

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



Al-Huda University College

Academic Description

Accounting Program

2026 - 2025

Corse Description

Financial accounting 1 2. Course code: 1101 mm1 3. Semester / year: Semester 1 / 2024-2025					
1101 mm1 3. Semester / year:					
3. Semester / year:					
, and the second					
Semester 1 / 2024-2025					
4. Date of preparation of this description:					
2024/1/2					
5. Available forms of attendance:					
Presence only					
6. Number of study hours (total/number of units:(
60 hours during the semester, and i fall 4 hours per week.					
7. Name of the course administrator					
Ahmed.gm@uoalhuda.edu.iq					
8. Course objectives					
Introduce the student to the basic concepts of accounting in addition to many knowledge to accounting and its applications	related				
9. Teaching and learning strategies					
Education strategy cooperative concept					
planning. Strategy	/				
2. Brainstorming education strategy.					
3. Education strategy observation series					
10. Structure of the course					
Hours	Γhe veek				

		Accounting concepts and objectives,			
		Accounting assumptions			
		and principles,			
		accounting branches,			
		beneficiaries of	Financial		
		Accounting information,	accounting 1	4	1
		accounting relationship			
		In other sciences, the difference between an			
		accountant and notebook Single constraint and	Financial		
		practical examples	accounting 1	4	2
		Single constraint, and practical examples	Financial accounting 1	4	3
		Dual entry, registration			
		process, budget equation	Financial	4	4
		, practical examples	accounting 1		
> '1	T	Dual entry, registration			
Daily exam	Lectures Discussion	process, budget equation , practical examples	Financial		_
And monthly			accounting 1	4	5
		Financing operations / capital	Financial accounting 1	4	6
		First month exam	Financial accounting 1	4	7
		Purchases /purchases	Financial accounting 1	4	8
		Procurement returns and purchase permits	Financial accounting 1	4	9
		Sales / sales	Financial accounting 1	4	10
		Sales returns and permits	Financial accounting 1	4	11
		Discount / discount types / commercial discount	Financial accounting 1	4	12
		Cash discount	Financial accounting 1	4	13
		Quantity discount	Financial accounting 1	4	14
		Second month exam	Financial accounting 1	4	15
			Course evaluation	on	.11
The distributio assignments, 60		s: 30 marks for monthly ex	ams, 10 marks fo	or daily ex	kams and
assignments, 00	, 111116	и слино	Learning and resources	d teach	ing.12
		iqdad Ahmed al- ko and Mohamed Require	ed textbooks (met	hodology,	if any)

Al-shawi / second edition / 2000 / dar al- kutub for printing and publishing Mosul	
Fundamentals of financial accounting – dr. Waleed Naji al-hayali / Arab academy Denmark open / 2007	Main references (sources)
	Recommended books and references (scientific journals, reports (
	Electronic references, websites

Course description

1. Course name:							
	Management principles						
2. Course cod							
1102 mwd							
3. Chapter /yea	r:						
First/ 2024-202							
4. Date of pre	paration of this	description:					
2024/3/28		-					
5. Forms of at	tendance availa	able:					
Came							
6. Number of st	udy hours (tota	l) (number of units:(
30 hours / 15 ur	nits						
7. Name of the	course adminis	strator (if more than one n	ame is mentio	ned:(
Name: Mustafa	Abdul Razzaq	Hardan		<u> </u>			
8. Course obje							
		o help students learn mand practice should often l	_				
	•	nd practice should often inderstanding of management	\ (ourse ob	ojectives		
	nd learning stra						
=		ving practical cases through	ph scientific le	ectures			
		arterly and final exams	511 80101111110 10	ctares	Strateg	V	
					<i>-</i> .		
10. Structure of	of the course				House		
Evaluation	Learning	The name of the unit or	Required lo	earning	Hour	Week	
method	method	subject	outcomes		2	1	
	D:-:: 1:	Basic concepts in management			2	1	
	Dividing students	Development of			2	2	
	into groups	administrative thought					
	_	Operational planning			2	3	
		concept Planning			2	4	
Surprise		Administrative decision			2	5	
exams and		making process			_		

class engagements	Explain the	Administrative decision making	2	6
	curriculum	First month exam	 2	7
	theoreticall y, then start with practical cases	Function design	2	8
		Authority (authority)	2	9
		Stimulation	2	10
		Job satisfaction	2	11
		Second month exam	 2	12

		Driving function			2	13	
		Co-management			2	14	
		Function of control			2	15	
			_	Course eva	luation		.11
Preparation, d Monthly exan Semester exar		ports = 10					
				Learning resources	and	teaching	g.12
				Required teany)	xtbooks (methodol	logy, if
Principles of bu Ali Al-Anzi 20		tration / written by dr.	Saad	Main referei	nces (sou	rces)	
Principles of Mohammed al-	•	/ written by dr. k	Chalil				
				Recommend (scientific jo			erences
				Electronic re	eferences,	, websites	}

Course description

1. Course name:

Principles of economics

2. Course code:

1103 ad

3. Semester / year:

Semester one

4. Date of preparation of this description:

14/02/2024

5. Available forms of attendance:

Presence only

6. Number of study hours (total/number of units:(

30 hours during class, and i fall 2 hours per week.

7. Name of the course administrator

Prof. Dr. Ali Nabaa Sayel

Ali.nabaa@uoalhuda.edu.iq

8. Course objectives

Make money Knowing ways to improve our environment. Understand the laws of supply and demand. Choosing your future career is the most important economic decision you will make because it depends not only on your abilities but also on the extent to which economic forces influence to control it.

- 9. Teaching and learning strategies
- education strategy cooperative concept planning.
- brainstorming education strategy.
- -education strategy observation series

Strategy

Evaluation method	Learning method	The name of the unit or subject	Learning outcomes Required	Hours	The week
Monthly	Article	General concepts in		2	1
exams	explanatio	economics			
daily exams	n	Production potential		2	2
	Theory	curve (ppc)			
	with	The concept of demand		2	3
	solution of	Application flexibility		2	4
	applied				
	examples				

	On the board					
Lecture	In addition	Presentation cond	cept		2	5
	to	First exam			2	6
	Use a device	Supply flexibility	7		2	7
	(data show)	Homeostasis			2	8
	When needed	Setting a pri	ce cap		2	9
		Consumer				
		Costs			2	10
		Revenue			2	11
		Highly con markets	mpetitive		2	12
		Second exam			2	13
		Monopoly marke	t		2	14
		Full monopoly m	arket		2	15
				Course evaluation	on	.11
The distribution assignments, 60			monthly e	exams, 10 marks	for daily e	exams and
assignments, oc	marks for fina	i exams		Learning ar resources	nd teac	hing.12
Al-Issawi , Al economics	bdul Karim Jal	ber, principles of	Required	d textbooks (method	odology, if	any)
Batal , Ahme economics	d Hussein Ba	tal principles of				
Karim Mahdi economics	al-Hasnawi	, principles of	Main ref	rerences (sources)		
Abdel Moneir economics	n El-sayed Al	i , principles of				
			Recomm (scientifi	nended books ic journals, reports		erences
			Electron	ic references, webs	sites	

1. Course name:

English/ stage 2

- 2. Course code:
- 3. Season / year: annual

annual

4. Date of preparation of this description

2025/10/3

5. Available forms of attendance:

Presence only

- 6. Number of study hours (total/number of units:(
- 30 hours per course. 2 hours per week
- 7. The name of the course administrator (if more than one name is mentioned)

Name: Ahmed Khalid Buraa / ahmed.khb@uoalhuda.edu.iq

8. Course objectives

Teach students a set of grammatical and spelling issues that are used in the basic english language. Learn basic conversational practices in language on various topics

9. Teaching and learning strategies

Strategy

Evaluatio n method	Learning method	The name of the unit or subject	Learning outcomes	Hours	The week
			Required		
Monthly	Explaining	General English		2 hours	1
written exams	the scientific	grammar unit one			2
And the end	material by	Second module			3
of the year	explaining	Module three Fourth unit			4
exam.	the topic and	Passionate unity			5
	explaining	Sixth unit			6
	the ideas of	First month exam			7
	the topic	E' 1.1 1.1			8
	And write	Eighth module Ninth unit			9
	notes	Second month exam			10
	About	Eleventh unit			11
	-2 designs	Twelfth unit			12
	Questions on	Third module membrane			13
	Students and	Fourteenth unit			14
	participation				15
	in				
	Access to				
	Solutions Required				

Course .11 evaluation	
The distribution is as follows: 20 marks for the monthly and daily exams for the second month. 60	•
Learning and teaching .12	
English for non-specialty departments	Required textbooks)
English for non specialty departments	methodology, if any.
	Main references (sources)
	English language skills
	Electronic references, websites

.1 course name

Course description form

General mathematics						
.2 course code	.2 course code					
2 samastan/yaa						
.3 semester/year Second / 2024-2						
	paration of this	description				
2024/ 1 /27						
	orms of attendar	nce				
Presence only						
	ademic hours (t	total) number of units (tot	al)			
30 / 45						
.7name of the	course administr	rator (if more than one na	me mentio	ns)		
Name:. Omar	Γaha Yassin	email: omartaha@uoalhu	da.edu.iq			
.8 course obje	ectives					
.1. Teachin	g the stude	nt the most importa	nt			
mathematical to	ppics and using	them in the practical field	l	Course of	ojectives	
					J	
.9 teaching an	d learning strat	egies				
.1 mathematical						
		uton			Strategy	
.2 analysis of th						
Evaluation	Learning	The name of the unit	Required	learning	Hours	Week
method	method	or subject	outcomes	Ŭ	110015	WCCK
method	Lecture with	Scope and extent of		d extent of		
Student	Participatio	algebraic functions	algebraic			
engagemen	n of	And drew it			3	1
t and	students	Tina arew it				

interaction	in its discussio n with Examples				
Student engagemen t and interaction	Lecture with Participatio n of students in its discussio n with Examples	Exponential function/rules	Scope and range of transcendental functions		2
Student engagemen t and interaction	Lecture with Participatio n of students in its discussio n with Examples	Exponential function/examples	Scope and range of transcendental functions	3	3
Participation extent Students and their interaction	in	Logarithmic function	Scope and range of transcendental functions		3
	Discuss it with examples				
Student engagemen t and interaction	Lecture with Participatio n of students in its discussio n with Viewing and examples	Purpose, basic concepts	Diagnosis of function behavior At a certain value		4
		Examples and applications			6
		First monthly exam		3	7
Student engagemen t and	Lecture with Participatio n of students in	Derivative of the function	Derivative of algebraic functions	3	8

interaction	its				
interaction	discussion				
	with				
	examples	C1 : 1	D : .:		
	Lecture with	Chain base	Derivative of algebraic		
Student	Participatio		functions		
engagemen	n of students			3	9
t and	in its				
interaction	discussion				
	with				
	examples				
	And make				
	use of				
	some				
	models				
	Lecture with	Derivative of			
Student	Participatio	exponential functions	transcendental functions		
	n of		Tunctions	3	10
engagemen	students	And logarithmic			
t and	in its				
interaction	discussio				
	n with				
	Viewing				
	and				
	some				
	models				
	Lecture with	Basics of	See how much		
	Participatio	differential	change		
Student	n of		For the	3	11
engagemen	students		variable of a		
t and	in its		derivative		
interaction	discussio				
	n with				
	Viewing				
	and				
	some				
	models				
		Destinal	Coo how1-		
Student	Lecture with	Practical examples	See how much change		12
engagemen	Participatio	F	For the	3	
t and	n of		variable of a		
interaction	students in		derivative		
	its				

	discussion				
	with				
	examples				
	Lecture with	Integration	Determine the		
Student	Participatio		value of a function with	3	13
engagemen	n of		Continuous	3	
t and	students in		variable		
interaction	its		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
	discussion				
	and				
	presentatio				
	n				
	Some				
	examples				
	Lecture with	Practical examples			
	Participatio	examples			
Student	n of		Determine the	3	14
engagemen	students		value of a		
t and	in its		function with		
interaction	discussi		a continuous		
	on		variable		
	And make				
	use of				
	some				
	models				
	Examples				
		Monthly exam		3	15
				3	15
		Monthly exam 11. Evaluation		3	15
Evaluation of the			of the course Preparation	, daily	
Evaluation of the			of the course Preparation reports = 10	i, daily	
Evaluation of the			of the course Preparation reports = 10 Monthly ex	a, daily 0 xam = 30	
Evaluation of the		11. Evaluation	of the course Preparation reports = 10 Monthly ex	a, daily 0 xam = 30	
	e course	11. Evaluation of the second s	of the course Preparation reports = 10 Monthly ex Semester ex aching resources	a, daily 0 xam = 30	
Aziz, ali. Ma and economic	e course	11. Evaluation of the first grades, manageme	of the course Preparation reports = 10 Monthly ex Semester exacting resources Preparation reports = 10 Required text	a, daily 0 xam = 30 xam = 60	exam &
Aziz, ali. Ma	e course	11. Evaluation of the first grades, manageme	Preparation reports = 10 Monthly ex Semester exacting resources aching resources Required textle if any)	a, daily 0 xam = 30 xam = 60	exam &
Aziz, ali. Ma and economic 1980	e course thematics for the cs. Mosul universes.	11. Evaluation of the second s	Preparation reports = 10 Monthly ex Semester exacting resources Ent Required textle if any) Main ref	a, daily 0 2 cam = 30 2 cooks (me	exam & ethodology, sources)
Aziz, ali. Ma and economic 1980	e course thematics for the cs. Mosul universes.	11. Evaluation of the first grades, manageme	Preparation reports = 10 Monthly expenses resources Ent Required textle if any) Main resourced Recommended	a, daily 0 2am = 30 2000ks (me	exam & ethodology, sources)
Aziz, ali. Ma and economic 1980	e course thematics for the cs. Mosul universes.	11. Evaluation of the second s	Preparation reports = 10 Monthly expenses resources Ent Required textle if any) Main resourced Recommended	a, daily contains and a second	exam & ethodology, sources) ks and journals,

Course description form 1. Course name: Financial accounting 2. Course code: 1101 mm1 Semester / year: Semester 1 / 2024-2025 Date of preparation of this description: 2024/1/2 5. Available forms of attendance: Presence only 6. Number of study hours (total/number of units) 60 hours during the semester, 4 hours per week. 7. Name of the course administrator Dr. Ahmed Jamal Saleh Ahmed.gm@uoalhuda.edu.iq Course objectives Introduce the student to the basic concepts of accounting in addition to many knowledge related to accounting and its applications. 9. Teaching and learning strategies Education strategy collaborative concept planning. Brainstorming education strategy. Strategy Education strategy observation series 10. Structure of the course Learning Hour Evaluatio Learning The name of the unit or The outcomes Т method n method subject week Required Daily exam Lectures Accounting concepts Financial objectives, and it is supposed And Discussion accounting 1/

principles,

Accounting

accounting branches,

monthly

	Information beneficiaries				
		woon			
	Accounting, the relationship bet				
	accounting and other sciences,				
	difference between an accountant	t and			
	a bookkeeper				
	Single constraint and examples	1	Financial accounting 1	4	2
		practical	Financial accounting 1	4	3
	•	rocess, mples	Financial accounting 1	4	4
	Dual entry, registration budget equation, practical ex	•	Financial accounting 1	4	5
	Financing operations / capital		Financial accounting 1	4	6
	First month exam		Financial accounting 1	4	7
	Purchases / purchases		Financial accounting 1	4	8
	permits	1	Financial accounting 1	4	9
	Sales / sales		Financial accounting 1	4	10
	Sales returns and permits		Financial accounting 1	4	11
	Discount / discount types / cordiscount		Financial accounting 1	4	12
	Cash discount		Financial accounting 1	4	13
	Quantity discount		Financial accounting 1	4	14
	Second month exam		Financial accounting 1	4	15
	Course evaluation .	.11			
	stribution is as follows: 30 marks for signments, 60 marks for final exams	•	exams, 10 mark	s for da	ily exams
	Learning and teaching resources	.12			
	nagement/ Miqdad Ahmed al-Jalili, nan, and Mohamed Taha	Required t	extbooks (meth	nodolog	y, if any)
	cond edition / 2000 / dar al-kutub for				
Fundamentals of	printing and publishing Mosul Fundamentals of financial accounting – dr. Waleed Nnaji Al-hayali / Arab academy)	
•	enmark open / 2007				
		Recommer (scientific	nded books journals, report		references
			Electronic re	ferences	, websites
1					

Principles of statistics 2. Course code: 2108 m hs 3. Semester / year: Semester two 4. Date of preparation of this description: 4/ 02/ 2024 5. Available forms of attendance: Presence only 6. Number of study hours (total/number of units:(45 hours during the semester, and i fall 3 hours a week. 7. Name of the course administrator Omar Taha Yassin 8. Course objectives Statistics can describe phenomena numerically quantitatively in a way that A clear and easy minute that is as close to a real. Statistics is a stand-alone science that can easily obtain information, interprets phenomena and determines the extent of the relationship. And the correlation between the supposed factors. Statistics can predict the future scientifically accurately based on experience and observation And the process. 9. Teaching and learning strategies 1. Education strategy cooperative concept planning. 2. Brainstorming education strategy 3. Education strategy observation series Fivaluation method The name of the unit of the course Evaluation Learning method Monthly Article Nature of statistics 3 1		Course description form						
2. Course code: 2108 m hs 3. Semester / year: Semester two 4. Date of preparation of this description: 14/ 02/ 2024 5. Available forms of attendance: Presence only 6. Number of study hours (total/number of units:(45 hours during the semester, and i fall 3 hours a week. 7. Name of the course administrator Omar Taha Yassin 8. Course objectives Statistics can describe phenomena numerically quantitatively in a way that A clear and easy minute that is as close to a real. Statistics is a stand-alone science that can easily obtain information, interprets phenomena and determines the extent of the relationship. And the correlation between the supposed factors. Statistics can predict the future scientifically accurately based on experience and observation And the process. 9. Teaching and learning strategies 1. Education strategy cooperative concept planning. 2. Brainstorming education strategy 3. Education strategy observation series Strategy The name of the unit or subject 10. Structure of the course Required Hours The week	1. Course n	name:						
2108 m hs 3. Semester / year: Semester two 4. Date of preparation of this description: 14/ 02/ 2024 5. Available forms of attendance: Presence only 6. Number of study hours (total/number of units:(45 hours during the semester, and i fall 3 hours a week. 7. Name of the course administrator Omar Taha Yassin 8. Course objectives Statistics can describe phenomena numerically quantitatively in a way that A clear and easy minute that is as close to a real. Statistics is a stand-alone science that can easily obtain information, interprets phenomena and determines the extent of the relationship. And the correlation between the supposed factors. Statistics can predict the future scientifically accurately based on experience and observation And the process. 9. Teaching and learning strategies 1. Education strategy cooperative concept planning. 2. Brainstorming education strategy 3. Education strategy observation series Strategy The name of the unit outcomes Required Hours The week	Principles of sta	atistics						
3. Semester / year: Semester two 4. Date of preparation of this description: 14/ 02/ 2024 5. Available forms of attendance: Presence only 6. Number of study hours (total/number of units:(45 hours during the semester, and i fall 3 hours a week. 7. Name of the course administrator Omar Taha Yassin 8. Course objectives Statistics can describe phenomena numerically quantitatively in a way that A clear and easy minute that is as close to a real. Statistics is a stand-alone science that can easily obtain information, interprets phenomena and determines the extent of the relationship. And the correlation between the supposed factors. Statistics can predict the future scientifically accurately based on experience and observation And the process. 9. Teaching and learning strategies 1. Education strategy cooperative concept planning. 2. Brainstorming education strategy 3. Education strategy observation series Fixategy 10. Structure of the course Evaluation method Learning method The name of the unit or subject Required The veek	2. Course cod	e:						
Semester two 4. Date of preparation of this description:	2108 m hs							
4. Date of preparation of this description: 4/02/2024	3. Semester /	year:						
A / 02 / 2024								
5. Available forms of attendance: Presence only 6. Number of study hours (total/number of units:(45 hours during the semester, and i fall 3 hours a week. 7. Name of the course administrator Omar Taha Yassin 8. Course objectives Statistics can describe phenomena numerically quantitatively in a way that A clear and easy minute that is as close to a real. Statistics is a stand-alone science that can easily obtain information, interprets phenomena and determines the extent of the relationship. And the correlation between the supposed factors. Statistics can predict the future scientifically accurately based on experience and observation And the process. 9. Teaching and learning strategies 1. Education strategy cooperative concept planning. 2. Brainstorming education strategy 3. Education strategy observation series Strategy 10. Structure of the course Evaluation method The name of the unit or subject Required Hours The week	4. Date of pre	paration of this	description:					
Presence only 6. Number of study hours (total/number of units:(45 hours during the semester, and i fall 3 hours a week. 7. Name of the course administrator Omar Taha Yassin 8. Course objectives Statistics can describe phenomena numerically quantitatively in a way that A clear and easy minute that is as close to a real. Statistics is a stand-alone science that can easily obtain information, interprets phenomena and determines the extent of the relationship. And the correlation between the supposed factors. Statistics can predict the future scientifically accurately based on experience and observation And the process. 9. Teaching and learning strategies 1. Education strategy cooperative concept planning. 2. Brainstorming education strategy 3. Education strategy observation series Strategy 10. Structure of the course Evaluation method method or subject Hours Required Hours The week	14/ 02/ 2024							
6. Number of study hours (total/number of units:(45 hours during the semester, and i fall 3 hours a week. 7. Name of the course administrator Omar Taha Yassin 8. Course objectives Statistics can describe phenomena numerically quantitatively in a way that A clear and easy minute that is as close to a real. Statistics is a stand-alone science that can easily obtain information, interprets phenomena and determines the extent of the relationship. And the correlation between the supposed factors. Statistics can predict the future scientifically accurately based on experience and observation And the process. 9. Teaching and learning strategies 1. Education strategy cooperative concept planning. 2. Brainstorming education strategy 3. Education strategy observation series Strategy 10. Structure of the course Evaluation method The name of the unit outcomes Required The name of the unit outcomes Required	5. Available fo	rms of attendar	ice:					
45 hours during the semester, and i fall 3 hours a week. 7. Name of the course administrator Omar Taha Yassin 8. Course objectives Statistics can describe phenomena numerically quantitatively in a way that A clear and easy minute that is as close to a real. Statistics is a stand-alone science that can easily obtain information, interprets phenomena and determines the extent of the relationship. And the correlation between the supposed factors. Statistics can predict the future scientifically accurately based on experience and observation And the process. 9. Teaching and learning strategies 1. Education strategy cooperative concept planning. 2. Brainstorming education strategy 3. Education strategy observation series Strategy 10. Structure of the course Evaluation method The name of the unit method The name of the unit method Required Hours The week	Presence only							
7. Name of the course administrator Omar Taha Yassin 8. Course objectives Statistics can describe phenomena numerically quantitatively in a way that A clear and easy minute that is as close to a real. Statistics is a stand-alone science that can easily obtain information, interprets phenomena and determines the extent of the relationship. And the correlation between the supposed factors. Statistics can predict the future scientifically accurately based on experience and observation And the process. 9. Teaching and learning strategies 1. Education strategy cooperative concept planning. 2. Brainstorming education strategy 3. Education strategy observation series Strategy 10. Structure of the course Evaluation method The name of the unit outcomes Required Hours The week	6. Number of st	udy hours (tota	l/number of uni	its:(
Statistics can describe phenomena numerically quantitatively in a way that A clear and easy minute that is as close to a real. Statistics is a stand-alone science that can easily obtain information, interprets phenomena and determines the extent of the relationship. And the correlation between the supposed factors. Statistics can predict the future scientifically accurately based on experience and observation And the process. 9. Teaching and learning strategies 1. Education strategy cooperative concept planning. 2. Brainstorming education strategy 3. Education strategy observation series Strategy 10. Structure of the course Evaluation Learning The name of the unit method method or subject Required The week	45 hours during	the semester, a	and i fall 3 hour	s a week.				
8. Course objectives Statistics can describe phenomena numerically quantitatively in a way that A clear and easy minute that is as close to a real. Statistics is a stand-alone science that can easily obtain information, interprets phenomena and determines the extent of the relationship. And the correlation between the supposed factors. Statistics can predict the future scientifically accurately based on experience and observation And the process. 9. Teaching and learning strategies 1. Education strategy cooperative concept planning. 2. Brainstorming education strategy 3. Education strategy observation series Strategy 10. Structure of the course Evaluation Learning method or subject Required Hours The week	7. Name of the	course adminis	strator					
Statistics can describe phenomena numerically quantitatively in a way that A clear and easy minute that is as close to a real. Statistics is a stand-alone science that can easily obtain information, interprets phenomena and determines the extent of the relationship. And the correlation between the supposed factors. Statistics can predict the future scientifically accurately based on experience and observation And the process. 9. Teaching and learning strategies 1. Education strategy cooperative concept planning. 2. Brainstorming education strategy 3. Education strategy observation series Strategy 10. Structure of the course Evaluation Learning The name of the unit method method or subject Required Hours The week	Omar Taha Yas	sin						
Course objectives Course objective of the extent of the relationship. And the correlation between the supposed factors. Statistics can predict the future scientifically accurately based on experience and observation And the process. 9. Teaching and learning strategies 1. Education strategy cooperative concept planning. 2. Brainstorming education strategy 3. Education strategy observation series Course Course Course Planning The name of the unit outcomes Required Hours The week	8. Course obj	ectives						
1. Education strategy cooperative concept planning. 2. Brainstorming education strategy 3. Education strategy observation series The name of the unit method brain or subject The name of the unit method brain or subject Required The name of the unit method brain outcomes are week week method brain outcomes are not subject brain outcomes	Course objectives			quantitatively in a way that A clear and easy minute that is as close to a real. Statistics is a stand-alone science that can easily obtain information, interprets phenomena and determines the extent of the relationship. And the correlation between the supposed factors. Statistics can predict the future scientifically accurately based on experience and observation				e e d re
2. Brainstorming education strategy 3. Education strategy observation series 10. Structure of the course Evaluation Learning method Description of the unit method Description of the un			9. Teachir	ng and learn	ing strategies			
3. Education strategy observation series 10. Structure of the course Evaluation method Learning method or subject The name of the unit or subject Required Strategy Hours The week		-		nning.				
Evaluation method								
Evaluation method Learning method The name of the unit or subject The name of the unit outcomes Required Hours week						tegy		
method method or subject Required Hours The week			10.	Structure of	the course		<u> </u>	
		_		e of the unit Learning outcomes Hou		urs		
	Monthly	Article	Nature of	f statistics			3	1

exams	explanatio	Sample and	1	3	2
+ exams	n	community			
	Theory with				
	a solution				
Daily + share	Practical examples	Data classification and classification	1	3	3
Students	On the	Data preparation		3	4
during Lecture	board In	Frequency distributions		3	5
	addition to	First month exam		3	6
	using a	Descriptive statistics		3	7
	device	Weighted mean		3	8
	(data show) When	The medium and the method	1	3	9
	needed	Dispersion scales		3	10
		Variance and standard deviation	1	3	11
		Classifieds		3	12
		Second month exam		3	13
		Divergence coefficient		3	14
		Applications		3	1
		Course evaluation .11	•	<u> </u>	•
The di	istribution is as	follows: 30 marks for me	onthly exams, 10 n	narks for da	ily exams
and as	signments, 60 r	narks for final exams	-		
		Learning and teaching	.12		
Fawaz Amin		resources onomic statistics ,	Required textboo	oks (metho	dology if
	arabi ,Aal-qa'a	shorme statistics,	any)	oks (memo	dology, ii
Fawaz, Amin Yassin, ,2019 economic statistics, dar al-fikr Al-arabi,			Main refer	rences (sour	rces)
	Cairo				
			ommended book entific journals,	s and	references
			Reports		
			Electronic ref	Perences, we	bsites

Course description form 1. Course name: Computer (1) 2. Course code: 1104 ad ha1 Semester / year: Semester i / 2024-2025 Date of preparation of this description: 2024/3/25 5. Available forms of attendance: Presence only 6. Number of study hours (total/number of units:(30 hours during the semester, and 2 hours per week. Number of units: 2 7. Name of the course administrator Rafid Oahtan Allawi Rafeed.q@uoalhuda.edu.iq Course objectives Learn the basic concepts of a computer and demonstrate how to use it. Learn how to use Microsoft word office to create and process text data. Develop skills through periodic tests. Preparing students to benefit from the material in the coming years as well as in practical life as it is a computer subject. Teaching and learning strategies - teaching the theoretical curriculum by presenting the material to students while activating student participation. - teaching the subject practically using the computer. Strategy employing student to apply the material practically in the calculator. conducting implicit tests during the lecture. - activating the test of the subject in the lecture following the explanation of the material to confirm and consolidate the material, in

addition to testing the effectiveness of the material among students.

		Course name:	.1
Arabic language			
		Course code:	.2
1105 ad			
		Chapter/ year:	.3
Chapter two/2024	4-2025		
		Date this description was prepared:	.4
2024/3 /25			
		Available attendance forms:	.5
Presence only			
		Number of hours (total) number of (total:(units.6
30 hours during t	the semester, and i fall 2		
		Course administrator name	.7
Dr. Bassem Moha baseem.abd@uoa			
		Course objectives	.8
editing many ma	<u>-</u>	al and spelling issues that benefit from writing reposit and economic issues, and writing scientific research paragraphs.	
		Teaching and learning strategies	.9
	egy collaborative co 7. Education strategy ob		rategy
		Course .10 structu re	
Evaluation method	Learning method	The name of the unit or subject The name of the unit or Learning required Hou	The week
Exams	Explanation of the theoretical	Reminder and feminization of the number 3	1
Monthly + exams	framework The board and you	Expression of numbers past 3	2
Daily + share	will use it ready	Half of pre-Islamic poetry style 3	3
The student	(data show) display when	Exclamation 3	4
during the		The name of the subject is a 3	5

18

lecture	needed	verb				
		Construction			3	6
		Sign names			3	7
		First month ex	xam		3	8
		Text of Islam in arabic	nic poetry the call		3	9
		Text of Islam in Arabic	ic poetry the call		3	10
		Meanings of p	prepositions		3	11
		Writing the t	object		3	12
		Absolute for			3	13
		Absolute for			3	14
		Second month	n exam		3	15
	Course evaluation		.11			1
	distribution is as follow exams and assignment		•	ms, 10 mark	s for	
	Learning and teaching	resources	.12			
Arabic language f	for non-specialty depart	ments	Required textbooks (methodology, if any)			
			I	Main reference	ces (soi	urces)
			Recommende (scientific jou		and	references
				Reports.)		
			Elec	ctronic refere	nces, w	ebsites

	Course name:	.1
Accounting readings and correspondence		
	Course code:	.2
2110 ad qom		
	Chapter/ year: .3	
Chapter two/2024-2025		
	Date this description was prepared: .4	
2024/3 /25		
	Available attendance forms: .5	
Presence only		

Number of hours (total) number of units.6 (total:(

30 hours during the semester.

Course administrator name

.7

Dr. Ahmed Mohammed Alwan

Course objectives

.8

Introduce the student to the basic accounting terms in English, as well as the concept of accounting, the bookkeeping process, types of accounting, the most important assumptions and accounting principles, the users of accounting information, as well as the types of financial statements, the definition of business correspondence, and the qualities required by good business letters.

Teaching and learning strategies

.9

Education strategy collaborative concept planning. Brainstorming education strategy. Education strategy observation series

Strategy

Course .10 structu re

Evaluation method	Learning method	The name of the unit or subject	Output Learning required	Hours	The week
Exams	Explanation of the theoretical framework with a solution	Basic accounting terms		3	1
Monthly + exams	Applied issues on	Definition of accounting		3	2
Daily + share The	The board and you will use it ready	Bookkeeping accounting		3	3
student	(data show)	Accounting benefits		3	4
during	When needed	Types of accounting		3	5
the		Users of accounting information		3	6
lecture		Types of financial statements		3	7
		First month exam		3	8
		Accounting principles, assumptions and limitations		3	9
		Definition of commercial correspondence		3	10
		Qualities required by business letters		3	11
		Good			

	-						
		Applicati	on to	business		3	12
		messagin					
	ľ		•	0.000		3	13
		ınquı	ry mess	ages		3	13
		Circ	ular lett	ers		3	14
		Secon	d month	n exam		3	15
	Course evaluation		.11				1
The di	istribution is as follo	ws: 30 marks	for mo	nthly exams.	10 mark	s for	
	exams and assignments			•	,		
Le	earning and teaching r	esources	.1	.2			
				Required	textbooks	(metl	hodology, i
				any)		(11101	
				Mai	in referenc	ces (so	ources)
			Rec	ommended	books	and	references
			(sci	entific journa	ıls,		
				I	Reports.)		
				Electro	nic refere	nces, v	vebsites

Course description

1. Course name:
Intermediate accounting 1
2. Course code:
1212 ad m1
3. Semester / year:
Semester one
4. Date of preparation of this description:
14/ 02/ 2024
5. Available forms of attendance:
Presence only
6. Number of study hours (total/number of units:(
60 hours during the semester, and i fall 4 hours per week.
7. Name of the course administrator
Omar Ramzi Azouri / omarramzi@uoalhuda.edu.iq
8. Course objectives
Introduce the student to the conceptual framework of financial accounting and explain the foundations and concepts related to financial accounting, then identify the methods of measuring and presenting the elements of the financial statements in accordance with accounting standards

9. Teaching and learning strategies

- 1. Education strategy cooperative concept planning.
- 2. Brainstorming education strategy. 3. Education strategy observation series

Strategy

10. Structure of the course

		10. Structure of the course				
Evaluation method	Learning method	The name of the unit or subject	Learning outcomes Required	Hours	The week	
method method method method method method method Articing the solution applied exams the control of the control	method Article explanation Theory with solution of applied examples		Required	4 4 4 4 4 4 4		
		adjustments Cash - bank matching		4	10	
		Methods of preparing a bank conformity statement		4	11	
		Accounting for debtors		4	12	
		Ways to write off bad debts		4	13	
		And its collection Doubtful debts, methods of estimating them, accounting treatment thereof Second month exam		4	14	
		Second month chain		Γ΄	1.0	

11. Evaluation of the course

The distribution is as follows: 30 marks for monthly exams, 10 marks for daily exams and assignments, 60 marks for final exams

12.	Learning	and teac	hing reso	ources
-----	----------	----------	-----------	--------

	Required textbooks (methodology, if
	any)
/ (Donald e. Kiso, and others): by the author of the accounting intermediate Arabic version	Main references (sources)
The author's medium accounting book : dr. Bushra fadel khudair	Recommended books and references (scientific journals, reports.)
	Electronic references, websites

1. Course name:

Government accounting 1

2. Course code:

1213 ad scratch 1

3. Season / year: annual

Semester 2023/2024

4. Date of preparation of this description

2024/10/3

5. Available forms of attendance:

Presence only

6. Number of study hours (total/number of units:(

45 hours per course. 3 hours per week

7. The name of the course administrator (if more than one name is mentioned)

Name: Salah Dalf Dahesh / salah.dalaf@uoalhuda.edu.iq

8. Course objectives

The main goal is to provide the student with everything related to accounting that provides a clear, accurate and comprehensive picture of the financial situations in the non-profit government boards, which helps in achieving transparency and improving financial management in all government units.

- 9. Teaching and learning strategies
- 1. Collaborative conceptual planning education strategy. 2. Brainstorming strategy in education.

Strategy

- 3. Education strategy memoranda series
- 10. Structure of the course

Evaluation method	Learning method	The name of the unit or subject	Learning outcomes Required	Hours	The week
Monthly exams Editorial and final exam Sunnah.	material by explaining the	Basic concepts in government accounting Characteristics of government units and the difference between government accounting	*	3 hours	2
		and financial accounting Theories that determine the conventional capacity of government units		3 hours	3
	2. Asking questions to students and participating in	Expenditure and income in the system		3 hours	5
	reaching the			3 hours	6

T	1			1	-
required	The concept o			3 hours	7
solutions	treasury and its				
		government			
	accounting system Central and d			3 hours	8
	government			3 Hours	O
	system	accounting			
	The book gro	up used in		3 hours	9
	the centrali				
	decentralized s	ystem			
		d expense		3 hours	10
	control				
	Second exam			3 hours	11
	Accounting			3 hours	12
	treatments	for			
	expenses	and			
	governmen	t			
	financial				
	statistics m	anual			
	Accounting			3 hours	13
	treatments	for			
	expenses	and			
	governmen	t			
	financial				
	statistics m	anual			
	Accounting tre			3 hours	14
	revenues and financial statist				
	Accounting tre			3 hours	15
	revenues and			3 Hours	
	financial statist	_			
			Course evalua	tion	.11
The distribution is as follows		monthly ex	kams, 10 marks	for daily	tests and
assignments, and 60 marks for	inal exams.		T	- d - '	him a 10
			Learning a resources	and teac	hing .12
		Required to	extbooks (metho	dology, if	any)
	-	ences (sources)	<i>U</i> , -	J /	
Textbooks and aids, as well a		ded books and r	eferences (scientific	
and instructions.	journals, re		`		
1-government accounting	ng: theoretical				
concepts and practical applicati	_				
2. Lectures prepared by the	-				
subject	riolessor of the				
<u> </u>		Electronic	references, webs	ites	
		l			

1. Course name:

Accounting English 1

2. Course code:

1214 ad from1

3. Semester / year:

Semester 1 / 2024-2025

4. Date of preparation of this description:

2024-10-1

5. Available forms of attendance:

Presence only

- 6. Number of study hours (total/number of units:(
- 45 hours during the semester, and i fall 3 hours a week.
- 7. Name of the course administrator
- Dr. Ahmed Mohamed Alwan / ahmed.ma@uoalhuda.edu.iq
- 8. Course objectives
- 1- teaching the student the basic concepts and principles of accounting (conceptual framework)
- 2. Teach the student the accounting treatments for a number of financial operations.
- 3. Teach the student to prepare financial statements.

9. Teaching and learning strategies

Clarifying the theoretical dimensions of the topics covered in the course

Applied exercise solution

Students discuss the topics given

in the daily and monthly exams

Strategy

Evaluation method	Learning method	The name of the unit or subject	Learning outcomes Required	Hours	The week
Examinati		Conceptual framework		3	1
on	explanatio	for financial accounting			
	n	Financial reporting		3	2
	And	objectives			
	solve	Qualitative characteristics of information		3	3
	applied	Accounting			

	exercis	Financial stateme	ent items	3	4
	es	Principles, ass and determinants		3	5
		Trading operation	ns	3	6
		Commercial paper	ers	3	7
		Exam		3	8
		Constraint settler	nents	3	9
		Constraint settler	ments	3	10
		Bank statement n	natching	3	11
		Bank statement n	natching	3	12
		Preparation or accounts	f final	3	13
		Preparation or accounts	f final	3	14
		Exam		3	15
		Course evaluation	ation .11	<u>.</u>	
The distribution	on is as follow	vs: 30 marks for	monthly exams, 10	marks for daily ex	kams and
assignments, 6	0 marks for fin	al exams			
		Learning and teacresources	ching .12		
			Required textbooks	(methodology, if a	ny)
Inte 201		counting , Kiso,	Main references (so	,	
	Recommended books and references (scientification journals, reports.)				
			Electronic reference	es, websites	

Course description

Course desc.	npuon			
1. Course name:				
Marketing & e-commerce				
2. Course code				
1102 mwd				
3. Chapter /year:				
First/ 2024-2025				
4. Date of preparation of this description:				
2024/3/28				
5. Forms of attendance available:				
Came				
6. Number of study hours (total) (number of units:(
30 hours / 15 units				
7. Name of the course administrator (if more than one n	ame is mentioned):			
E-mail: ali.nabaa@uoalhuda.edu.iq	Name: prof. Dr. Ali Nabaa Sayel			
8. Course objectives				

commerce. Th	nerefore, theor give the stud	nelp students learn market by and practice should dent a general understand d learning strategies	often be	Course object	tives
scient	nining, clarifyitific lectures	ing, and solving pract	ical cases thr	ough Strate	egy
		10. Structure	of the course		
Evaluation method	Learning method	The name of the unit or subject	Required lear outcomes	rning Hours	Week
		Introduction to		2	1
		marketing			
		Marketing		2	2
		management			
		Marketing strategies		2	3 4
		Market segmentation Marketing		2 2	5
		environment		2	3
		Marketing information management		2	6
		Marketing information management		2	7
		Exam		2	8
		The market of business organizations and their purchasing behavior		2	9
		Product		2	10
		Services		2	11
		Marketing communications (promotion)		2	12
		Pricing		2	13
		Distribution channels		2	14
		Exam		2	15
		Course evaluation .1	1		L
Preparation, dail Monthly exam	= 30	rts = 10			
Semester exam	= 60	T	10		
		Learning and teaching resources	.12		
		resources	Required te any)	extbooks (metho	odology, if
				nces (sources)	
				ded books and ournals, reports)	
			Electronic r	references, webs	ites
				,	

1. Course name:

Computer accounting applications

2. Course code:

1217 ad

3. Semester / year:

Semester 1/2023-2024

4. Date of preparation of this description:

2024-3-25

5. Available forms of attendance:

Presence only

6. Number of study hours (total/number of units:(

60 hours during the semester, and 4 hours per week / 3 units

7. Name of the course administrator

Rafed Qahtan Allawi / rafeed.q@uoalhuda.edu.iq

8. Course objectives

The course aims to train the student on some basic skills in computers that he may need when practicing accounting in practice, as the course focuses on the practical aspects of desktop computer applications for accountants and making use of them in a way that makes it easier for the accountant to work in commercial establishments.

9. Teaching and learning strategies

Teaching the curriculum is theoretical by presenting the material to students while activating student participation.

Teaching the subject practically using a computer. Employing the student to apply the material practically with a calculator.

Strategy

Conducting implicit tests during the lecture.

Activating the test of the subject in the lecture that follows the explanation of the subject to confirm and consolidate the subject, in addition to testing the effectiveness of the material among the students.

Evaluatio n method	Learning method	The name of the unit or subject	Required learning outcomes	Hours	The week
Theoretical exam	Theoretical explanation	Exercises on statistics functions using excel	Al Knowledge of general functions	4	1

Practical exam	Practicality	Practical exercises on functions Logical	Learn logical functions	4	2
		Practical exercises on date and time functions	Learn the functions of history And time	1 1	3
		Practical exercises on functions Sports		4	4
		Practical exercises on craft functions		4	5
		Practical exercises on database functions	functions	4	6
			Data First month exam	4	7
		Practical exercises on calculation formulas	Learn process formulas		8
		Practical accounting exercises on Using the conditional if function	conditional if		9
		Practical exercises on processing Installment sales	Processing sales processes Installment	4	10
		Practical exercises using the function	Learn bitter calculations	4	11
		Sum if to monitor inventory accounts,	Inventory, receiva		
		receivables and creditors	bles and		
			creditor		
		Practical exercises using the function	Learn bitter calculations		10
		Sum if to monitor inventory accounts,	Inventory, receiva	4	12
		receivables and creditors	bles and		
			creditor s		
		Second month exam	Second month exam	4	13
		Practical exercises using the function		4	14
		Sum if to monitor inventory accounts, receivables and			
		creditors 29 —			

		Review article			4	15	
Course evaluation .11							
	The distribution is as follows: 20 marks for monthly exams, 15 marks for practical exams in the laboratory, 5 marks for daily exams and assignments, 60 marks for final exams						
Learning and teaching .12 resources							
Fundamentals applications paret al., 2016 Bag	Fundamentals of computers and office applications part iii, Dr. Ghassan Abdel Hamid Required textbooks (methodology, if any)						
Excel 2010 vers Abdulla 2012	sion Arabic int	erface: Mohamed	Main refer	rences (sources)			
			Recomme journals, r	ended books and reports.)	references (scientific	
	Electronic references, websites						

1. Course name General math 2

2. Course code								
3. Semester /year								
Second / 2024-2								
4. Date of prep	aration of this c	lescription						
2024/ 1 /27								
5. Forms of at	ttendance availa	ıble						
Presence only								
6. Number of st	tudy hours (tota	1)						
30 / 45								
7. The name of	of the course ad	ministrator (if more than	one name is mentione	ed)				
Email: omartah	a@uoalhuda.ed	lu.iq	Name : Omar Taha	a Yassin				
		8. Course obje						
Teaching the susing them in t	tudent the most the practical fie	t important mathematical	topics and Course ob	jectives				
	l learning strate		.9					
1. Formulation	n of mathematic	al models		Strateg	X 7			
2. Analysis of	the results			Sualeg	У			
		10. Structure	of the course					
Evaluation method	Learning method	The name of the unit or subject	Required learning outcomes	Hours	Week			
The extent of			Scope and extent of					
students'	lecture with the	algebraic functions And drew it	algebraic function	3	1			
participation	participation	Exponential	Scope and range of		2			
and	of the students in its	function/rules	functions					
	students in its		Transcendent	3				
		30 -						

interaction in the monthly	discussion with examples	Exponential function/examples	Scope and range of functions Transcendent	3	3
and quarterly exams		Logarithmic function	Scope and range of functions Transcendent	3	4
		Purpose, basic concepts	Diagnosis of function behavior	3	5
		E11	At a certain value		
		Examples and applications		3	6
		First monthly exam		3	7
		Derivative of the function	Derivative of algebraic functions	3	8
		Chain base	Derivative of algebraic functions	2	9
		exponential functions	Derivative of transcendental functions	3	10
		And logarithmics	Tunctions	3	
		Basics of differential	See how much change		11
			For the variable of a derivative	3	
		Practical examples	See how much change	3	12
			For the variable of a derivative		
		Integration	Determine the value of a function with		13
			Continuous variable		
		Practical examples			14
			Determine the value of a	3	
			value of a function with a		
			continuous		
			variable		
		Monthly exam		3	15
		11. Evaluation	of the course	t	

11. Evaluation of the course

Preparation and daily exam and reports = 10 Monthly exam = 30

Semester exam = 60

12. Learning and teaching resources

Aziz, ali. Mathematics for the first grades, management and economics. Mosul university press 1980	Required textbooks (methodology, if any)
	Main references (sources)
Weinstein, a. Calculus. Springer 2012	Recommended books and references (scientific journals, reports)
	Electronic references, websites

Course description form 1. Course name: Crimes of the defunct Ba'ath party in Iraq 2. Course code: The second 3. Semester / year: First / 2024-2025 4. Date of preparation of this description: 2024/3/28 5. Available forms of attendance: Lectures 6. Number of study hours (total/number of units:(30 7. Name of the course administrator Name: Bassem Hamad Mohammed E-mail:--8. Course objectives 1. A descriptive description of the political systems in Iraq since the establishment of the modern state. 1921 to 2003 and the stages of changing the characteristics of the regimes and their behaviors. 2. Statement of rights and freedoms under the Ba'ath regime after 1968 3. Statement of the behaviors of the Ba'ath in the civil and military authorities. Teaching and learning strategies Explanation and clarification guiding students to view the relevant sources Strategy 10. Structure of the course

			Learning outcomes		
Evaluation method	Learning method	The name of the unit or subject	Required	Hours	The week
Auditions Achievement	Lecture Discussion	A description of the political systems in Iraq (1921-2003)	Crimes of the defunct Ba'ath party in Iraq	2	1
		Ba'ath its regime's violations of rights and freedoms	Crimes of the defunct Ba'ath party in Iraq	2	2
		The impact of the system's behaviors on society	Crimes of the defunct Ba'ath party in Iraq	2	3
		The impact of transitional transition in combating authoritarian politics	Crimes of the defunct Ba'ath party in Iraq	2	4
		The psychological field	Crimes of the defunct Ba'ath party in Iraq	2	5
		Social field	Crimes of the defunct Ba'ath party in Iraq	2	6
		Religion and the state	Crimes of the defunct Ba'ath		7
		Culture, media and the militarization of society	party in Iraq Crimes of the defunct Ba'ath party in Iraq	2	8
		The impact of repression and wars on the environment		2	9
		Use of internationally banned weapons and environmental pollution	Crimes of the defunct Ba'ath party in Iraq	2	10
		Scorched earth politics	Crimes of the defunct Ba'ath party in Iraq	2	11
		The battle of Nahr jassim and its impact on the environment		2	12
		Minefields and remnants of war		2	13
		Bombing of the cities of Iraq	Crimes of the defunct Ba'ath party in Iraq	2	14
		Bombing of the cities of Iraq	2 0 2	2	15
		Course evaluation	.11		

Semester +(20)written exam+(10)daily exam +(5)attendance+(5)final exam (60)						
Learning and teaching .12 resources						
1. Opposition to the British regime and the referendum by the religious authority.						
3. Ahmed Chalabi's memoirs, how Saddam's regime assassinated us, the problems of the present and future options						
2 . History of the ancient ministries in the royal era) opposition to the British mandate						
4. The law on the liberation of Iraq and the support of the opposition regime : international responsibility for crimes						

1. Course name:							
English/ stage ii							
2. Course code:							
3. Season / year	r: annual						
Quarterly							
4. Date of prepare	aration of this	description					
2025/10/ 3							
5. Available form	ns of attendance	ce:					
Presence only							
6. Number of stu	dy hours (total	/number of units:(
30 hours per course. 2 hours per week							
7. The name of	the course adr	ministrator (if more than o	one name is menti	oned)			
Name:. Ahmed Khalid Buraa / ahmed.khb@uoalhuda.edu.iq							
8. Course objectives							
Teach students a set of grammatical and spelling issues that are used in the basic English							
language. Learn basic conversational practices in language on various topics							
9. Teaching and learning strategies							
Strategy							
10. Structure of the course							
Evaluatio	Learning	The name of the unit	Learning	Hours	The		
n method	method	or subject	outcomes		week		
			Required				

Monthly	Explaining	General English			2 hours	1
written exams	the scientific	grammar unit one				2
And the end	material by	Second module				3
of the year	explaining	Module three				4
exam.	the topic and	Fourth unit				5
	explaining	Passionate unity				6
	the ideas of	Sixth unit				
	the topic					7
	And write	First month exam				8
		Current unit				
	notes About	Eighth module				9
		Ninth unit				10
	-2 designs					
	Questions on	Second month exam				11
	Students and participation	Eleventh unit				12
	in	Twelfth unit Third module				13
	Access to	membrane				14
	Solutions	Fourteenth unit				15
	Required	Course .11				
		evaluation	_			
The distribution	n is as follows:	20 marks for the monthly	y and da	ily exams fo	or the first r	nonth. 20
marks for the n		y exams for the second m		marks for th	ne final exar	ns
	Learning and teaching .12					
		resources non-specialty department	· a	Required	4.	extbooks)
	Eligiisii ioi	non-specialty department	.S		ogy, if any.	extoooks)
					rences (sou	rces)
				English la	nguage skil	ls
:				Electronic	re	eferences,
				websites		
Course description form						

1. Course name:				
Accounting intermediate 2				
2. Course code:				
2219 m2				
3. Semester / year:				
Chapter two				
4. Date of preparation of this description:				
14/ 02/ 2024				
5. Available forms of attendance:				

Presence only

6. Number of study hours (total/number of units:(

60 hours during the semester, and i fall 4 hours per week.

7. Name of the course administrator

Omar Ramzi Azouri / omarramzi@uoalhuda.edu.iq

8. Course objectives

Teach the student the methods of obtaining tangible and intangible fixed assets, their extinguishing (extinguishment), methods of disposing of them, as well as clarifying financial investments, their types, how to evaluate and disclose them in the financial statements, as well as how to account for inventory and methods of inventory.

9. Teaching and learning strategies

- education strategy cooperative concept planning.
- brainstorming education strategy.

-education strategy observation series

Strategy

Evaluation method	Learning method	The name of the unit or subject	Learning outcomes Required	Hours	The week
Monthly exams +daily	Article explanation Theory with	Commodity inventory accounting – a theoretical framework		4	1
exams share Students during the	solution of applied examples	Accounting for commodity stocks according to the periodic and continuous inventory		4	2
lecture	On the board in addition to	system Methods of inventory assessment and disclosure		4	3
	Use a device	Investment accounting – a theoretical framework		4	4
	(data show) When needed	Accounting for investments in debt securities		4	5
		Accounting for investments in equity securities		4	6
		Portfolio valuation And disclosure		4	7
		First month exam Fixed asset accounting – a theoretical framework		4	9
		Methods of obtaining fixed assets		4	10
		Extinction of fixed assets Disposal of fixed assets		4	11 12
		Accounting for intangible assets		4	13

		Accounting for and contingent lia			4	14
		Second month ex	am		4	15
		11. Eva	aluation o	of the course		
The distributio	n is as follow	s: 30 marks for 1	nonthly	exams, 10 marks f	for daily ex	kams and
assignments, 60) marks for fina	ıl exams				
12. Learning and teaching resources						
			Require	d textbooks (metho	dology, if a	ıny)
(Donald e. Kis intermediate acc) by the author version	Main re	ferences (sources)		
The author's m Bushra fadel khu		ting book : Dr.		nended books and a , reports.	references (scientific
			Electron	nic references, webs	ites	

Course description form
1. Course name:
Non-profit units accounting
2. Course code:
2221 mg
3. Semester / year:
Chapter two / 2024-2025
4. Date of preparation of this description:
5. Available forms of attendance:
Presence only
6. Number of study hours (total/number of units:(
45 hours during the semester, and 3 hours a week.
7. Name of the course administrator
Prof. Ali Nabaa Sayel / ali.nabaa@uoalhuda.edu.iq
8. Course objectives
A- Definition of the nature and concept of accounting for non-profit units
B- Determining the objectives of non-profit units accountingC- Determining the foundations and standards for the

accounting of non-profit units

and its elements

D- Identify the concept and structure of the accounting system

C. The student's understanding of how to prepare the final accounts and the balance sheet in the non-profit units

9. Teaching and learning strategies

Education strategy collaborative concept planning.

Brainstorming education strategy.

Education strategy observation series

Strategy

		To. Structure of	the course		
Evaluation method	Learning method	The name of the unit or subject	learning outcomes	Hours	The week
		Concept and characteristics of non-profit units		3	1
		Accounting fundamentals for non-profit units		3	2
		Accounting standards for non-profit units		3	3
		Foundations of proof, measurement and disclosure for non-profit units		3	4
		Structure and elements of the accounting system for non-profit units		3	5
		Final accounts and lists Non-profit units finance		3	6
		How to prepare financial statement forms		3	7
		Characteristics and nature of the work of the clubs		3	8
		Associations and syndicates			
		Characteristics and nature of the work of the clubs		3	9
		Associations and syndicates			
		Accounting organization and accounting treatments		3	10
		Club financial statements Associations and syndicates		3	11
		Characteristics and nature of government hotel activities		3	12

		Accounting organization nd accounting treatments	3	13
		inancial statements in otel activity	3	14
		Government		
		Financial statements in otel activity	3	15
		Government		
		11. Evaluation of the course		
The distributio	n is as follows:	30 marks for monthly exams, 10 mark	s for daily e	xams and
assignments, 60) marks for final e	exams	•	
		12. Learning and teaching resources		
		Required textbooks (methodology, if a	any)	
		Main references (sources)		
		Recommended books and reference reports.)	es (scientific	journals,
		Electronic references, websites		

1. Course name:

Public finance
2. Course code
2222 ad with
3. Chapter /year:
Second/ 2024-2025
4. Date of preparation of this description:
2024/3/28
5. Forms of attendance available:
Came
6. Number of study hours (total) (number of units:(
30 hours / 15 units
7. Name of the course administrator (if more than one name is mentioned:(
Name: Omar Taha Yassin/ omartaha@uoalhuda.edu.iq
8. Course objectives
The goal of this lecture is to help students learn about the topic of public finance . Therefore, theory and practice should often be blended to give the student a general understanding of public finance
9. Teaching and learning strategies
Explanation, clarification and solution of practical cases through scientific lectures theoretical, practical, daily, quarterly and final tests
10. Structure of the course

Evaluation method	Learning method	The name of the unit or subject	Required learning outcomes	Hours	Week		
Exams	Dividing	The concept and		2	1		
And class	students into	development of public finance					
participation	groups	Characteristics of					
	Explain the	general needs		2	2		
	curriculum	And private					
	theoretically,	Public and private finance		2	3		
	then start	Overhead		2	4		
	with practical	Overhead controls		2	5		
	cases	Overhead limits		2	(
				2	6		
		First month exam		2	7		
		Economic impact of expenditures		2	8		
		The phenomenon of		2	9		
		increasing public expenditures					
		General revenues		2	10		
		State economic		2	11		
		revenues					
		Second month exam		2	12		
		Sovereign state		2	13		
		revenues		2			
		Compulsory loan, general fee and tax		2	14		
		New cash edition			1.5		
		T. C. Capit Cartion		2	15		
		Course evaluation .1	1				
Preparation dail	v exam and rer	ports = 10 monthly exam =		60			
r reparation, dan		<u> </u>					
		Learning and teaching resources	.12				
	Required textbooks (methodology, if any)						
	Dr. Al Nuzi	Ghina 2021-2022	Main references	(sources)			
				Recommended books and references			
			(scientific journa	als, reports).			
			Electronic refere	ences, websi	tes		
<u> </u>			1				

Course description

1. Course nar	ne				
Operations rese	earch				
2. Course cod	le				
3. Semester /ye	ear				
Second / 2024-	2025				
4. Date of prep	paration of this o	description			
2025/ 1 /27					
5. Forms of a	ttendance availa	able			
Presence only					
6. Number of st	tudy hours (tota	1)			
30 / 45					
7. The name of	of the course ad	ministrator (if more than	one name is mention	ed)	
Name : prof. D	r. Nazem Abdul	llah Abd			
		8. Course obje	ectives		
		els of operations researc	ch and use		
them in the prac			Co	urse objecti	ves
Teaching the stopping optimal allocati		t topics in production plants	anning and	•	
optimal anocati	on or scarce res	9. Teaching and lea	rning strategies		
1 Formulation	n of mathematic				
2. Analysis of		our models		Strate	gy
		10. Structure	of the course		
Evaluation	Learning	The name of the unit		Hours	Week
method	method	or subject	outcomes	110015	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	Giving the	±	Formulating		
Student	lecture with the	programming, Mathematical	_	3	1
engagemen	participation	modeling	decision-making		
t and	of the students in its	<u> </u>	problems		
interaction	discussion		formulating		
	with		Sporting		
	examples Delivering	Mathematical model	1 0		
Student	the lecture	solving methods	Extracting results		
engagemen	with the	For linear	that contribute to	3	2
t and	participation of the	programming,	supporting		
interaction	students in	graphical method.	optimal decision		
Interaction	its discussion	simplified method	optimal decision		
	with Examples	-			
	Limitation		1		

Student engagement and interaction	Giving the lecture with the participation of the students in its discussion with examples		Converting the prototype to binary	3	3
Student engagemen t and interaction	Delivering the lecture with the participation of the students in its discussion with observation and	Chapter 2 allocation form	Allocation of jobs to organizatio ns	3	4
Student engagemen t and interaction	examples Delivering the lecture with the participation of the students in its discussion with observation and examples	Counting method, hungarian method	Extracting and interpreting the results		5
			Formulating transportation problems from Sourcesto websites mathematical formulation	3	7
Student engagemen t and interaction	Giving the lecture with the participation of the students in its discussion with examples	Northwest corner method - less expensive method		3	8

	l = · · ·			T .	
Student engagemen t and interaction	Delivering the lecture with the participation of the students in its discussion with examples and benefiting from some	Vogel's approximate method Miscellaneous examples	Extracting and analyzing results	3	9
Student engagement and interaction	models Delivering the lecture with the participation of the students in its discussion with Viewing and some models	Chapter 4 business network Critical path method	Using mathematical	3	10
Student engagement and interaction	Giving the lecture with the participation of the students in its discussion with observation and some models	The bert method	Determining the optimal time to implement the project	3	11
Student engagemen t and interaction	Giving the lecture with the participation of the students in its discussion with examples	Chapter 5 game theory Analytical method	Mathematical formulation of the organization's strategies	3	12
Student engagemen t and interaction	Giving the lecture with the participation of the students in its discussion and presenting some examples	Drawing method	Methods of differentiation between different strategies, analysis of results	3	13
Participation extent	Lecture with students	Linear programming method	3 Methods of differentiation	3	14

Students and their interaction	participating in its discussion And make use of some models Examples		between Various strategies, Analysis of the results			
		Monthly exam		3	15	
		Course evaluation .11			Į	
Preparation ar	nd daily exam a	nd reports = 10 monthly exa	am = 30 semester e	exam = 60		
		Learning and teaching resources	.12			
Al-shamarti, F and application	Required textboo any)					
			Main references	(sources)		
Taha, a., Har introduction, eig		Operations research: an	Recommended	books	and	
Edition, new De	elhi-India: prem	tice hall.	references (sci	ientific jo	ournals,	
				reports)		
Research published in prestigious academic journals			c Electronic refere	nces, websi	tes	
		Course description	on form			

1. Course name:
Accounting English 2
2. Course code:
2224 m of 2
3. Semester / year:
Semester 2 / 2024-2025
4. Date of preparation of this description:
2024-2-1
5. Available forms of attendance:
Presence only

- 6. Number of study hours (total/number of units:(
- 45 hours during the semester, and i fall 3 hours a week.
- 7. Name of the course administrator

Assoc. Prof. Dr. Ahmed Mohammed Alwan

8. Course objectives

Student education:

- 1. Accounting treatments for fixed assets and extinction
- 2. Inventory accounting processes
- 3-4 accounting treatments of debtors

Accounting for financial investments

9. Teaching and learning strategies

Clarifying the theoretical dimensions of the topics covered in the course

Applied exercise solution

Students discuss the topics given

in the daily and monthly exams

Strategy

10. Structure of the course

Evaluation method	Learning method	The name of the unit or subject	Learning outcomes Required	Hours	The week
Examinati		Fixed asset accounting		3	1
on	explanatio n	Fixed asset accounting		3	2
	And	Fixed asset accounting		3	3
	solve	Disappearing		3	4
	applied	Disappearing		3	5
	exercis	Inventory accounting		3	6
	es	Inventory accounting		3	7
		Inventory accounting		3	8
		Exam		3	9
		Accounting for debtors		3	10
		Accounting for debtors		3	11
		Accounting for financial investments		3	12
	Accounting for financial investments		3	13	
		Accounting for financial investments		3	14
		Exam 45		3	15
		Course .11			

evaluation

The distribution is as follows: 30	The distribution is as follows: 30 marks for monthly exams, 10 marks for daily exams and				
assignments, 60 marks for final exams					
Learning and teaching resources .12					
	Required textbooks (methodology, if any)				
Intermediate accounting ,	Main references (sources)				
Kiso, 2018					
	Recommended books and references (scientific journals,				
	reports (
	Electronic references, websites				

Course description form
1. Course name:
Cost accounting 1
2. Course code:
1105 ad
3. Season / year: annual
Semester 2024/2025
4. Date of preparation of this description
2024/4/ 1
5. Available forms of attendance:
Presence only
6. Number of study hours (total/number of units:(
30 hours per course. 2 hours per week
7. The name of the course administrator (if more than one name is mentioned)
Name: Mustafa Ahmed Saleh / mustafa.ah@uoalhuda.edu.iq
8. Course objectives
Introduce the student to cost accounting through concepts that address
1. Introduction to cost accounting.
2. Identifying, classifying, and controlling the cost elements.
3 – control and accounting for the cost of materials.
4 – control and accounting for the cost of work.
5 – control and accounting for the cost of services.

		9. Teaching and learning stra	tegies		
				Stra	tegy
		10. Structure of the cou	ırse		
Evaluation method	Learning method	The name of the unit or subject	Learning outcomes Required	Hours	The week
Exams	Article	Cost accounting concept ₄₆		2 hours	1
Editor	explanation				
ial	Scientif	Accounting objectives		2 hours	2

month	ic by	Comparison of cost accounting and financial accounting	2 hours	3
ly	explaini	The concept of cost, loss and	2 hours	4
And an end	115	expense,	2 110 015	-
exam	Subject	empense,		
Sunnah.	And a	Cost target	2 hours	5
	mausoleum	Cost target	2 Hours	
	Ideas			
	Special			
	Topic			
	And writing			
	Observations	Cost classification	2 hours	6
	About	Determining the cost of material	2 hours	
	-2 designs	acquisition, material control,	2 nours	
	Students	point of order, and economic		
	And	quantity for procurement material		
	participate in Access to	and cycle		
	Solutions	Document for material	2 hours	7
	Required	disbursement, accounting	2 nours	,
	Required	processing of materials		
		Determining the cost of	2 hours	
		exported materials and pricing	2 nours	
		methods,		
		Accounting treatment of material	2 hours	8
		damage and inventory deficit	2 nours	
		First month exam	2 hours	9
			2 hours	10
		Labor cost control, documentary cycle	2 nours	10
			2 hours	11
		Wage analysis, wage determining methods	2 nours	11
		Wage accounting	2 hours	12
		treatment	2 1100118	12
		Cost of services, the concept of	2 hours	13
		indirect industrial costs	2 1100118	13
		Allocation of indirect industrial	2 hours	14
		costs	2 nours	17
		036		
		Methods of distribution of	2 hours	15
		service centers costs to		
		productive centers		
		supplementation of		
		distribution methods abc		
		method accounting for indirect		
		industrial costs		
		Course evaluation .11		
The distribution	n is as follows	: 20 marks for the monthly and daily exar	ns for the first i	nonth 20
		ly exams for the second month. 60 marks:		
marks for the fi				*****
		Learning and teaching .12		
		resources		
		for non-specialty 47 Required tex	tbooks (metho	dology, if
	partments	any)		
Cost a	accounting bet	tween theory and Main r	eferences (sour	rces)

practice	
Author: Dr. Alaa jassim Salman , Sabha Saleh	
Al-Sulaifani	
•	Electronic references, websites

Course description form	
1. Course name:	
Corporate accounting	
Course code:	.2
1326 m mesh	
3. Semester / year:	
Semester 1 / 2024-2025	
4. Date of preparation of this description:	
2024/9/1	
5. Available forms of attendance:	
Presence only	
6. Number of study hours (total/number of units:(
60 hours during the semester, and i fall 4 hours per week.	
7. Name of the course administrator	
Salah Delf Dahesh / salah.dalaf@uoalhuda.edu.iq	
8. Course objectives	
The student acquires the concept of companies, their applications, and types of Introduce the student to the theoretical foundations of accounts in joint venture joint stock companies and restriction treatments, and the student's familiarity the changes in advanced financial accounting in order to provide an accounting capable of providing useful accounting information.	e and with
Teaching and .9 learning strategies	
Education strategy cooperative concept planning Brainstorming education strategy. Beducation strategy observation series	Strategy
10. Structure of the course	

Evaluatio n method		The name of the unit or subject	Learning outcomes Required	Hours	The week
Questions and discussion And daily		Concept and types of companies	Corporate	4	1
tests Questions and discussion	What	Partnership companies Supplies - insurance procedures - Characteristics (4	2
And daily tests Active participatio n in Classroom		Accounting treatments in partnership companies (methods of payment of capital and limitations of proving it)	treatments	4	3
guide Student commitmen		Corporate accounts And full lists		4	4
t He holds him responsible. Meet the		Increasing and decreasing the capital of joint venture companies (methods of increasing and decreasing capital)	Ways to increase and decrease	4	5
deadline in the submissi on of		Liquidation of partnership companies) Progressive filtering (- method Liquidation - liquidation profits and losses		4	6
Duties and research	•	Monthly exam	Monthly exam	4	7
		Joint stock companies) supplies Procedures for establishing companies Shareholding (corporate characteristics Contribution	treatments For joint stock companies	4	8
		Accounting treatments in joint stock companies (capital accounting treatments)		4	9
		Accounting processing for receipt Unpaid installments Contributors		4	10
		Corporate accounting treatments Contribution and distribution of	of dividends	4	11
		dividends to ⁴⁹ shareholders	sharehold ers		

	Liquidation of companies	· ·		4	12
	Accounting properties for the issuance Bond	rocessing ce of	Accounting processing Bond issuance	4	13
	Accounting procupond issuance co			4	14
	Monthly 6	exam	Monthly exam	4	15
	Course evalua	tion .	.11		
The distribution is exams and assignm			•	, 10 marks	for daily
	Learning and esources	teaching	.12		
No	Csources		Required textboo	oks (metho	dology, if
(1) advanced financial accou	unting by Amer		any)		
Salman et al.					
(2) advanced accounting d	lr. Suad Saeed			,	
(3) advanced accounting Naji	i Al-Saadoun		Main refer	ences (sou	rces)
(4) corporate accounting	and advanced				
topics in financial account	ing Dr. Bushra				
al-mashhadani					
Advanced accounting jeter&c	chaney (5)				
			ommended books ntific journals, repo		references
			Electronic refe	erences, we	bsites

1. Course name:		
Unified accounting system2		
	Course code:	.2
23332 a.d.		
	Chapter/ year:	.3
Chapter two/2023-2024		
	Date this description was prepared:	.4

	Available attendance forms:				.5
Presence	only				
	Number of hours (total) number of units (total: .6				.6
45 hours	during the semester, an	ad 3 hours per week.			
		Course administrator name			.7
Bilal Mal	nmoud Abad / bilalmahr	mood@uoalhuda.edu.iq			
		Course objectives			.8
plannin		9. Teaching and learning strategie operative concept tegy.	es	Strateg	у
plannin 2. Brain	g.	operative concept tegy.	es	Strateg	у
plannin 2. Brain	g. storming education stra	operative concept tegy.	es	Strateg	у
plannin 2. Brain	g. storming education stra	operative concept tegy. on series	Output Learnin g require d	Strateg	The

And commercial)

manufactured assets)

operations account)

Financial statements

accounts

income, operating income to third

parties and cost of in-house

Financial statements (balance

up

the

First month exam

Documentary and book collection

of the unified accounting system

Setting

(activity

(current

trial

3

3

6

Resource

sheet)

y

exa

ms

+

stud

ent

parti

cipa

tion

Duri

ng the blackboard and the

When needed

use of ready-made

(data show)

lectur	bala	nnce			
e	Scientific terminolog	definitions an gy of the elements of		3	9
		Costs			
	Distribution of cost			3	10
	cost center				
		e allocation of co	st	3	11
	elements cost				
	Proces proces		al	3	12
	Plai	nning budgets		3	13
	Tables	of fixed asse	ts	3	14
	extinction	ond month exam		3	15
				3	13
	Course evaluation	.11 ı			
The distribution is a	as follows: 30	marks for monthly ex	xams, 10 ma	rks	
for daily exams and	assignments,	60 marks for final ex	ams		
	Learning	and .12			
	teaching resou	rces			
		Required textbooks	(methodolo	gy, if an	y)
	nd practical nor's central ayed		ources)		
The unified accounting system		Recommended boo	ks and refer	ences (so	cientific
Mahrous Shadi and a number of sources				`	
		Electronic reference	es, websites		

1. Course name:
Tax accounting
2. Course code:
3. Semester / year:
First semester 2024-2025
4. Date of preparation of this description:
2024-3-28
5. Available forms of attendance:
Lectures
6. Number of study hours (total/number of units:(
30
7. Name of the course administrator:

Assoc. Prof. Dr. Ahmed Jamal Saleh / ahmed.gm@uoalhuda.edu.iq

8. Course objectives

- increasing students' experience and knowledge of the laws that regulate the tax process, starting from determining the scope of tax validity to collection.
- knowing the tax accounting procedures and how to calculate taxes and determine the taxes payable in light of the amended law of income tax applied by the general tax authority in Iraq.

9. Teaching and learning strategies

- explaining, clarifying, and giving applied exercises through scientific lectures.

Strategy

- theoretical, practical, daily, quarterly and final exams

- guiding students to websites.

	10. Structure of the course					
Evaluat ion method	Learning method	The name of the unit or subject	Required learning outcomes	Hours	The week	
		Tax concept, objectives, rules, legal basis, and tax structure In Iraq, and the division of taxes according to their	Tax concept	2	1	
		And its price Tax evasion and its causes And methods of addressing it, tax avoidance and double taxation and its types	Tax evasion and double taxation	2	2	
		Concept of tax accounting.	Tax accounting	2	3	
		Different concepts of income The concept of tax income, and the sources of income on which tax is imposed	Taxable income	2	4	
		Scope of tax validity	Scope of tax validity		5	
		Annual tax	Annual tax	2	6	
			53 Semester exam	2	7	

Permissions and exemptions	Permissions and exemptions	¹ 2	8		
Tax	Tax				
Methods of estimating taxable income			9		
	For tax				
Expenses to be deducted	Expenses to be deducted	2	10		
(downloads)	(downloads)				
Losses and how to treat them tax-wise		2	11		
	Tax				
Property tax	Property tax	2	12		
Semester exam	Semester exam	2	13		
Review article	Review article	2	14		
elements of the tax		2	15		
	system				
Course evaluatio	n .11				
Semester +(30)daily exam +(10)final exam (60)					
Learning and teaching .12 resources					
Financial legislation and tax accounting book (Tale Mahmoud Kadawi)					
Tax accounting book: its legal frameworks and practical					
applications (Saud Ja	id Mashkour, Qasim M	uhammad A	bdullah		
Al-baaj and Najm Abo	l Al-Aliwi Al-karawi)				

1. Course name:
Financial statement analysis e
2. Course code:
1329 ad
3. Semester / year:
Semester 1 / 2023-2024
4. Date of preparation of this description:
2023/10/1 54
5. Available forms of attendance:

Presence only

- 6. Number of study hours (total/number of units:(
- 45 hours during the semester, and i fall 3 hours a week.

7. Name of the course administrator

Name: Mohamed Jalil Faraj / mohamed.j@uoalhuda.edu.iq

8. Course objectives

Providing the student with the intellectual foundations on which the financial analysis process is based, as well as teaching the student the different methods of analysis and how to interpret their results

9. Teaching and learning strategies

- 1. Education strategy cooperative concept planning.
- 2. Brainstorming education strategy.
- 3. Education strategy observation series

Strategy

Evaluat ion method	Learning method	The name of the unit or subject	Learning outcomes Required	Hours	The week
		Overview of financial Statements analysis		3	1
		Financial statement analysis preview		3	2
		Cash flow statement analysis		3	3
		Analysis of operating , investing & financing activities		3	4
		Analysis of common-size horizontal & vertical		3	5
		Monthly exam		3	6
		Financial ratios		3	7
		Activity ratio		3	8
		Profitability ratio		3	9
		Solvency ratio		3	10
		Leverage ratio		3	11
	Project evaluation			3	12
		Project financial failure		3	13
		Investment policies 55	-	3	14
		Monthly exam		3	15

Course evaluation .11					
The distribution is as follows: 30	The distribution is as follows: 30 marks for monthly exams, 10 marks for daily				
exams and assignments, 60 marks	for final exams				
Learning and tead	ching .12				
resources					
	Required textbooks (methodology, if				
	any)				
1- Analysis and use of financial statement					
Sondh, dov fried. By Gerald I. White, ashwinpaul c.	te, Main references (sources)				
Foster, "analysis of financial statement".					
2- O					
th					
er					
	Recommended books and references (scientific journals, reports.)				
	Electronic references, websites				

1. Course name:
Advanced financial accounting
2. Course code:
2331 m height
3. Semester / year:
Triennial semester / 2024-2025
4. Date of preparation of this description:
2024/2/1
5. Available forms of attendance:
Presence only
6. Number of study hours (total/number of units:(
60 hours during the semester, and hours per week.
7. Name of the course administrator
Assoc. Prof. Dr. Ahmed Jamal Saleh / ahmed.gm@uoalhuda.edu.iq
8. Course objectives
56

The student acquires the concept of companies, their applications, and types of companies Introducing the student to the theoretical foundations of accounts in joint venture and joint stock companies and restriction treatments, and the student's familiarity with the changes in advanced financial accounting, in order to provide an accounting cadre capable of providing useful accounting information.

9. Teaching and learning strategies	
- education strategy: cooperative concept planning.- brainstorming education strategy.	G
- education strategy observation series	Strategy
10. Structure of the course	

Evaluation method	Learning method	The name of the unit or subject	Learning outcomes	Hours	The
	Theoretical	<i>N</i>	Merger		week
	and	Nature, causes and types of merger	accounting	4	1
	PowerPoint	of merger	Companies		
		Associating treatments for	Companies		
tests	shoe	Accounting treatments for merger through asset		4	2
Active	SHOC	merger through asset acquisition			
participation		Accounting treatments			
in		for merger through		4	3
Classroom		share acquisition			
guide		•			
Student		Accounting in establishments with			
commitment			The concept of	4	4
He holds him		departments and accounting in	departments and		
responsible.			hranches	4	5
Meet the		The most important		4	3
deadline		accounting processes in			
		Companies with			
in the		departments and lists			
submissio		Analytical finance		4	
n of		The most important		4	6
		accounting processes in			
Duties and		Companies with			
research		departments and lists			
		Analytical finance			
		The concept of		4	7
		branches, their types,			
		and the methods			
		adopted in accounting			
		for the work of the			
		branches			
		Consolidated financial	Concolidated	4	8
		statements of the center	C' ' 1	•	O
		and its affiliated	statements		
		branches	Statements	4	0
		Monthly exam		4	9
		Contracting nature and	Contracting	4	10
		types	concept	4	10
			And its types		
		Contracting contract	Accounting	4	11
		accounting	treatments for	4	11
		Long term	long-term		
			contracts		
		Terms and procedures of		1	12
		contracting contracts		4	12
		Long-term and			
		accounting treatments			
		Methods of revenue	Revenue	4	13
		Selling in installments	Accounting		
		and trust goods	treatments	4	14
		and trust goods	For—sale—in		
		58	installments		
	<u> </u>		motammento		

N	Monthly exam			4	15
C	Course evaluati	ion	.11		
The distribution is as follows: 3	0 marks for	monthly	exams, 10 marks	for daily ex	kams and
accionmente 60 marke for final av		برا ده د اد د			
	2. Learning a	na teachii			
No			Required textboo any)	oks (method	dology, if
Advanced financial accounting	g dr. Amer		<u>-</u>		
Salman et al. Advanced account	ting dr. Suad				
Saeed Ghazal					
Advanced accounting Naji	Al-Saadoun	Main ref	erences (sources)		
corporate accounting and advan-	ced topics in				
financial accounting dr. Bushra al	-mashhadani				
Advanced accounting jeter&char	ney				
			ended books and reports (references (scientific
		Electroni	c references, websi	tes	

1. Course name:

Natural resources accounting

2. Course code:

2332 m suck

3. Season / year: annual

Semester 2023/2024

4. Date of preparation of this description

2024/10/3

5. Available forms of attendance:

Presence only

- 6. Number of study hours (total/number of units:(
- 45 hours per course. 3 hours per week
- 7. The name of the course administrator (if more than one name is mentioned)

Name: mustafa ahmed saleh / mustafa.ah@uoalhuda.edu.iq

- 8. Course objectives
- 1. The main objective is to provide the student with everything related to cost accounting that provides a clear, accurate and comprehensive picture of the financial conditions in the oil sector, which helps it to achieve transparency, accountability and improve management in all companies operating in the oil sector.
- 9. Teaching and learning strategies
- 1. Collaborative conceptual planning education strategy. 2. Brainstorming strategy in education.

Strategy

- 3. Education strategy memoranda series
- 10. Structure of the course

Evaluatio n method	Learning method	The name of the unit or subject	Learning outcomes	Hours	The week
			Required		
Exams Editorial	Learning method explaining the	industries activity		3 hours	1-
monthly And the	scientific material by explaining the	Extractive and natural oil			
end of the	topic, presenting			2.1	
year exam	ideas about the topic and writing	Research and exploration expenses		3 hours	2-
	Notes about it 2. Asking	Accounting processing for the research and		3 hours	3-
		exploration phase			
		Revenue expenditure		3 hours	4-
	1 0	method			
	reaching the	Successful efforts			

	required solutions	110 W	extinguish		3 hours	5-
		unprepared	contracts			
		First exam			3 hours	6-
		Closing			3 hours	7-
		unprepared				
		(upon as	to productive			
		contracts)	to productive			
		Closing	accounts of		3 hours	8-
		unprepared	contracts in			
		case of	calculating			
		extinguishir	ng on a			
		percentage l	basis			
		Calculating	wells under		3 hours	9-
		drilling				
		Production	stage		3 hours	10-
		accounting t				
		Methods well access	of producing		3 hours	11-
			quipment and		3 hours	12-
		fixed assets			2.1	10
		Second exa			3 hours	13-
		Final accou	unts of oil		3 hours	14-
		companies				
		Oil account	ing in Iraq		3 hours	15-
		<u> </u>	-	Course eva	luation	.11
	bution is as follows			ams, 10 marl	ks for daily	tests and
assignmen	nts, and 60 marks for	final exams.		т .	1 , 1	. 10
				Learning resources	and teach	ing.12
			Required textl		odology, if a	ny)
			Main reference			• /
Textbooks and manuals as well as			Recommended books and references .			
rules and instructions themselves.			scientific journ			,
Relationsh	nip			, 1	`	
	counting theoretical	concepts and				
practical a	applications	_				
	res prepared by	the subject				
professor			Electroni C	1	.:4	
			Electronic refe	erences, webs	sites	

1. Course name:

Cost accounting 2

2. Course code:

1105 ad

3. Season / year: annual

Quarterly

4. Date of preparation of this description

2024/4/ 1

5. Available forms of attendance:

Presence only

6. Number of study hours (total/number of units:(

30 hours per course. 2 hours per week

7. The name of the course administrator (if more than one name is mentioned)

Name: Mohamed Jalil Faraj / mohamed.j@uoalhuda.edu.iq

- 8. Course objectives
 - 1- Introduce the student to traditional cost systems
 - 2 familiarize yourself with the production order system
 - 3 identify the system of production stages.
 - 4 methods of determining and aggregating costs.

^	- 1 ·	1 1		•
u	Lagehing	and	Lagraina	ctrotamac
7.	1 CaCIIII12	anu	icai iiiii2	strategies

				Strateg	y
		10. Structure of the con	urse		
	Learning method	The name of the unit or subject	Learning outcome s Required	Hours	The week
Editoria l monthly nd the end of the year exam.	Scientifi c by explainin g The topic and the shrine of the ideas of	Familiarize yourself with traditional cost systems Production order system Production order system Production order system Production stages system First exam Production stages system 62		2 hours	1 2 3 4 5 6 7

	ı	T	1		1	
	Towel-2	Production stages	system		2 hours	8
	design	Damage to the 1	production stage		2 hours	9
	Questions for	system			2 hours	10
	students	Damage to the p	production stage		2 hours	11
	And	system			2 hours	12
	participate in the access of	ods of determi	ning and		2 hours	13
	Required	aggregating costs				14
	solutions	The overall methor			2 hours	15
	Solutions	The overall method			2 hours	
		The changing me	thod			
		Output method				
		Second exam				
	<u> </u>	Course evalua	ation .11			
The distributio	n is as follows:	20 marks for the	monthly and da	ily exams fo	or the first	month. 20
marks for the n	nonthly and dai	ly exams for the s	econd month. 60	marks for the	he final exa	ams
		Learning and tead	ching .12			
		resources				
Cost accounting	between theor	y and practice	Required textboo	oks (method	dology, if a	ny)
	aa Jassim Salm	an , Sabiha Saleh				
Al-Sulaifani						
		ve introduction –	Main references	(sources)		
Charles Horngre	•					
Foster, srikanth Hamed handed.	datter – trans	slated by Ahmed				
named nanded.			Electronic refere	nces websi	tec	
			Electronic refere	nices, websi	ics	

1	1 (C_{Δ}	1110	o r	am	۱۵.
		-0	uls		ıall	IC.

Audit and control

- 2. Course code:
- 3. Season / year: annual

Quarterly

4. Date of preparation of this description

2024/10/3

5. Available forms of attendance:

Presence only

- 6. Number of study hours (total/number of units:
- 45 hours per course. 2 hours per week
- 7. The name of the course administrator (if more than one name is mentioned)

Name: Salah Delf Dahesh

8. Course objectives

Providing the student with all matters related to the audit and all preliminary matters that are enjoyable in doing so. The student is provided with a set of the most important audit procedures that can be used in the private sector in Iraq. The student is also provided with a set of local audit evidence.

Teaching and .9 learning strategies

- 1- providing the student with sufficient experience on how to benefit from Strategy the audit.
- 2- shows the student how the concept of auditing was created.
- 3. Ability to understand and apply auditing in private institutions.
- 4- the ability to know the student in understanding auditing.

Evalu ation metho	Learning method	The name of the unit or subject	Learning outcomes Required	Hours	The week
Monthly written exams And an	the scientific material by	Introduction to sector auditing Public and private sector		3 hours	1
end exam Sunnah.	the topic And the shrine of	Introduction to sector auditing Public and private 64 sector		3 hours	2
		Theoretical framework for		3 hours	3

	r				T	1
Relate		auditing				
the	subject	Audit standards			3 hours	4
	vriting rvation	Errors			3 hours	5
S	i vation	Cheating			3 hours	6
Dra	ıft	First exam			3 hours	7
	pter	Working papers			3 hours	8
_	tions on dents	Audit program			3 hours	9
And	ients	Audit program			3 hours	10
partic	ipate in	Evidence			3 hours	11
Acces		Evidence			3 hours	12
	uired tions	Second exam			3 hours	13
Solu	uons	Internal control			3 hours	14
		Internal audit			3 hours	15
				Course evalu	ation	.11
		follows: 20 marks e monthly and dai				
				Learning resources	and teac	hing.12
international fed	eration o	issued by the of accountants. the professor of	about the	important sou program are oks as well a s.	methodolo	gical and
,	Main references (sources)					
Recommended books and references (scient journals, reports.				(scientific		
			Electronic	c references, we	bsites	

1. Course name:

English/ stage iii

- 2. Course code:
- 3. Season / year: annual

Quarterly2024/2025

4. Date of preparation of this description

2024/2/ 8

5. Available forms of attendance:

Presence only

- 6. Number of study hours (total/number of units:(
- 30 hours per course. 2 hours per week
- 7. The name of the course administrator (if more than one name is mentioned)

Name:. Ahmed Khalid Buraa / ahmed.khb@uoalhuda.edu.iq

- 8. Course objectives
- 1. Teach students a set of grammatical and spelling issues that benefit from the basics of the English language. Learn basic conversational practices on various topics

Teaching and .9
learning strategies
Strategy

	10. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5.				
Evalu ation	Learning method	The name of the unit or subject	learning	Hours	The week
metho d			outcomes		
Month	Explaining	General English		2 hours	1
ly	the scientific	grammar		2 hours 2	2
writte	material by	Unit one		hours 2	3
n	explaining	Second module		hours 2	4
exams	the topic and	Module three		hours 2	5
And the	explaining	Fourth unit		hours 2	
end	the ideas of	Fifth module		hours 2	6
of	the topic	Sixth unit		hours 2	7
the	And taking	First month exam		hours 2	8
year	notes	Current unit		hours	9
exam	About	Eighth module		2 hours	10
	2 designs	Ninth unit 6	6 —	2 hours	11
	Questions	Tenth		2 hours	12

on	Second month exam	2 hours	13
Studer	Eleventh unit		14
And	Twelfth unit		15
partici	pate Third module membrane		
in	Fourteenth unit		
Access	s to		
Solution	ons		
Required	1		
	Course .11	•	
	evaluation		1 01

The distribution is as follows: 20 marks for the monthly and daily exams for the first month. 20 marks for the monthly and daily exams for the second month. 60 marks for the exams

	Final
Learning teaching resources	and .12
English for non-specialty	Required textbooks (methodology, if
departments	any)
	Main references (sources)
	English language skills.
:	Electronic references, websites

1. Course name:
Advanced cost accounting 1
2. Course code:
1105 ad
3. Season / year: annual
Semester 2024/2025
4. Date of preparation of this description
2024/4/ 1
5. Available forms of attendance:
Presence only
6. Number of study hours (total/number of units:
30 hours per course. 2 hours per week
7. The name of the course administrator (if more than one name is mentioned)
Name: 67
8. Course objectives

- 1. Introduce students to a fixed and flexible budget, with a focus on the analysis of autism.
- 2. Introduction of cost aggregation methods and standard cost principles

9. Teaching and learning strategies

Develop skills in identifying and analyzing standard costs of materials and labor.

Strategy

	10. 6.1					
			cture of the course			
Evalu ation metho d	C	The name of the unit or subject	Learning outcomes Required	Hours	The week	
Monthl y	Explanation of the	Cost accounting concept, accounting objectives		2 hours	1.	
written exams And the end of the year	explanation	financial accounting in English		2 hours	2.	
exam.	and the shrine Ideas Related to	Costs, comparison of cost accounting and financial accounting		2 hours	3.	
	the topic And taking	- setting up a fixed budget		2 hours	4.	
	notes Towel-2	- setting up a fixed budget		2 hours	5.	
	design	Flexible budgeting		2 hours	6.	
	Questions for students	Flexible budgeting		2 hours	7.	
	And participate in	First month exam		2 hours	8.	
	the access of Required solutions	Flexible budgeting and calculating deviations		2 hours	9.	
	solutions	Preparing flexible budgeting for materials and labor and calculating deviations		2 hours	10.	
		Introduction to standard cost and cost collection methods		2 hours	11.	
		Introduction to standard cost and cost 68		2 hours	12.	
		collection methods				

Developing a standard costing system	2 hours	13.
Factors affecting standardization	2 hours	14.
Standardization of raw materials	2 hours	15.
Course evaluation 11	<u> </u>	•

Course evaluation .11

The distribution is as follows: 20 marks for the monthly and daily exams for the first month. 20 marks for the monthly and daily exams for the second month. 60 marks for the final exams

Learning and teaching resources

Course name:	.13
Specialized systems accounting	
Course code:	.14
1438 ad	
Semester / year: yearly	.15
Semester 2024/2025	
Date this description was prepared	.16
2024/10/ 3	
Available forms of attendance:	.17
Presence only	
18. Number of study hours (total) number of units (total):	
60 hours per course. 4 hours per week	
The name of the course administrator (if more than one	name is.19
mentioned)	
Name: Omar Ramzi Azouri / omarramzi@uoalhuda.edu.iq	
Course objectives	.20
The main goal is to provide the student with everything related to agricultu	ral and hotel
accounting that provides a clear, accurate and comprehensive picture of	
cases of agricultural and hotel establishments, which helps in achieving trans	
improving financial management in all agricultural and hotel units.	
Teaching and learning strategies	.21
1. Collaborative conceptual planning	Strategy
education strategy. 2. Brainstorming	
strategy in education. 3. Education strategy memoranda series. 69	
Course structure	.22
Course structure	•

Evaluati on	Learning method	The name of the subject	e unit or	Learning outcomes	Hours	The week	
method		suojeet		Required		, , con	
end exam			rity its		4 hours	1	
		Methods of exagricultural land	ploiting		4 hours	2	
		Accounting agricultural mate	for erials		4 hours	3	
		Automated acco And human	unting		4 hours	4	
		Agricultural cos	t lists		4 hours	5	
		First exam			4 hours	6	
		Agricultural calculations	crop		4 hours	7	
		Horticulture and accounts Fruit	gardens		4 hours	8	
		Cattle breeding			4 hours	9	
		Cattle work			4 hours	10	
		Second exam			4 hours	11	
		Fat cattle			4 hours	12	
		Dairy cattle			4 hours	13	
		Final account agricultural establishmen			4 hours	14	
		The concept of activity and characteristics			4 hours	15	
				Course eval	uation	.23	
	ribution is as follow ents, and 60 marks fo		nonthly	exams, 10 mark	s for daily	tests and	
Learning and teaching.24 resources							
Required textbooks (methodology, if any)							
Main references (sources)							

Textbooks and manuals as well as	Recommended books and references (scientific
relevant laws and instructions.	journals, reports (
1. Specialized systems accounting:	
theoretical concepts and practical	
applications	
2. Lectures prepared by the professor of	
the subject.	
	Electronic references, websites

	Electronic references, websites			
Course	description form			
1. Course name:				
International auditing standards				
2. Course code:				
3. Season / year: annual				
Semester 2024-2025				
4. Date of preparation of this description				
2024/10/ 3				
5. Available forms of attendance:				
Presence only				
6. Number of study hours (total/number of	units:(
45 hours per course. 2 hours per week				
7. The name of the course administrator (if more than one name is mentioned)				
Name: Bilal Mahmoud Abed / rafeed.q@uoalhuda.edu.iq				
Course objective	es .8			
Providing the student with all the informati	on related to the international audi	ting standards		
and all the preliminary information related to this. The student is provided with a set of the				
most important audit procedures that can be used in the private sector in the Arab world, as				
well as a set of international audit manuals.				
Teaching learning strat	and .9 tegies			
1. Provide the student with sufficient	Strategy			
benefit from international auditing sta				

- 1. Provide the student with sufficient experience on how to benefit from international auditing standards. 2. Show the student how the concept of international auditing standards was created.
- 3. Ability to understand and apply auditing in private institutions.
- 4. The ability to know the student in understanding international auditing standards.

Course structure .10

Evalu ation metho d	Learning method	Unit name or subject	Learning outcomes Required	Hours	The week		
Monthly written exams and end-of- year	the scientific material by explaining the topic and explaining the special ideas. In the subject and in writing Notes about it - asking questions to	Introductory introduction to standards 199 and 200		2 hours	1		
		Responsibilities 200 - 299		2 hours	2		
		Responsibilities 200-299		2 hours	3		
		Planning - 399 300		2 hours	4		
		Internal control 400 - 499		2 hours	5		
		Evidence 599 – 500		2 hours	6		
		Examination		2 hours	7		
		Evidence 599 – 500		2 hours	8		
		Benefit from the work of others audit standard 700		2 hours	9		
		Internal audit evidence		2 hours	10		
		Internal audit evidence		2 hours	11		
		Internal audit evidence		2 hours	12		
		Auditor's report		2 hours	13		
		Auditor's report		2 hours	14		
		Examination		2 hours	15		
Course .11 evaluation							
The distribution is as follows: 20 marks for the monthly and daily exams for the first month. 20 marks for the monthly and daily exams for the second month. 60 marks for the							

month. 20 marks for the monthly and daily exams for the second month. 60 marks for the final exams

Learning .12 and teaching resources

Audit standards issued by the international federation of accountants.

The most important sources of information about the program are methodological and federation of accountants. Lectures prepared by the professor of the

subject.

helpful books as well as relevant laws and instructions.

	Main references (sources)
	Recommended books and references (scientific journals, reports (
:	References, websites

Course description form	
1. Course name:	
Management accounting 1	
2. Course code:	
Md14401	
3. Semester / year:	
Semester i / 2024-2025	
4. Date of preparation of this description:	
2025-10-1	
5. Available forms of attendance:	
Presence only	
6. Number of study hours (total/number of units:(
60 hours during the semester, and i fall 4 hours per week.	
7. Name of the course administrator	
Assoc. Prof. Dr. Ahmed Mohammed Alwan	
8. Course objectives	
Student education	
1. Basic management concepts and principles	
2. Functions and characteristics of management accounting	
3. Basics of cost-volume-profit analysis	
4 cost-size-profit analysis applications	
5. Various operational decisions	
9. Teaching and learning strategies	
Clarifying the theoretical dimensions of the topics covered in the course	
Applied exercise solution	Strategy
Students discuss the topics	Sualegy
given in the daily and 73	
monthly exams	

		10. Struc	ture of the cours	e	
Evalu ation metho d	Learning method	The name of the unit or subject	Learning outcomes Required	Hours	The week
Exa min atio	Theoretical explanation	Basic concepts of management accounting		4 hours	1
n	And solve applied exercis es	Basic concepts of management accounting		4 hours	2
		Accounting functions and characteristics Administrative		4 hours	3
		Key terms		4 hours	4
		Contribution margin		4 hours	5
		Profit volume cuff analysis		4 hours	6
		Break-even point		4 hours	7
		Break-even point		4 hours	8
		Sales mix and break-even point		4 hours	9
		Examination		4 hours	10
		Operational decisions		4 hours	11
		Decision to add or withdraw		4 hours	12
		Special orders decision		4 hours	13
		Manufacturing or purchasing decision		4 hours	14
		Examination		4 hours	15
			ation of the cour		
		follows: 30 marks for mont	hly exams, 10 m	narks for dail	y exams
and assig	minents, 60 ma	arks for final exams	and teaching reso	ources	
			ooks (methodolo		
Managem garrison 2			<u> </u>	o,, «, /	
<u> </u>		Recommended journals, reports Electronic refer		references	(scientific

rse name:				
onal accounting	Ţ			
rse code:				
son / year: annu	al			
y				
e of preparation	of this description			
able forms of a	ttendance:			
only				
er of study hou	rs (total/number of units:(
per course. 2 h	ours per week			
name of the co	urse administrator (if more tha	n one name is n	nentioned)	
Iustafa Ahmed	Saleh / mustafa.ah@uoalhuda.a	edu.iq		
		-		
rse objectives				
			ing through	concepts
)t		
			•	C
	, , , , ,	id controlling th	ne elements	s of
	the international covenant			
	3. Control and accounting for	the cost of mate	erials.	
	9. Teaching and lea	arning strategies	S	
			Stra	tegy
	10. Structure	of the course	·	
Learning		Learning	Hours	The
method	subject	outcomes		week
		Required		
Explanatio	International accounting		2 hours	1
n of the			2 hours	2
scientific			2 1100118	2
material			2 hours	3
through an	<u> </u>			
explanation	International accounting		2 hours	4
The topic	consensus			
and the	International accounting			
private	organizations /5 and			
ideas 2	First month exam		2 hours	5
	conal accounting rise code: son / year: annu y e of preparation able forms of a c only er of study hou per course. 2 h name of the co fustafa Ahmed Learning method Explanatio n of the scientific material through an explanation The topic and the shrine of private	onal accounting rise code: Son / year: annual y to of preparation of this description able forms of attendance: conly er of study hours (total/number of units:(per course. 2 hours per week name of the course administrator (if more that dustafa Ahmed Saleh / mustafa.ah@uoalhuda.co rise objectives Introduce the student to interrigate that address the introduction of To international accounting 2 - identifying, classifying and the international covenant 3. Control and accounting for 9. Teaching and less international business The name of the unit or subject Explanation n of the scientific material through an explanation The topic and the shrine of private ideas 2 International accounting consensus International accounting method organizations 75 and publications council	onal accounting rise code: son / year: annual y e of preparation of this description sible forms of attendance: only er of study hours (total/number of units:(per course. 2 hours per week name of the course administrator (if more than one name is n fustafa Ahmed Saleh / mustafa.ah@uoalhuda.edu.iq Introduce the student to international account that address the introduction of To international accounting 2 - identifying, classifying and controlling the international covenant 3. Control and accounting for the cost of mate 9. Teaching and learning strategies 10. Structure of the course Learning method Explanatio n of the scientific material through an explanation The topic and the scientific material through an explanation The topic consensus International accounting Accounting classifications and financial reporting systems International accounting Consensus International accounting International accounting consensus International accounting Organizations 75 and publications council	onal accounting rise code: on / year: annual y e of preparation of this description able forms of attendance: only er of study hours (total/number of units:(per course. 2 hours per week name of the course administrator (if more than one name is mentioned) Mustafa Ahmed Saleh / mustafa.ah@uoalhuda.edu.iq Introduce the student to international accounting through that address the introduction of To international accounting 2 - identifying, classifying and controlling the elements the international covenant 3. Control and accounting for the cost of materials. 9. Teaching and learning strategies Stra

on Studer And partici	standards Accounting for foreign currency transactions fundamentals of foreign	2 hours 6
in Access Solution		2 hours 7
Requir	•	2 hours 8
	Translation of financial statements prepared in foreign currency	2 hours 9
	cash/non-cash method Translation of financial statements prepared in foreign currency	2 hours 10
	Second month exam	2 hours 11
	- interim method/current rate accounting for changes in the general level of prices – the impact of inflation in companies	2 hours 12
	Accounting for changes in the overall level of prices	2 hours 13
	 alternatives to accounting measurement 	2 hours 14
	Hedging accounting	2 hours 15

	Course .11						
The dis	evaluation The distribution is as follows: 20 marks for the monthly and daily exams for the first						
		ne monthly and dail		•	•		
exams		-	•				
			Fin				
		Learning teaching resources	and	.12			
Arabic						f any)	
departn							
				n reference			
			Inter prac		ccounting	between th	eory and
:				tronic refer	ences, web	osites	
		Rappoi		escription re	·		
		Tuppos		o carp vacara	Port		
1. Cours	se name:						
Research	n methodology						
2. Cou	rse code						
3. Chap	ter/year:						
First/202	23-2024						
4. Date	e of preparation	of this description	:				
2024/3/28	3						
5. Form	ns of attendanc	e available:					
Came							
6. Numb	er of study hou	rs (total) (number	of units	s:(
30 hours	1/ 15 units						
7. Name	of the course a	administrator (if m	ore tha	n one name	is mention	ned:(
Eng. On	nar Taha Yassin	n / <u>omartaha@uoal</u>	huda.e	du.iq			
8. Cou	rse objectives						
The air	n of this lecture	e is to help student	s learn	the basics			
		Learn to write rese	earch ir	n advanced	Co	urse objecti	ives
scientif	ïc ways						., •
	9. Teaching and learning strategies						
	Explanation and clarification Daily, quarterly and final theoretical tests Strategy				gV		
Daily, quarterly and final theoretical tests					<i>01</i>		
		1	0. Str	ucture of th	e course		
Eval	Learning	The name of the	unit or	Required	learning	Hours	Week
uatio	method	subject		outcomes			
n meth							
od							

2

1

The

concept

of

	Dividing	scientific research		
	students into groups	Characteristics of scientific research	2	2
Surpris		Types of scientific research	2	3
e exams		Scientific research steps	2	4
and class		Data collection and analysis	2	5
engage ments		Scientific research methods	2	6
ments	Theoretical	First month exam	 2	7
	explanation of the	Research variables	2	8
	curriculum	Drawing and writing a research framework	2	9
		Hypotheses		
		Samples and data collection tools	2	10

Analysis methods	2	11
Conclusions and recommendations	2	12
Ethics of scientific research	2	13
Writing sources and defining the format Final research	2	14
 Second month exam	 2	15
 Course evaluation .11		

Preparation, daily exam & reports = 10

Monthly exam = 30

Semester exam = 60

Learning and teaching resources	12
	Required textbooks (methodology, if any)
Scientific research	Main references (sources)
	Recommended books and references (scientific journals, reports)
All research methods available online	Electronic references, websites

1. Course name:								
Management accounting2								
2. Cour	2. Course code:							
2m ad2								
3. Sem	ester / year:							
Chapter t	two / 2024-202	5						
4. Date	of preparation	of this description:						
2025-2-1								
5. Availa	able forms of a	ttendance:						
Presence	only							
6. Numbe	er of study hou	rs (total/number of units:(
60 hours	during the sem	nester, and i fall 4 hours per	week.					
7. Name	of the course a	administrator						
Assoc. Pro	of. Dr. Ahmed	Mohamed Alwan / ahmed.r	na@uoalhuda.edu.i	<u>q</u>				
		8. Course	objectives					
Stude	ent education		3					
Fundame	entals of operat	ional main budgeting appl	ications of operation	nal bu	ıdgeti	ng basics		
	l budgeting	0 0 11	•		C	C		
_	0 0	jects the concept of liability	accounting					
		9. Teaching and	d learning strategie	S				
Clarifyin	g the theoretica	al dimensions of the topics	covered in the cours	se				
Solving a	applied exercise	es students' discussion of			Stra	teav		
the given	topics				Sua	icgy		
Daily and	d monthly exan	ns						
		10. Struc	ture of the course					
Evolu	Laguning	The name of the unit	Learning	Hou	14 0	The		
Evalu ation	Learning method	The name of the unit or subject	outcomes	поп	ırs	week		
metho	memou	or subject	Required			WCCK		
d								
Exa		Key budget concept 80		4		1		
min atio	explanation and solution	Production balancing		4		2		
n	C 1: 1 Color budgeting		3					

exercis	es Raw material bal	Raw material balancing 4		4	4
	Inventory balance	ing		4	5
	Bananas are cash			4	6
	Exam			4	7
	Capital budget			4	8
	Methods of e capital projects			4	9
	Net present value	method		4	10
	Internal rate of method			4	11
	Accounting rate method	Accounting rate of return method		4	12
	Refund period me	Refund period method		4	13
	Liability account	Liability accounting		4	14
	Exam			4	15
	Course evaluation	.11			
The dist	tribution is as follows: 3	30 marks fo	or monthly exam	s, 10 marks	for daily
exams a	nd assignments, 60 mark				
	Learning teaching resource	S	12		
Required textbooks (methodology, if			any)		
Management acc	counting, garrison 2020	Main refe	rences (sources)		
		Recomme (scientific	ended books journals, reports		eferences
		Electronic	e references, webs	sites	

1. Course name:
Advanced cost accounting 2
2. Course code:
1105 ad
3. Season / year: annual
Quarterly/ 2024-2025
4. Date of preparation of this description
2025/4/ 1
5. Available forms of attendance:
Presence only
6. Number of study hours (total/number of units)
30 hours per course. 2 hours per week
7. The name of the course administrator (if more than one name is mentioned)

Eng. Mohamed Jalil Faraj / mohamed.j@uoalhuda.edu.iq

8. Course objectives

The objectives of the semester are as follows:

- 1. Introducing costing methods: the traditional method and the presentation of the building on the basis of activities.
- 2. Teaching the principles of presenting the building on the basis of activities and its advantages.
- 3. Provide practical exercises on the presentation of the building based on activities.
- 4. Explain the principles of inventory management, especially the principles of "short time". Jit)
- 5. Introducing the cost-by-parcel system and applying it in cost control in manufacturing processes.
- 6. Teaching the basics of common products and by-products, and ways to allocate costs.

9. Teaching and learning strategies

	10. Structure of the course							
Evalu Learn ation method		e name of the unit subject	Learning outcomes Required	Hours	The week			
Month ly Subject writte And	trad the And	st allocation : the ditional method d costs based or		2 hours	1			
ideas subjec And	of the tra	aditional method		2 hours	2			
_	ons for fin In pate in cess of ed sy	ntroduction to ctivity-based costs rst monthly exam exentory nanagement , on- me military flow system		2 hours	3			
	Ex pra pro	xercises and ractices on the roduction and rocurement system a time analytics of		2 hours	4			
		deviations ommon products	82					

	and spin-off			
	products			
	Shared cost basics		2 hours	5
	Basic products, joint products, and spin-off products		2 hours	6
	Split points (separation)		2 hours	7
	First month exam		2 hours	8
	Common cost allocation methods - split point selling value method		2 hours	9
	Common cost allocation methods - split point selling value method		2 hours	10
	Common cost allocation methods - split point selling value method		2 hours	11
	Common cost allocation methods - split point selling value method		2 hours	12
	Physical units method		2 hours	13
	Relative net value method		2 hours	14
Second monthly exam	2 hours	15		

			Course evalu	ation	.11					
			follows: 20 mark							
		arks for th	e monthly and da	ily ex	ams	for the	second mor	nth. 60	marl	s for the
final exa	ıms		Learning and tea	china		.12				
			resources							
Cost		unting	administrative	Req	uirec	textb	ooks (metho	odology	, if a	ny)
foster, sri			rngren, George							
			ninistration – 10th	1	Mai	n refer	ences (source	ces)		
edition –							`			
					Elec	tronic	references, v	websites	S	
			Course	e desc	riptic	n forn	1			
1. Cou	rse na	ıme:								
Internation	onal f	inancial re	eporting standard	S						
2. Cou	rse co	ode:								
3. Seas	son / y	ear: annu	al							
Semester	r 2024	4-2025								
4. Date	of p	reparation	of this descriptio	n						
2025/10/	3	_	-							
5. Availa	able 1	forms of a	ttendance:							
Presence	only									
6. Numb	er of	study hou	rs (total/number o	of unit	s:(
30 hours	per c	ourse. 2 h	ours per week		•					
7. The	name	of the co	urse administrator	r (if n	nore	than o	ne name is m	nentione	ed)	
Name:. N	Austa	fa Ahmed	saleh / mustafa.a	h@uc	alhu	da.edu	.iq		<u> </u>	
							-			
8. Cou	rse ol	ojectives								
Course ob	ojecti	ves		Prov	ide t	he stu	dent with a	ll matte	rs re	elated to
				the	the international financial reporting standards					
				(ifrs)	(ifrs) and all related preliminary materials. The					als. The
				stude	student is provided with a set of the most					he most
				impo	rtant	inter	national acc	counting	g tro	eatments
				that can be used in the private sector.						
				Iraq.			-			
			Teaching		and	.9				
			learning stra	ategie	S					

1. Providing the student with sufficient experience on how to benefit from the international financial reporting standards.

Strategy

- 2. Shows the student how the concept of international reporting standards was created.
- 3. Ability to understand and apply international accounting standards in private institutions. 4. The ability to know the student in understanding the international financial reporting standards.

10. Structure of the course

	10. Structure of the course				
Evalu ation metho d	Learning method	The name of the unit or subject	Learning outcomes Required	Hours	The week
Monthly written exams		Financial reporting accounting standards		2 hours	1
And the end of the year	Special Topic	Standards drafting organizations		2 hours	2
exam	And writing Observation	Conceptual framework		2 hours	3
	s About	Business integration		2 hours	4
	-2 designs Questions on Students	First exam		2 hours	5
	And participate in	Disclosure		2 hours	6
	Access to Solutions	Scaling		2 hours	7
	Required	Operational sectors		2 hours	8
		Consolidated lists		2 hours	9
		Joint arrangements		2 hours	10
		Second exam		2 hours	11
		Acknowledgement		2 hours	12
		Fair value at revenue		2 hours	13
		Fair value at revenue 85		2 hours	14

		Financial lease			2 hours	15
			11			
		Course evalua				
The distribution is as follows: 20 marks for the monthly and daily exams for the first month. 20 marks for the monthly and daily exams for the second month. 60 marks for the exams Final						
		Learning and teac		.12		
		resources	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.12		
information methodo well as in-ifac rep	ological and later and lat	ne program are nelpful books as nd instructions.		Main references	(sources)	
				mended books		eferences
				Reports		
:			description	Electronic refe	rences, web	sites
1. Cours	se name:					
	rse code:					
3. Sem	ester / year:					
Chapter t	two / 2024-202	5				
4. Date	of preparation	of this description	:			
2025/2/14	-					
5. Availa	ble forms of a	ttendance:				
Presence only						
6. Number of study hours (total/number of units:(
45 hours	45 hours during the semester, and i do 3 hours a week.					
7. Name	of the course a	administrator				
Eng. Om	Eng. Omar Ramzi Azouri / omarramzi@uoalhu@e.edu.iq					

8. Course objectives

Providing the student with the intellectual foundations on which accounting and financial reporting are based. Also, the interdependence between theory and practice in the field of accounting, the concept of accounting theory and its components and the need for it, and the expansion of students' ideas about contemporary accounting problems produced by environmental changes in measuring and presenting them in financial reports.

9. Teaching and learning strategies

Education collaborative strategy concept planning. Brainstorming education strategy.

Strategy

Education strategy observation series

	10. Structure of the course					
Evaluati on method	Learning method	The name of the unit or	Learning outcomes Required	Hours	The week	
		History and development of accounting		3	1	
		Nature and use of accounting The nature of accounting theory		3	2	
		The need to build a theory of accounting		3	3	
		The authoritarian approach to building accounting theory		3	4	
		Traditional approaches to building a theory Accounting		3	5	
		Introduction to events to build the theory Accounting		3	6	
		Behavioral and predictive approaches to building		3	7	
		Accounting theory First month exam		3	8	
		The need for a conceptual framework		3	9	
		Accounting & financial reporting				
		Formulating accounting objectives 87		3	10	
		The basic assumptions of accounting				

1	I	C + 1.0	1		I	
		Conceptual fran			3	11
		concepts of eler				
		Financial staten				
		Conceptual fram				
		concepts of qu	_		3	12
		characteristics	of			
		accounting inform				
		Measurement	in		3	13
		accounting				
		Alternatives to a	ecounting		3	14
		measurement			2	1.7
		Second month ex	am		3	15
		Course evaluation	ı .11			
The distrib	oution is as foll	lows: 30marks for	monthly	exams, 10 marks	for daily ex	xams and
assignment	s, 60 marks for	final exams	·		_	
		Learning and tead	ching	.12		
		resources	J			
			Required	textbooks (method	dology, if ar	ny)
Accounting Hassan	g theory – dr	. Hikmat Hamad	Main refe	erences (sources)		
Accounting	g theory – balka	ıwi				
			Recomm	ended books and re	eferences (s	cientific
_		f international	journals,	reports (
professiona	u dodies				4	
			Electroni	c references, websi	tes	

Course description

Course description					
1. Course name:					
Accounting information systems					
2. Course code:					
2447 ad					
3. Semester / year:					
Chapter two / 2024-2025					
4. Date of preparation of this description:					
2025 /2/1					
5. Available forms of attendance:					
Presence only					
6. Number of study hours (total/number of units:(
45 hours during the semester, and i fall 3 hours a week.					
7. Name of the course administrator					

Eng. Bilal Mahmoud Abd / bilalmahmood@uoalhuda.edu.iq

8. Course objectives

This course aims to teach students the accounting concepts related to the accounting information systems subject from an accounting point of view through the adoption of accounting information systems courses through the transition from a manual system to an automated system, because it leads to reducing costs and reducing time, because accounting changes and develops with the development of society, which requires keeping pace with this development.

9. Teaching and learning strategies	
Education strategy collaborative concept planning.	
Brainstorming education strategy.	Strategy
Education strategy observation series	

	10. Structure of the course						
Evalu ation metho d	Learning method	The name of the unit or subject	Learning outcomes Required	Hours	The week		
		Introduction to information systems Accounting	Information systems Accounting	3	1		
		Systems development and documentation techniques Accounting information	Information systems Accounting	3	2		
		Introduction to process processing	Information systems	3	3		
		Database	Accounting Information systems	3	4		
		Monthly exam (first month)	Accounting Information systems	3	5		
		Revenue cycle	Accounting Information systems	3	6		
		Expense cycle	Accounting Information systems	3	7		
		Production cycle	Accounting Information systems	3	8		
		General ledger and report systems	Accounting Information systems	3	9		
		Financial (reporting) Second monthly exam	Accounting Information systems	3	10		
			Accounting Information systems	3	11		
			Accounting Information systems	3	12		
			Accounting Information systems	3	13		
		90	Accounting Information systems	3	14		

			Accounting		
			Information systems	3	15
			Accounting		
	Course evaluation	.11			
The distribution is as follows: 30 marks for monthly exams, 10 marks for daily exams and assignments, 60 marks for final exams					
	Learning and teaching resources		.12		

The book accounting information systems written by a group of accounting professors, including ibrahim al-jazrawi and amer al-janabi	
	Main references (sources)
	Recommended books and references (scientific journals, reports (
	Electronic references, websites

1. Cou	1. Course name: English												
English/ stage iv													
2. Co													
3. Se	3. Season / year: annual												
Quarterly													
4. Date of preparation of this description													
025/2/ 8													
5. Available forms of attendance:													
Presence only													
6. Number of study hours (total/number of units:(
30 hours per course. 2 hours per week													
7. Th	7. The name of the course administrator (if more than one name is mentioned)												
Name: Ahmed Khalid Buraa													
8. Course objectives													
Teach students a set of grammatical and spelling issues that													
benefit from the basics of the english language. Learn basic													
	conversational practices on various topics												
		Teaching and	.9										
		learning strategies											
	Strategy												
			tructure of the course			TD1 1							
Evaluat on	Learning method	The name of the unit or subject	Required learning outcomes	Hou	urs	The week							
nethod	method	unit of subject	outcomes										
Mo	-	General English		2 h	ours	1							
nthl	explanation	grammar unit one											
y	of the	Second module			ours	2							
wri	scientific	Module three			ours	3							
tten	material	Fourth module			ours	4							
exa	unougn an	Fifth module			ours	5							
ms	capiananon	Sixth unit	92		ours	6							
And	The topic	First month exam			ours	7							
he end		Seventh unit		2 ho	ours	8							

of	the	and the	Eighth module				2 hours	9		
year		shrine of	Ninth unit				2 hours	10		
exam		the ideas of	Tenth unit				2 hours	11		
		the topic	Eleventh unit				2 hours	12		
		And taking	Twelfth unit				2 hours	13		
		notes	Thirteenth module				2 hours	14		
		About	Fourteenth unit				2 hours	15		
		- layout								
		Questions								
		on								
		Students								
		And								
		participate in								
		Access to								
		Solutions								
		Required								
			Course		.11					
			evaluati							
			on							
Th	ie di	stribution is as	follows: 20 marks	for t	he	monthly and daily ex	xams for the	e first month.		
						ne second month. 60				
			, , , , , , , , , , , , , , , , , , ,			nal				
			Learning and			.12				
			teaching			.12				
			resources							
		English		20011	iro	toythooks (mothod	lology if an	w)		
English for non-specialty Required textbooks (methodology, if any) departments										
Main references (so										
Eng					glis	dish language skills, (
:	Electronic references, websites									