

		<u>C</u> (ourse Descrip	tion Form			
Government Acc	ounting 1				Course N	ame	1
	1	213 AD Sc	ratch 1		Course C	ode	2
202	25/2024		emic Year	First	Chapte	er	3
		2024/10	0/1		Date Descr	ription	4
		Classroc	oms		Forms		5
			T		Attenda	nce	
	4			Number of Hours (Tota	<u>) </u>		6
	Email			Name	Cours	-	7
mohammed.ma@uowa.edu.iq Assoc. Prof. Muhammad Majeed Al , Hamdani					administr name		
systems.	systems. Chipe Enabling him to prepare public budgets and follow up on their implementation (Object)					ves	8
	=	_	-	and ensuring transparency . d bodies professionally and	the cou	rse)	
 Theoretical lectures supported by presentations (power point). Class Discussions and Case Study Analysis. Solving exercises, practical applications and the use of modern technologies . Leverage Electronic and Desktop Resources. 				Learnii Strateg	Teaching and Learning Strategies (Strategy)		
		C	Course Structi	ıre	·		10
Evaluation Method	Learning method		Name or ubject	Basic Concepts in Governmen	t Accounting	Hou rs	The we ek
Participation Scores	Lectures - Class Discussions	1 -	tion of the d mention	Characteristics of Governmen Impact of Legislation on the G Accounting System		4	1
Participation Scores	Lectures - Class Discussions		tion of the	Difference Between Governm Accounting and Financial Accounting		4	2
Participation Scores	Lectures - Class Discussions	•	tion of the	The State Budget: Its Concept Characteristics		4	3
Participation Scores	Practical Examples	Explanat topic	tion of the	Objectives and Types of the S	tate Budget	4	4
Participation Scores	Practical Examples		tion of the d mention	The Concept of Public Debt		4	5
Participation Scores	Use of technology		tion of the	The Concept of the Public Tre Formations in the Central Acc System	•	4	6
Participation Scores	Use of artificial intelligence		tion of the th examples	The Concept of Public Treasur Formations in the Decentraliz Accounting System	•	4	7
monthly	examination			examination		4	8

Class Discussions Explanation of the topic with examples Central Government Accounting System 4	9 10 11 12 13
Grades on homeworkPractical ExamplesExam Monthly 1Decentralized Government Accounting System4Grades on homeworkPractical ExamplesExercisesDocument and Expense Control4Grades on homeworkUse of technologyExercisesAccounting Treatments for Expenses and Government Financial Statistics Manual4Grades on homeworkUse of technologyExplanation of the topic with examplesRevenue Accounting Treatments and Government Financial StatisticsManual (GFS)4	11 12
homeworkSystemGrades on homeworkPractical Examples homeworkExercisesDocument and Expense Control Document and Expense Control Accounting Treatments for Expenses and Government Financial Statistics Manual4Grades on homeworkUse of technology HomeworkExplanation of the topic with examplesRevenue Accounting Treatments and Government Financial StatisticsManual (GFS)4	11 12
Grades on homework Grades	12
homeworkUse of technology homeworkExercisesAccounting Treatments for Expenses and Government Financial Statistics Manual4Grades on homeworkUse of technology topic with examplesExplanation of the topic with examplesRevenue Accounting Treatments and Government Financial StatisticsManual (GFS)4	12
Grades on homework Grades on homework Grades on homework Use of technology Exercises Accounting Treatments for Expenses and Government Financial Statistics Manual Revenue Accounting Treatments and Government Financial Statistics Manual Government Financial Statistics Manual Government Financial Statistics Manual (GFS)	
homework Grades on homework Homework Grades on homework Grades on homework Homework Homework Homework Government Financial Statistics Manual Government Financial Statistics Manual Government Financial Statistics Manual (GFS)	
Grades on homework Use of technology topic with examples Government Financial StatisticsManual (GFS) Revenue Accounting Treatments and Government Financial StatisticsManual (GFS)	13
homework topic with examples Government Financial StatisticsManual (GFS)	13
(GFS)	
Light and the state of the control o	1.4
	14
homework Drastical Symptotics A symptotics	15
monthly examination Practical Examples examination 4	15
Distribution of the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily	, 11
oral, monthly, and written exams, and reports etc	
a. Preparation and Classroom Participation: 10 Marks	
In. Short Tests: 10 Marks	
C. Reports & Assignments: 10 Marks	
D. Monthly Exam: 20 Marks	
e. Final Exam: 50 marks	
And. Total = 100 Points	12
Learning and Teaching Resources	12
Lectures in Government Accounting prepared by the Chartered Accountant Dr. Asaad Al-Taie References Home	
. Home	
Fundamentals of Government Accounting, Dr. Asaad Al-Awwad, 2017, Dar Al-Kutub . Supporting	
References	
(Journals and	
Reports)	
	-
Google Scholar (Researcher) Electronic	
Defense	
Government Journals & Research References	
Government Journals & Nescaren	
Assoc. Prof. Dr. Hibatullah Mustafa Al , Sayed Head of Depa	rtment
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		Co	urse Descrip	tion Forr	<u>n</u>			
Government Acco	ounting 2					Course N	ame	1
		2220 m	12			Course C	ode	2
2025	5/2024	Acade	emic Year		First	Chapte	er	3
		2024/10)/1			Date Descr	iption	4
		Classroo	ms			Forms	of	5
						Attenda	nce	
	4			N	lumber of Hours (Total)	1		6
	Email			N	ame	Cours		7
	mohammed.ma@uov	va.edu.iq	Assoc. Pro	of. Dr. Mo	ohammed Majeed Al-	administr		
Hamdani name)	
? Introduce	the student to the nat	ture of pub	lic funds and	l governn	nent accounting	Cours	e	8
systems.						Objectiv		
_	him to prepare public b	_			-	(Objectiv		
_	him with the skills of c	•	•		• , ,	the cour	rse)	
	g him to work in gover	nment dep	artments and	d bodies	professionally and			
responsibly							•	
						Teaching and		9
	al lectures supported b		ations (power	r point).		Learning		
	cussions and Case Stud				1 1 .	Strateg		
_	kercises, practical appli			nodern t	ecnnologies .	(Strate	37)	
? Leverage	Electronic and Desktop		s. ourse Structu	ıro				10
Evaluation	Learning method	1	Name or	,	oncepts in Government	Accounting	Hou	The
Method	Learning method		bject	Dasic C	oncepts in dovernment	Accounting	rs	we
IVICTIO		50	Бјесс				'3	ek
Participation	Lectures - Class	Explanat	ion of the	Advanc	e Accounting Treatment	S	4	1
Scores	Discussions	-	mention		8	-		_
		its types						
Participation	Lectures - Class		ion of the	Tempoi	rary Advances		4	2
Scores	Discussions	topic			•			
Participation	Lectures - Class	Explanat	ion of the	Advanc	es of Employed Personn	el	4	3
Scores	Discussions	topic						
Participation	Practical Examples	Explanat	ion of the	Sustain	able Ancestors		4	4
Scores		topic						
Participation	Practical Examples	Explanat	ion of the	Advanc	e of Credits		4	5
Scores		topic and	d mention					
		its types						
Participation	Use of technology	Explanat	ion of the	Accoun	iting Treatments for Trus	ts	4	6
Scores		topic						

Participation	Use of artificial	Explanation of the	Revenue Collection Guarantee	Trusts	4	7
Scores	intelligence	topic with examples				
monthly	examination		Personal Trusts		4	8
Grades on homework	Class Discussions	Explanation of the topic with examples			4	9
Grades on homework	Practical Examples	Exam Monthly 1	The concept of public tenders		4	10
Grades on homework	Practical Examples	Exercises	Accounting Treatments for Go Tenders	vernment	4	11
Grades on homework	Use of technology	Exercises	Administrative Procedures for Tenders	Public	4	12
Grades on homework	Use of technology	Explanation of the topic with examples	Labor Arms, Contractors Adva Insurances	nces, and	4	13
Grades on homework	Class Discussions	Practical Examples	Final Accounts: Its Concept an Importance	d	4	14
monthly	examination	Practical Examples	Advance Accounting Treatmer	nts	4	15
a. PreparationIn. Short TestC. Reports &D. Monthly Ee. Final Exam	written exams, and re on and Classroom Part s: 10 Marks Assignments: 10 Mar Exam: 20 Marks n: 50 marks	icipation: 10 Marks				
And. Total = 10	U Points	Learning and Teaching	Resources			12
Lectures in Govern	nment Accounting pre		Accountant Dr. Asaad Al-Taie	Reference Home	es	
Fundamentals of 0	Government Accountin	ng, Dr. Asaad Al-Awwad,	2017, Dar Al-Kutub .	Supportir Reference (Journals a Reports	es and	
Google Scholar (Re	esearcher)			Electroni		
	•	nt Journals & Research		Reference		
	Assoc. Prof. Dr	. Hebatullah Mustafa Al	-Sayed	-	ame	nent
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	i Sa	2024/10/1			nato.	
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		Co	ourse Descrip	otion	ı Form			
Accounting Inter	mediate 1					Course N	ame	1
		1212 AD	M1			Course C	ode	2
202	5/2024	Acad	emic Year		first	Chapte	er	3
		2024/10	0/1			Date Descr	iption	4
		Classroc	ms			Forms	of	5
						Attenda	nce	
	5				Number of Hours (Total)			6
	Email				Name	Cours	е	7
ahmed.k@s.uokerbala.edu.iq assist. Lecturer: Ahmed Khaled Mujebel administrator name								
The student learns and gains experience in the field of measurement and accounting disclosure of assets in financial statements and focuses on related accounting problems. Course Objectives (Objectives the course)						/es es of	8	
Interactive Lectures - Group Work & Class Discussions - Use of Technology - Feedback						Teaching Learnir Strateg (Strateg	ng ies	9
		C	ourse Structu	ure				10
Evaluation	Learning method	Unit	Name or		Required Learning Outco	mes	Hou	The
Method		Su	ıbject				rs	we ek
Participation	Lectures - Class	Concept	ual	Co	onceptual Framework for Fina	ncial	5	1
Scores	Discussions	Framewo	ork	Ac	counting Understanding			
Participation	Lectures - Class	Final Acc	counts	Fii	nal Accounts and Financial Sta	tements	5	2
Scores	Discussions			Pr	epared			
Participation	Lectures - Class	Income S	Statement	In	come statement and its comp	onents	5	3
Scores	Discussions			Pr	eparation			
Participation Scores	Practical Examples	Final Acc	counts		eparation of final accounts in mpanies	service	5	4
Participation	Practical Examples	Stateme	nt of	St	atement of Financial Position	and	5	5
Scores			l Position		planation Prepared			
Participation Scores	Use of technology	Adjustm		Ex	pense and Revenue Restrictio	n	5	6
Participation Scores	Use of artificial intelligence	Working	Papers		orking Papers		5	7
monthly	examination	examina	tion	Fii	rst Monthly Exam		5	8

Grades on Practical Examples Cash Cash Domework Cardes on Practical Examples Cash Methods of preparing a bank conformity Satament Variation Variat	Grades on homework	Class Discussions	Cash	Solving Exam Questions	į	9
Grades on homework	Grades on	Practical Examples	Cash	Cash	į	5 10
Nomework Use of technology Debtors Debtor Accountability S 13	Grades on	Practical Examples	Cash		conformity	5 11
Class Discussions Debtors Doubtful debts 5 14	Grades on	Use of technology	Debtors			5 12
Momework Momework Momework Momework Momework Momework Momework Momework Momemor Momemo		Use of technology	Debtors	Debtor Accountability	Ę	5 13
Distribution of the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, and reports etc a. Preparation and Classroom Participation: 10 Marks In. Short Tests: 10 Marks C. Reports & Assignments: 10 Marks D. Monthly Exam: 20 Marks e. Final Exam: 50 marks And. Total = 100 Points Learning and Teaching Resources Financial Accounting (Medium) Book in accordance with International Financial Reporting Assoc. Prof. Dr. Haider Ali Al-Masoudi Intermediate Accounting —IFRS- 2nd Edition- Kieso, Weygandt, and Warfield Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed Head of Department Name Signed		Class Discussions	Debtors	Doubtful debts	į	5 14
oral, monthly, and written exams, and reports etc a. Preparation and Classroom Participation: 10 Marks ln. Short Tests: 10 Marks C. Reports & Assignments: 10 Marks D. Monthly Exam: 20 Marks e. Final Exam: 50 marks And. Total = 100 Points Compared to the profit of the profit	monthly	examination	examination		stionable 5	5 15
Financial Accounting (Medium) Book in accordance with International Financial Reporting Standards- by the authors Prof. Dr. Talal Al-Jajawi Assoc. Prof. Dr. Haider Ali Al-Masoudi Intermediate Accounting –IFRS- 2nd Edition- Kieso, Weygandt, and Warfield Supporting References (Journals and Reports) Electronic References Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed Head of Department Name Signed	In. Short Test C. Reports 8 D. Monthly I e. Final Exar	ts: 10 Marks & Assignments: 10 Mar Exam: 20 Marks n: 50 marks	rks	ng Resources		12
References (Journals and Reports) Electronic References Name Signed	Standards - by the	rnational Financial Reporting				
Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed Head of Department Name Signed	Intermediate Acco	ounting –IFRS- 2nd Edi	tion- Kieso, Weygandt	, and Warfield	References (Journals and	
Name Signed	Google Scholar (R	esearcher)				
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2024/10/1 Date			and the state of t	The state of the s	Signe	u
		r a	2024/10/1		Date	2



		<u>Cc</u>	ourse Descrip	tion Form			
Accounting Intern	nediate 2				Course Na	ame	1
		2219 N	12		Course C	ode	2
2025	5/2024	Acad	emic Year	Second	Chapte	er	3
		2024/10	0/1		Date Descr	iption	4
		Classroc	oms		Forms		5
					Attenda	nce	
	5			Number of Hours (Total)			6
	Email			Name	Course	-	7
	ahmed.k@s.uokerba	la.edu.iq	assist. Led	cturer: Ahmed Khaled Mujebel	administr name		
The student learn	s and gains experience	in the fiel	d of measure	ment and accounting disclosure	Course	е	8
	ial statements and foci				Objectiv	es/	
					(Objective	es of	
the						se)	
					Teaching	and	9
Interactive L	ectures- Group Work	& Class Dis	scussions - Us	e of Technology- Feedback	Learnir	ng	
					Strategi		
					(Strateg	gy)	
		1	ourse Structi			_	10
Evaluation	Learning method		Name or	Required Learning Outco	mes	Hou	The
Method		Su	ıbject			rs	we
		G1 .		D. C. 1:: :			ek
Participation	Lectures - Class	Chapter		Define commodity inventory, i		5	1
Scores	Discussions	Commod Inventor	•	and display it in the financial state commercial and industrial comp			
Participation	Lectures - Class	Inventor	<u>y</u>	Recording accounting entries un		5	2
Scores	Discussions	Chapter	One:	system of periodic inventory and			_
000.03	513043310113	Commod		continuous inventory	-		
		Inventor	•	Methods of Assessing Commod	ity		
				Inventories			
Participation	Lectures - Class	Chapter		Understanding Commodity Inv	entory	5	3
Scores	Discussions	Commod	•	Valuation Methods	-11001 y		
5	D 11 15 1	Inventor				-	
Participation	Practical Examples	Chapter Tv		Concept of Investments, Types	of	5	4
Scores		Financia		Securities			
De distant	D 1: 15 1	Investme		Tana alang incontrata in 114		-	_
Participation	Practical Examples	Chapter Tv		Learn about investments in debt (Bonds)	securities	5	5
Scores		Financia		(Bollus)			
Darticination	lloo of to share less:	Investme		Laura de sustinua de la constanta de la consta		 -	-
Participation	Use of technology	Chapter Financia		Learn about investments in equity		5	6
Scores		Investme		(Stocks)			
Participation	Use of artificial	Chapter		Evaluate the investment portfoli	o at the end	5	7
Scores	intelligence	Financia		of the period and disclose it in the			′
		Investme		statements.			
monthly	examination	examina	tion	First Monthly Exam		5	8

			Solving Exam Questions			
Grades on	Class Discussions	Chapter Three:	Definition of fixed assets		5	9
homework		Fixed assets and	Characteristics			
		their extinction	Methods of Acquisition of F	ixed Assets		
Grades on	Practical Examples	Chapter Three:	Methods of extinction of fixe	ed assets	5	10
homework		Fixed assets and				
		their extinction				
Grades on	Practical Examples	Chapter Three:	Ways to dispense with fixed	assets	5	11
homework		Fixed assets and				
		their extinction				
Grades on	Use of technology	Chapter Four:	Definition of Intangible Asse	ets	5	12
homework		Intangible assets	Ways to get it			
Cuadas au	lles eftechnology	Chapter Four:	Types and Fire Extinguishin		5	12
Grades on	Use of technology	Intangible assets	Accounting Processing of In	tangible Assets	5	13
homework	Class Discussions	Chapter Five:	Definition of current liabilities		5	1.4
Grades on	Class Discussions	Current liabilities	Types of Liabilities in Circul		5	14
homework	avancin ati an	examination		lation	5	1 -
monthly	examination	CAMIIIIIation	Second Monthly Exam		3	15
			Solving Exam Questions			
	e score out of 100 acco d written exams, and re	=	gned to the student, such as da	ily preparation, o	daily,	11
C. Reports of Monthly e. Final Exa	sts: 10 Marks & Assignments: 10 Mar Exam: 20 Marks m: 50 marks	ks				
And. Total = 1	00 Points					12
		Learning and Teachir		2.6		12
Financial Accoun	ting (Medium) Book in	accordance with Interi	ng Resources national Financial Reporting	Reference	·S	12
Financial Accoun Standards- by the	ting (Medium) Book in a e authors Prof. Dr. Talal	accordance with Interi		Reference Home	·S	12
Financial Accoun Standards- by the	ting (Medium) Book in	accordance with Interi			rs	12
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		Course Description Form					
Accounting Ope	rations Research in Engl			Course Na		1	
		2223 AD BC		Course Co		2	
202	25/2024	Academic Year	Second	Chapte		3	
		2024/10/1		Date Descr	•	4	
		Classrooms		Forms		5	
				Attendar	nce		
	3		mber of Hours (Total)	_		6	
	Email	Nar	ne	Course		7	
	hjm135.hjm135@gmail.com assist. Lecturer: Hussein Nasser Sharmukh Ntishon administrat						
- Introduce the s	- Introduce the student to the concepts and methods of operations research and their Co						
applications in the field of accounting and financial management. Objectives							
		olve mathematical models for acco	unting problems and	(Objective			
•	nancial decisions.			the cour	se)		
	· · · · · · · · · · · · · · · · · · ·	skills using tools such as linear pr	ogramming, network				
analysis, and dec	cision theory						
	: +			Teaching		9	
	scussions and Case Stud	by presentations (power point).		Learnin	_		
		y Analysis. cations and the use of modern tec	hnologies	Strategi (Strateg			
_	e Electronic and Desktor		illiologies.	Jonateg	S Y <i>)</i>		
<u> </u>	e Electronic and Deskto	Course Structure				10	
Evaluation	Learning method	Unit Name or Subject	Outcomes required	for learning	Hou	The	
Method					rs	we	
						ek	
Participation	Lectures - Class	Introduction to Operations	Understand the imp	ortance of	3	1	
Scores	Discussions	Research and its Applications in	operations research	in solving			
		Accounting	accounting and mar	nagement			
			problems				
Participation	Lectures - Class	Linear Programming: Basic	Ability to formulate		3	2	
Scores	Discussions	Concepts and Mathematical	programming proble				
		Formulation	form of mathematic	cal			
			equations				
Participation	Lectures - Class	Linear Programming: Basic	Differentiating betw		3	3	
Scores	Discussions	Concepts and Mathematical	different forms of li				
		Formulation	programming and cl	noosing the			
Dorticination	Draotical Everants	Diagram Mathed for Solving	most suitable ones	al ta Calua	2	1	
Participation	Practical Examples	Diagram Method for Solving	Using Graph as a Too		3	4	
Scores		Linear Programming Problems	Linear Programming with Variables	3 1100161113			
Participation	Practical Examples	Simplified Method (Simplex)	Application of Simple	lev	3	5	
Scores	Tractical Examples	Simplifica (victioa (Simplex)	Algorithm to Solve N		,		
300.03			Linear Programming				
monthly	examination	examination	examination	5 . 100.01110	3	6	
	27.44						

Participation	Use of artificial	The Great M Method of	Dealing with problem	s with 3	7
Scores	intelligence	Solving Linear Programming	equivalence constrain	ts or	
		Problems	industrial variables us	ing the	
			M-major method		
Participation	Use of technology	The Binary Problem in Linear	Analyze the relationsh	nip 3	8
Scores		Programming	between the core pro	blem and	
			the bilateral problem	and use it	
			to improve solutions		
Grades on	Class Discussions	Transport Models in Operations	Understand the trans	port 3	9
homework		Research	model and use differe	ent	
			methods to solve opti	mal	
			distribution problems		
Grades on	Practical Examples	Allocation model and allocation	Distinguish between a	3	10
homework		problem	transportation proble	m and a	
			customization proble	m and	
			choose the appropria	te	
			method for the soluti	on	
monthly	examination	examination	examination	3	11
Grades on	Use of technology	Methods for solving the	Using allocation algor	ithms 3	12
homework		allocation problem	such as the Hungarian	n method	
			to solve resource allo	cation	
			problems		
Grades on	Use of technology	Organizational Change	Integrate linear progr	amming 3	13
homework			with accounting data	-	
			analysis and decision-	making	
Grades on	Class Discussions	Review and practical	Review .	3	14
homework		applications on all previous			
		models			
monthly	examination	Final Exam	Comprehensive exam	3	15
•	ne score out of 100 acco	ording to the tasks assigned to the			11
	d written exams, and re	=	, , , , , ,	' "	
•	ion and Classroom Part	•			
	sts: 10 Marks	·			
C. Reports	& Assignments: 10 Mai	rks			
D. Monthly	Exam: 20 Marks				
•	m: 50 marks				
And. Total = 1	00 Points				
		Learning and Teaching Resources	}		12
Decision Making	and Operations Resear	rch Techniques in Accounting	References H	lome	
Kamal Nasser			Supporting References (Jou	rnals and Reports)	
Google Scholar (I	Researcher)		Electronic Refe	erences	
	,	I			
	Assoc. Prof. D	r. Hebatullah Mustafa Al-Sayed		Head of Departi	ment
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ASSOC. Prot. Dr. Hebatullan Mustafa Al-Sayed	Head of Department
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2024/10/1	Date



			Course Descript	<u>ion Form</u>			
	Marke		Commerce			e Name	1
		1215 m				e Code	2
2025/2	2024		emic Year	First		pter	3
		2025/1				escription	4
	lı	n the class	sroom			ms of	5
			Т		l .	ndance	_
	2			Number of Hours (Total)			6
	Email			Name		urse	7
<u>Ahmed.ra</u>	zzaq@uowa.edu.iq		assist. Lectu	ırer: Ahmed Razzaq Kazim		istrator ime	
analyze market data	to improve perform	ance and	increase brand a	rketing. Enable the student to awareness. Enable the student mmerce environment.	(Objecti	Objectives ves of the urse)	8
Focus on strAdopting th							9
			Course Structur	e			10
Evaluation Method	Learning method	Unit I Subje	Name or ect	Required Learning Outcomes	5	Hours	The wee k
Degree on participation	Lecture- Questions and Answers		duction to the of marketing	Familiarity with the development the concept of marketing, its importance and methods of it		2	1
Degree on participation	Lecture-Discussions	s Mark	eting System	Understanding the system ar marketing system	nd the	2	2
Degree on participation	Lecture- Questions and Answers	Consi	umer Behavior	Knowledge of consumption a importance of studying cons behavior		2	3
Degree on participation	Lecture- Questions and Answers	Produ	ıct	Familiarity with the product development and life cycle	concept,	2	4
Degree on participation	Lecture-Discussions	s Pricin	g	Familiarity with the concept pricing goals, and factors affer pricing	•	2	5

Degree on participation	Practical Examples	Marketing Costs	Know the distinctive chara marketing takala	icteristics of	2	12
participation Degree on	Lecture- Questions	E-commerce	marketing takala Understanding the Nature		2	13
participation	and Answers	L-commerce	commerce	OIL-		13
Degree on participation	Lecture-Discussions	E-commerce	Knowledge of E-commerce	e Apps	2	14
Exam score	Final Exams	Exam Second Month	Exam Second Month		2	15
Course Evaluation		_	to the tasks assigned to the	student such	as daily	11
		aily, oral, monthly, writte earning and Teaching R	•			12
		earning and reaching N	esources			12
1. Book				Refere	nces	
1. Book:				Refere Hom		
	agement. Thamer Al-Ba	kri, 2020		Refere Hom		
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	igement. Thamer Al-Ba	kri, 2020			ne	
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		kri, 2020 ebatullah Mustafa Al-Sa	yed	Supporting R (Journals and Electronic R	References d Reports)	ent
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		C	ourse Description Form				
Computer Accou	nting Applications				Course N		1
	1	1217 A	AD .		Course C	ode	2
202	25/2024		emic Year	First	Chapte	er	3
		2024/10	0/1		Date Descr	•	4
		Classroc	oms		Forms of Atte	ndance	5
	3		Number	of Hours (Total)	T		6
	Email		Name	Course	_	7	
hallahseid@gma	il.com		Assoc. Prof. Dr. Hebatullah Mustafa Al- Sayed Ali name				
ameer.alyasariu(@uowa.edu.iq		assist. Lecturer: Amir I	Falah Kazim			
accounting proce 2. Enable the stu and quality of ac 3. Prepare the st	essing. dent to understand the counting work.	role of aco	ied knowledge about the use counting programs in improvinical developments in the conting aspect.	ing the efficiency	Course Objectiv (Objective the cour	/es es of	8
	concepts through live ex		s with PowerPoint presentation	ons.	Teaching Learnir Strategi	ng	9
		C	Course Structure				10
Evaluation Method	Learning method	ι	Jnit Name or Subject	Outcomes requi learning	red for	Hou rs	The we ek
Participation Scores	Lectures + Practical Exercises	Calculati	et Income Calculation, Tax Ability to calculate net income and taxes and interpret results		es and	3	1
Participation Scores	Lectures + Practical Problem Solving	Allowan Social Se	Balance Account , Marital ce , Certificate Allowance , ecurity , Net Salary with Examples	Master the calcusalaries and the allocations accu	ir	3	2
Participation Scores	Theoretical Explanation + Practical Case Study	Calculati balance capital, l	ing the elements of the sheet including (assets, iabilities), profit and loss ctical examples.	Distinguishing b budget element and loss analysis	s and profit	3	3
Participation Scores	Practical Application + Real- Life Examples	Goods A	rcial Discount Account, Net ccount, Recurring Discount , with practical examples.	Ability to calcula discounts and as impact on goods	ssess their	3	4
Participation Scores	Lecture + Practical Training in Excel		alue (FV) Function with	Understanding a the FV Function Calculate Future	to	3	5
monthly	Lecture + Application to Accounting Software		Value (PV) Function with Examples	Using the PV fur estimate the pre of investments		3	6
daily	Solving Practical Problems +		t Function (PMT) with Examples	Applying the PN in calculating loa payments		3	7

	Software Application					
Participation Scores	Lecture + Practical Examples	Interest Rate Function with Practical Examples	Calculate t	he interest rate	3	8
Participation Scores	Practical Exercise Solution + Applied Training	Effect Function , Number of Periods (NPER) with Applied Examples	Determine periods an	the number of d the actual ng NPER and	3	9
Participation Scores	Achievement Test	First exam	Measure y compreher through th		3	10
Participation Scores	Theoretical Lectures + Class Discussions	Databases: Basic Concepts, Where to Use Databases, Purpose of the Database, Principles of Database Design. Benefits of Databases, Preferability of Databases over Legacy Systems	Gain know	ledge of the atabases and	3	11
Participation Scores	View practical examples + classroom discussion	Types of Database Management Systems. Database Environment, Database Architecture	types of da	te between the atabase ent systems	3	12
Participation Scores	Lecture + Practical Application	Functions of Database Management Systems in General and Advantages of Database Management Software	and featur	d the functions es of database ent systems	3	13
Participation Scores	Applied Projects + Class Presentations	Employing databases in accounting applications		n of databases in faccounting	3	14
Exam score	Hands-on project using database software	Creating a Payroll Accounting Database		ractical payroll	3	15
oral, monthly, and a. Preparation In. Short Test C. Reports & D. Monthly I	d written exams, and re on and Classroom Parti ts: 10 Marks & Assignments: 10 Marl Exam: 20 Marks m: 50 marks	cipation: 10 Marks	ent, such as (aaiiy preparaτion,	uany,	11
Accounting Appli	cations Using Compute	Learning and Teaching Resources ers – Dr. Waleed Naji Al-Hayali.		References		12
•	• .	al and Applied Aspects) – Dr. Ahmed Ab	del Salam.	Home Supporting Refer		
Romney, N Google Scholar (R		2021). Accounting Information Systems	s. Pearson.	(Journals and Re Electronic Refere		
	Assoc. Prof. Dr.	. Hebatullah Mustafa Al-Sayed		Head of Dep	artment	Name
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		Cour	se Descripti	ion Form			
Crimes of the Baa	ath Party regime				Course N	ame	1
		No			Course C	ode	2
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		2024/10/1			Date Descr	•	4
		Classrooms	;		Forms		5
					Attenda	nce	
	2			Number of Hours (Total)	T		6
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			to identify	the crimes of the Baath Party	Cours Objective		8
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	how to redress the dar				the cour		
_	theoretical lectures su	ipported by pi	resentation	and presentation illustrations	Teaching		9
(Mindomo).	lassraam disquesians a	nd analyza dif	forant casa	studios	Learnin	_	
	lassroom discussions artion of educational work	•			Strateg (Strateg		
	on how to deal with vio		-	•	(Strate)	37)	
	rom the information pro		•	•			
Deficite in	Tom the imormation pro	•	rse Structur				10
Evaluation	Learning method	Unit Nar		Required Learning Outcome	es Hou	ırs	The
Method		Subje					veek
Oral Questions	Lecture +	The concept		Historical development	<u> </u>	2	1
	Discussion	crime and it		·			
		sections					
Short test	Lecture +	The Concep	t of	Identifying Psychological Crime	S	2	2
	Participation	Psychologic	al				
		Crimes					
Short Report	Lecture + Practical	The Baathis		Accurate review of the Baathist	regime's	2	3
	Examples	regime's po	sition on	position on religion			
		religion					
duty	Lecture + Practical	Environmer		Identifying and Understanding	the Risks of	2	4
	Analysis	Crimes of th	ne Baath	Environmental Crimes			
	<u> </u>	Party					
Short test	Lecture + Training	Mass Grave		Getting a Clear Perception of M	ass Graves	2	5
duty	Lecture +	Chronologic		Learn about the chronological		2	6
	Discussion	classificatio		classification of genocide grave	S		
Monthlytast	Mritton / Attanded	genocide gr		First month over		2	7
Monthly test	Written / Attended Lecture + Practical	First month The events		First month exam Overview of the events of 1983		2	1
Share	Cases	and their	OI 1983	overview of the events of 1983		2	8
	Cases	relationship	to mass				
		graves	, 10 111033				
	1	Siaves				1	

duty	Lecture +	The events of the	Reaching a clear perception about the	2	9
	Participation	popular uprising in	events of the popular uprising		
		1991			
Short Report	Lecture + Case	The mass grave of	Identifying the Elephantian Kurds	2	10
	Study	the Feylian Kurds			
discussion	Lecture	Filtering of dissident	Identifying the arrests and indiscrimina	ate 2	11
		religious symbols	killings of clerics	_	
Short test	Lecture + Practical	The genocide of the	Accurate information on the events of	the 2	12
	Training	Anfal massacre	Anfal massacre		
discussion	discussion	Panel Discussion	Learn about course summaries	2	13
Class	test	Daily Cob	jug	2	14
Participation		6 184 11		-	4.5
final exam	Written / Attended	Second Month	Second Month E	Exam 2	15
District the Color	1 (100	Exam		11	111
			ned to the student, such as daily prepara	ition, daily,	11
	d written exams, and re	•			
•	on and Classroom Parti	cipation: 10 Marks			
	ts: 10 Marks				
· · ·	k Assignments: 10 Mark	KS			
	Exam: 20 Marks				
	m: 50 marks				
And. Total = 10	OU POINTS	1	D		12
NA: ' L CLI' L	E. 1. 10. 10.	Learning and Teaching			12
Ministry of Higher	r Education and Scienti	fic Research Curriculum		erences	
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Ministry of Higher	r Education and Scienti	fic Research Curriculum	Supp	porting	
			Refe	erences	
			(Journ	nals and	
			Rej	ports)	
Google Scholar (R	esearcher)		Fled	ctronic	1
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		urse websites	,		
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September Sep			<u>(</u>	Course Description Fo	<u>orm</u>			
2025/2024 Academic Year First Chapter 3	General Matl	hematics (2)				Course Na	ame	1
Classrooms Cla			1218 AD	RA2		Course C	ode	2
Classrooms Forms of Attendance Samtendance Course Email Name Course Attendance Course Sample Sampl		2025/2024	Acad	lemic Year	First	Chapte	r	3
Email			2024/10	0/1		Date Descr	iption	4
Course C			Classroo	oms		Forms	of	5
Email Name Course administrator and participation Scores Participation Scores Discussions Scores Discussions Scores Discussions Scores Discussions Discussio						Attendar	nce	
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Master basic calculations Develop Financial Analysis Skills Calculate Interest and Discounts Using mathematical methods in selecting investment alternatives Theoretical lectures supported by presentations (power point). Class Discussions and Case Study Analysis. Class Discussions and Case Study Resources. Course Structure Evaluation Method method method method Evaluation Method Discussions D		Email			Name	Course	9	7
Master basic calculations Develop Financial Analysis Skills Calculate Interest and Discounts Using mathematical methods in selecting investment alternatives Teaching and Learning Course Objectives of the course) Teaching and Learning Strategies Solving exercises, practical applications and the use of modern technologies. Tourise Structure Course Structure Indication and Desktop Resources. Indication and Desktop Resources. Lectures Class Discussions Discussi		him13	5.him135@gmail.com	assist. Lectur	er: Hussein Nasser Sharmukh	administr	ator	
Develop Financial Analysis Skills Calculate Interest and Discounts Using mathematical methods in selecting investment alternatives Teaching and Learning Strategies Class Discussions and Case Study Analysis. Strategies Strateg		,20	oj200 C Ba	400.01. 20014.		name		
Develop Financial Analysis Skills Calculate Interest and Discounts Calculate Interest Calcul	Master basic	Master basic calculations					ectives	8
Calculate Interest and Discounts Using mathematical methods in selecting investment alternatives Teaching and Learning Class Discussions and Case Study Analysis. Everage Electronic and Desktop Resources. Course Structure Evaluation Method method method Discussions Discussions Participatio n Scores Discussions Dis	Develop Fina	Develop Financial Analysis Skills						
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Class Discussions and Case Study Analysis. Strategies (Strategy) Leverage Electronic and Desktop Resources. Course Structure Course St						Teaching	and	9
Solving exercises, practical applications and the use of modern technologies . Strategy Strateg	? The	oretical lectures su	pported by presentatior	ns (power point).		Learnin	g	
Evaluation Method method Desktop Resources. Participatio In Scores Discussions	? Clas	s Discussions and C	Case Study Analysis.			Strategi	es	
Evaluation Method Learning method Unit Name or Subject Outcomes required for learning method Unit Name or Subject Outcomes required for learning method Participatio n Scores Discussions Discussi	? Solv	ing exercises, pract	ical applications and the	e use of modern tech	nnologies .	(Strateg	y)	
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MethodmethodUnilateral and Multiple Function, Partial n ScoresUnilateral and Multiple Function, Partial Differential ConceptUnilateral and Multiple Function, Partial Differential Concept21Participatio n ScoresLectures - Class DiscussionsIts applications according to the derivation of important variables and the fixation of other less important variablesIts applications according to the derivation of important variables and the fixation of other less important variables and the fixation of other less important variables22Participatio n ScoresDiscussionsGeneral Examples, Practical Examples, Practical Examples, Practical Examples in the Financial and Accounting Field, General Exercises, Applied Exercises, and the Financial and Accounting Field, General Exercises, Applied Exercises, Applied Exercises, and the Financial and Accounting Field, General Exercises, Applied Exercises, Applied Exercises, and the Financial and Accounting Field, General Exercises, Applied Exercises, and the Financial and Accounting Field, General Exercises, Applied Exercises, Applied Exercises, Applied Exercises, Applied Exercises, Applied Exercises, Applied Exercises, and the Financial and Accounting Field, General Exercises, Applied Exercises, Ap				Course Structure			_	10
Participatio n Scores	Evaluation	Learning	Unit Name	or Subject	Outcomes required for learn	ing	Hou	The
Participatio n Scores	Method	method					rs	wee
Participatio n Scores								
Participatio n Scores Discussions Definition of integration as an inverse process of calculus, the financial and Accounting Field. Definition of integration of in	·			le Function, Partial	T	tion, Partial	2	1
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a set of functions, and the product multiplies or divides two functions. Participatio n Scores daily Practical Examples Description Finance and Accounting, General a set of functions, and the product multiplies or divides two functions. Indefinite integration, definite integration, definite integration, finding space under the curve Curve General Examples in Finance and Accounting, General Set of functions, and the product multiplies or divides two functions. Indefinite integration, definite integration, finding space under the curve Curve General Examples, Practical Examples in Finance and Accounting, General Finance and Accounting, General	n Scores	Examples	•					
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n Scores Examples integration, finding space under the curve integration, finding space under the curve daily Practical Examples Finance and Accounting, General Examples in Examples Finance and Accounting, General Examples Finance and Accounting, General Examples Finance and Accounting, General Finance and Accounting, General Finance and Accounting, General	Dartisinatio	Dractical	·				2	
daily Practical General Examples, Practical Examples in Examples Finance and Accounting, General Finance Finan	•				_		-)
daily Practical General Examples, Practical Examples in Examples Finance and Accounting, General Examples Finance and Accounting Finance Fin	11 300165	Lyambiez		שמכב עוועבו נוופ		עכו נוופ		
Examples Finance and Accounting, General Finance and Accounting, General	daily	Practical		actical Examples in		Examples in	2	6
	dully		-		=	-		
		Z. Carripies		•	<u>.</u>			
of finance and accounting. Taking an of finance and accounting. Taking an								
exam in the first and second semesters exam in the first and second semesters					_	_		

Participatio	Use of artificial	The second integration is the integration	The second int	tegration is the integration	1 2	7
n Scores	intelligence	of multiple (binary) variables, general		nary) variables, general	' -	'
11 300103	intelligence	examples, practical examples in the		ctical examples in the		
		financial and accounting field, general		ccounting field, general		
		exercises, applied exercises in the		lied exercises in the		
		financial and accounting field.	1	ccounting field.		
monthly		examination	examination		2	8
Grades on	Class	Vectors and matrices Definition of	Vectors and m	atrices Definition of	2	9
homework	Discussions	vectors and matrices, algebraic	vectors and m	atrices, algebraic		
		operations of matrices "addition,	operations of	matrices "addition,		
		subtraction and multiplication"	subtraction an	d multiplication"		
Grades on	Practical	Monometric Matrix, Unit Matrix, Zero	Monometric N	natrix, Unit Matrix, Zero	2	10
homework	Examples	Matrix, Diagonal Matrix, Specific		nal Matrix, Specific		
monthly	examination	examination	examination	7 - 7 - 7 - 7 - 7	2	11
Grades on	Use of	Matrix Inverse, Solving the System of		, Solving the System of	2	12
homework	technology	Simultaneous Equations for Partial or		Equations for Partial or	-	
nomework	teeninology	Total Fault Systems in companies at		tems in companies at the	۵ ا	
		the level of the country's sectors	level of the co			
Grades on	Use of	Practical Examples in the Financial and		ples in the Financial and	2	13
homework	technology	Accounting Field, General Exercises,		eld, General Exercises,		13
Homework	technology	Applied Exercises in the Field Financial	_	ses in the Field Financial		
		& Accounting	& Accounting	ses in the rield rinancial		
Grades on	Class	Comprehensive Review	Comprehensiv	o Poviow	2	14
homework	Discussions	Comprehensive Neview	Comprehensiv	C NEVIEW	2	14
monthly	examination	Comprehensive exam	Comprehensiv	e exam	2	15
In. Sho C. Rep D. Mor e. Fina	rt Tests: 10 Marks orts & Assignment othly Exam: 20 Ma I Exam: 50 marks					
And. Tota	I = 100 Points					
F: : 1.4.4		Learning and Teaching Resou	irces	2 (12
Financial Ma	thematics , Abdel F	-attan Albahi		References Home		
Financial Mat	thematics and Stat	istics Hassan Sadiq Mohamed Abdel Hamid		Supporting References (J	ournals	
Tillalicial ivia	incinatios and Stat	istics Hassait Sadiq Mohamed Abaet Hamia		and Reports)	Odifiais	
Google Schol	ar (Researcher)			Electronic Referenc	es	
		Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed				ont.
	•	ASSOC. Prof. Dr. Hebatullari Mustala Al-Sayeu			[:] Departm Name	lent
					Signed	
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		2024/10/1			Date	



		<u>C</u>	ourse Descript	ion Form					
Business Law						Course	Name	٤	1
		1216 A	AD			Course	Code	1	2
	2025/2024	Acad	lemic Year	Second		Cha	oter		3
		2024/1	0/1			Date Des	cription	on	4
		Classroo	oms			Form			5
						Attend	lance		
	2			Number of Hou	rs (Total)				6
	Email			Name		Cou			7
	abdulrzzaq.majid@uowa.edu.iq assist. Lecturer: Abdulrazaq Majed Obai						strato ne	r	
? Clarif	cation of the sections o	f commercia	l law, its source	es and its importance		Cou	rse		8
? Ident	fying topics relevant to	the vocabula	ry of the Depa	ertment of Oil and Gas		Objec	tives		
Economics						(Object	ives o	f	
· ·	ring scientific cadres aft	_		_		the co	urse)		
	how to plan and distrib								
	ling theoretical lectures	supported b	y presentatior	n and presentation illus	trations	Teachir	_		9
(Mindomo).						Lear	_		
	le classroom discussions	•				Strate	-		
· ·	ration of educational w	· -	•	·		(Strat	egy)		
	ng on how to deal with		_						
? Bene	it from the information								40
Fraluetien	Leaveire a reather	1	Course Structu		- Out				10
Evaluation Method	Learning method		Name or	Required Learning	g Outcome	S H	ours	Th	
	ons Lecture		ubject lature of the	Company Dof	initian and	l Obioativa		wee	
Oral Questi	Discussion		Company	Company Def	iiiitiOii aiit	Objective	:5 4	2	1
Short t			lature of the	Company	contract ar	nd its nilla	rs 2		2
3110111	Participation		Company	Company	contract ar	iu its pilia	3 2		۷
Short Rep	•		lature of the		ا ووءا	Personalit	y 2		3
Shortkep	Example		Company		Legai	. Craoriain	' _		5
Н	uty Lecture + Practic		rate Persons	Results o	f the legal	personalit	y 2		4
	Analys			nesarts o	. the regar	Personan	''		•
Short t			The Simple		Partnershi	ip Compar	ıy 2		5
			Company			1. 22 001	′ ¯		-
d	ıty Lecture	+ Indiv	idual Project	Its conce	pt and cha	aracteristic	s 2		6
	Discussion		-,						
Monthly t			month exam		The Simpl	le Compar	ıy 2		7
-	are Lecture + Practic		ed Company	Its concept, establish	-		-		8
	Cas		. ,	• •		•			

duty	Lecture +	The Simple	Individual Proj	ect 2	9	
Short Report	Participation Lecture + Case	Company Commercial Papers	Understood, Foundation, a	ınd 2	10	
Short Report	Study	Commercial Papers	Characteris		10	
discussion	Lecture	The concept of	First month ex		11	
diseassion	Ecotare	trade transfer	THIS MOTHER CX			
Short test	Lecture + Practical	Bill of exchange	Mixed Compa	any 2	12	
	Training		·	´		
discussion	discussion	Instrument	Its concept and characterist	ics 2	13	
Class	test	Partnership	Mixed Compa	any 2	14	
Participation						
final exam	Written / Attended	Second Month	Establishment, Termination a		15	
		Exam	Liquidat			
		-	ned to the student, such as daily preparati	on, daily	y, 11	
-	written exams, and re					
	on and Classroom Partic	cipation: 10 Marks				
	s: 10 Marks					
•	Assignments: 10 Mark	S S				
•	Exam: 20 Marks					
	n: 50 marks					
And. Total = 10	U POINTS	Learning and Teaching	Pasaureas		12	
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lexts of confinier	lai Law allu its basic co	псеріз	Hor			
			1101	iic		
Texts of Commerc	ial Law and its Basic Co	ncents	Suppo	rting		
iexts of commerc	iai Law and its basic co	псеріз	Refere	_		
			(Journa			
			Repo			
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Google Scholar (Re	esearcher)		Electi	onic		
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English (2)					Course N		1
20	25/2024		• • •	6 1	Course C		2
20	25/2024		emic Year	Second	Chapte		3
		2024/10 Classroo			Date Descr Forms		5
		Classioo	IIIS		Attenda		=
	2			Number of Hours (Total)	Attenua	lice	6
	Email		Name			<u></u>	
					administr	-	'
	ayat.sa@uo	wa.edu.iq	Eng. assist. Lec	turer: Ayat Saad Abdel Amir	name	•	
• Develop	the four English language s	kills: listenii	ng, speaking, reading	, and writing.	Course Obj	ectives	8
	nfidence in the use of Engl		ent situations.		(Objectives	of the	
	ocabulary and improve gra				course	e)	
	the ability to communicate						
Prepare students	for the use of English in aca	ademic stud	iy and protessional life	e.	Teaching	and	٠
1. Active learning	Active learning						9
1. Active learning 2. Collaborative le	parning				Learnii Strateg	-	
3. Self-paced lear					(Strates		
4. Brainstorming					(Strate)	511	
			Section 1				1
Eurline Man	1		Course Structure	Outronous manifest		111	
Evaluation	Learning method		Course Structure Name or Subject	Outcomes required for lo	earning	Hou	Th
Evaluation Method	Learning method			Outcomes required for lo	earning	Hou rs	10 Th
Method		Unit	Name or Subject	,		rs	Th we
Method Participation	Lecture / Discussion /		Name or Subject	The learner should be al			Tł w
Method Participation Scores	Lecture / Discussion / Q&A	Unit	Name or Subject	The learner should be all and get to know	ole to apply	rs	Th
Method Participation Scores Participation	Lecture / Discussion /	Unit	Name or Subject	The learner should be al	ple to apply	rs 2	Th w
Method Participation Scores Participation	Lecture / Discussion / Q&A Lecture / Discussion /	Unit	Name or Subject	The learner should be all and get to know The learner should be all	ole to apply ole to ine that	rs 2	Th w
Method Participation Scores Participation	Lecture / Discussion / Q&A Lecture / Discussion /	Unit	Name or Subject	The learner should be all and get to know The learner should be all describe their daily routing	ole to apply ole to ine that	rs 2	Th we
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Method Participation Scores Participation Scores Participation Scores	Lecture / Discussion / Q&A Lecture / Discussion / Q&A Lecture / Discussion / Q&A Lecture / Discussion / Q&A	Nice to m Work and	Name or Subject eet you family life	The learner should be all and get to know The learner should be all describe their daily routing combines work and family responsibilities. The learner should list a activities that can be prafree time.	ole to apply ole to ine that ily variety of acticed in his	rs 2 2 2	TI W
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Method Participation Scores Participation Scores Participation Scores Participation Scores Participation Scores Participation Scores	Lecture / Discussion / Q&A Lecture / Discussion / Q&A Lecture / Discussion / Q&A Lecture / Discussion / Q&A Lecture / Discussion / Q&A Lecture / Discussion / Q&A	Nice to m Work and Time off House and	eet you family life	The learner should be all and get to know The learner should be all describe their daily routing combines work and family responsibilities. The learner should list an activities that can be praffree time. Distinguish between the "home" (as a building) and (as a place of belonging). The learner should set an professional goal that he wishes to achieve.	ole to apply ole to ine that illy variety of acticed in his concept of nd "home" . personal or e or she	2 2 2 2 2	The world state of the state of
Method Participation Scores	Lecture / Discussion / Q&A Lecture / Discussion / Q&A	Nice to m Work and Time off House and	eet you family life	The learner should be all and get to know The learner should be all describe their daily routing combines work and family responsibilities. The learner should list a activities that can be prainted free time. Distinguish between the "home" (as a building) a (as a place of belonging) The learner should set a professional goal that he wishes to achieve. The learner should narra	ole to apply ole to ine that ily variety of acticed in his concept of nd "home" . personal or e or she	rs 2 2 2 2	The work of the second
Participation Scores Participation Scores Participation Scores Participation Scores Participation Scores Participation Scores Participation Scores Participation Scores	Lecture / Discussion / Q&A Lecture / Discussion / Q&A Lecture / Discussion / Q&A Lecture / Discussion / Q&A Lecture / Discussion / Q&A Lecture / Discussion / Q&A	Nice to m Work and Time off House and	eet you family life	The learner should be all and get to know The learner should be all describe their daily route combines work and family responsibilities. The learner should list a activities that can be praifree time. Distinguish between the "home" (as a building) a (as a place of belonging) The learner should set a professional goal that he wishes to achieve. The learner should narra personal experience from	ole to apply ole to ine that ily variety of acticed in his concept of nd "home" personal or e or she ate a m which he	2 2 2 2 2	Th we
	Lecture / Discussion / Q&A Lecture / Discussion / Q&A	Nice to m Work and Time off House and	eet you family life d home	The learner should be all and get to know The learner should be all describe their daily routing combines work and family responsibilities. The learner should list a activities that can be prainted free time. Distinguish between the "home" (as a building) a (as a place of belonging) The learner should set a professional goal that he wishes to achieve. The learner should narra	ole to apply ole to ine that ily variety of acticed in his concept of nd "home" personal or e or she ate a m which he	2 2 2 2 2	The work of the second

Scores	Lecture / Discussion / Q&A	Remember when	Proof of comprehension of concepts and language skin Modules 1 to 6.		2	8
Participation Scores	Lecture / Discussion / Q&A	Love it or hate it	Narrate a memory from the (childhood, school) in a clubronological order.		2	9
Participation Scores	Lecture / Discussion / Q&A	Live in the city			2	10
Participation Scores	Lecture / Discussion / Q&A	What are you up to	Express a strong and direct (positive or negative) on a controversial topic (e.g., figenre, fashion).	a .	2	11
Participation Scores	Lecture / Discussion / Q&A	Going for it	To compare the pros and living in the city versus liv countryside.		2	12
Participation Scores	Lecture / Discussion / Q&A	Have you ever			2	13
Participation Scores	Lecture / Discussion / Q&A	Review	The learner should descri current activities and upo future plans.	•	2	14
Exam score	Exam score	final exam	·		2	15
C. Reports	ests: 10 Marks & Assignments: 10 Marks					1
e. Final Ex	y Exam: 20 Marks am: 50 marks 100 Points					
e. Final Ex And. Total = 1	am: 50 marks 100 Points	Learning and Teaching Res				12
e. Final Ex And. Total = 1	am: 50 marks 100 Points	Learning and Teaching Res entary Student's Book, 5th ed		References Home		12
e. Final Ex And. Total = 2 Soars J., Soars L.,	am: 50 marks 100 Points Hancock P Headway Elem		dition		rnals	12
e. Final Ex And. Total = 2 Soars J., Soars L.,	am: 50 marks 100 Points Hancock P Headway Element Hancock P Headway Element	entary Student's Book, 5th ed	dition dition Re	Home Supporting eferences (Jou	rnals	12
e. Final Ex And. Total = 2 Soars J., Soars L.,	am: 50 marks 100 Points Hancock P Headway Elementary Hancock P Headway Elementary Researcher)	entary Student's Book, 5th ed	dition dition Re	Home Supporting eferences (Jou and Reports ectronic References	rnals s) ences epartm	
e. Final Ex. And. Total = 2 Soars J., Soars L., Soars J., Soars L.,	am: 50 marks 100 Points Hancock P Headway Elementary Hancock P Headway Elementary Researcher)	entary Student's Book, 5th ed	dition dition Re	Home Supporting eferences (Jou and Reports ectronic Refere	rnals s) ences epartm	



		Course Description	on Form				
Arabic (2)					Course N	ame	1
		2205 mg			Course C	ode	2
2025	5/2024	Academic Year		Second	Chapte	er	3
		2024/10/1			Date Descr	iption	4
		Classrooms			Forms	of	5
					Attenda	nce	
	2		Numb	er of Hours (Total)			6
	Email		Name		Course		7
		assist. Lo	ecturer: Na	seer Kazem Rashid	administr	ator	
	Mayouf	name	!				
It aims to teach th	ne student the basics o	f the scientific subject and	d enable hin	n to understand it	Course	е	8
and work with it is	and work with it in the best possible way.						
	•	nt with the skill of the bas			(Objective		
·	unting work and contro	ol all the steps of the acco	unting cour	se through the	the cour	se)	
language							
	·	nich the student starts to k		•			
' '		ousiness language, throug	h which the	e student can			
analyze and meas	ure the processes						
□ Theoretic	al la atuunaa auun aunta al li		-:-+\		Teaching		9
	arrectures supported t sussions and Case Stud	by presentations (power p	oint).		Learnir	_	
		y Analysis. cations and the use of mo	dorn tochn	ologios	Strategi (Strateg		
I =	Electronic and Desktor		dem tecim	ologies .	(Strates	37)	
Ecverage	Liectroffic and Desktop	Course Structure	<u> </u>				10
Evaluation	Learning method	Unit Name or Subje		tcomes required for	learning	Hou	The
Method	200111111111111111111111111111111111111					rs	we
						, ,	ek
Participation	Lectures - Class	Original diacritics	Ori	iginal diacritics		2	1
Scores	Discussions			J			
Participation	Lectures - Class	Writing Hamza (Primary	, Wr	riting Hamza (Primar	у,	2	2
Scores	Discussions	Intermediate and Extre	me) Int	ermediate and Extre	eme)		
Participation	Lectures - Class	Writing (Al-Dhad and A	- Wr	riting (Al-Dhad and A	Al-Zaad)	2	3
Scores	Discussions	Zaad) and (Alif Al-Maqa	dda an	d (Alif Al-Maqadda a	and Al-		
		and Al-Muqadda)	Mι	uqadda)			
Participation	daily	Nominal Sentence	No	minal Sentence		2	4
Scores							
Participation	Practical Examples	Missing Verbs	Mi	ssing Verbs		2	5
Scores							
daily		Exam	Exa	am		2	6

Participation	Use of artificial	Verb-like characters	Verb-like characters		2	7
Scores	intelligence					
daily	Lectures	Present tense verb expression	Present tense verb	expression	2	8
daily	Lectures	Actor and Deputy Actor	Actor and Deputy A	ctor	2	9
daily	Class Discussions	Names Installed	Names Installed		2	10
Grades on homework	Practical Examples	Writing and expressing the number	Writing and express number	ing the	2	11
Grades on homework	Use of technology	Quranic text text analysis	Quranic text text an	alysis	2	12
daily	Lectures	Half of my poetry from Islamic literature	Half of my poetry fr	om Islamic	2	13
Grades on homework	Class Discussions	Text of Contemporary and Modern Literature	Text of Contempora Modern Literature	ry and	2	14
monthly	examination	Exam	Exam		2	15
a. PreparatIn. Short TeC. ReportsD. Monthlye. Final Example	nd written exams, and re tion and Classroom Part sts: 10 Marks & Assignments: 10 Mar r Exam: 20 Marks am: 50 marks 00 Points	icipation: 10 Marks				
		Learning and Teaching Resour	ces			12
Basic Grammar (of Arabic Language , Ma	nmoud Suleiman		Referenc Home		
Ajramiya in Gran	nmar , Ibn Ajrum			Supporti	_	
				Reference		
				(Journals Report		
Google Scholar (Researcher)			Electror		
	,			Referenc		
	Assoc. Prof. D	r. Hebatullah Mustafa Al-Sayed		Head of	-	ment
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		Course Descript	ion Form			
Public Finance	2			Course N	lame	1
		2222 AD with		Course C	Code	2
	2025/2024 Academic Year Second Ch					
		2024/10/1		Date		4
				Descrip	tion	
		Classrooms		Forms		5
				Attenda	nce	
	2		Number of Hours (Total)			6
Email Name Co						7
Suda.m@uow	a.edu.iq	assi	st. Lecturer: Sada Mowaffaq	administ name		
1. Understand	d the concept of p	ublic finance in terms of the definition	of public finance and its distinction	Cours	e	8
from private f	inance. And how it	t develops from the role of the state fro	om the custodian state to the	Objecti	ves	
intervening st				(Objectiv	es of	
2. Identify pu	blic expenditures a	and the development of public expend	itures and their impact on the	the cou	rse)	
economy.						
		erms of sources of revenue, including t	axes, fees, loans,			
	oublic projects.					
Introduce basic concepts through live explanations with PowerPoint presentations. Interactive Learning Learni						9
	arning			Learni	-	
Practicality				Strateg	ies	40
Frank and an	1	Course Structu			11	10
Evaluation	Learning	Unit Name or Subject	Outcomes required for learning		Hou	The
Method	method				rs	wee k
Participation	Lectures +	The Concept of Finance and	Enable the student to distinguish be	tween	2	1
Scores	Practical	Discrimination	public finance and other sciences	.cwccii	_	_
300.03	Exercises	Between Public and Private Finance	public illiance and center sciences			
	2/10/10/00	and the elements of public finance				
		and the relationship between				
		Public Finance in Other Sciences				
Participation	Lectures +	The concept of overheads,			2	2
Scores	Practical	Nature of overhead				
	Exercises	and its elements				
Participation	Lectures +	Limits of public expenditure -	Aspects of Public Expenditure and		2	3
Scores	Practical	photos				
	Exercises	Overhead				
Participation	Lectures +	Limits of public expenditure -	Limits of public expenditure - photo	S	2	4
Scores	Practical	photos	Overhead			
	Exercises	Overhead				
Participation	Lectures +	The phenomenon of increasing	·	-	2	5
<u> </u>				10.	1	1
Scores	Practical	public expenditures	-	penditures		
	Practical Exercises	public expenditures Economic Impacts	-	penditures		
=		<u> </u>	-	penditures	2	6

daily	Lectures + Practical	Public Revenues: Surplus	Public F	Revenues: Surplus	2	7
Participation	Lectures +	Public Economics, Photos		Public Economics, Photos		8
Scores	Practical	General Revenue		General Revenue		
	Exercises					
Participation	Lectures +	Public revenues,		evenues,	2	9
Scores	Practical	General Economy Surplus		al Economy Surplus		
	Exercises	Pictures of Public Revenues	Picture	s of Public Revenues		
Participation	Lectures +	State revenues from	State re	evenues from	2	10
Scores	Practical	Domain - Drawing	Domair	n - Drawing		
	Exercises					
monthly	monthly	examination	examin	ation	2	11
Participation	Lectures +	General Budget	Definiti	on of the General Budget	2	12
Scores	Practical	Definition of the General Budget				
	Exercises					
Participation	Lectures +	- The importance of the public	- The in	nportance of the public budget and its	2	13
Scores	Practical	budget and its role in modern		nodern finance		
	Exercises	finance				
Participation	Lectures +	Budget Rules	Budget	Rules	2	14
Scores	Trailes	_	1			
300103	cores Practical Public Public Public					
daily						
dany	u are going through	2	15			
	d are going through					
a. PrepaIn. ShortC. RepoD. Monte. Final	: Tests: 10 Marks rts & Assignments thly Exam: 20 Mar Exam: 50 marks	oom Participation: 10 Marks s: 10 Marks				
And. Total	= 100 Points					
		Learning and Teaching Ro	esources			12
The Science of	References					
Al-Janabi, 201	Home					
Public Finance and Financial Legislation, Adel Falih Al-Ali, Supporting Reference:						
University Hou	Reports)					
Connector						
Google Scholar (Researcher) Electronic Referen						
Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed						t Name
	l			S	igned	
		2024/10/1			Date	·



		<u>Co</u>	ourse Description Fo	<u>orm</u>				
Accounting Engli	sh 1					Course N	ame	1
1214 AD fr			rom1			Course C	ode	2
2025/2024 Academic Year First					First	Chapte	er	3
		2024/10)/1			Date Descr	iption	4
		Classroc	ms			Forms	of	5
						Attenda	nce	
	4			Nu	mber of Hours (Total)			6
	Email			Nar	me	Course		7
	la5048628@gi	mail.com	assist. l	Lecti	urer: Ali Iyad Ali Kazim	administr name		
a) Learn an	d gain experience in acc	counting p	rocessing of financia	ial op	perations and	Course	e	8
	nancial statements in Er		· ·	·		Objectiv	es/es	
b) Training	and teaching the studer	nt on how	to work as an accou	untar	nt in foreign	(Objectiv		
	inational companies and					the cour	se)	
c) Deepen	students' understanding	g of accour	nting concepts and t	term	ninology in English.			
						Teaching	and	9
Theoreti	cal lectures supported b	y presenta	ations (power point)	:).		Learnir	ng	
? Class Dis	cussions and Case Stud	y Analysis.				Strategi	ies	
Solving e	exercises, practical appli	cations an	d the use of moderr				gy)	
? Leverage	e Electronic and Desktop	Resource	S.					
		C	ourse Structure					10
Evaluation	Learning method	Unit	Name or Subject		Outcomes required for learning Ho		Hou	The
Method							rs	we
								ek
Participation	Lectures - Class		cal Framework of		Theoretical Framework	of	4	1
Scores	Discussions	†	accounting		financial accounting			
Participation	Lectures - Class		ments in theoretica		Basic elements in theo		4	2
Scores	Discussions		ork (principles,		framework (principles,			
		Assumpt			Assumptions and Cons	traints)		
		Constrai	•					
Participation	Lectures - Class		ments in theoretica		Basic elements in theoretical		4	3
Scores	Discussions		ork(Elements Of		framework(Elements Of Financial			
			Statement		Statement Qualitative			
		-	ve Characteristics o		Characteristics of accounts	unting		
Dantisia ati sa	Duratian Francis		ng information)		information) Objectives of financial reporting		1	4
Participation	Practical Examples	_	es of financial	Objectives of financial reporting, 4 Who uses the accounting		4	4	
Scores			g, Who uses the			•		
		what rea	ng information, for		information, for what r	easons		
Participation	Practical Examples	+	ing for purchases,		Accounting for purchas	oc calor	4	5
Scores	Fractical Examples	sales god	•		goods	יבי, זמוצי	4	٥
daily		Practices			Practices		4	6
Participation	Use of artificial	+	ng for commercial		Accounting for comme	rcial notos	4	7
Scores	intelligence	notes	ing for confiniencial		Accounting for confine	iciai iiUles	*	′
monthly	michigence	Practices	•		Practices		4	8
Grades on	Class Discussions						4	9
homework	CIASS DISCUSSIONS	Adjustin	5 enuies		Adjusting entries		4	<i>ש</i>

homework Composite the continuous of the cont	monthly	examination	Practices	Practices	4	10
homework daily daily Practices Practices 4 1 3 Grades on Class Discussions homework monthly examination Practices Practices 4 1 14 Distribution of the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, and reports etc a. Preparation and Classroom Participation: 10 Marks In. Short Tests: 10 Marks C. Reports & Assignments: 10 Marks D. Monthly Exam: 20 Marks e. Final Exam: 50 marks And. Total = 100 Points Learning and Teaching Resources Introduction to Financial Accounting by Henry Dauderis & David Annand edited by Athabasca University Version 2017 — Revision A Accounting in English Assistant prof. Dr. Mohammed Abdullah Ibrahim Accounting Department University of Baghdad. Mohammed Ibrahim Ali Accounting Department References Baghdad College of Economic Science 2018 Google Scholar (Researcher) Electronic References		Practical Examples	(Income statement, Statement of changes in	statement, Statement		11
daily		Use of technology	Balance sheet	Balance sheet	4	12
Grades on homework		daily	Practices	Practices	4	13
monthly examination Practices Practices 4 15 Distribution of the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, and reports etc a. Preparation and Classroom Participation: 10 Marks In. Short Tests: 10 Marks C. Reports & Assignments: 10 Marks D. Monthly Exam: 20 Marks e. Final Exam: 50 marks And. Total = 100 Points Learning and Teaching Resources Introduction to Financial Accounting by Henry Dauderis & David Annand edited by Athabasca University Version 2017 — Revision A Accounting in English Assistant prof. Dr. Mohammed Abdullah Ibrahim Accounting Department University of Baghdad. Mohammed Ibrahim Ali Accounting Department Baghdad College of Economic Science 2018 Google Scholar (Researcher) Electronic References	Grades on	,			4	14
Distribution of the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, and reports etc a. Preparation and Classroom Participation: 10 Marks In. Short Tests: 10 Marks C. Reports & Assignments: 10 Marks D. Monthly Exam: 20 Marks e. Final Exam: 50 marks And. Total = 100 Points Learning and Teaching Resources Introduction to Financial Accounting by Henry Dauderis & David Annand edited by Athabasca University Version 2017 — Revision A Accounting in English Assistant prof. Dr. Mohammed Abdullah Ibrahim Accounting Department University of Baghdad. Mohammed Ibrahim Ali Accounting Department Baghdad College of Economic Science 2018 Google Scholar (Researcher) Electronic References		examination	Practices	Practices	4	15
Learning and Teaching Resources Introduction to Financial Accounting by Henry Dauderis & David Annand edited by Athabasca University Version 2017 — Revision A References Home Home Accounting in English Assistant prof. Dr. Mohammed Abdullah Ibrahim Accounting Department University of Baghdad. Mohammed Ibrahim Ali Accounting Department Baghdad College of Economic Science 2018 Google Scholar (Researcher) Electronic References Electronic Referenc	oral, monthly, and a. Preparation In. Short Test C. Reports & D. Monthly E e. Final Exam	l written exams, and re on and Classroom Parti is: 10 Marks Assignments: 10 Mar Exam: 20 Marks n: 50 marks	eports etc icipation: 10 Marks	ne student, such as daily p	preparation, daily,	11
Introduction to Financial Accounting by Henry Dauderis & David Annand edited by Athabasca University Version 2017 — Revision A Accounting in English Assistant prof. Dr. Mohammed Abdullah Ibrahim Accounting Department University of Baghdad. Mohammed Ibrahim Ali Accounting Department Baghdad College of Economic Science 2018 Google Scholar (Researcher) Electronic References	And. Total = 10	0 Points				10
Department University of Baghdad. Mohammed Ibrahim Ali Accounting Department Baghdad College of Economic Science 2018 Google Scholar (Researcher) Electronic References		- ·	-	d edited by		
	Department University Baghdad College of	ersity of Baghdad. Mob of Economic Science 20	nammed Ibrahim Ali Accounting	_	References (Journals and Reports)	
Assoc. Prof. Dr. Hebatullah Mustafa Al-Saved Head of Department					References	
Name		Assoc. Prof. Dr	. Hebatullah Mustafa Al-Sayed		Name	ment
Signed			Carrier and Market and		Signed	
2024/10/1 Date			2024/10/1		Date	



		<u>C</u> c	ourse Description	Form				
Accounting Engli	ish 2					Course N	ame	1
		2224 m	of 2			Course C	ode	2
202	25/2024	Acad	emic Year		Second	Chapte	er	3
		2024/10)/1			Date Descr	ription	4
		Classroc	ms			Forms	of	5
						Attenda	nce	
	4			Nu	ımber of Hours (Total)			6
	Email			Na	me	Cours	e	7
	la5048628@gn	nail.com	assist	. Lecti	urer: Ali Iyad Ali Kazim	administi name		
a) Learn ar	nd gain experience in acc	ounting p	rocessing of finan	ncial o	perations and	Cours	e	8
· ·	nancial statements in Eng		G			Objecti	ves	
b) Training	and teaching the studen	t on how	to work as an acc	counta	nt in foreign	(Objectiv	es of	
companies, mult	inational companies and	branches	5.			the cou	rse)	
c) Deepen	students' understanding	of accoun	nting concepts an	d tern	ninology in English.			
						Teaching	and	9
	Theoretical lectures supported by presentations (power point).				,			
	scussions and Case Study	,		Strateg				
_	exercises, practical applic			ern te	chnologies .	(Strate	gy)	
? Leverage	e Electronic and Desktop							
	T		ourse Structure	-			1	10
Evaluation	Learning method	g method Unit Name or Subject Outcomes required for learning		learning	Hou	The		
Method							rs	we ek
Participation	Lectures - Class	Account	ng for property,		Accounting for propert	y, plant,	4	1
Scores	Discussions	plant, Ed	uipment		Equipment			
Participation	Lectures - Class	Practices	5		Practices		4	2
Scores	Discussions							
Participation	Lectures - Class	Deprecia	tion Accounting		Depreciation Accounti	ng	4	3
Scores	Discussions							
Participation	daily	Practices	3		Practices		4	4
Scores								
Participation	Practical Examples	Inventor	y Valuation: Cost		Inventory Valuation: Co	ost Basis	4	5
Scores		Basis ap	oroach		approach			
daily		Explanat	ion of (FIFO, LIFO),	Explanation of (FIFO, L	IFO, W.A)	4	6
		W.A) me	thods		methods			
Participation	Use of artificial	Practices	5		Practices		4	7
Scores	intelligence							
		Account	s Receivable		Accounts Receivable		4	8
monthly	examination						4	9
daily	Class Discussions	Account	ng For investmer	nt	Accounting For investn	nent	4	10
		(equity i	nvestment)		(equity investment)			

						ı
Grades on Practical Ex	•	Accounting For investment	Accounting For invest	ment (Debt	4	11
homework		(Debt investment) Practices	investment) Practices			
Grades on Use of tech		4	12			
homework						
monthly examination	-				4	13
Grades on Class Discu		Accounting For Stockholders	Accounting For Stock		4	14
homework		Equity (common Stock&	Equity (common Stoc	k& preferred		
		preferred Stock)	Stock)			
monthly examination					4	15
oral, monthly, and written exa a. Preparation and Class In. Short Tests: 10 Marks C. Reports & Assignment D. Monthly Exam: 20 Ma e. Final Exam: 50 marks	ims, and rep sroom Partic ts: 10 Marks	ipation: 10 Marks	e student, such as dally	preparation, c	лапу,	11
And. Total = 100 Points						40
		Learning and Teaching Resource enry Dauderis & David Annand		Reference		12
Athabasca University Version 2	2017 — Rev	ision A		Home		
	hdad. Moha	Iohammed Abdullah Ibrahim Ac Immed Ibrahim Ali Accounting [18	_	Supporting Reference (Journals an Reports)	S	
Google Scholar (Researcher)				Electronic Reference		
Λεεσ	oc Prof Dr I	Hebatullah Mustafa Al-Sayed		Head of D	enartm	nant
A550	J. 1 101. DI. I	resatanan mustala Al-Sayeu			-	ICIIL
Name Signed						
		2024/10/1		Da	ate	



N D 0: 1:			Course Description Form		1 -	
Non-Profit Un	its Accounting			Name	1	
		222		e Code	2	
	2025/2024			pter	3	
		2024		scription	4	
		Classi		ns of dance	5	
	3		Number of Hours (Total)		6	
	Em	ail		ırse	7	
		ahmed.falah@uowa.edu.i	assist. Lecturer: Anmed Falan Hassan na	strator me		
profit unit acc 2. Data	ounting and a Recording an	pply them in accordance	with their nature (Objecti	bjectives ves of the rse)	8	
 Oper Involvinstitutions. Assigunconditional 	ic concepts the arning hing class discove students in a students to donations).	ussions on the difference analyzing real-world pra	Lea Strai (Strai the PowerPoint presentations. between for-profit and non-profit units. Strain cases from charitable or educational blems (e.g., processing conditional and	ng and ning egies tegy)	9	
	_	ng Exercises in Journals ar	= -			
		18 Ever 616 65 11 1 5 6 11 14 16 16	Course Structure		10	
Evaluation	Learning	Unit Name or Subject	Outcomes required for learning	Hou	The	
Method	method	omervanie or dabject	o accoming required for rearrang	rs	we ek	
Participation Scores	Lecture	Concept and characteristics Non-Purpose Units For profit	The student should know the concept of non-profit units. To distinguish between the characteristics of Purposeful and non-purposeful units For profit.	3	1	
Participation Scores	Lecture	Accounting Principles	The student should be familiar with the accounting bases used (monetary basis, accrual, and average). To compare the advantages and disadvantages of each Basis. Determine the most appropriate basis for its application in non profit units.			
Participation Scores	Lecture	Accounting Standards	The student must be familiar with the accounting standards relato the non-profit units.			
Participation Scores	Lecture	Basis of Measurement Disclosure	The student should clarify the basics of measurement Revenues and expenses in these units. Apply the disclosure requirements in accordance with the land standards.	3 aws	4	
Participation Scores	Lecture	Structure and Elements Accounting System	The student should be familiar with the components of Accounting system in non-profit units. Determine the cycle of accounting documents and records.		5	
monthly	examinati on	First Exam	The student should evaluate his knowledge and understand for basic concepts. To test his ability to apply accounting treatments.	ing 3	6	
daily	Lecture	Final Accounts and Financial Statements	The student should explain the concept of calculus Conclusion.	3	7	
	1	and preparing the form	Apply the procedures for preparing accounts			

			Final Statements and Financi	al Statements.			
Participation Scores	Lecture	Characteristics and nature o work of clubs and associations	and clubs.	listinguish between the types or ristics of its activities nding.	of associatio	3	8
Participation Scores	Lecture	Characteristics and nature o work of clubs and associations	The student must ap associations and clul	ply the appropriate accounting		3	9
Participation Scores	Lecture	Accounting Organization Processing	The student should be Clubs' financial state	pe familiar with the component ements. s for preparing the income stat	ts of	3	10
Participation Scores	Lecture	Club Financial Statements	The student must sp	ecify the characteristics of the ces of revenue and expenses of		3	11
Participation Scores	Lecture	Characteristics and nature of the activities Hotel		ply the accounting system for a		3	12
Participation Lecture Accounting Organization Processing Organization Processing Interpret the financial statements of the hotel activity. Interpret the financial statements to reflect Nature of the activity.					3	13	
Participation Scores	Lecture	Financial Statements in Government Hotel Activity	Link the financial sta	itements s of government transparency.		3	14
Exam score	examinati on	Second Exam	Second Exam			3	15
monthly, and a. Prep In. Shor C. Repo D. Mon e. Final	written exams aration and Cl t Tests: 10 Ma	s, and reports etc lassroom Participation: 10 irks nents: 10 Marks Marks	-	udent, such as daily preparation	, daily, oral,		11
Aliu. Iotal	- 100 FOII163	Learn	ing and Teaching Resou	rces			12
Non-Profit Units Accounting / Authored / Aqeel Dakhil Karim Al-Ajibi / Waad Hadi Abdel Hassani Non-Profit Units Accounting / Authored / Aqeel Dakhil Supporting References (Journals and Report						rts)	
Karim Al-Ajibi / Waad Hadi Abdel Hassani Google Scholar (Researcher) Electronic References							
Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed Head of Depart Name					me	nent	
			whole who is a second s		Sign	ned	

2024/10/1

Date