	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture Oral exam, discussion during the lecture and at the end of the lecture
The fifteenth	۳	The student should be able to filter and sort the information	Data Tab	Theoretical lecture And the	Oral exam, discussion during the lecture and at the end of the lecture

				practical aspect in the laboratory	
The sixteen	۳	Exam \			
The seventeenth	۳	The student should be able to review the table and give a feed back as a comment	Review Tab	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
eighteen	۳	The student should be able to create a special formula and use the Fill series and use Grag and drop	Formula and fill	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The nineteenth	۳	The student should be able to use the View tab the manipulate the interface	View Tab	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
Twenty	۳	The student should be able to read the real report and give an answer for its problem	Practical real scenario	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture Oral exam, discussion during the lecture and at the end of the lecture
twenty first	۳	The student should be able to understand the interface of PowerPoint and how to save the work or open a new one	PowerPoint Application	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The twenty second	۳	The student should be able to save, print, export the work and format the font	File and Home Tabs	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The twenty third	۳	The student should be able to insert slides , objects and format these objects	Insert, Format and Playback tabs	Theoretical lecture And the practical aspect in the	Oral exam, discussion during the lecture and at the end of the lecture



				laboratory	
The twenty fourth	۳	The student should be able to change the background of the slides and objects as well.	Design tab	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The twenty fifth	۳	The student should be able to move the slides by adding transitions, also should be able to add affection on any object.	Transition and Animation Tab	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The twenty sixth	۳	The student should be able to control the slide show and mange the interface of the PowerPoint	Slide Show , Review and Review Tabs	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The twenty seventh	۳	The student should be able to understand the concept of the professional presentation.	Professional presentation	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
The twenty eighth	۳	Exam ۲			
The twenty ninth	۳	The student should be able to understand the function and its references	Overview on advanced functions and formula	Theoretical lecture And the practical aspect in the laboratory	Oral exam, discussion during the lecture and at the end of the lecture
thirty	۳	Report or a paper on Excel and PowerPoint			

## ١١. Course Evaluation

١٠ marks for attendance , daily preparation , and daily exams

٤٠ marks for the first and second semester exams

٥٠ marks for the final exam

## ١٢. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	Microsoft Excel ٢٠١٦ Step-By-Step Guide Microsoft PowerPoint ٢٠١٦: Step-by-Step Guide
Recommended books and references (scientific journals, reports...)	Lectures material prepared by the subject's professor
Electronic References, Websites	

## Course Description Form

١. Course Name:	
English language	
٢. Course Code:	
٣. Semester / Year:	
Annual second stage	
٤. Description Preparation Date:	
٢٥ / ٢ / ٢٠٢٤	
٥. Available Attendance Forms:	
Classrooms for theory, and in the form of groups in the class.	
٦. Number of Credit Hours (Total) / Number of Units (Total):    ° Hours / ١ • Units	
١*٣٠ = ٣٠ Hour / ٦ • Unit	
٧. Course administrator's name (mention all, if more than one name)	
Name: Assistant Lecture. Ahmed Mashaan Fleifl Email: ahmed.mashaan.ism@atu.edu.iq	
٨. Course Objectives	
<b>Course Objectives</b>	<ul style="list-style-type: none"><li>• General goal: Introducing the student to English language and how to use the language in daily life.</li><li>• Special goal: Enabling the student to know there are four skills of English language :writing ,speaking, reading and listening then how use them.</li></ul>
٩. Teaching and Learning Strategies	
<b>Strategy</b>	Using Whiteboard and sharing to deliver the material , practical practice using data show and free discussion.

## 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1 <sup>st</sup>	1	The student should be able to recognize and know kinds of Tenses .and how do Questions.	Tenses . Questions .	Theoretical lecture And the practical aspect in the class.	Oral exam during the lecture and at the end of the lecture
2 <sup>rd</sup>	1	The student should be able to translate by using : a bilingual dictionary and know how express Social expression.	Using a bilingual dictionary. Social expression.	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
3 <sup>th</sup>	1	The student should be able to know Present tenses then how recognize three verbs have/have got.	Present tenses • have/have got •	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
4 <sup>th</sup>	1	The student must be able to do Collocation – daily life • Making conversation	Collocation – daily life • Making conversation	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
5 <sup>th</sup>	1	The student should be able to understand Past tenses	Past tenses •	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
6 <sup>th</sup>	1	The student should be able to know and use Word formation • Time expressions.	Word formation • Time expressions	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
7 <sup>th</sup>		The student should be able to understand	• much/many • some/any • A	Theoretical lecture	

		much/many • some/any. A few, a little, a lot of	few, a little, a lot of •	And the practical aspect in the class.	
8 <sup>th</sup>		The student should be able to list Articles • Shopping and use Prices	Articles • Shopping • Prices	Theoretical lecture And the practical aspect in the class	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
9 <sup>th</sup>	\	The student must be able to recognize Verb patterns • Future forms	Verb patterns • Future forms •	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
10 <sup>th</sup>	\	The student should be able to know Hot verbs and how use the question How do you feel.	Hot verbs • How do you feel.	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
11 <sup>th</sup>	\	The student should be able to understand What... like? • Comparatives and superlatives.	What... like? • Comparatives and superlatives •	Theoretical lecture And the practical aspect in the class	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
12 <sup>th</sup>	\	The student should be able to know Synonyms and antonyms the how use the Directions	Synonyms and antonyms • Directions	Theoretical lecture And the practical aspect in the class	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
13 <sup>th</sup>	\	The student should be able to know Present Perfect • for, since	Present Perfect • for, since •	Theoretical lecture And the practical aspect in the class	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
14 <sup>th</sup>	\	The student should be able to recognize Adverbs, word pairs and how use Short	Adverbs, word pairs • Short answers	Theoretical lecture And the practical	An oral test during the lecture and the end of the lecture and a written test at

		answers		aspect in the class	the beginning of the subsequent lecture
15 <sup>th</sup>	\	The student should be able to know have (got) to and use the two model verbs should/must •	have (got) to • should/must •	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
16 <sup>th</sup>	\	The student should be able to understand Words that go together and how you be At the doctor's	Words that go together • At the doctor's	Theoretical lecture And the practical aspect in the class	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
17 <sup>th</sup>	\	The student should be able to understand Time clauses • if •	Time clauses • if •	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
18 <sup>th</sup> ,	\	The student should be able to recognize how use Hot verbs and what express In a hotel.	Hot verbs • In a hotel	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
19 <sup>th</sup>	\	The student should be able to understand Verb patterns and know how use manage to, used to •	Verb patterns - manage to, used to •	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
20 <sup>th</sup>	\	The student should be able to understand ed/-ing adjectives and how use Exclamations.	-ed/-ing adjectives • Exclamations	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
21 <sup>th</sup>	\	The student should be able to understand and use Passives.	Passives •	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture

22 <sup>th</sup>	\	The student should be able to Verbs and nouns that go together Notices	Verbs and nouns that go together • Notices	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
23 <sup>th</sup>	\	The student should be able to understand and recognize Second conditional • might.	Second conditional • might • Phrasal verbs • Social expressions √	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
24 <sup>th</sup>	\	. The student should be able to understand and know Phrasal verbs and how use Social expressions.	Phrasal verbs • Social expressions √	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
25 <sup>th</sup>	\	The student should be able to understand Present Perfect Continuous	Present Perfect Continuous • Word formation • Adverbs • Telephoning	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
26 <sup>th</sup>	\	The student should be able to know Word formation then Adverbs and how use Telephoning	Word formation • Adverbs • Telephoning	Theoretical lecture And the practical aspect in the class	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
27 <sup>th</sup>	\	The student should be able to understand future plans.	Past Perfect • Saying goodbye	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture

28 <sup>th</sup>	\	The student should be able to remember the most Vocabulary revision which was taken.	Reported statements	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
29 <sup>th</sup>	\	The student should be able to say the greeting	Saying goodbye	Theoretical lecture And the practical aspect in the class.	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture
30 <sup>th</sup>	\	The student should be able to remember the Grammar revision which was taken.	Revision	Theoretical lecture And the practical aspect in the class	An oral test during the lecture and the end of the lecture and a written test at the beginning of the subsequent lecture

#### ١١. Course Evaluation

- ١٠ marks for attendance , daily preparation , and daily exams
- ٤٠ marks for the first and second semester exams
- ٥٠ marks for the final exam

#### ١٢. Learning and Teaching Resources

Required textbooks (curricular books, if any)	New Headway Pre-Intermediate .
Main references (sources)	Only book
Recommended books and references (scientific journals, reports...)	Notes prepared by the subject lecturer.
Electronic References, Websites	



## Course Description Form

١. Course Name:	
The crimes of the Baath regime in Iraq	
٢. Course Code:	
٣. Semester / Year:	
Annual second stage	
٤. Description Preparation Date:	
٢٥ / ٢ / ٢٠٢٤	
٥. Available Attendance Forms:	
Attendance in the classroom.	
٦. Number of Credit Hours (Total) / Number of Units (Total):    ° Hours / ١ • Units	
١*٣٠ = ٣٠ Hour / ٦ • Unit	
٧. Course administrator's name (mention all, if more than one name)	
Name: <u>Assistant Lecture. Haider Falih Mahdi</u>	
Email: <u>hayder.mahdi.ims@atu.edu.iq</u>	
٨. Course Objectives	
<b>Course Objectives</b>	To identify and learn about a group of crimes committed by the defunct and dissolved Baath Party against the Iraqi people and their various components, and to establish awareness among students to reject all forms of injustice and tyranny of these regimes and to demand all civil and political rights.
٩. Teaching and Learning Strategies	
<b>Strategy</b>	Giving lectures and using the method of discussion and dialogue

## 1. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1 <sup>st</sup>	1	student learned The about the Baath crimes according to the Iraqi Criminal Court law	Baath crimes according to the Iraqi Criminal Court law	Giving the lecture	Question and Answer
2 <sup>rd</sup>	1	To distinguish between the concept of crimes and their categories	concept of The crimes and their types	Giving the lecture	Question and Answer
3 <sup>th</sup>	1	To clarify the term and language to the student	Definition of crime in language and terminology	Giving the lecture	Question and Answer
4 <sup>th</sup>	1	To learn about crime departments	Crime departments	Giving the lecture	Question and Answer
5 <sup>th</sup>	1	To learn about the types of international crimes	Types of international crimes	Giving the lecture And use the whiteboard	Question and Answer
6 <sup>th</sup>	1	To learn about the issued by the decisions Criminal Court	Decisions issued by the criminal court	Giving the lecture And use the whiteboard	Question and Answer
7 <sup>th</sup>	1	To learn about psychological and social crimes and the most prominent violations of the Baath Party	Psychological and social crimes and the most prominent violations of the Baath Party	Giving the lecture	Question and Answer
8 <sup>th</sup>	1	To identify psychological crimes	Psychological crimes	Giving the lecture	Question and Answer
9 <sup>th</sup>	1	To learn about the mechanisms of psychological crimes	Mechanisms of psychological crimes	Giving the lecture And use the whiteboard	Question and Answer
10 <sup>th</sup>	1	To identify the effects of psychological crimes	Psychological effects of crimes	Giving the lecture And use the whiteboard	test oral
11 <sup>th</sup>	1	To learn about social crimes	Social crimes	Giving the lecture	Question and Answer
12 <sup>th</sup>	1	To clarify the concept of militarization of society	Militarization of society	Giving the lecture	Question and Answer
13 <sup>th</sup>	1	To learn about the position on Baath religion	The Baath position on religion	Giving the lecture	Question and Answer
14 <sup>th</sup>	1	To identify violations of Iraqi laws	Violating Iraqi laws	Giving the lecture And use the whiteboard	Question and Answer
15 <sup>th</sup>	1	To identify pictures of human rights violations	Pictures of human rights violations	Giving the lecture	Written exam
16 <sup>th</sup>	1	To learn about some decisions of political violations	Some decisions of political violations	Giving the lecture	Question and Answer
17 <sup>th</sup>	1	prison To learn about and detention locations	Prison and detention places	Giving the lecture And use the	Question and Answer

				whiteboard	
18 <sup>th</sup>	\	To learn about the environmental crimes of the Baath regime	Environmental crimes of the Baath regime	Giving the lecture	Question and Answer
19 <sup>th</sup>	\	To learn about military pollution	Military pollution	Giving the lecture	Question and Answer
20 <sup>th</sup>	\	To learn about the destruction of cities and villages	Destruction of cities and villages	Giving the lecture	Question and Answer
21 <sup>th</sup>	\	To learn about drying marshes	Drying the marshes	Giving the lecture	Question and Answer
22 <sup>th</sup>	\	To learn about razing orchards	Dredging orchards	Giving the lecture	Question and Answer
23 <sup>th</sup>	\	To learn about mass graves	Mass graves	Giving the lecture And use the whiteboard	Question and Answer
24 <sup>th</sup>	\	To learn about the events of extermination cemeteries	Extermination cemeteries events	Giving the lecture	Question and Answer
25 <sup>th</sup>	\	To learn about the symbolic classification graves of extermination	Symbolic classification of extermination graves	Giving the lecture	oral test
26 <sup>th</sup>	\	To learn about presenting documents for genocide crimes	View documents for genocide crimes	Giving the lecture	View only
27 <sup>th</sup>	\	To learn about the criminal presentation of court decisions	View criminal court decisions	Videographer presentation	View only
28 <sup>th</sup>	\	To learn about the accusations leveled against Saddam and his aides	The accusations leveled against Saddam and his aides	Videographer presentation	View only
29 <sup>th</sup>	\	Watch and display video documents of crimes	Show photographic documents of crimes	Videographer presentation	View only

30 <sup>th</sup>		Watch and display video documents of crimes	Show photographic documents of crimes	Videographer presentation	View only
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### ١٣. Course Evaluation

١٠ marks for attendance , daily preparation , and daily exams

٤٠ marks for the first and second semester exams

٥٠ marks for the final exam

### ١٤. Learning and Teaching Resources

Required textbooks (curricular books, if any)	<b>The crimes of the Baath regime in Iraq</b>
Main references (sources)	<b>Archives of the Political Prisoners Foundation</b>
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	