

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



**Academic Program and
Course Description
Guide in English
2024-2025**

Introduction:

The educational program is a coordinated and organized package of courses that include procedures and experiences organized in the form of study vocabulary, the main purpose of which is to build and refine the skills of graduates, making them qualified to meet the requirements of the labor market. It is reviewed and evaluated annually through internal or external audit procedures and programs such as the external examiner program.

The academic program description provides a brief summary of the main features of the program and its courses, indicating the skills that are being worked on to acquire for students based on the objectives of the academic program. The importance of this description is evident as it represents the cornerstone in obtaining program accreditation and is written by teaching staff under the supervision of scientific committees in the scientific departments.

This guide, in its second version, includes a description of the academic program after updating the vocabulary and paragraphs of the previous guide in light of the developments and developments of the educational system in Iraq, which included a description of the academic program in its traditional form (annual-semester system), in addition to adopting the description of the academic program circulated under the letter of the Department of Studies TM 2906/3 on 5/3/2023 regarding programs that adopt the Bologna path as the basis for their work.

In this regard, we cannot but emphasize the importance of writing a description of academic programs and courses to ensure the smooth running of the educational process.

Concepts and Terminology:

- **Academic Program Description:** The academic program description provides a brief summary of its vision, mission and objectives, including an accurate description of the targeted learning outcomes according to specific learning strategies.
- **Course Description:** Provides a brief summary of the most important characteristics of the course and the learning outcomes expected from the student to achieve, demonstrating whether he has made the most of the available learning opportunities. It is derived from the program description.
- **Program Vision:** An ambitious picture of the future of the academic program to be an advanced, inspiring, motivating, realistic and applicable program.
- **Program Mission:** Clarifies the goals and activities necessary to achieve them in a concise manner, and also identifies the program's development paths and directions.
- **Program Objectives:** These are statements that describe what the academic program intends to achieve within a specific period of time and are measurable and observable.
- **Curriculum Structure:** All courses / subjects included in the academic program according to the approved learning system (semester, annual, Bologna track) whether they are required (ministry, university, college and scientific department) with the number of academic units.
- **Learning outcomes:** A consistent set of knowledge, skills and values acquired by the student after successfully completing the academic program. The learning outcomes for each course must be determined in a way that achieves the program objectives.
- **Teaching and learning strategies:** These are the strategies used by the faculty member to develop the student's teaching and learning. They are plans that are followed to achieve the learning objectives. That is, they describe all classroom and extracurricular activities to achieve the learning outcomes of the program.

Academic Program Description Form in English for the Academic Year
2024-2025

University Name: Al-Furat Al-Awsat Technical University
Faculty/Institute: Al-Musayyib Technical Institute
Scientific Department: Accounting Techniques Department
Academic or Professional Program Name: Technical Diploma
Final Certificate Name: Technical Diploma in Accounting Techniques
Academic System: Annual
Description Preparation Date: 2024-2025
File Completion Date: 20/2/2025

Signature:

Head of Department Name:

Lecturer. Ahmed Hadi Obaid

Date: 20/2/2025



Signature:

Scientific Associate Name:

Lecturer Dr. Mohammed Hadi Sabry

Date: 20/2/2025

د. محمد هادي صبري
معاون العميد لشؤون الطلبة والعمادة

المعهد التقني / الموسيب
شعبة الدراسات والبحوث

The file is checked by:

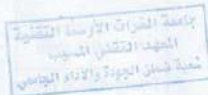
Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance Department:

Assistant Lecturer. Walaa Hussein Alawi

Date: 20/2/2025

Signature:



Approval of the Dean

Assistant Professor Dr. Malik Nema Hawas Al-Khazarji

4.3.2025

1. Program Vision:

To advance the accounting and auditing professions in line with economic development and serve official and unofficial entities and various economic sectors.

2. Program Mission:

Strengthening the role of the accountant and auditor in achieving economic development through the work he provides and establishing an effective relationship with the business environment by working in departments and institutions and keeping pace with developments in the field of accounting and auditing standards and trying to apply them practically.

3. Program Objectives:

- The graduate should be able to prepare, organize and audit the financial transactions of economic units.
- The graduate should have the professional ethics that an accountant and auditor should have in society.
- Contribute to developing the capabilities and skills of employees in various economic sectors and graduates who have not joined jobs by holding specialized courses in the fields of accounting and auditing.
- Prepare studies and research and provide scientific and technical consultations to various parties.
- Contribute to building a learning environment characterized 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.
- Build a real partnership with society through training courses and contribute to relevant workshops and conferences and scientific cooperation with institutes and colleges inside and outside the country.

4. Program Accreditation:

(AACSB) for Administrative Specialties

5. Other external influences:

There is a close relationship with the labor market that receives the department's graduates.

6. Program Structure:

Program Structure	Number of Courses	Credit hours	Percentage	Reviews*
Institution Requirements				
College Requirements				
Department Requirements	20	110	100%	Annual system
Summer Training	1			Interpolation only
Other				

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

7. Program Description:

Year Level	Course Code	Course Name	Credit Hours	
			Theoretical	Practical
First stage		Financial Accounting	4	2
		Governmental Accounting	2	2
		Accounting Readings	4	
		Management	3	
		Economics and Public Finance	3	
		Statistics	2	
		Computer Applications	1	
		Human Rights and Democracy	1	
		Arabic Language	1	
		English Language	1	

Year Level	Course Code	Course Name	Credit Hours	
			Theoretical	Practical
Second stage		Specialized Accounting	3	2
		Intermediate Accounting	4	
		Unified Accounting System	2	2
		Cost Accounting	5	
		Auditing	3	
		Corporate Accounting	4	
		Computer Applications	1	
		Baath Party Crimes	1	
		Arabic Language	1	
		English Language	1	
		Research Project	2	

8. Expected learning outcomes of the program:

Knowledge

<p>A1. The student should be familiar with the types of accounting records, organizing documents, and preparing trial balances.</p> <p>A2. The student should be familiar with internal auditing work.</p> <p>A3. The student should be familiar with the work of continuous and final inventory and committee membership.</p> <p>A4. The student should be familiar with the types of financial statements and how to prepare them and pay salaries.</p> <p>A5. The student should be familiar with the accounting system, whether governmental, banking, or unified.</p>	<ul style="list-style-type: none"> • The student will gain knowledge of accounting documents and records. • The ability to perform auditing and inventory work. • The ability to apply accounting systems and related accounts and statements.
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Skills	
<p>B1. Maintain accounting records, organize documents, and prepare trial balances.</p> <p>B2. Perform internal auditing.</p> <p>B3. Participate in continuous and final inventory work, especially committees that require a financial member.</p> <p>B4. Perform reconciliation work, prepare financial statements, and calculate salaries and organize disbursements.</p>	<ul style="list-style-type: none"> • Skill in working on all accounting documents and records. • Skill in working in internal audit. • Skill in working as a financial member in committees and carrying out inventory work. • Skill in preparing statements, reconciliations and financial disbursements.
Values	
<p>C1. Contribute to developing methods for carrying out accounting records transfer operations, organizing documents, and preparing trial balances.</p> <p>C2. Contribute to developing methods for carrying out internal auditing work.</p> <p>C3. Contribute to developing methods for carrying out continuous or final inventory work, especially committees that require a financial member.</p> <p>C4. Contribute to developing methods for carrying out reconciliation work and preparing financial statements.</p> <p>C5. Contribute to developing methods for carrying out salary and advance calculation operations.</p>	<ul style="list-style-type: none"> • Ensure accuracy in transferring 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. Teaching and learning strategies	
<ul style="list-style-type: none"> • Lecture • Lab • Methodical Training • Summer Training 	
10. Evaluation Methods	
<ul style="list-style-type: none"> • Oral Exams • Written Exams • Midterm Exams • Final Exams • Daily Assessment 	

11. Teaching staff						
Academic Rank	Specialization		Special Requirements	Skills (if applicable)	Number of the teaching staff	
	General	Special			Staff	Lecturer
Assistant Professor	Accounting	Financial and Accounting Techniques			1	
Assistant Professor	Accounting	Cost Accounting			1	
Lecturer	Business Administration	Organizational Behavior			1	
Lecturer	Information Technology	Management Information Technologies			1	
Lecturer	Financial Studies	Taxes			1	
Lecturer	Accounting	Financial Accounting			2	
Assistant Lecturer	Accounting Techniques	Cost and Management Accounting			1	
Assistant Lecturer	Financial and Accounting Techniques	Financial Accounting			1	
Assistant Lecturer	Accounting	Financial Accounting			1	
Assistant Lecturer	Industrial Management	Industrial Management			1	
Assistant Lecturer	Law	Private Law			1	
Assistant Lecturer	English Language / Teaching and Preparation of Language Curricula				1	
Assistant Lecturer	Sociology	Sociology			1	
Assistant Lecturer	Philosophy of Education	Arabic Language Literature			1	
Assistant Lecturer	Information Technology	Information Technology				1

Professional Development
Orientation of new faculty members
<ul style="list-style-type: none"> • Commitment to working hours and lectures according to 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 • Cooperating with officials to ensure the success of the educational process
Professional development for faculty members
<ul style="list-style-type: none"> • Attending training courses • Attending seminars and online learning courses • Discussions inside and outside the work environment that help in professional development and interpersonal skills • Acquiring new skills using modern means to raise teaching efficiency
12. Acceptance Criteria
<ul style="list-style-type: none"> • Student's desire • Scientific department capacity • Admission requirements (average 56%, type of branch graduated from in middle school: scientific, literary, commercial).
13. The most important sources of information about the program
<ul style="list-style-type: none"> • Textbooks • Internet • Model bags • Companies and institutions • Instructions of the Ministry of Higher Education and Scientific Research and the Presidency of the Middle Euphrates Technical University
14. Program development plan
<ul style="list-style-type: none"> • Participation in external and internal conferences • Participation in external and internal training and development courses • Holding seminars and workshops, following up on labor market requirements

Program Skills Outline															
Year Level	Course Code	Course Name	Basic or optional	Required Program Learning Outcomes											
				Knowledge			Skills				Values				
				A1	B1	B1	B1	B1	B2	B3	B4	C1	C2	C3	C4
First Academic Stage		Financial Accounting	Basic	*				*				*			
		Governmental Accounting	Basic	*				*				*			
		Accounting Readings	Basic	*				*		*		*		*	
		Management	Basic	*											
		Economics and Public Finance	Basic	*							*				*
		Statistics	Basic	*						*				*	
		Computer Applications	Basic	*											*
		Human Rights and Democracy	Basic	*											
		Arabic Language	Basic	*											
	English Language	Basic	*												
Second Academic Stage		Specialized Accounting	Basic	*				*		*	*	*		*	*
		Intermediate Accounting	Basic	*				*		*	*	*		*	*
		Unified Accounting System	Basic	*				*		*	*	*		*	*
		Cost Accounting	Basic	*				*		*	*	*		*	*
		Auditing	Basic	*					*	*			*	*	
		Corporate Accounting	Basic	*				*			*	*			*
		Computer Applications	Basic	*											*
		Baath Party Crimes	Basic	*											
		Arabic Language	Basic	*											
		English Language	Basic	*											
	Research Project	Basic	*												

Please tick the boxes corresponding to the individual learning outcomes of the programme being assessed.

Course Description Form

1. Course Name					
Financial Accounting / First Stage					
2. Course Code					
3. Academic System (semester/year)					
Annual					
4. Course Description Preparation Date					
20/2/2025					
5. Available Attendance Forms					
Attendance in the classroom and laboratory					
6. Total Number of Study Hours			Total Number of Units		
6 * 30= 180 hour			180 * 2= 360 unit		
7. Name of the Course Administrator (if more than one name is mentioned)					
Assistant Lecture. Ayat Naji Mahdi			ayat.alwan@atu.edu.iq		
8. Course Objectives (subject objectives)					
<ul style="list-style-type: none"> • Enabling the student to apply scientific accounting principles to enable him to evaluate the financial position of the institution and present it in a scientific and logical manner to serve the levels. • Preparing various financial reports based on accounting records and analyzing the elements of the financial position using administrative accounting principles. 					
9. Teaching and learning strategies					
Lectures are delivered using whiteboard and participation to deliver the material, and the laboratory is for practical practice using accounting documents.					
10. Course structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4 th +2 ^{pr}	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 books, documents and their types, and methods of recording in books (single entry and double entry).	presence in hall and laboratory	Daily oral and written assessments
2	4 th +2 ^{pr}	The student should be able to understand the concept of the types of accounting books used (journal, general ledger, legal requirements for books, documents and their types and methods of recording in books, single entry, double entry).	Types of accounting books used (journal, ledger, legal requirements that must be available in books, documents and their types and methods of recording in books, single entry, double entry).	presence in hall and laboratory	Daily oral and written assessments

3	4 th +2 ^{pr}	The student should be able to understand the concept of how to form the capital budget as a basis for the theory of double entry, debit account and credit account and how to connect to know each of them, explain the terms of the general budget, assets and liabilities.	How to form the capital budget as a basis for the theory of double entry, debit account and credit account and how to connect to know each of them, explanation of the terms of the general budget, assets and liabilities.	presence in hall and laboratory	Daily oral and written assessments
4	4 th +2 ^{pr}	The student should be able to understand the 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.	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.	presence in hall and laboratory	Daily oral and written assessments
5	4 th +2 ^{pr}	The student should be able to understand business operations and how to prove them in accounting books, opening entry, establishment expenses.	Business operations and how to prove them in accounting books, opening entry, establishment expenses.	presence in hall and laboratory	Daily oral and written assessments
6	4 th +2 ^{pr}	The student should be able to understand the concept of purchases, purchase returns, sales, sales returns, personal withdrawals, fixed assets.	Purchases, purchase returns, sales, sales returns, personal withdrawals, fixed assets.	presence in hall and laboratory	Daily oral and written assessments
7	4 th +2 ^{pr}	The student should be able to understand the concept of insurance and its types (insurance with others and insurance from others).	Insurance and its type (insurance with others and insurance from others).	presence in hall and laboratory	Daily oral and written assessments
8	4 th +2 ^{pr}	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).	presence in hall and laboratory	Daily oral and written assessments
9	4 th +2 ^{pr}	The student should be able to understand the concept of loans and their types.	Loans and their types, debit and credit, and different cases, payment of interest due on loans).	presence in hall and laboratory	Daily oral and written assessments
10	4 th +2 ^{pr}	The student should be able to understand the types of revenue expenses, revenues and their types.		presence in hall and laboratory	Daily oral and written assessments
11	4 th +2 ^{pr}	The student should be able to understand the trial balance, planning the trial balance.	Types of revenue expenses, revenues and their types.	presence in hall and laboratory	Daily oral and written assessments
12	4 th +2 ^{pr}	The student should be able to understand the types of trial balance.	Trial balance, planning the trial balance.	presence in hall and laboratory	Daily oral and written assessments

13	4 th +2 ^{pr}	The student should be able to understand the concept of merchant transactions with the bank and fixed deposits and calculating the due interest.	Types of trial balance (trial balance by balances, trial balance by totals) How to prepare each of them, examples.	presence in hall and laboratory	Daily oral and written assessments
14	4 th +2 ^{pr}	The student should be able to understand the check and bank commissions.	Trader's transactions with the bank, how to open a current account, how to open a deposit account (fixed deposits), how to calculate the interest due, withdrawal, deposit.	presence in hall and laboratory	Daily oral and written assessments
15	4 th +2 ^{pr}	The student should be able to understand the discount and its types.	Definition of check, types of checks (issued checks and incoming checks), endorsement of checks, sending checks to the bank for collection, various banking expenses as well as bank commissions.	presence in hall and laboratory	Daily oral and written assessments
16	4 th +2 ^{pr}	The student should be able to understand commercial papers and bills of exchange.	Discount, types of discount, single and compound commercial discount, cash discount.	presence in hall and laboratory	Daily oral and written assessments
17	4 th +2 ^{pr}	The student should be able to understand the concept of receivable and payment papers.	Commercial papers, bills of exchange.	presence in hall and laboratory	Daily oral and written assessments
18	4 th +2 ^{pr}	The student should be able to understand the concept of justifications for withdrawing commercial papers and cases of disposing of receivable papers.	Receivables, payment papers.	presence in hall and laboratory	Daily oral and written assessments
19	4 th +2 ^{pr}	The student should be able to understand the approved columns journal, the accounts opened in the journal and how to record them.	Justifications for withdrawing commercial papers, cases of disposing of receivable papers: obtaining the value of the paper on the due date and waiting until the due 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 return for an advance, endorsing the commercial paper and justifications for 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 return for a discount.	presence in hall and laboratory	Daily oral and written assessments

20	4 th +2 ^{pr}	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 transfer errors, the importance of the trial balance, the suspense account.	Journal of approved columns, accounts opened in the journal and how to record, examples.	presence in hall and laboratory	Daily oral and written assessments
21	4 th +2 ^{pr}	The student should be able to understand the final accounts (trading, profits and losses, capital account)	Correcting errors, 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 transfer errors, the importance of the trial balance, the suspense account.	presence in hall and laboratory	Daily oral and written assessments
22	4 th +2 ^{pr}	The student should be able to understand the current account of the establishment, finding the cost of sales, the balance sheet.	Final accounts, trading, profits and losses, capital account.	presence in hall and laboratory	Daily oral and written assessments
23	4 th +2 ^{pr}	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.	Current account of the establishment, finding the cost of sales, balance sheet.	presence in hall and laboratory	Daily oral and written assessments
24	4 th +2 ^{pr}	The student should be able to understand the inventory (accounts settlement), settling nominal accounts, expenses due for expenses paid in advance, revenues received in advance.	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.	presence in hall and laboratory	Daily oral and written assessments
25	4 th +2 ^{pr}	The student should be able to understand depreciation and its types.	Inventory (accounts settlement) Settling nominal accounts, accrued expenses for prepaid expenses, revenues received in advance.	presence in hall and laboratory	Daily oral and written assessments
26	4 th +2 ^{pr}	The student should be able to understand the concept of debtors and the allowable discount.	Definition of depreciation and purposes of depreciation, how to estimate depreciation, methods of calculating depreciation, fixed installment method, contrasting installment method, re-estimation method, method of accounting for depreciation, direct method and indirect method, various examples.	presence in hall and laboratory	Daily oral and written assessments

27	4 th +2 ^{pr}	The student should be able to understand the concept of inventory of receivables, formation of a provision for exchange expenses, inventory of securities and how to form a provision for a decline in securities prices.	Debtors, types of debts, settlement of debtors' account, how to treat the allowed discount with the allowed discount provision, how to create the allowed discount provision.	presence in hall and laboratory	Daily oral and written assessments
28	4 th +2 ^{pr}	The student should be able to understand the concept of inventory of the fund, how to treat (shortage, deficit, increase, surplus), the suspense account.	Inventory of receivables, how to create a provision for spare parts expenses, inventory of securities and how to create a provision for the decline in securities prices.	presence in hall and laboratory	Daily oral and written assessments
29	4 th +2 ^{pr}	The student should be able to understand the concept of inventory of the fund, treatment of differences (increase and decrease), how to organize the inventory statement, types of inventory (periodic and surprise).	Inventory of the fund, how to treat (deficit, deficit, increase, surplus), the suspense account, examples and solutions to exercises.	presence in hall and laboratory	Daily oral and written assessments
30	4 th +2 ^{pr}	The student should be able to understand the concept of accounting treatment of the suspense account.	Inventory of the fund, treatment of differences (increase and decrease), how to organize the inventory statement, types of inventory (periodic and surprise).	presence in hall and laboratory	Daily oral and written assessments

11. Course Evaluation

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

12. Learning and teaching resources

Required textbooks:	<ul style="list-style-type: none"> Principles of Accounting, dheyaa Abdul Hussein Al-Qamousi, Baghdad, 2012.
Main references (sources):	<ul style="list-style-type: none"> Accounting Principles, Kieso, 2019. Accounting Principles, Wild, 2019. Accounting Principles, Weygandt, 2021.
Supporting books and references:	
Electronic references, Internet sites:	

Course Description Form

1. Course Name					
Governmental Accounting / First Stage					
2. Course Code					
3. Academic System (semester/year)					
Annual					
4. Course Description Preparation Date					
20/2/2025					
5. Available Attendance Forms					
Attendance in the classroom and laboratory					
6. Total Number of Study Hours			Total Number of Units		
4 * 30= 120 hour			120 * 2= 240 unit		
7. Name of the Course Administrator (if more than one name is mentioned)					
Assistant Lecture. Huda Mohammed kadaier			huda.kadaier.ims@atu.edu.iq		
8. Course Objectives (subject objectives)					
<ul style="list-style-type: none"> • Identifying the nature of 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. • Developing the accounting measurement function to enable control of funds and operations together. • Ensuring that the allocated resources are used efficiently and without waste. • Disclosing the government's financial operations and activities in a way that serves the state's economy. 					
9. Teaching and learning strategies					
Lectures are delivered using whiteboard and participation to deliver the material, and the laboratory is for practical practice using accounting documents.					
10. Course structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
2+1	2th+2pr	The student should be able to define government accounting, its purposes, importance, characteristics, and field of application.	Knowing what government accounting is, its purposes, importance and characteristics.	presence in hall and laboratory	Daily oral and written assessments
3	2th+2pr	The student should be able to know the source of the spending power of government units, a comparison between financial accounting and government accounting.	Knowing what the sources of spending for government units are and the difference between financial and government accounting.	presence in hall and laboratory	Daily oral and written assessments

5+4	2th+2pr	The student should be able to know the general budget of the state, definition of the budget, budget divisions, budget accounts guide, the difference between the budget and the budget	Knowing what the budget is, its divisions, the budget accounts guide and what is the difference between the budget and the budget.	presence in hall and laboratory	Daily oral and written assessments
7+6	2th+2pr	The student should be able to know the stages that the budget goes through, the rules for preparing it, implementing it, and the importance of adhering to its provisions, a practical case.	Knowing the stages, rules and implementation of the budget and the importance of adhering to it.	presence in hall and laboratory	Daily oral and written assessments
9+8	2th+2pr	The student should be able to know the administrative formations and the government accounting system, the concept of the treasury, the duties of the treasury, the formations of the treasury, its branches, and the financing method.	Knowing what the treasury is, its duties, branches and method of financing it.	presence in hall and laboratory	Daily oral and written assessments
10	2th+2pr	The student should be able to know the central accounting system, its definition, the types of the system, the responsibilities of the unit under it, and the treasury under it.	Knowing what the central accounting system is.	presence in hall and laboratory	Daily oral and written assessments
11	2th+2pr	The student should be able to know the financing method of the unit applying the central accounting system, the control method, and the advantages and disadvantages of centralization.	Knowing what the central accounting system is.	presence in hall and laboratory	Daily oral and written assessments
15-12	2th+2pr	The student should be able to know the decentralized accounting system, its definition, components, advantages and disadvantages, the system, its responsibilities and the financing method.	Knowing the difference between the central and decentralized accounting system and its advantages and disadvantages.	presence in hall and laboratory	Daily oral and written assessments
17+16	2th+2pr	The student should be able to know accounting for public expenditures.	Knowing expenses and how to record them.	presence in hall and laboratory	Daily oral and written assessments
19+18	2th+2pr	The student should be able to know accounting for public revenues.	Knowing revenues and how to record them.	presence in hall and laboratory	Daily oral and written assessments
21+20	2th+2pr	The student should be able to know accounting for advances and their types.	Knowing advances and how to record them.	presence in hall and laboratory	Daily oral and written assessments
23+22	2th+2pr	The student should be able to know accounting for deposits.	Knowing trusts and how to record them.	presence in hall and laboratory	Daily oral and written assessments
30-24	2th+2pr	The student should be able to know public contracts and how to calculate and record them.	Knowing contracting and how to record them.	presence in hall and laboratory	Daily oral and written assessments

11. Course Evaluation

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

12. Learning and teaching resources	
Required textbooks:	<ul style="list-style-type: none"> • Governmental Accounting, Obaied Mahal, Ibrahim Abd Musa, Dar Al-Hikma, 1991.
Main references (sources):	<ul style="list-style-type: none"> • Accounting for Governmental & Nonprofit Entities, Reck, 2016. • Accounting for Governmental & Nonprofit Entities, Reck, 2022.
Supporting books and references:	
Electronic references, Internet sites:	

Course Description Form

1. Course Name					
Accounting Readings / First Stage					
2. Course Code					
3. Academic System (semester/year)					
Annual					
4. Course Description Preparation Date					
20/2/2025					
5. Available Attendance Forms					
Attendance in the classroom					
6. Total Number of Study Hours			Number of Units Total		
4 * 30= 120 hour			120 * 2= 240 unit		
7. Name of the Course Administrator (if more than one name is mentioned)					
Assistant Lecture. Ahmed Mashaan Fleifl			ahmed.mashaan.ism@atu.edu.iq		
8. Course Objectives (subject objectives)					
<ul style="list-style-type: none"> • Introducing the student to English terms in the field of vocabulary of the study plan for the accounting department, in a way that enables him to understand the terms presented and deal with in the various fields related to the specialization in the administrative and accounting aspects. • Making the student in the accounting department able to read topics related to his specialization in the English language, which gives him the opportunity to communicate with everything new in the field of specialization in books, research, magazines, etc. 					
9. Teaching and learning strategies					
Lectures are presented using whiteboard as a means of explaining the material using colored pens.					
10. Course structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	The student should be able to understand basic English terms.	Definition of basic English terms.	presence in hall	Daily oral and written assessments
2	4	The student should be able to understand basic terms in administrative specializations.	Identify basic terms in administrative specializations.	presence in hall	Daily oral and written assessments
3	4	The student should be able to understand basic terms in accounting specialization.	Identify basic terms in accounting specialization.	presence in hall	Daily oral and written assessments
4	4	The student should be able to understand some topics in administrative specializations.	Readings on selected topics in the field of administrative specializations.	presence in hall	Daily oral and written assessments
5	4	The student should be able to understand the definition of accounting and its branches.	Definition of accounting, branches of accounting.	presence in hall	Daily oral and written assessments

6	4	The student should be able to understand the accounting profession and its specialized institutes.	Accounting as a profession, specialized organizations and institutes.	presence in hall	Daily oral and written assessments
7	4	The student should be able to read a topic about the concept of accounting.	Reading a topic on the concept of accounting.	presence in hall	Daily oral and written assessments
8	4	The student should be able to review the terms of the intellectual framework of accounting.	Review of the terms of the intellectual framework of accounting.	presence in hall	Daily oral and written assessments
9	4	The student should be able to understand the terms of loans and accounting principles.	Terms of loans and accounting principles.	presence in hall	Daily oral and written assessments
10	4	The student should be able to understand accounting theory and the approaches and methods of accounting thought.	Readings in accounting theory, approaches and approaches to accounting thought.	presence in hall	Daily oral and written assessments
11	4	The student should be able to understand the forms and diagrams of accounting theory.	Readings in accounting theory, forms and diagrams.	presence in hall	Daily oral and written assessments
12	4	The student should be able to know the professional institutes and international bodies in the field of accounting.	Professional institutes and international bodies in the field of accounting.	presence in hall	Daily oral and written assessments
13	4	The student should be able to know the accounting standards preparation committees.	Accounting standards preparation committees.	presence in hall	Daily oral and written assessments
14	4	The student should be able to understand the financial accounting standards.	Readings in financial accounting standards.	presence in hall	Daily oral and written assessments
15	4	The student should be able to understand government accounting standards.	Readings in government accounting standards.	presence in hall	Daily oral and written assessments
16	4	The student should be able to understand accounting entries models.	Accounting restrictions, different models.	presence in hall	Daily oral and written assessments
17	4	The student should be able to understand accounting entries and their formal aspects.	Accounting restrictions, multiple readings, formal aspects.	presence in hall	Daily oral and written assessments
18	4	The student should be able to understand the terminology of the trading account.	Terms specific to the trading account	presence in hall	Daily oral and written assessments
19	4	The student should be able to understand the trading account.	Readings on topics in the trading account	presence in hall	Daily oral and written assessments
20	4	The student should be able to understand the terminology of expenses.	Terms specific to expenses.	presence in hall	Daily oral and written assessments
21	4	The student should be able to understand the terminology of revenues.	Terms specific to revenues.	presence in hall	Daily oral and written assessments

22	4	The student should be able to understand profits and losses.	Readings on topics specific to profit and loss.	presence in hall	Daily oral and written assessments
23	4	The student should be able to understand assets.	Terminology specific to assets.	presence in hall	Daily oral and written assessments
24	4	The student should be able to understand liabilities and capital.	Terminology specific to liabilities and capital.	presence in hall	Daily oral and written assessments
25	4	The student should be able to understand the statement of financial position.	Readings on topics specific to the statement of financial position.	presence in hall	Daily oral and written assessments
26	4	The student should be able to understand the terminology of depreciation and inventory.	Terminology specific to depreciation and inventory.	presence in hall	Daily oral and written assessments
27	4	The student should be able to understand depreciation and inventory.	Readings on topics specific to depreciation and inventory.	presence in hall	Daily oral and written assessments
28	4	The student should be able to understand the terminology of cost accounting.	Terminology specific to cost accounting.	presence in hall	Daily oral and written assessments
29	4	The student should be able to understand cost accounting.	Readings on topics specific to cost accounting.	presence in hall	Daily oral and written assessments
30	4	The student should be able to understand the terminology of auditing and internal control.	Terminology specific to auditing and internal control.	presence in hall	Daily oral and written assessments

11. Course Evaluation

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

12. Learning and teaching resources

Required textbooks:	
Main references (sources):	
Supporting books and references:	<ul style="list-style-type: none"> Lectures material prepared by the subject's professor.
Electronic references, Internet sites:	

Course Description Form

1. Course Name					
Management / First Stage					
2. Course Code					
3. Academic System (semester/year)					
Annual					
4. Course Description Preparation Date					
20/2/2025					
5. Available Attendance Forms					
Attendance in the classroom					
6. Total Number of Study Hours			Number of Units Total		
3 * 30= 90 hour			90 * 2= 180 unit		
7. Name of the Course Administrator (if more than one name is mentioned)					
Assistant Lecture. Haider Falih Mahdi			hayder.mahdi.ims@atu.edu.iq		
8. Course Objectives (subject objectives)					
<ul style="list-style-type: none"> • Providing students with basic concepts related to the administrative activities carried out by the organization and their applications. • Enabling the student to understand the concept of modern management in the field of accounting work. 					
9. Teaching and learning strategies					
Lectures are delivered using whiteboard and systematic training.					
10. Course structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	The student should be able to know the administration, its development and the types of schools in it.	Management, development and concepts Modern schools (Japanese, situational, Islamic).	Presence in hall	Daily oral and written assessments
2	3	The student should be able to know the administrative functions.	Administrative functions.	Presence in hall	Daily oral and written assessments
3	3	The student should be able to know the functions of the establishment.	Functions of the establishment.	Presence in hall	Daily oral and written assessments
4	3	The student should be able to know the economic, political, social and technological factors affecting the administration.	Environmental factors affecting management (economic factors, political factors, social factors, technological factors).	Presence in hall	Daily oral and written assessments
5	3	The student should be able to know the administrative functions and planning.	Administrative functions, planning.	Presence in hall	Daily oral and written assessments
6	3	The student should be able to know the types of planning and forecasting and its relationship to central planning.	Types of planning and forecasting and its relationship to central planning.	Presence in hall	Daily oral and written assessments
7	3	The student should be able to know the decision-making process.	Decision-making process.	Presence in hall	Daily oral and written assessments

8	3	The student should be able to know the programmed and unprogrammed decisions.	Programmed and unprogrammed decisions.	Presence in hall	Daily oral and written assessments
9	3	The student should be able to know the scientific means in the decision-making process.	Scientific means in the decision-making process.	Presence in hall	Daily oral and written assessments
10	3	The student should be able to know the administrative organization.	Administrative organization.	Presence in hall	Daily oral and written assessments
11	3	The student should be able to know the foundations used in determining the divisions of the organizational structure in the organization.	The foundations used to determine the divisions of the organizational structure in the organization.	Presence in hall	Daily oral and written assessments
12	3	The student should be able to know the committees and the factors that help in increasing their effectiveness.	Committees and factors that help increase the effectiveness of committees.	Presence in hall	Daily oral and written assessments
13	3	The student should be able to know the administrative levels and the scope of their supervision.	Administrative levels and scope of supervision.	Presence in hall	Daily oral and written assessments
14	3	The student should be able to know the authority, its limits, sources and types.	Authority, its limits, sources, types.	Presence in hall	Daily oral and written assessments
15	3	The student should be able to know the relationship between responsibility and authority.	The relationship between responsibility and authority.	Presence in hall	Daily oral and written assessments
16	3	The student should be able to know communications, their types, networks and the factors affecting them.	Communication, its types, communication networks and factors affecting the communication process.	Presence in hall	Daily oral and written assessments
17	3	The student should be able to know and distinguish between centralization and decentralization.	Centralization and decentralization.	Presence in hall	Daily oral and written assessments
18	3	The student should be able to know motivation.	Motivation.	Presence in hall	Daily oral and written assessments
19	3	The student should be able to know needs, incentives, motives and the effective relationship between them.	Needs, incentives, motives and the effective relationship between them.	Presence in hall	Daily oral and written assessments
20	3	The student should be able to know leadership, its characteristics and patterns.	Leadership, the difference between leadership and manager, leadership characteristics, leadership styles.	Presence in hall	Daily oral and written assessments
22+21	3	The student should be able to know control, its steps, types and methods.	Control, control steps, types of control, control methods.	Presence in hall	Daily oral and written assessments
25-23	3	The student should be able to know production management, production plans, their objectives and their relationship with other functions.	Production management, production plans, objectives of production plans and their relationship to other functions.	Presence in hall	Daily oral and written assessments
26	3	The student should be able to know marketing management, the components and importance of its plan.	Marketing management, components of the marketing plan and its importance.	Presence in hall	Daily oral and written assessments

27	3	The student should be able to know financial management and its annual plans.	Financial management, annual financial plans and their components.	Presence in hall	Daily oral and written assessments
28	3	The student should be able to know personnel management and the components of its plan, human resources management.	Personnel management, components of the personnel plan.	Presence in hall	Daily oral and written assessments
29	3	The student should be able to know human resources management.	Human resources management.	Presence in hall	Daily oral and written assessments
30	3	The student should be able to know Iraqi management.	Iraqi management.	Presence in hall	Daily oral and written assessments

11. Course Evaluation

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

12. Learning and teaching resources

Required textbooks:	<ul style="list-style-type: none"> Principles of Management, Shawqi Naji, Ayad Mahmoud Al-Rahim, Reda Abdul Razzaq, Baghdad, 1988.
Main references (sources):	<ul style="list-style-type: none"> Management, Kinicki, 2018. Management, Bateman, 2019. Management, Kinicki, 2020.
Supporting books and references:	
Electronic references, Internet sites:	

Course Description Form

1. Course Name					
Economics and Public Finance / First Stage					
2. Course Code					
3. Academic System (semester/year)					
Annual					
4. Course Description Preparation Date					
20/2/2025					
5. Available Attendance Forms					
Attendance in the classroom					
6. Total Number of Study Hours			Number of Units Total		
3 * 30= 90 hour			90 * 2= 180 unit		
7. Name of the Course Administrator (if more than one name is mentioned)					
Assistant Lecture. Marwa Hassan Ali			marwa.eubayd@atu.edu.iq		
8. Course Objectives (subject objectives)					
<ul style="list-style-type: none"> • Enable the student to identify the principles of economics and public finance. • Identify the economic problems that Iraq suffers from and how to reach solutions. 					
9. Teaching and learning strategies					
Lectures are given using a 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	3	The student should be able to understand the concept of economics and what are the roots of economics and its importance.	The concept of economics, the emergence and development of economics, the importance of studying economics.	Presence in hall	Daily oral and written assessments
2	3	The student should be able to understand the economic problem and economic systems.	The economic problem, economic systems.	Presence in hall	Daily oral and written assessments
3	3	The student should be able to understand and identify the methods of economic analysis.	Methods of economic analysis.	Presence in hall	Daily oral and written assessments
4	3	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, the law of demand, the demand curve, the demand schedule, the derivation of demand.	Presence in hall	Daily oral and written assessments
5	3	The student should be able to understand the concept of supply, the factors affecting it and its divisions.	The concept of supply, types of supply, factors affecting supply, the law of supply, the supply curve, the supply schedule.	Presence in hall	Daily oral and written assessments

6	3	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 curves shift.	Presence in hall	Daily oral and written assessments
7	3	The student should be able to understand how to apply equilibrium and how to draw the equilibrium curve.	Applications on market equilibrium, drawing the equilibrium curve.	Presence in hall	Daily oral and written assessments
8	3	The student should be able to understand elasticity and identify its types.	The concept of elasticity, the concept of elasticity of demand, types of elasticity of demand.	Presence in hall	Daily oral and written assessments
9	3	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.	Presence in hall	Daily oral and written assessments
10	3	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.	Presence in hall	Daily oral and written assessments
11	3	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.	Presence in hall	Daily oral and written assessments
12	3	The student should be able to understand elasticity of supply and how to calculate it.	Elasticity of supply, calculating elasticity of supply in the absence of a percentage.	Presence in hall	Daily oral and written assessments
13	3	The student should be able to understand consumer behavior, the utility approach and the law of contradiction of marginal utility.	The concept of consumer behavior, hypotheses of consumer behavior, the utility approach, the law of contradiction of marginal utility.	Presence in hall	Daily oral and written assessments
14	3	The student should be able to understand the law of contradiction and the curves of total and marginal utility.	The law of contradiction, total utility and marginal utility curves.	Presence in hall	Daily oral and written assessments
15	3	The student should be able to understand the consumer equilibrium and marginal utility.	Consumer equilibrium, marginal utility, relative to price.	Presence in hall	Daily oral and written assessments
16	3	The student should be able to understand the consumer surplus and the indifference curves approach.	Consumer surplus, indifference curves approach, properties of indifference curves.	Presence in hall	Daily oral and written assessments
17	3	The student should be able to understand the budget line, change and setting the budget line.	Budget line, change in budget line position, consumer equilibrium.	Presence in hall	Daily oral and written assessments
18	3	The student should be able to understand the concept of production, production patterns and factors of production.	Concept of production, production patterns, factors of production.	Presence in hall	Daily oral and written assessments
19	3	The student should be able to understand the combination between the elements of production.	Combination between production elements, production function.	Presence in hall	Daily oral and written assessments
20	3	The student should be able to understand the change in production in the short run.	Change in production in the short run, production curves in the long run, economies of scale.	Presence in hall	Daily oral and written assessments

21	3	The student should be able to understand the concept of costs, their types and examples about them.	Concept of costs, types of costs, examples of types.	Presence in hall	Daily oral and written assessments
22	3	The student should be able to understand what average costs are and what cost curves are.	Average costs, cost curves.	Presence in hall	Daily oral and written assessments
23	3	The student should be able to understand the practical aspect related to costs.	Exercises.	Presence in hall	Daily oral and written assessments
24	3	The student should be able to understand revenues, their types and curves.	Concept of revenue, types of revenue, revenue curves.	Presence in hall	Daily oral and written assessments
25	3	The student should be able to understand the equilibrium of the establishment and break-even analysis with a set of practical exercises.	Equilibrium of the firm, break-even analysis, exercises.	Presence in hall	Daily oral and written assessments
26	3	The student should be able to understand the concept of market structure and perfect competition.	Concept of market structure, perfect competition market, case studies.	Presence in hall	Daily oral and written assessments
27	3	The student should be able to understand imperfect competitive markets and monopolistic competitive markets.	Imperfect competition markets, perfect monopoly markets, monopolistic competition markets, case studies.	Presence in hall	Daily oral and written assessments
28	3	The student should be able to understand the returns to production and the theories explaining wages.	Returns of production factors, wages, theories explaining wages: balance theory, modern wage theory, wage determination, wage differential phenomena.	Presence in hall	Daily oral and written assessments
29	3	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. Solve a set of exercises related to the previous chapters.	Presence in hall	Daily oral and written assessments
30	3	The student should be able to solve exercises related to the previous topics.	The concept of economics, the emergence and development of economics, the importance of studying economics.	Presence in hall	Daily oral and written assessments

11. Course Evaluation	
10 mark for attendance, daily preparation and daily exams, 40 mark for the first and second semester exams, 50 mark for the final exam.	
12. Learning and teaching resources	
Required textbooks:	<ul style="list-style-type: none"> • Principles of Economics, Muwaffaq Ali Al-Khalil, 1991. • Introduction to Economics, Salem Tawfiq, 1993.
Main references (sources):	<ul style="list-style-type: none"> • Principles of Microeconomics, Mankiw, 2018. • Principles Of Economics, Mankiw, 2021. • Brief Principles of Macroeconomics, Mankiw, 2021. • Macroeconomics for Today, Tucker, 2023. • Essentials of Economics, Mankiw, 2024. • Principles of Economics, Mankiw, 2024.
Supporting books and references:	
Electronic references, Internet sites:	

Course Description Form

1. Course Name					
Statistics / First Stage					
2. Course Code					
3. Academic System (semester/year)					
Annual					
4. Course Description Preparation Date					
20/2/2025					
5. Available Attendance Forms					
Attendance in the classroom					
6. Total Number of Study Hours			Number of Units Total		
2 * 30= 60 hour			90 * 2= 180 unit		
7. Name of the Course Administrator (if more than one name is mentioned)					
Lecturer. Ahmed Hadi Obaied			ahmed.alrubaie@atu.edu.iq		
8. Course Objectives (subject objectives)					
<ul style="list-style-type: none"> • Introducing the student to statistical methods and using scientific methods in collecting, organizing and displaying various statistical data. • Enabling the student to deal with the analysis of available data using statistical concepts and methods and analyzing and deducing results. 					
9. Teaching and learning strategies					
Lectures are presented using whiteboard as a means of explaining the material using colored pens and diagrams.					
10. Course structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	The student should be able to understand the concept of statistics, its definition, importance, its relationship to other sciences and the statistical method.	Statistics, its definition, importance, its relationship with other sciences, definition of the statistical method, review of the statistical method.	Presence in hall	Daily oral and written assessments
3+2	2	The student should be able to understand the classification and tabulation of data, the formation of simple and double frequency tables.	Classification and tabulation of data, formation of simple and double frequency tables.	Presence in hall	Daily oral and written assessments
5+4	2	The student should be able to understand the graphical presentation of grouped data (frequency histogram, frequency polygon, frequency curve, frequency curve of ascending and descending clustering).	Graphical display of tabulated data: frequency histogram, frequency polygon, frequency curve, frequency curve of ascending and descending clustering.	Presence in hall	Daily oral and written assessments

6	2	The student should be able to understand the measures of central tendency, its concept and uses, the arithmetic mean in ungrouped and grouped data.	Measures of central tendency, their concept and uses, the arithmetic mean in ungrouped and grouped data (long method) short method.	Presence in hall	Daily oral and written assessments
8+7	2	The student should be able to understand the median, its definition, methods of calculating it. The mode, its concept for ungrouped and grouped data, Pearson's method, mathematically and graphically.	The median, its definition, methods of calculating it for ungrouped and grouped data mathematically and graphically. The mode, its concept for ungrouped and grouped data Pearson's method mathematically and graphically.	Presence in hall	Daily oral and written assessments
9	2	The student should be able to understand the measures of dispersion, their concept and uses, the range for ungrouped and grouped data.	Measures of dispersion, their concept and uses, the range for ungrouped and grouped data.	Presence in hall	Daily oral and written assessments
10	2	The student should be able to understand the spring deviation for grouped data mathematically and graphically.	The interquartile deviation for grouped data mathematically and graphically.	Presence in hall	Daily oral and written assessments
11	2	The student should be able to understand the mean deviation, its concept and importance, methods of calculating it.	The mean deviation, its concept and importance, methods of calculating it for ungrouped and grouped data.	Presence in hall	Daily oral and written assessments
13+12	2	The student should be able to understand the standard deviation, its concept and importance, and methods of calculating it.	The standard deviation, its concept and importance, methods of calculating it for ungrouped and grouped data.	Presence in hall	Daily oral and written assessments
14	2	The student should be able to understand the simple correlation, its concept, and methods of calculating it.	Simple correlation, its concept, methods of calculating it for ungrouped and grouped data, long method and short method.	Presence in hall	Daily oral and written assessments
15	2	The student should be able to understand the Pearson coefficient for simple linear correlation.	Pearson's correlation coefficient for grouped data.	Presence in hall	Daily oral and written assessments
17+16	2	The student should be able to understand the Spearman correlation for ranks and average.	Ranking correlation, Spearman's rank correlation, Spearman's adjusted correlation.	Presence in hall	Daily oral and written assessments
19+18	2	The student should be able to understand the correlation of data characteristics: the coupling coefficient and the coefficient of agreement.	Correlation of data characteristics, the coupling coefficient, the coefficient of agreement.	Presence in hall	Daily oral and written assessments
20	2	The student should be able to understand time series. Its concept, uses.	Time series, their concept, their uses.	Presence in hall	Daily oral and written assessments

22+21	2	The student should be able to understand the general trend, its concept, and methods of finding it.	The general trend, its concept, Methods of finding it, moving average method, half-series average method, least squares method.	Presence in hall	Daily oral and written assessments
23	2	The student should be able to understand the indices, its concept, uses, and calculating simple indices.	Indices, their concept and uses, calculating simple indices.	Presence in hall	Daily oral and written assessments
26-24	2	The student should be able to understand the calculation of weighted indices.	Calculating weighted indices, Laspeyres number, Paasche number, Fisher number (optimal).	Presence in hall	Daily oral and written assessments
30-27	2	The student should be able to understand production quality control.	Production quality control, control methods, charts.	Presence in hall	Daily oral and written assessments

11. Course Evaluation

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

12. Learning and teaching resources

Required textbooks:	<ul style="list-style-type: none"> Principles of Statistics, Jaafar Salman Yousef, University of Basra, 1990.
Main references (sources):	<ul style="list-style-type: none"> Statistics for Business and Economics, Newbold, 2020. Understanding Statistics in Psychology with SPSS, Howitt, 2020. Introduction to Statistics, Ngetich, 2024. Statistics Explained, Hinton, 2025.
Supporting books and references:	
Electronic references, Internet sites:	

Course Description Form

1. Course Name					
Computer applications / First Stage					
2. Course Code					
3. Academic System (semester/year)					
Annual					
4. Course Description Preparation Date					
20/2/2025					
5. Available Attendance Forms					
Attendance in the laboratory					
6. Total Number of Study Hours			Number of Units Total		
1 * 30= 30 hour			30 * 2= 60 unit		
7. Name of the Course Administrator (if more than one name is mentioned)					
Assistant Lecture. Walaa Hussein Allawi			Walaa.alwain@atu.edu.iq		
8. Course Objectives (subject objectives)					
<ul style="list-style-type: none"> • Use a computer for basic tasks. • Identify and discuss the hardware components of a computer system. • Create documents using a word processor and create presentations. • Conduct research on the Internet. • Introduction to artificial intelligence. 					
9. Teaching and learning strategies					
Lectures are delivered using whiteboards (regular or smart), computers, presentation software such as PowerPoint.					
10. Course structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	1 th +pr	The student should be able to know the computer.	Introduction to Computer: Concepts of Hardware and Software with their components.	Presence in laboratory	Daily oral and written assessments
2	1 th +pr	The student should be able to know the computer.	Introduction to Computer (Cont.): Concept of Computing, Data and Information; Applications of Information Connecting input/output devices, and peripherals to CPU.	Presence in laboratory	Daily oral and written assessments
3	1 th +pr	The student should be able to know the components of the computer.	Computer Components: Computer Portions, Hardware Parts, I/O Units.	Presence in laboratory	Daily oral and written assessments
4	1 th +pr	The student should be able to know the components of the computer.	Computer Components (Cont.): Memory Types: Volatile and Non-Volatile Memory, Secondary Storage.	Presence in laboratory	Daily oral and written assessments
5	1 th +pr	The student should be able to know the components of the computer.	Computer Components (Cont.): CPU Components: Control Unit (CU), Arithmetic Logic Unit (ALU) and Registers.	Presence in laboratory	Daily oral and written assessments

6	1 th +pr	The student should be able to know the operating system.	Computer Components (Cont.): Computer Ports, Personal Computer (Features and Types).	Presence in laboratory	Daily oral and written assessments
7	1 th +pr	The student should be able to know the operating system.	Operating System and Graphical User Interface GUI: Operating System; Basics of Common Operating Systems; The User Interface, Using Mouse Techniques.	Presence in laboratory	Daily oral and written assessments
8	1 th +pr	The student should be able to know the operating system.	Operating System and Graphical User Interface GUI (Cont.): Use of Common Icons, Status Bar, Using Menu and Menu-selection.	Presence in laboratory	Daily oral and written assessments
9	1 th +pr	The student should be able to know the operating system.	Operating System and Graphical User Interface GUI (Cont.): Concept of Folders and Directories, Opening and closing of different Windows; Creating Short cuts.	Presence in laboratory	Daily oral and written assessments
10	1 th +pr	The student should be able to know the word processing.	Operating System and Graphical User Interface GUI (Cont.): Customization and Personalization of GUIs, Accessibility Features in GUIs, User Experience (UX).	Presence in laboratory	Daily oral and written assessments
11	1 th +pr	The student should be able to know the word processing.	Word Processing: Word Processing Basics; Basic Features of Word Processors, Opening and Closing of documents.	Presence in laboratory	Daily oral and written assessments
12	1 th +pr	The student should be able to know the spreadsheets.	Word Processing (Cont.): Text creation and Manipulation; Formatting Text and Paragraphs, Using Templates for Document Creation.	Presence in laboratory	Daily oral and written assessments
13	1 th +pr	The student should be able to know the spreadsheets.	Word Processing (Cont.): Creating and Managing Tables, Utilizing Styles and Themes.	Presence in laboratory	Daily oral and written assessments
14	1 th +pr	The student should be able to know the presentation programs.	Word Processing (Cont.): Spell Check and Grammar Tools, Using Headers and Footers.	Presence in laboratory	Daily oral and written assessments
15	1 th +pr	The student should be able to know presentation programs.	Spread Sheet: Introduction to Spreadsheet Software, Creating and Formatting Worksheets.	Presence in laboratory	Daily oral and written assessments
16	1 th +pr	The student should be able to know presentation programs.	Spread Sheet (Cont.): Sorting and Filtering Data, Using Formulas and Functions.	Presence in laboratory	Daily oral and written assessments
17	1 th +pr	The student should be able to know presentation programs.	Spread Sheet (Cont.): Using Formulas and Functions, Using Pivot Tables for Data Analysis.	Presence in laboratory	Daily oral and written assessments

18	1 th +.pr	The student should be able to know the Internet and web browsers.	Spread Sheet (Cont.): Data Validation and Error Checking, Data Visualization: Creating Charts and Graphs.	Presence in laboratory	Daily oral and written assessments
19	1 th +.pr	The student should be able to know the Internet and web browsers.	Presentation Software: Introduction to Presentation Software, Overview of Popular Presentation Tools, Creating a New Presentation.	Presence in laboratory	Daily oral and written assessments
20	1 th +.pr	The student should be able to know the Internet and web browsers.	Presentation Software (Cont.): Using Templates and Themes, Inserting and Formatting Text and Images, Transition and Animation Effects.	Presence in laboratory	Daily oral and written assessments
21	1 th +.pr	The student should be able to know the Internet and web browsers.	Presentation Software (Cont.): Using Speaker Notes and Timers, Advanced Features: Hyperlinks and Action Buttons.	Presence in laboratory	Daily oral and written assessments
22	1 th +.pr	The student should be able to know communications and e-mail.	Presentation Software (Cont.): Troubleshooting Common Presentation Issues, Future Trends in Presentation Technology.	Presence in laboratory	Daily oral and written assessments
23	1 th +.pr	The student should be able to know cloud computing and services.	Introduction to Internet and Web Browsers: Computer networks Basic; LAN, WAN.	Presence in laboratory	Daily oral and written assessments
24	1 th +.pr	The student should be able to know cloud computing and services.	Introduction to Internet and Web Browsers (Cont.): Concept of Internet and its Applications; connecting to internet.	Presence in laboratory	Daily oral and written assessments
25	1 th +.pr	The student should be able to know the computer.	Introduction to Internet and Web Browsers (Cont.): World Wide Web; Web Browsing software's, Search Engines.	Presence in laboratory	Daily oral and written assessments
26	1 th +.pr	The student should be able to know the computer.	Introduction to Internet and Web Browsers (Cont.): Understanding URL; Domain name; IP Address.	Presence in laboratory	Daily oral and written assessments
27	1 th +.pr	The student should be able to know the components of the computer.	Communications and Emails: Basics of electronic mail; Getting an email account; Sending and receiving emails; Accessing sent emails; Using Emails; Document collaboration.	Presence in laboratory	Daily oral and written assessments
28	1 th +.pr	The student should be able to know the components of the computer.	Communications and Emails (Cont.): Sending and receiving emails; Accessing sent emails; Using Emails; Malls: Using Emails: Document collaboration.	Presence in laboratory	Daily oral and written assessments
29	1 th +.pr	The student should be able to know the components of the computer.	Introduction to Cloud Computing and Services: Definition of Cloud Computing and its concept, Cloud-Based Office Suites (Office 365 and Google Workspace).	Presence in laboratory	Daily oral and written assessments

30	1 th -pr	The student should be able to know the operating system.	Introduction to Cloud Computing and Services (Cont.): Google Workspace: Google Docs, Google Sheets, Google Drive, Google Meet.	Presence in laboratory	Daily oral and written assessments
11. Course Evaluation					
10 mark for attendance, daily preparation and daily exams, 40 mark for the first and second semester exams, 50 mark for the final exam.					
12. Learning and teaching resources					
Required textbooks:			<ul style="list-style-type: none"> • Graham Brown, David Watson, "Cambridge IGCSE Information and Communication Technology", 3rd Edition (2020). • Alan Evans, Kendall Martin, Mary Anne Poatsy, "Technology In Action Complete", 16th Edition (2020). • Ahmed Banafa, "Introduction to Artificial Intelligence (AI)", 1st Edition (2024). • Microsoft Office 2019 Step by Step 1st Edition by Curtis Frye & Joan Lambert. • Dr. Adel Abdel Nour, "Introduction to the World of Artificial Intelligence" 2005. • Al-Khader Ali Al-Khader, "Computer Basics" 2016. 		
Main references (sources):					
Supporting books and references:					
Electronic references, Internet sites:					

Course Description Form

1. Course Name					
Human rights and democracy / First Stage					
2. Course Code					
3. Academic System (semester/year)					
Annual					
4. Course Description Preparation Date					
20/2/2025					
5. Available Attendance Forms					
Attendance in the classroom					
6. Total Number of Study Hours			Number of Units Total		
1 * 30= 30 hour			30 * 2= 60 unit		
7. Name of the Course Administrator (if more than one name is mentioned)					
Assistant Lecture. Muhannad karim Saleh			muhannad.salah@atu.edu.iq		
8. Course Objectives (subject objectives)					
<ul style="list-style-type: none"> • Introducing the student to the history of human rights and the civilizations that contributed to the field of human rights. • Enabling the student to understand his rights and duties towards his society, and also helping the student to understand the legal culture. 					
9. Teaching and learning strategies					
Lectures are presented using the book and sources as a means of clarifying the material and using some legal articles of the Iraqi Constitution.					
10. Course structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	1	The student should be able to understand the concept of human rights, its definition, importance, objectives, ancient civilizations, especially the civilization of Mesopotamia.	Human rights and democracy: goals, importance, and the most important laws in the Iraqi constitution.	Presence in hall	Daily oral and written assessments
3+2	1	The student should be able to understand divine legislation with a focus on human rights in Islam.	Focus on human rights in the heavenly religions, especially Islam, and human rights in the honorable Prophet.	Presence in hall	Daily oral and written assessments
4	1	The student should be able to understand human rights in modern times and international recognition of human rights since World War I and the League of Nations.	Focus on the most important events in modern times, especially the American and French revolutions and regional efforts.	Presence in hall	Daily oral and written assessments
5	1	The student should be able to know the regional recognition of human rights, the European Convention on Human Rights 1950.	Knowledge of the American Convention on Human Rights 1969, the African Charter 1981, the Arab Charter 1994.	Presence in hall	Daily oral and written assessments

7+6	1	The student should be able to know human rights in Iraqi constitutions between theory and reality, the relationship between human rights and public freedoms.	The Universal Declaration of Human Rights, regional charters and national constitutions.	Presence in hall	Daily oral and written assessments
9+8	1	The student should be able to understand economic, social, cultural, civil and political human rights, the right to development, the right to a clean environment, the right to solidarity and the right to religion.	Understand the rights of development, the environment, the right to work and live in a clean environment, and the duties of the state towards.	Presence in hall	Daily oral and written assessments
10	1	The student should be able to identify the guarantees of respect and protection of human rights at the national level.	The most important guarantees: the principle of the rule of law, guarantees, constitutional oversight, freedom of the press and public opinion.	Presence in hall	Daily oral and written assessments
11	1	The student should be able to understand the guarantees of respect and protection of human rights at the international level.	Understand the role of the United Nations and its specialized agency in providing guarantees, the role of regional organizations (the Arab League, the European Union, the African Union).	Presence in hall	Daily oral and written assessments
13+12	1	The student should be able to understand the general theory of movements, the origin of rights and movements, the legal basis of the rule of law.	The position of the legislator on the declared rights and freedoms.	Presence in hall	Daily oral and written assessments
14	1	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.	Presence in hall	Daily oral and written assessments
15	1	The student should be able to know the definition of democracy, its types.	The importance of democracy in the continuity of life.	Presence in hall	Daily oral and written assessments
17+16	1	The student should be able to know the concepts of democracy, democracy in the third world.	Democracy emerged and developed over the ages.	Presence in hall	Daily oral and written assessments
19+18	1	The student should be able to understand the concept of freedoms, classification of public freedoms.	The link between freedoms, democracy and human rights.	Presence in hall	Daily oral and written assessments
20	1	The student should be able to understand basic freedoms, intellectual freedoms.	Economic and social freedoms.	Presence in hall	Daily oral and written assessments
22+21	1	The student should be able to understand the freedom of security and feeling secure.	Freedom of movement and coming and going.	Presence in hall	Daily oral and written assessments
23	1	The student should be able to understand the freedom of learning, education, press, freedom of assembly.	Freedom of the public and freedom of expression.	Presence in hall	Daily oral and written assessments

26-24	1	The student should be able to understand freedom, forming parties and associations, freedom of work, freedom of women.	Freedom of ownership, freedom of trade and industry.	Presence in hall	Daily oral and written assessments
30-27	1	The student should be able to understand political parties and public freedoms, the future of public freedoms.	Freedom of choice in residence and living.	Presence in hall	Daily oral and written assessments

11. Course Evaluation

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

12. Learning and teaching resources

Required textbooks:	<ul style="list-style-type: none"> • The Book of Human Rights and Public Liberties • The Book of Civilizations and General Civilization
Main references (sources):	
Supporting books and references:	
Electronic references, Internet sites:	

Course Description Form

1. Course Name					
English Language / First Stage					
2. Course Code					
3. Academic System (semester/year)					
Annual					
4. Course Description Preparation Date					
20/2/2025					
5. Available Attendance Forms					
Attendance in the classroom					
6. Total Number of Study Hours			Number of Units Total		
1 * 30= 30 hour			30 * 2= 60 unit		
7. Name of the Course Administrator (if more than one name is mentioned)					
Assistant Lecture. Ahmed Mashaan Fleifl			ahmed.mashaan.ism@atu.edu.iq		
8. Course Objectives (subject objectives)					
<ul style="list-style-type: none"> • Introducing the student to English language and how to use the language in daily life. • Enabling the student to know there are four skills of English language: writing, speaking, reading and listening then how use them. 					
9. Teaching and learning strategies					
Using Whiteboard and sharing to deliver the material, practical practice using show and free discussion.					
10. Course structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	1	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!.	Presence in hall	Daily oral and written assessments
2	1	The student should be able to refer of things by using: What's this in English? and he knows the numbers from 1-10, Then the students can put the nouns in plurals form.	What's this in English?, Numbers 1-10, Plurals.	Presence in hall	Daily oral and written assessments
3	1	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.	Presence in hall	Daily oral and written assessments
4	1	The student must be able to make question with Where's he from?, Use the adjectives fantastic/awful/beautiful and Numbers 11 to 30.	Where's he from?, fantastic/awful/beautiful, Numbers 11-30.	Presence in hall	Daily oral and written assessments
5	1	The student should be able to understand Jobs am/are/is, Negatives and questions.	Jobs, am/are/is, Negatives and questions.	Presence in hall	Daily oral and written assessments

6	1	The student should be able to understand Personal information and Social expressions.	Personal information, Social expressions (1).	Presence in hall	Daily oral and written assessments
7	1	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.	Presence in hall	Daily oral and written assessments
8	1	The student should be able to list The family and how use has/have, The alphabet.	The family, has/have, The alphabet.	Presence in hall	Daily oral and written assessments
9	1	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/Drinks, Present Simple - I/you/we/they, a/an.	Presence in hall	Daily oral and written assessments
10	1	The student should be able to know Languages and nationalities then Numbers and prices.	Languages and nationalities, Numbers and prices.	Presence in hall	Daily oral and written assessments
11	1	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.	Presence in hall	Daily oral and written assessments
12	1	The student should be able to know Words that go together, Days of the week.	Words that go together, Days of the week.	Presence in hall	Daily oral and written assessments
13	1	The student should be able to do Question words me/him/us/them.	Question words, me/him/us/them, this/that, Adjectives, Can I...?.	Presence in hall	Daily oral and written assessments
14	1	The student should be able to recognize between this/that, Adjectives, Can I...?.	this/that, Adjectives, Can I...?.	Presence in hall	Daily oral and written assessments
15	1	The student should be able to know Rooms and furniture Then how can use: There is/are.	Rooms and furniture, There is/are.	Presence in hall	Daily oral and written assessments
16	1	The student should be able to understand kinds of Prepositions and how can use them then know how use the Directions.	Prepositions, Directions.	Presence in hall	Daily oral and written assessments
17	1	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.	Presence in hall	Daily oral and written assessments
18	1	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.	Presence in hall	Daily oral and written assessments
19	1	The student should be able to understand and know how use Past Simple- regular and irregular.	Past Simple- regular and irregular.	Presence in hall	Daily oral and written assessments

20	1	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.	Presence in hall	Daily oral and written assessments
21	1	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.	Presence in hall	Daily oral and written assessments
22	1	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.	Noun, Everyday problems.	Presence in hall	Daily oral and written assessments
23	1	The student should be able to understand what use in this situations: In a restaurant and know a Signs all around.	Please and thank you, I'd like-some/any.	Presence in hall	Daily oral and written assessments
24	1	The student should be able to understand and recognize Colors and clothes then understand Present Continuous.	In a restaurant, Signs all around	Presence in hall	Daily oral and written assessments
25	1	The student should be able to understand Opposite verbs, What's the matter.	Colors and clothes, Present Continuous.	Presence in hall	Daily oral and written assessments
26	1	The student should be able to understand future plans.	Opposite verbs, What's the matter	Presence in hall	Daily oral and written assessments
27	1	The student should be able to remember the most Vocabulary revision which was taken.	future plans.	Presence in hall	Daily oral and written assessments
28	1	The student should be able to remember the Grammar revision which was taken.	Vocabulary revision.	Presence in hall	Daily oral and written assessments
29	1	The student should be able to understand and know Social expressions.	Grammar revision.	Presence in hall	Daily oral and written assessments
30	1	The student should be able to understand and use can/can't then know what are the Adverbs and Adjectives.	Social expressions.	Presence in hall	Daily oral and written assessments

11. Course Evaluation

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

12. Learning and teaching resources

Required textbooks:

- Headway Beginner, Fourth Editor book.

Main references (sources):

Supporting books and references:

Electronic references, Internet sites:

Course Description Form

1. Course Name					
Specialized accounting / Second Stage					
2. Course Code					
3. Academic System (semester/year)					
Annual					
4. Course Description Preparation Date					
20/2/2025					
5. Available Attendance Forms					
Attendance in the classroom and laboratory					
6. Total Number of Study Hours			Number of Units Total		
5* 30= 150 hour			150 * 2= 300 unit		
7. Name of the Course Administrator (if more than one name is mentioned)					
Assistant Lecture. Huda Mohammed kadaier			huda.kadaier.ims@atu.edu.iq		
8. Course Objectives (subject objectives)					
<ul style="list-style-type: none"> • Providing the student with comprehensive information about the accounting system in banks, the most important records and documents used, and defining the bank's work. • The student learns about the branches of banks, such as current accounts, savings accounts, deposit accounts, etc. 					
9. Teaching and learning strategies					
Lectures are delivered using whiteboard, laboratory, methodical training, summer training.					
10. Course structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
2+1	2 th +3 ^{pr}	The student should be able to identify the functions and departments of the bank, the sources of the bank's funds, the records and documents used in the bank, the conditions for opening a current account, the advantages of this account and the facilities that the bank provides to its customers, and the distinction between a creditor current account and a debit current account.	Bank accounting, definition of a commercial bank, its functions and departments, sources and uses of funds in it, the accounting system followed in banks, books, records and documents used, technical disbursement departments, current accounts division, definition of a current account and its types.	presence in hall and laboratory	Daily oral and written assessments
3	2 th +3 ^{pr}	The student should be able to know how to record deposit entries for the current account, record withdrawal entries for the current account, record transfer entries for deposit and withdrawal operations with settlement entries.	Opening a current account, deposit operations, withdrawal operations, transfer operations.	presence in hall and laboratory	Daily oral and written assessments

4	2 th +3 ^{pr}	The student should be able to know how to calculate the interest movement table on the debit current account.	Calculating interest on debit current accounts.	presence in hall and laboratory	Daily oral and written assessments
5	2 th +3 ^{pr}	The student should be able to know how to account for fixed deposits and account opening procedures.	Fixed deposits division, deposit operations, operations for calculating interest due on deposits, accounting treatment for withdrawing deposits before the due date, accounting treatment for withdrawing deposits on the due date.	presence in hall and laboratory	Daily oral and written assessments
6	2 th +3 ^{pr}	The student should be able to know the accounting treatment for deposit renewal.	Accounting treatment for renewing a deposit with interest and accounting treatment for renewing the original deposit without interest.	presence in hall and laboratory	Daily oral and written assessments
8+7	2 th +3 ^{pr}	The student should be able to know the accounting treatment for savings deposits and account opening procedures and how to calculate movement tables and interest table on the savings account.	Savings deposits division, conditions for opening a savings account, deposit operations, withdrawal operations, transfer operations, operations for calculating interest by transfer method.	presence in hall and laboratory	Daily oral and written assessments
9	2 th +3 ^{pr}	The student should be able to know the letters of guarantee issued by the bank and the accounting treatment for issuing this letter.	Letters of guarantee, definition of a letter of guarantee, restrictive treatments for issuing an internal letter of guarantee.	presence in hall and laboratory	Daily oral and written assessments
10	2 th +3 ^{pr}	The student should be able to know how to prove the accounting restrictions related to issuing an external letter of guarantee.	External letters of guarantee, issuing external letters of guarantee.	presence in hall and laboratory	Daily oral and written assessments
11	2 th +3 ^{pr}	The student should be able to know the discount procedures and the restrictive treatments for the discount.	Discounting bills, discounting bills before the due date for the benefit of bank customers who have current accounts in the same bank.	presence in hall and laboratory	Daily oral and written assessments
13+12	2 th +3 ^{pr}	The student should be able to know how to prove the accounting restrictions for both discounting the bill of exchange and the debtor's refusal to pay the bill of exchange.	Transfers, recording treatments for discounting transfers if the issuer of the bill is in one bank and the beneficiary is in another bank, in case the debtor refuses to pay the value of the bill or transfer on the due date.	presence in hall and laboratory	Daily oral and written assessments
14	2 th +3 ^{pr}	The student should be able to know the work of the foreign transfer department and its restrictive treatments.	Foreign transfer department, transfer from and to abroad, issuing travelers' checks for travelers, issuing credits.	presence in hall and laboratory	Daily oral and written assessments
15	2 th +3 ^{pr}	The student should be able to know how to prove the accounting restrictions related to buying and selling foreign currencies.	Buying and selling foreign currencies.	presence in hall and laboratory	Daily oral and written assessments

16	2 th +3 ^{pr}	The student should be able to know how to open documentary credits for import and export.	Documentary credits, opening and clearing them.	presence in hall and laboratory	Daily oral and written assessments
17	2 th +3 ^{pr}	The student should be able to know how to open an advance with a guarantee (against) the mortgage of the bill of exchange.	Nature of lending activity and operations, lending with a bill of exchange guarantee.	presence in hall and laboratory	Daily oral and written assessments
19+18	2 th +3 ^{pr}	The student should be able to know how to make the final accounts and their restrictions and prepare the financial statements.	Final accounts, how to prepare the trial balance and make settlement entries and prepare the adjusted trial balance and prepare the profit account and then prepare the financial position statement.	presence in hall and laboratory	Daily oral and written assessments
25-20	2 th +3 ^{pr}	The student should be able to know the 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 stage.	presence in hall and laboratory	Daily oral and written assessments
27+26	2 th +3 ^{pr}	The student should be able to know how to open an insurance account and its restrictive treatments.	Accounting in insurance companies, operations related to proving insurance premiums due to agencies and how to process them, cancellation of insurance policies and accounting operations in granting regular and automatic loans to the policies and how to collect them, accounting operations related to liquidating insurance policies and accounting operations related to compensation.	presence in hall and laboratory	Daily oral and written assessments
29+28	2 th +3 ^{pr}	The student should be able to know the accounting treatment of reinsurance companies and the parent company. The student should be able to know the preparation of final accounts in insurance companies.	Reinsurance company and its accounting treatments.	presence in hall and laboratory	Daily oral and written assessments
30	2 th +3 ^{pr}	The student should be able to identify the functions and departments of the bank, the sources of the bank's funds, the records and documents used in the bank, the conditions for opening a current account, the advantages of this account and the facilities that the bank provides to its customers, and the distinction between a creditor current account and a debit current account.	How to form capital and reserves and prepare final accounts in insurance companies.	presence in hall and laboratory	Daily oral and written assessments

11. Course Evaluation

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

12. Learning and teaching resources	
Required textbooks:	<ul style="list-style-type: none"> Specialized Accounting, Ibrahim Abd Musa Al-Saabry, Ali Abdul Hussein Obada, Baghdad, 2011.
Main references (sources):	
Supporting books and references:	
Electronic references, Internet sites:	

Course Description Form

1. Course Name					
Intermediate Accounting / Second Stage					
2. Course Code					
3. Academic System (semester/year)					
Annual					
4. Course Description Preparation Date					
20/2/2025					
5. Available Attendance Forms					
Attendance in the classroom					
6. Total Number of Study Hours			Number of Units Total		
4 * 30= 120 hour			120 * 2= 240 unit		
7. Name of the Course Administrator (if more than one name is mentioned)					
Assistant Professor. Huda Jabbar Kadhim			inm.Hud@atu.edu.iq		
8. Course Objectives (subject objectives)					
<ul style="list-style-type: none"> • Enabling the student to apply scientific accounting principles to enable him to evaluate the financial position of the institution and present it in a scientific and logical manner to serve the administrative levels. • Preparing various financial reports based on accounting records and analyzing the elements of the financial position using accounting principles. 					
9. Teaching and learning strategies					
Lectures are presented using whiteboard as a means of explaining the material using colored pens and diagrams.					
10. Course structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	The student should be able to understand the final accounts, their components, and methods of preparing them according to the nature of the activities.	The concept of final accounts, their components, methods of preparing them according to the nature of activities.	presence in hall	Daily oral and written assessments
2	4	The student should be able to understand the final accounts, their elements.	Final accounts, their elements.	presence in hall	Daily oral and written assessments
3	4	The student should be able to understand the final accounts in industrial establishments, operating account, operating statement and determining the cost of production.	Final accounts in industrial establishments, operating account, operating statement and determining the cost of production.	presence in hall	Daily oral and written assessments
4	4	The student should be able to understand the operating statement and determine the cost of production.	Operating statement and determining the cost of production.	presence in hall	Daily oral and written assessments

5	4	The student should be able to understand the trading account statement, determine the gross profit or loss as it represents the return of the main activity of the establishment.	Trading account statement, determining the total profit or loss as it represents the return on the main activity of the establishment.	presence in hall	Daily oral and written assessments
6	4	The student should be able to understand the profit and loss statement, prepare it, classify expenses and revenues, determine the net profit or loss.	Profit and loss statement and account, preparing it, classifying expenses and revenues, determining the net profit or loss.	presence in hall	Daily oral and written assessments
7	4	The student should be able to understand the processing of the net final result of the project activity, prepare the profit and loss distribution account.	Processing the net final result of the project activity, preparing the profit and loss distribution account.	presence in hall	Daily oral and written assessments
8	4	The student should be able to understand the balance sheet, classify assets and liabilities, the importance of classification, and the significance of the budget.	Balance sheet, classifying assets and liabilities, importance of classification, significance of the budget.	presence in hall	Daily oral and written assessments
9	4	The student should be able to understand the cash flow statement.	Cash flow statement.	presence in hall	Daily oral and written assessments
10	4	The student should be able to understand the methods of obtaining tangible fixed assets, cash and deferred purchases.	Methods of obtaining tangible fixed assets, cash and deferred purchase.	presence in hall	Daily oral and written assessments
11	4	The student should be able to understand creation, manufacture and donation.	Creation, manufacturing and donation.	presence in hall	Daily oral and written assessments
12	4	The student should be able to understand the depreciation of fixed assets, the reasons for calculating it, and the basis for calculating it.	Depreciation of fixed assets, reasons for calculating it, bases for calculating it.	presence in hall	Daily oral and written assessments
13	4	The student should be able to understand the methods of calculating depreciation.	Methods of calculating depreciation.	presence in hall	Daily oral and written assessments
14	4	The student should be able to understand the methods of recording depreciation, processing the change in the calculation method, processing the change in the productive life.	Methods of recording depreciation, processing the change in the method of calculation, processing the change in the productive life.	presence in hall	Daily oral and written assessments
15	4	The student should be able to understand the depreciated fixed assets that are still in use.	Depreciated fixed assets that are still in use.	presence in hall	Daily oral and written assessments
16	4	The student should be able to understand the sale of fixed assets.	Sale of fixed assets.	presence in hall	Daily oral and written assessments
17	4	The student should be able to understand the replacement of fixed assets.	Replacement of fixed assets.	presence in hall	Daily oral and written assessments

18	4	The student should be able to understand the profits and losses realized from the sale of fixed assets.	Gains and losses realized on the sale of fixed assets.	presence in hall	Daily oral and written assessments
19	4	The student should be able to understand the profits and losses realized from the replacement of fixed assets.	Gains and losses realized on the replacement of fixed assets.	presence in hall	Daily oral and written assessments
20	4	The student should be able to understand investments, their types and conditions.	Investments, their types, their conditions.	presence in hall	Daily oral and written assessments
21	4	The student should be able to understand stocks, buying them, selling them, free stocks.	Stocks, buying, selling, free shares.	presence in hall	Daily oral and written assessments
22	4	The student should be able to understand bonds, buying and selling between interest payment periods at a premium.	Bonds, buying and selling between interest payment periods at a premium.	presence in hall	Daily oral and written assessments
23	4	The student should be able to understand buying and selling before interest periods at a discount.	Buying and selling before interest periods at a discount.	presence in hall	Daily oral and written assessments
24	4	The student should be able to understand departmental accounts, transfers between departments.	Departmental accounts, transfers between departments.	presence in hall	Daily oral and written assessments
25	4	The student should be able to understand transfers between departments.	Transfers between departments.	presence in hall	Daily oral and written assessments
26	4	The student should be able to understand the distribution of expenses between departments, required accounting records.	Distribution of expenses between departments, required accounting records.	presence in hall	Daily oral and written assessments
27	4	The student should be able to understand the financial analysis of the balance sheet and final accounts.	Financial analysis of the balance sheet and final accounts.	presence in hall	Daily oral and written assessments
28	4	The student should be able to understand the methods of analysis, comparative analysis.	Analysis methods, comparative analysis.	presence in hall	Daily oral and written assessments
29	4	The student should be able to understand the most important methods used in analysis.	The most important methods used in analysis.	presence in hall	Daily oral and written assessments
30	4	The student should be able to understand the most important methods used in analysis.	The most important methods used in analysis.	presence in hall	Daily oral and written assessments

11. Course Evaluation

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

12. Learning and teaching resources	
Required textbooks:	<ul style="list-style-type: none"> • Intermediate Accounting, Kamal Hassan, Jamil Jawad, Hatem Ibrahim, Dar Al-Hikma, 1991.
Main references (sources):	<ul style="list-style-type: none"> • Intermediate Accounting, Spiceland, 2013. • Intermediate Accounting, Stice, 2014. • Intermediate Accounting, Kieso, 2014. • Intermediate Accounting, Kieso, 2019. • Intermediate Accounting, Spiceland, 2020.
Supporting books and references:	
Electronic references, Internet sites:	

Course Description Form

1. Course Name					
Unified Accounting System / Second Stage					
2. Course Code					
3. Academic System (semester/year)					
Annual					
4. Course Description Preparation Date					
20/2/2025					
5. Available Attendance Forms					
Attendance in the classroom and laboratory					
6. Total Number of Study Hours			Number of Units Total		
4 * 30= 120 hour			120 * 2= 240 unit		
7. Name of the Course Administrator (if more than one name is mentioned)					
Lecturer. Rafid Kadhim Nsaif			inm.raf@atu.edu.iq		
8. Course Objectives (subject objectives)					
<ul style="list-style-type: none"> • Introducing the student to accounting and how to use the accounting system in recording and tabulating accounts. • Enabling the student to deal with accounting transactions from recording, tabulating, transferring and preparing final accounts according to the unified accounting system. 					
9. Teaching and learning strategies					
Lectures are delivered using whiteboards and participation to deliver the material, and the laboratory for practical practice using DATA SHOW, accounting documents on light boards, and paper accounting documents.					
10. Course structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2 th +2 ^{pr}	The student should be able to understand the unified accounting system and understand and how to use the accounting guide.	Unified accounting system, accounting guide, developments in the unified accounting system.	presence in hall and laboratory	Daily oral and written assessments
2	2 th +2 ^{pr}	The student should be able to understand how to obtain and purchase fixed assets from local markets.	Fixed asset accounts and methods of obtaining them, purchasing from the local market.	presence in hall and laboratory	Daily oral and written assessments
3	2 th +2 ^{pr}	The student should be able to understand how to record transactions for purchasing fixed assets from the external market.	Fixed asset accounts and methods of obtaining them, purchasing from the foreign market.	presence in hall and laboratory	Daily oral and written assessments
4	2 th +2 ^{pr}	The student should be able to understand the creation of fixed assets by contractors and the record transactions in the records of the entity ordering the work.	Construction by contractors (records of the ordering party).	presence in hall and laboratory	Daily oral and written assessments

5	2 th +2 ^{pr}	The student should be able to understand and record the record transactions for the records of the entity executing the work.	Construction by contractors (records of the executing party).	presence in hall and laboratory	Daily oral and written assessments
6	2 th +2 ^{pr}	The student should be able to understand and record the record transactions for donations and gifts in the records of the entity to which the donor is given.	Donations and gifts (records of the donor and recipient party).	presence in hall and laboratory	Daily oral and written assessments
7	2 th +2 ^{pr}	The student should be able to understand and record the record transactions for manufacturing within the unit.	Manufacturing within the facility, central financing.	presence in hall and laboratory	Daily oral and written assessments
8	2 th +2 ^{pr}	The student should be able to understand and record the record transactions for creating fixed assets by committees.	Construction of fixed assets by committees.	presence in hall and laboratory	Daily oral and written assessments
9	2 th +2 ^{pr}	The student should be able to understand and record deferred revenue expenses.	Deferred revenue expenses.	presence in hall and laboratory	Daily oral and written assessments
10	2 th +2 ^{pr}	The student should be able to understand and record the record transactions for writing off and selling fixed assets.	Write-off and sale of fixed assets.	presence in hall and laboratory	Daily oral and written assessments
11	2 th +2 ^{pr}	The student should be able to understand the recording of the accounting treatments for purchasing the inventory of commodity supplies from the local market.	Inventory accounts, introduction, purchase of inventory of commodity supplies from the local market.	presence in hall and laboratory	Daily oral and written assessments
12	2 th +2 ^{pr}	The student should be able to understand and record the accounting treatments for purchasing the inventory of commodity supplies from the foreign market.	Purchase of inventory of commodity supplies from the foreign market.	presence in hall and laboratory	Daily oral and written assessments
13	2 th +2 ^{pr}	The student should be able to understand and record the accounting treatments for the inventory of waste and consumables.	Waste and consumables inventory.	presence in hall and laboratory	Daily oral and written assessments
14	2 th +2 ^{pr}	The student should be able to understand and record the accounting treatments for the inventory of waste and consumables.	Waste and consumables inventory.	presence in hall and laboratory	Daily oral and written assessments
15	2 th +2 ^{pr}	The student should be able to understand and record the accounting treatments for the inventory of goods for sale.	Inventory of goods for sale.	presence in hall and laboratory	Daily oral and written assessments

16	2 th +2 ^{pr}	The student should be able to understand and record the accounting treatments for loans and investments, loans granted.	Loans and investments, loans granted.	presence in hall and laboratory	Daily oral and written assessments
17	2 th +2 ^{pr}	The student should be able to understand and record the accounting treatments for loans and investments, loans received.	Loans received.	presence in hall and laboratory	Daily oral and written assessments
18	2 th +2 ^{pr}	The student should be able to understand and record the accounting treatments for financial investments, stocks.	Financial investments.	presence in hall and laboratory	Daily oral and written assessments
19	2 th +2 ^{pr}	The student should be able to understand and record the accounting treatments for financial investments, bonds.	Financial investments.	presence in hall and laboratory	Daily oral and written assessments
20	2 th +2 ^{pr}	The student should be able to understand and record the accounting treatments for accounts receivable and accounts payable.	Various accounts receivable and payable, including accrued and advance revenues.	presence in hall and laboratory	Daily oral and written assessments
21	2 th +2 ^{pr}	The student should be able to understand and record the recording treatments for accrued and received expenses in advance.	Accrued and advance expenses.	presence in hall and laboratory	Daily oral and written assessments
22	2 th +2 ^{pr}	The student should be able to understand and record the recording treatments for compensation requests and cash differences.	Reimbursement claims, cash and inventory differences.	presence in hall and laboratory	Daily oral and written assessments
23	2 th +2 ^{pr}	The student should be able to understand and record the recording treatments for advances and cash.	Advances and cash.	presence in hall and laboratory	Daily oral and written assessments
24	2 th +2 ^{pr}	The student should be able to understand and record the recording treatments for capital and reserves.	Capital and reserves.	presence in hall and laboratory	Daily oral and written assessments
25	2 th +2 ^{pr}	The student should be able to understand and record the recording treatments for the accumulated depreciation provision.	Accumulated depreciation allowance, doubtful debts allowance.	presence in hall and laboratory	Daily oral and written assessments
26	2 th +2 ^{pr}	The student should be able to understand and record the recording treatments for payroll accounts.	Salary and wages accounts and everything related thereto.	presence in hall and laboratory	Daily oral and written assessments
27	2 th +2 ^{pr}	The student should be able to understand and record the recording treatments for the inventory of the total production.	Salary and wages accounts and everything related thereto.	presence in hall and laboratory	Daily oral and written assessments
28	2 th +2 ^{pr}	The student should be able to understand and record the recording treatments for the final accounts.	Inventory of finished and unfinished production and work in progress, inventory of goods for sale, end of period merchandise.	presence in hall and laboratory	Daily oral and written assessments

29	2 th +2 ^{pr}	The student should be able to understand and record the recording treatments for the final accounts.	Final accounts, balance sheet under the unified accounting system.	presence in hall and laboratory	Daily oral and written assessments
30	2 th +2 ^{pr}	The student should be able to understand the unified accounting system and understand and how to use the accounting guide.	Final accounts, balance sheet under the unified accounting system.	presence in hall and laboratory	Daily oral and written assessments

11. Course Evaluation

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

12. Learning and teaching resources

Required textbooks:	<ul style="list-style-type: none"> The Unified Accounting System, Talib Al-Waiz, Razzaq Nour Imran, Dar Al-Hikma, 1990.
Main references (sources):	
Supporting books and references:	
Electronic references, Internet sites:	

Course Description Form

1. Course Name					
Cost Accounting / Second Stage					
2. Course Code					
3. Academic System (semester/year)					
Annual					
4. Course Description Preparation Date					
20/2/2025					
5. Available Attendance Forms					
Attendance in the classroom					
6. Total Number of Study Hours			Number of Units Total		
5* 30= 150 hour			150 * 2= 300		
7. Name of the Course Administrator (if more than one name is mentioned)					
Lecturer. Mohammed Nassr Hussein			mohammed.huseen.mis@atu.edu.iq		
8. Course Objectives (subject objectives)					
<ul style="list-style-type: none"> • Defining and enabling the student to apply the concepts of cost accounting in various economic establishments, as cost accounting is one of the information systems that benefit management for the purposes of administrative decision-making. • Enabling the student to calculate cost elements to reach knowledge of production costs for all systems. 					
9. Teaching and learning strategies					
Lectures are presented using whiteboard as a means of explaining the material and colored pens.					
10. Course structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	5	The student should be able to understand cost accounting, its objectives and the relationship between it and financial accounting.	The basic principles of cost accounting, its definition, importance and relationship to other sciences.	presence in hall	Daily oral and written assessments
2	5	The student should be able to distinguish between cost accounting and financial accounting.	The difference between cost accounting and financial accounting, the position of cost accounting in the project, the duties of cost accounting.	presence in hall	Daily oral and written assessments
3	5	The student should be able to classify costs.	Cost classification, natural classification, functional classification, classification into direct and indirect.	presence in hall	Daily oral and written assessments
4	5	The student should be able to classify cost accounting according to its relationship to the activity.	Classification according to their relationship to the size of the activity.	presence in hall	Daily oral and written assessments

5	5	The student should be able to identify cost centers and their units.	Cost centers, cost units, production units with an explanation of how to link the initial cost to the cost centers and their units.	presence in hall	Daily oral and written assessments
6	5	The student should be able to identify cost elements and how to price purchased materials.	Materials element, objectives of establishing a control system for this element, purchasing element, departments responsible for it, the documentary cycle of purchasing, pricing of purchased materials and how to calculate their cost.	presence in hall	Daily oral and written assessments
7	5	The student should be able to identify documents and inventory records.	Materials storage, inventory location and internal organization, inventory documents, inventory records.	presence in hall	Daily oral and written assessments
8	5	The student should be able to price materials according to the (FIFO) method.	Methods of pricing materials issued from warehouses, the first-in, first-out method.	presence in hall	Daily oral and written assessments
9	5	The student should be able to price materials according to the (LIFO) method.	The last-in, first-out method.	presence in hall	Daily oral and written assessments
10	5	The student should be able to price materials according to the weighted average method.	The weighted average method.	presence in hall	Daily oral and written assessments
11	5	The student should be able to identify the types of inventory and its accounting treatment.	Inventory of stored materials, types of inventory, accounting treatments for adjusting differences, natural spoilage and abnormal spoilage.	presence in hall	Daily oral and written assessments
12	5	The student should be able to determine the inventory limits for materials.	Warehouse limits, explanation of scientific methods for determining the storage limits of materials.	presence in hall	Daily oral and written assessments
13	5	The student should be able to identify the objectives of work and the documentary cycle of wages and control over it.	Work element, objectives of establishing a system to control this element, methods of determining workers' times, the documentary cycle of wages.	presence in hall	Daily oral and written assessments
14	5	The student should be able to know the special rules and foundations and the appropriate method for paying wages.	Wage payment methods, rules and foundations for choosing the appropriate method.	presence in hall	Daily oral and written assessments
15	5	The student should be able to understand incentives, their importance and types.	Incentives, their importance, types.	presence in hall	Daily oral and written assessments
16	5	The student should be able to organize payroll and wage lists.	How to organize payroll and wage lists and process labor costs in cost accounts.	presence in hall	Daily oral and written assessments
17	5	The student should be able to prepare statements.	Preparing statements and summary of direct and indirect wages.	presence in hall	Daily oral and written assessments
18	5	The student should be able to know the problems related to measuring the cost of work.	Problems related to measuring labor costs, overtime, lost time, in-kind benefits, vacations, social security.	presence in hall	Daily oral and written assessments

19	5	The student should be able to know the indirect expenses and their importance.	Indirect expenses element, importance of controlling this element, inventory of expenses, actual inventory, estimated inventory.	presence in hall	Daily oral and written assessments
20	5	The student should be able to know how to distribute costs to cost centers.	Distribution of expenses to the cost centers benefiting in a primary distribution, the bases and rules of distribution used.	presence in hall	Daily oral and written assessments
21	5	The student should be able to know how to choose the appropriate basis for distribution.	Expansion in presenting the bases for distributing expenses to the cost centers benefiting.	presence in hall	Daily oral and written assessments
22	5	The student should be able to know the distribution of service cost centers to cost distribution centers in both ways (total - individual).	Methods of distributing costs for service cost centers to production cost centers in a secondary distribution using: Total distribution method, Individual distribution.	presence in hall	Daily oral and written assessments
23	5	The student should be able to know the distribution of service center costs to production cost centers in a descending manner.	Descending distribution method.	presence in hall	Daily oral and written assessments
24	5	The student should be able to know the distribution of service center costs to production cost centers in an interchangeable manner.	The reciprocal distribution method.	presence in hall	Daily oral and written assessments
25	5	The student should be able to know the methods of radical equations.	The radical equations method.	presence in hall	Daily oral and written assessments
26	5	The student should be able to know how to charge indirect industrial expenses using methods of calculating rates.	Indirect manufacturing overhead loading equations with an explanation and comparison of the different methods for finding these rates.	presence in hall	Daily oral and written assessments
27	5	The student should be able to know the accounting restrictions for processing the cost of indirect industrial expenses.	Completing the loading equations topic with an explanation of the accounting restrictions for processing the cost of indirect expenses.	presence in hall	Daily oral and written assessments
28	5	The student should be able to know the production stages and how to calculate them.	The production stages system, its importance with an explanation and clarification of the three production stages.	presence in hall	Daily oral and written assessments
29	5	The student should be able to know the concept of production orders.	The production orders system, with an explanation and clarification of the production orders.	presence in hall	Daily oral and written assessments
30	5	The student should be able to know the accounting restrictions for the production stages and production orders.	A comparison between the production stages system and the production orders system with practical exercises, with the accounting restrictions for the production stages and production orders.	presence in hall	Daily oral and written assessments

11. Course Evaluation	
10 mark for attendance, daily preparation and daily exams, 40 mark for the first and second semester exams, 50 mark for the final exam.	
12. Learning and teaching resources	
Required textbooks:	<ul style="list-style-type: none"> • Costing Principles, Abdul Wahab Habash. • Costing by Lists and Systems, Kamel Ali Al-Abbadi, Hakim Ali.
Main references (sources):	<ul style="list-style-type: none"> • Cost Accounting, Kinney, 2011. • Cost Accounting, Horngren, 15E, 2015. • Cost Accounting, Horngren, Global Edition, 2015. • Cost Accounting, Datar, 2018.
Supporting books and references:	
Electronic references, Internet sites:	

Course Description Form

1. Course Name					
Auditing / Second Stage					
2. Course Code					
3. Academic System (semester/year)					
Annual					
4. Course Description Preparation Date					
20/2/2025					
5. Available Attendance Forms					
Attendance in the classroom					
6. Total Number of Study Hours			Number of Units Total		
3 * 30= 90 hour			90 * 2= 180 unit		
7. Name of the Course Administrator (if more than one name is mentioned)					
Assistant Professor. Qasim Ali Omran			inm.qas@atu.edu.iq		
8. Course Objectives (subject objectives)					
<ul style="list-style-type: none"> • Introducing the student to the principles, rules and objective of auditing and defining the laws and regulations that regulate the access of the auditor. • Working to enable the student to practice the auditing process using various means of proof and elements of the financial position. 					
9. Teaching and learning strategies					
Lectures are presented using whiteboard as a means of explaining the material and colored pens.					
10. Course structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	The student should be able to understand the origin and development of auditing.	The origin and development of auditing.	presence in hall	Daily oral and written assessments
2	3	The student should be able to understand the definition and objectives of auditing.	Its definition, objectives and the difference between accounting and auditing.	presence in hall	Daily oral and written assessments
3	3	The student should be able to understand the types of auditing.	Types of auditing, full and partial, final and covert auditing, mandatory and optional auditing.	presence in hall	Daily oral and written assessments
4	3	The student should be able to understand internal and external auditing.	Internal and external auditing, its objectives.	presence in hall	Daily oral and written assessments
5	3	The student should be able to understand internal auditing and its relationship with external auditing.	Internal auditing, its concept, the relationship between internal and external auditing, applied cases.	presence in hall	Daily oral and written assessments
6	3	The student should be able to understand errors and fraud and their causes.	Errors and fraud, reasons for committing errors.	presence in hall	Daily oral and written assessments

7	3	The student should be able to understand the role of the auditor in addressing and correcting errors.	The role of the auditor in addressing and correcting errors and fraud, applied cases.	presence in hall	Daily oral and written assessments
8	3	The student should be able to understand evidence in auditing.	Evidence in auditing, the concept of evidence, its tools.	presence in hall	Daily oral and written assessments
9	3	The student should be able to understand the means of obtaining evidence.	Means of obtaining evidence.	presence in hall	Daily oral and written assessments
10	3	The student should be able to understand the internal control system and the internal monitoring system.	Internal control system, internal control system, the position of the auditor from and components of internal control systems.	presence in hall	Daily oral and written assessments
11	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.	presence in hall	Daily oral and written assessments
12	3	The student should be able to understand cases about evaluating internal control systems in the facility.	Cases on evaluating internal control systems in the facility.	presence in hall	Daily oral and written assessments
13	3	The student should be able to understand the preliminary steps of auditing processes.	Preliminary steps for auditing operations.	presence in hall	Daily oral and written assessments
14	3	The student should be able to understand the characteristics and qualifications of the auditor and his rights and duties.	Qualifications and qualifications of the auditor, rights and duties of the auditor under Iraqi legislation, the Iraqi Accounting and Auditing Standards Board and auditing standards.	presence in hall	Daily oral and written assessments
15	3	The student should be able to understand the system of practicing the profession of auditing and the rules of professional conduct.	Auditing Profession Practice System No. 7 of 1984, Professional Code of Conduct of the Accountants and Auditors Syndicate.	presence in hall	Daily oral and written assessments
16	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.	presence in hall	Daily oral and written assessments
17	3	The student should be able to understand how to prepare audit programs.	How to prepare the program, practical cases on auditing programs.	presence in hall	Daily oral and written assessments
18	3	The student should be able to know the working papers, the current and current file, audit signals, and auditor's notes.	Working papers, current and current files, audit signals, auditor's notes.	presence in hall	Daily oral and written assessments
19	3	The student should be able to understand the auditor's report, its types.	Auditor's report, its types.	presence in hall	Daily oral and written assessments
20	3	The student should be able to practice applications on auditor's report models.	Applications on auditor's report forms.	presence in hall	Daily oral and written assessments

21	3	The student should be able to understand cash operations.	Cash operations.	presence in hall	Daily oral and written assessments
22	3	The student should be able to understand the internal control system over cash receipts and payments.	Internal control system on cash operations, cash receipts, cash payments.	presence in hall	Daily oral and written assessments
23	3	The student should be able to audit cash operations, cash accounts, bank accounts.	Auditing cash operations, auditing cash accounts, auditing bank accounts.	presence in hall	Daily oral and written assessments
24	3	The student should be able to audit salaries, cash sales and cash expenses.	Auditing salaries, auditing cash sales, cash disbursements.	presence in hall	Daily oral and written assessments
25	3	The student should be able to audit cash operations.	Practical applications on auditing cash operations.	presence in hall	Daily oral and written assessments
26	3	The student should be able to understand deferred operations and the control system over them.	Forward operations, internal control system on forward operations.	presence in hall	Daily oral and written assessments
27	3	The student should be able to audit deferred purchases and their returns.	Auditing forward purchases and their returns.	presence in hall	Daily oral and written assessments
28	3	The student should be able to audit deferred sales and their returns.	Auditing forward sales and their returns, verifying assets and liabilities.	presence in hall	Daily oral and written assessments
29	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.	presence in hall	Daily oral and written assessments
30	3	The student should be able to know the components and methods of internal control in light of the computer.	Elements and methods of internal control in light of the computer.	presence in hall	Daily oral and written assessments

11. Course Evaluation

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

12. Learning and teaching resources

Required textbooks:	<ul style="list-style-type: none"> Principles of Auditing, Ibrahim Abdul Musa Al-Saabry, Ahmed Miri Ahmed, Lala Muhammad Hafez, Dar Al-Hikma, 1990.
Main references (sources):	<ul style="list-style-type: none"> Auditing Cases, Beasley, 2015. Auditing & Assurance services, Arens, 2017. Auditing & Assurance services, Messier, 2017. Auditing & Assurance Services, Louwers, 2018. Auditing & Assurance services, Elder, 2020. Auditing & Assurance Services, Louwers, 2021. Principles of Auditing & Other Assurance Services, Whittington, 2022.
Supporting books and references:	
Electronic references, Internet sites:	

Course Description Form

1. Course Name					
Corporate Accounting / Second Stage					
2. Course Code					
3. Academic System (semester/year)					
Annual					
4. Course Description Preparation Date					
20/2/2025					
5. Available Attendance Forms					
Attendance in the classroom					
6. Total Number of Study Hours			Number of Units Total		
4 * 30= 120 hour			120 * 2= 240 unit		
7. Name of the Course Administrator (if more than one name is mentioned)					
Lecturer. Ahmed Kadim Idan			ahmeed.braak@atu.edu.iq		
8. Course Objectives (subject objectives)					
<ul style="list-style-type: none"> • Providing the student with comprehensive information about the general rules and foundations of private sector companies, as well as learning about final accounts, profit distribution, partner joining and separation, and liquidation of companies. • The student carries out accounting work in private sector companies. 					
9. Teaching and learning strategies					
Lectures are presented using whiteboard as a means of explaining the material and colored pens.					
10. Course structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	The student should be able to understand the concept of personal companies, their types and procedures for forming and declaring joint-stock companies.	Personal companies, their types and procedures for forming and declaring joint-stock companies.	presence in hall	Daily oral and written assessments
2	4	The student should be able to understand proof of partners' shares in capital and food shares.	Proof of partners' shares in capital and food shares.	presence in hall	Daily oral and written assessments
3	4	The student should be able to understand in-kind shares.	In-kind shares.	presence in hall	Daily oral and written assessments
4	4	The student should be able to understand cash shares.	Cash shares.	presence in hall	Daily oral and written assessments
5	4	The student should be able to understand in-kind and cash shares.	In-kind and cash shares.	presence in hall	Daily oral and written assessments

6	4	The student should be able to understand the profit and loss statement, prepare it, classify expenses and revenues, determine net profit or loss.	Final accounts and profit distribution and methods of distributing profits and losses.	presence in hall	Daily oral and written assessments
7	4	The student should be able to understand processing the net final result of the project activity, prepare the profit and loss distribution account.	Equal distribution and distribution in agreed-upon proportions.	presence in hall	Daily oral and written assessments
8	4	The student should be able to understand distribution by capital ratios and granting partners' interest on capital and distributing the balance by specific ratios.	Distribution in proportions of capital and granting partners' interest on capital and distributing the balance in specific proportions.	presence in hall	Daily oral and written assessments
9	4	The student should be able to understand granting companies salaries or rewards for their services and distributing the balance by specific ratios and granting partners' interest, capital and salaries in return for their services and distributing the balance in the most appropriate manner.	Granting companies salaries or rewards for their services and distributing the balance in specific proportions and granting partners' interest and capital and salaries in exchange for their services and distributing the balance in the most appropriate manner.	presence in hall	Daily oral and written assessments
10	4	The student should be able to understand methods of company withdrawals and their interest.	Company withdrawals and its interest.	presence in hall	Daily oral and written assessments
11	4	The student should be able to understand the partner's loan and its interest.	Partner's loan and its interest.	presence in hall	Daily oral and written assessments
12	4	The student should be able to understand the life insurance of partners.	Partner's life insurance.	presence in hall	Daily oral and written assessments
13	4	The student should be able to understand the change in the partners' agreement, amending the basis for distributing profits and losses.	Change in partners' agreement, amending the basis for distributing profits and losses.	presence in hall	Daily oral and written assessments
14	4	The student should be able to understand the adjustment of capital, increasing capital, reducing capital.	Adjusting capital, increasing capital, reducing capital.	presence in hall	Daily oral and written assessments
15	4	The student should be able to understand the joining of a new partner, purchasing, purchasing a share of the current capital, adding a new share to the capital.	Joining a new partner, purchasing, purchasing a share of the current capital, adding a new share to the capital.	presence in hall	Daily oral and written assessments

16	4	The student should be able to understand the measurement of the reputation of the store and its treatment, the absence of an account for the reputation of the store in the partners' books, the presence of an account for the reputation of the store in the company's books.	Measuring and processing the reputation of the store, the absence of an account for the reputation of the store in the partners' books, the presence of an account for the reputation of the store in the company's books.	presence in hall	Daily oral and written assessments
17	4	The student should be able to understand the separation of a principal partner, repayment with more than one share.	Separation of a principal partner, payment with more than one share.	presence in hall	Daily oral and written assessments
18	4	The student should be able to understand repayment with less than the share.	Payment with less than the share.	presence in hall	Daily oral and written assessments
19	4	The student should be able to understand the reputation of the store and its treatment.	The reputation of the store and its processing.	presence in hall	Daily oral and written assessments
20	4	The student should be able to understand the liquidation of partnership companies.	Liquidation of joint-stock companies.	presence in hall	Daily oral and written assessments
21	4	The student should be able to understand rapid liquidation.	Rapid liquidation.	presence in hall	Daily oral and written assessments
22	4	The student should be able to understand gradual liquidation.	Gradual liquidation.	presence in hall	Daily oral and written assessments
23	4	The student should be able to understand joint stock companies, the legal conditions for their establishment.	Joint-stock companies, the legal conditions for their establishment.	presence in hall	Daily oral and written assessments
24	4	The student should be able to understand the formation of joint stock companies, paying the value of shares in one payment.	Formation of joint-stock companies, payment of the value of shares in one payment.	presence in hall	Daily oral and written assessments
25	4	The student should be able to understand paying the value of shares in installments.	Payment of the value of shares in installments.	presence in hall	Daily oral and written assessments
26	4	The student should be able to understand the treatment of issuance expenses and establishment expenses.	Processing issuance expenses and establishment expenses.	presence in hall	Daily oral and written assessments
27	4	The student should be able to understand the delay in paying share installments.	Delay in paying share installments.	presence in hall	Daily oral and written assessments
28	4	The student should be able to understand increasing capital in joint stock companies by issuing new shares.	Increasing capital in joint-stock companies by issuing new shares.	presence in hall	Daily oral and written assessments

29	4	The student should be able to understand increasing capital in joint stock companies by capitalizing profits.	Increasing capital in joint-stock companies by capitalizing profits.	presence in hall	Daily oral and written assessments
30	4	The student should be able to understand reducing capital in joint stock companies.	Reducing capital in joint-stock companies.	presence in hall	Daily oral and written assessments

11. Course Evaluation

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

12. Learning and teaching resources

Required textbooks:	<ul style="list-style-type: none"> • Corporate Accounting, Kamel Al-Abbadi, Asmaa Al-Orfali.
Main references (sources):	<ul style="list-style-type: none"> • Corporate Accounting, Rajasekaran, 2011. • Corporate Accounting, Rajasekaran, 2012. • Corporate Accounting, Hanif, 2017. • Corporate Accounting, Radhika, 2018. • Corporate Accounting, Anjum, 2018.
Supporting books and references:	
Electronic references, Internet sites:	

Course Description Form

1. Course Name					
Computer Application / Second Stage					
2. Course Code					
3. Academic System (semester/year)					
Annual					
4. Course Description Preparation Date					
20/2/2025					
5. Available Attendance Forms					
Attendance in the classroom and laboratory					
6. Total Number of Study Hours			Number of Units Total		
1 * 30=30 hour			30 * 2= 90 unit		
7. Name of the Course Administrator (if more than one name is mentioned)					
Assistant Lecture. Walaa Hussein Allawi			Walaa.alwain@atu.edu.iq		
8. Course Objectives (subject objectives)					
<ul style="list-style-type: none"> • Use a computer for basic tasks. • Identify and discuss the hardware components of a computer system. • Create documents using a word processor and create presentations. • Conduct research on the Internet. • Introduction to artificial intelligence. 					
9. Teaching and learning strategies					
Lectures are delivered using whiteboards (regular or smart), computers, presentation software such as PowerPoint.					
10. Course structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	1 th +pr	The student should be able to know security and networks.	Security and Networking: What is a network? Types of networks. Basic network components.	presence in laboratory	Daily oral and written assessments
2	1 th +pr	The student should be able to know security and networks.	Security and Networking (Cont.): Basic network components.	presence in laboratory	Daily oral and written assessments
3	1 th +pr	The student should be able to know security and networks.	Security and Networking (Cont.): Network Security Basics. Understanding network threats. Network Troubleshooting.	presence in laboratory	Daily oral and written assessments
4	1 th +pr	The student should be able to know security and networks.	Security and Networking (Cont.): Introduction to Network Troubleshooting, Common Network Issues and Symptoms, Network Troubleshooting Tools and Utilities.	presence in laboratory	Daily oral and written assessments

5	1 th +pr	The student should be able to know security and networks.	Security and Networking (Cont.): Using Command-Line Tools for Diagnostics, Identifying and Resolving Connectivity Issues, Diagnosing Network Performance Problems.	presence in laboratory	Daily oral and written assessments
6	1 th +pr	The student should be able to know e-commerce.	E-Commerce: Concepts of Electronic banking services this include online banking: ATM and debit card services.	presence in laboratory	Daily oral and written assessments
7	1 th +pr	The student should be able to know e-commerce.	E-Commerce (Cont.): Phone banking, SMS banking, electronic alert, Mobile banking.	presence in laboratory	Daily oral and written assessments
8	1 th +pr	The student should be able to know computer troubleshooting.	Computer Troubleshooting: Introduction to Computer Troubleshooting, Common Hardware Issues and Solutions, Diagnosing Software Problems.	presence in laboratory	Daily oral and written assessments
9	1 th +pr	The student should be able to know computer troubleshooting.	Computer Troubleshooting (Cont.): Hardware Components: Diagnosis and Repair, Using Safe Mode for Troubleshooting.	presence in laboratory	Daily oral and written assessments
10	1 th +pr	The student should be able to know computer troubleshooting.	Computer Troubleshooting (Cont.): Troubleshooting Operating System Issues, Identifying and Resolving Blue Screen Errors, Dealing with Slow Computer Performance.	presence in laboratory	Daily oral and written assessments
11	1 th +pr	The student should be able to know artificial intelligence.	Computer Troubleshooting (Cont.): Virus and Malware Removal Techniques, Updating Drivers and Software.	presence in laboratory	Daily oral and written assessments
12	1 th +pr	The student should be able to know artificial intelligence.	Introduction to AI: Definition of AI, History of AI, AI Techniques and Approaches.	presence in laboratory	Daily oral and written assessments
13	1 th +pr	The student should be able to know the role of artificial intelligence in modern smartphones.	Introduction to AI(Cont.): Key Characteristics of AI, Benefits of AI, Challenges and Ethical considerations.	presence in laboratory	Daily oral and written assessments
14	1 th +pr	The student should be able to know the role of artificial intelligence in modern smartphones.	Introduction to AI (Cont.): Challenges and Limitations of AI, The Role of Data in AI Systems.	presence in laboratory	Daily oral and written assessments
15	1 th +pr	The student should be able to know the role of artificial intelligence in modern smartphones.	Introduction to AI (Cont.): AI Tools and Frameworks.	presence in laboratory	Daily oral and written assessments
16	1 th +pr	The student should be able to know the applications and tools of artificial intelligence.	The Role of AI in Modern Smartphones: AI-Driven Mobile Technologies, Virtual Assistants (Siri, Google Assistant, Alexa).	presence in laboratory	Daily oral and written assessments
17	1 th +pr	The student should be able to know the applications and tools of artificial intelligence.	The Role of AI in Modern Smartphones (Cont.): Adaptive Learning, Real-Time Translation Services.	presence in laboratory	Daily oral and written assessments

18	1 th +pr	The student should be able to know the applications and tools of artificial intelligence.	The Role of AI in Modern Smartphones (Cont.): The Future of AI in Smartphone Technology, Challenges of Implementing AI in Mobile Devices.	presence in laboratory	Daily oral and written assessments
19	1 th +pr	The student should be able to know the applications and tools of artificial intelligence.	Applications and Tools of AI: Overview of AI Applications in Various Industries, Education and Healthcare.	presence in laboratory	Daily oral and written assessments
20	1 th +pr	The student should be able to know the applications and tools of artificial intelligence.	Applications and Tools of AI (Cont.): Transportation and Advertising.	presence in laboratory	Daily oral and written assessments
21	1 th +pr	The student should be able to know the applications and tools of artificial intelligence.	Applications and Tools of AI (Cont.): Finance, Robotics and Automation Technologies.	presence in laboratory	Daily oral and written assessments
22	1 th +pr	The student should be able to know the applications and tools of artificial intelligence.	Applications and Tools of AI (Cont.): AI in Marketing: Targeting and Personalization.	presence in laboratory	Daily oral and written assessments
23	1 th +pr	The student should be able to know the artificial intelligence and society.	Applications and Tools of AI (Cont.): AI in Image and Video Analysis, Smart Cities.	presence in laboratory	Daily oral and written assessments
24	1 th +pr	The student should be able to know the ethical challenges in artificial intelligence.	Applications and Tools of AI (Cont.): Future Trends in AI Applications and Tools.	presence in laboratory	Daily oral and written assessments
25	1 th +pr	The student should be able to know the future of artificial intelligence.	AI and Society: Introduction to AI and Its Societal Impact, The Role of AI in Enhancing Public Safety.	presence in laboratory	Daily oral and written assessments
26	1 th +pr	The student should be able to know security and networks.	AI and Society (Cont.): Cultural Perspectives on AI Adoption, AI and Governance: Policy Implications.	presence in laboratory	Daily oral and written assessments
27	1 th +pr	The student should be able to know security and networks.	Ethical Challenges in AI: Introduction to Ethics in AI, Transparency and Explain ability of AI Systems, Privacy Concerns in AI Data Usage.	presence in laboratory	Daily oral and written assessments
28	1 th +pr	The student should be able to know security and networks.	Ethical Challenges in AI (Cont.): The Ethical Implications of Autonomous Systems, Ethics in AI-Driven Marketing and Advertising	presence in laboratory	Daily oral and written assessments
29	1 th +pr	The student should be able to know security and networks.	Ethical Challenges in AI (Cont.): Ethical Considerations in Education, Human Rights and AI Implementation	presence in laboratory	Daily oral and written assessments
30	1 th +pr	The student should be able to know security and networks.	The Future of AI: Future trends in AI, recent research and emerging technologies.	presence in laboratory	Daily oral and written assessments

11. Course Evaluation

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

12. Learning and teaching resources	
Required textbooks:	<ul style="list-style-type: none"> • Graham Brown, David Watson, "Cambridge IGCSE Information and Communication Technology", 3rd Edition (2020). • Alan Evans, Kendall Martin, Mary Anne Poatsy, "Technology In Action Complete", 16th Edition (2020). • Ahmed Banafa, "Introduction to Artificial Intelligence (AI)", 1st Edition (2024). • Microsoft Office 2019 Step by Step 1st Edition by Curtis Frye & Joan Lambert. • Dr. Adel Abdel Nour, "Introduction to the World of Artificial Intelligence" 2005. • Al-Khader Ali Al-Khader, "Computer Basics" 2016.
Main references (sources):	
Supporting books and references:	
Electronic references, Internet sites:	

Course Description Form

1. Course Name					
Baath Party Crimes / Second Stage					
2. Course Code					
3. Academic System (semester/year)					
Annual					
4. Course Description Preparation Date					
20/2/2025					
5. Available Attendance Forms					
Attendance in the classroom					
6. Total Number of Study Hours			Number of Units Total		
1 * 30= 30 hour			30 * 2= 60 unit		
7. Name of the Course Administrator (if more than one name is mentioned)					
Assistant Lecture. Muhannad karim Saleh			muhannad.salah@atu.edu.iq		
8. Course Objectives (subject objectives)					
<ul style="list-style-type: none"> • To learn about and view a group of crimes committed by the defunct and dissolved Baath Party against the Iraqi people from various components. • Establish awareness among students to reject all forms of injustice and tyranny of these regimes and demand all civil and political rights. 					
9. Teaching and learning strategies					
Lectures are delivered through participation in the hall through dialogue and discussion of the lecture topics.					
10. Course structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	1	The student is introduced to the crimes of the Baath Party according to the Iraqi Criminal Court Law.	Baath crimes according to the Iraqi Criminal Court Law.	presence in hall	Daily oral and written assessments
2	1	The student's ability to distinguish between the concept of crimes and their divisions.	The concept of crimes and their divisions.	presence in hall	Daily oral and written assessments
3	1	The student's ability to explain the crime in terms of terminology and language.	Definition of crime in language and terminology.	presence in hall	Daily oral and written assessments
4	1	The student's ability to identify the divisions of crimes.	Divisions of crimes.	presence in hall	Daily oral and written assessments
5	1	The student's ability to identify the types of international crimes.	Types of international crimes.	presence in hall	Daily oral and written assessments
6	1	The student's ability to identify the decisions issued by the Criminal Court.	Decisions issued by the Criminal Court.	presence in hall	Daily oral and written assessments

7	1	The student's ability to identify 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.	presence in hall	Daily oral and written assessments
8	1	The student's ability to identify psychological crimes.	Psychological crimes.	presence in hall	Daily oral and written assessments
9	1	The student's ability to identify the mechanisms of psychological crimes.	Mechanisms of psychological crimes.	presence in hall	Daily oral and written assessments
10	1	The student's ability to identify the effects of psychological crimes.	Effects of psychological crimes.	presence in hall	Daily oral and written assessments
11	1	The student's ability to identify social crimes.	Social crimes.	presence in hall	Daily oral and written assessments
12	1	The student's ability to explain the concept of militarization of society.	Militarization of society.	presence in hall	Daily oral and written assessments
13	1	The student's ability to identify the Baath Party's position on religion.	The Baath's position on religion.	presence in hall	Daily oral and written assessments
14	1	The student's ability to identify violations of Iraqi laws.	Violation of Iraqi laws.	presence in hall	Daily oral and written assessments
15	1	The student's ability to identify forms of human rights violations.	Images of human rights violations.	presence in hall	Daily oral and written assessments
16	1	The student's ability to identify some decisions of political violations.	Some decisions of political violations.	presence in hall	Daily oral and written assessments
17	1	The student's ability to identify prison and detention sites.	Prison and detention sites.	presence in hall	Daily oral and written assessments
18	1	The student's ability to identify environmental crimes of the Baath regime.	Environmental crimes of the Baath regime.	presence in hall	Daily oral and written assessments
19	1	The student's ability to identify war pollution.	War pollution.	presence in hall	Daily oral and written assessments
20	1	The student's ability to identify the destruction of cities and villages.	Destruction of cities and villages.	presence in hall	Daily oral and written assessments
21	1	The student's ability to identify the drying up of marshes.	Draining marshes.	presence in hall	Daily oral and written assessments
22	1	The student's ability to identify the bulldozing of orchards.	Destroying orchards.	presence in hall	Daily oral and written assessments
23	1	The student's ability to identify mass graves.	Mass graves.	presence in hall	Daily oral and written assessments
24	1	The student's ability to identify the events of the genocide graves.	Events of genocide graves.	presence in hall	Daily oral and written assessments
25	1	The student's ability to identify the symbolic classification of the genocide graves.	Symbolic classification of genocide graves.	presence in hall	Daily oral and written assessments
26	1	The student's ability to identify the presentation of documents of genocide crimes.	Display of documents of genocide crimes.	presence in hall	Daily oral and written assessments
27	1	The student's ability to identify the presentation of the decisions of the International Criminal Court.	Display of decisions of the Criminal Court.	presence in hall	Daily oral and written assessments

28	1	The student's ability to identify the accusations directed at Saddam and his associates.	The accusations against Saddam and his associates.	presence in hall	Daily oral and written assessments
29	1	View and view photographic documents of the crimes.	Display of photographic documents of crimes.	presence in hall	Daily oral and written assessments
30	1	View and view photographic documents of the crimes.	Display of photographic documents of crimes.	presence in hall	Daily oral and written assessments

11. Course Evaluation

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

12. Learning and teaching resources

Required textbooks:	<ul style="list-style-type: none"> Crimes of the Baath regime in Iraq
Main references (sources):	<ul style="list-style-type: none"> Archive of the Political Prisoners Foundation
Supporting books and references:	
Electronic references, Internet sites:	

Course Description Form

1. Course Name					
English Language / Second Stage					
2. Course Code					
3. Academic System (semester/year)					
Annual					
4. Course Description Preparation Date					
20/2/2025					
5. Available Attendance Forms					
Attendance in the classroom					
6. Total Number of Study Hours			Number of Units Total		
1 * 30= 30 hour			30 * 2= 60 unit		
7. Name of the Course Administrator (if more than one name is mentioned)					
Assistant Lecture. Ahmed Mashaan Fleifl			ahmed.mashaan.ism@atu.edu.iq		
8. Course Objectives (subject objectives)					
<ul style="list-style-type: none"> • Introducing the student to English language and how to use the language in daily life. • Enabling the student to know there are four skills of English language: writing, speaking, reading and listening then how use them. 					
9. Teaching and learning strategies					
Using Whiteboard and sharing to deliver the material, practical practice using show and free discussion.					
10. Course structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	1	The student should be able to recognize and know kinds of Tenses and how do Questions.	Tenses, Questions.	presence in hall	Daily oral and written assessments
2	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.	presence in hall	Daily oral and written assessments
3	1	The student should be able to know Present tenses then how recognize three verbs have/have/got.	Present tenses, have/have/got.	presence in hall	Daily oral and written assessments
4	1	The student must be able to do Collocation, daily life, Making conversation.	Collocation, daily life, Making conversation.	presence in hall	Daily oral and written assessments
5	1	The student should be able to understand Past tenses.	Past tenses.	presence in hall	Daily oral and written assessments
6	1	The student should be able to know and use Word formation, Time expressions.	Word formation, Time expressions.	presence in hall	Daily oral and written assessments
7	1	The student should be able to understand much/many, some/any, a few, a little, a lot of.	much/many, some/any, A few, a little, a lot of.	presence in hall	Daily oral and written assessments

8	1	The student should be able to list Articles, Shopping and use Prices.	Articles Shopping, Prices.	presence in hall	Daily oral and written assessments
9	1	The student must be able to recognize Verb patterns, Future forms.	Verb patterns, Future forms.	presence in hall	Daily oral and written assessments
10	1	The student should be able to know Hot verbs and how use the question How do you feel.	Hot verbs, How do you feel.	presence in hall	Daily oral and written assessments
11	1	The student should be able to understand What... like?, Comparatives and superlatives.	What... like?, Comparatives and superlatives.	presence in hall	Daily oral and written assessments
12	1	The student should be able to know Synonyms and antonyms the how use the Directions.	Synonyms and antonyms, Directions.	presence in hall	Daily oral and written assessments
13	1	The student should be able to know Present Perfect.	Present Perfect.	presence in hall	Daily oral and written assessments
14	1	The student should be able to recognize Adverbs, word pairs and how use, Short answers.	Adverbs, word pairs, Short answers.	presence in hall	Daily oral and written assessments
15	1	The student should be able to know have (got) to and use the two model verbs should/must.	have (got) to, should/must.	presence in hall	Daily oral and written assessments
16	1	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.	presence in hall	Daily oral and written assessments
17	1	The student should be able to understand Time clauses.	Time clauses.	presence in hall	Daily oral and written assessments
18	1	The student should be able to recognize how use Hot verbs and what express In a hotel.	Hot verbs, In a hotel.	presence in hall	Daily oral and written assessments
19	1	The student should be able to understand Verb patterns and know how use manage to, used to.	Verb patterns, manage to, used to.	presence in hall	Daily oral and written assessments
20	1	The student should be able to understand ed/-ing adjectives and how use Exclamations.	ed/-ing adjectives, Exclamations.	presence in hall	Daily oral and written assessments
21	1	The student should be able to understand and use Passives.	Passives.	presence in hall	Daily oral and written assessments
22	1	The student should be able to understand Verbs and nouns that go together, Notices.	Verbs and nouns that go together, Notices.	presence in hall	Daily oral and written assessments
23	1	The student should be able to understand and recognize Second condition might.	Second conditional might, Phrasal verbs Social expressions 2.	presence in hall	Daily oral and written assessments
24	1	The student should be able to understand and know Phrasal verbs and how use Social expressions.	Phrasal verbs Social expressions 2.	presence in hall	Daily oral and written assessments
25	1	The student should be able to understand Present Perfect Continuous.	Present Perfect Continuous, Word formation, Adverbs, Telephoning.	presence in hall	Daily oral and written assessments

26	1	The student should be able to know Word formation then Adverbs and how use Telephoning.	Word formation, Adverbs, Telephoning.	presence in hall	Daily oral and written assessments
27	1	The student should be able to understand future plans.	Past Perfect, Saying goodbye.	presence in hall	Daily oral and written assessments
28	1	The student should be able to remember the most Vocabulary revision which was taken.	Reported statements.	presence in hall	Daily oral and written assessments
29	1	The student should be able to say the greeting.	Saying goodbye.	presence in hall	Daily oral and written assessments
30	1	The student should be able to remember the Grammar revision which was taken.	Revision.	presence in hall	Daily oral and written assessments

11. Course Evaluation

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

12. Learning and teaching resources

Required textbooks:	• New Headway Pre Intermediate.
Main references (sources):	
Supporting books and references:	
Electronic references, Internet sites:	