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

1. Course name:
Financial accounting 1
2. Course code:
1101 mm1
3. Semester / year:
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 related to accounting and its applications
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	Learning method	The name of the unit or subject	Learning outcomes Required	Hours	The week

Daily exam And monthly	Lectures Discussion	Accounting concepts and objectives, Accounting assumptions and principles, accounting branches, beneficiaries of Accounting information, accounting relationship In other sciences, the difference between an accountant and notebook	Financial accounting 1	4	1
		Single constraint and practical examples	Financial accounting 1	4	2
		Single constraint, and practical examples	Financial accounting 1	4	3
		Dual entry, registration process, budget equation , practical examples	Financial accounting 1	4	4
		Dual entry, registration process, budget equation , practical examples	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
		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	.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

Materials management/ Miqdad Ahmed al-jalili, Fouad Suleiman zakko and Mohamed Taha	Required textbooks (methodology, 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 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 name is mentioned:(					
Name: Mustafa Abdul Razzaq Hardan					
8. Course objectives					
The aim of this lecture is to help students learn management principles. Therefore, theory and practice should often be blended to give the student a general understanding of management				Course objectives	
9. Teaching and learning strategies					
Explaining, clarifying, and solving practical cases through scientific lectures Theoretical, practical, daily, quarterly and final exams					Strategy
10. Structure of the course					
Evaluation method	Learning method	The name of the unit or subject	Required learning outcomes	Hour T	Week
Surprise exams and	Dividing students into groups	Basic concepts in management		2	1
		Development of administrative thought		2	2
		Operational planning concept		2	3
		Planning		2	4
		Administrative decision making process		2	5

class engagements	Explain the curriculum theoretically, then start with practical cases	Administrative decision making		2	6
		First month exam	——	2	7
		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 evaluation .11	
Preparation, daily exam & reports = 10 Monthly exam = 30 Semester exam = 60	
Learning and teaching resources.12	
	Required textbooks (methodology, if any)
Principles of business administration / written by dr. Saad Ali Al-Anzi 2016 Principles of management / written by dr. Khalil Mohammed al-Shamma 2013	Main references (sources)
	Recommended books and references (scientific journals, reports)...
	Electronic references, 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

10. Structure of the course

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

	On the board				
Lecture	In addition to Use a device (data show) When needed	Presentation concept		2	5
		First exam		2	6
		Supply flexibility		2	7
		Homeostasis		2	8
		Setting a price cap protection Consumer		2	9
		Costs		2	10
		Revenue		2	11
		Highly competitive markets		2	12
		Second exam		2	13
		Monopoly market		2	14
		Full monopoly market		2	15

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.12 resources

Al-Issawi , Abdul Karim Jaber, principles of economics Batal , Ahmed Hussein Batal principles of economics	Required textbooks (methodology, if any)
Karim Mahdi al-Hasnawi , principles of economics Abdel Moneim El-sayed Ali , principles of economics	Main references (sources)
	Recommended books and references (scientific journals, reports... (
	Electronic references, websites

Course description form

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
10. Structure of the course

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

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 .12	
English for non-specialty departments	Required textbooks) methodology, if any.
	Main references (sources)
	English language skills
	Electronic references, websites

Course description form

.1 course name					
General mathematics					
.2 course code					
.3 semester/year					
Second / 2024-2025					
.4 date of preparation of this description					
2024/ 1 /27					
.5 available forms of attendance					
Presence only					
.6 number of academic hours (total) number of units (total)					
30 / 45					
.7name of the course administrator (if more than one name mentions)					
Name :. Omar Taha Yassin email: omartaha@uoalhuda.edu.iq					
.8 course objectives					
.1. Teaching the student the most important mathematical topics and using them in the practical field				Course objectives	
.9 teaching and learning strategies					
.1 mathematical model formulation .2 analysis of the results				Strategy	
.10 course structure					
Evaluation method	Learning method	The name of the unit or subject	Required learning outcomes	Hours	Week
Student engagement and	Lecture with Participation of students	Scope and extent of algebraic functions And drew it	Scope and extent of algebraic function	3	1

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

interaction	its discussion with examples				
Student engagement and interaction	Lecture with Participation of students in its discussion with examples And make use of some models	Chain base	Derivative of algebraic functions	3	9
Student engagement and interaction	Lecture with Participation of students in its discussion with Viewing and some models	Derivative of exponential functions And logarithmic	Derivative of transcendental functions	3	10
Student engagement and interaction	Lecture with Participation of students in its discussion with Viewing and some models	Basics of differential	See how much change For the variable of a derivative	3	11
Student engagement and interaction	Lecture with Participation of students in its	Practical examples	See how much change For the variable of a derivative	3	12

	discussion with examples				
Student engagement and interaction	Lecture with Participation of students in its discussion and presentation Some examples	Integration	Determine the value of a function with Continuous variable	3	13
Student engagement and interaction	Lecture with Participation of students in its discussion And make use of some models Examples	Practical examples	Determine the value of a function with a continuous variable	3	14
——	——	Monthly exam	——	3	15

11. Evaluation of the course	
Evaluation of the course	Preparation, daily exam & 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:
Financial accounting
2. Course code:
1101 mm1
3. Semester / year:
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, 4 hours per week.
7. Name of the course administrator
Dr. Ahmed Jamal Saleh Ahmed.gm@uoalhuda.edu.iq
8. 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. Education strategy observation series	Strategy

10. Structure of the course

Evaluation method	Learning method	The name of the unit or subject	Learning outcomes Required	Hour T	The week
Daily exam And monthly	Lectures Discussion	Accounting concepts and objectives, and it is supposed to Accounting principles, accounting branches,	Financial accounting 1/	4	1

		Information beneficiaries Accounting, the relationship between accounting and other sciences, the difference between an accountant and a bookkeeper			
		Single constraint and practical examples	Financial accounting 1	4	2
		Single constraint and practical examples	Financial accounting 1	4	3
		Dual entry, registration process, budget equation , practical examples	Financial accounting 1	4	4
		Dual entry, registration process, budget equation , practical examples	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
		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 .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	
Materials management/ Miqdad Ahmed al-Jalili, Fouad Suleiman, and Mohamed Taha Al-shawi / second edition / 2000 / dar al-kutub for printing and publishing Mosul	Required textbooks (methodology, if any)
Fundamentals of financial accounting – dr. Waleed Nnaji Al-hayali / Arab academy Denmark open / 2007	Main references (sources)
	Recommended books and references (scientific journals, reports... (
	Electronic references, websites

Course description form

1. Course name:
Principles of statistics
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

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	Learning method	The name of the unit or subject	Learning outcomes Required	Hours	The week
Monthly	Article	Nature of statistics		3	1

exams + exams	explanation Theory with a solution	Sample and community		3	2
Daily + share Students during Lecture	Practical examples On the board In addition to using a device (data show) When needed	Data classification and classification		3	3
		Data preparation		3	4
		Frequency distributions		3	5
		First month exam		3	6
		Descriptive statistics		3	7
		Weighted mean		3	8
		The medium and the method		3	9
		Dispersion scales		3	10
		Variance and standard deviation		3	11
		Classifieds		3	12
		Second month exam		3	13
		Divergence coefficient		3	14
		Applications		3	1

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	
Fawaz, Amin Yass , ,2019 economic statistics , dar Al-fikr Al-arabi ,Aal-qa'a	Required textbooks (methodology, if any)
Fawaz, Amin Yassin, ,2019 economic statistics, dar al-fikr Al-arabi, Cairo	Main references (sources)
	Recommended books and references (scientific journals, Reports.... (
	Electronic references, websites

Course description form

1. Course name:
Computer (1)
2. Course code:
1104 ad ha1
3. Semester / year:
Semester i / 2024-2025
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:(
30 hours during the semester, and 2 hours per week. Number of units: 2
7. Name of the course administrator
Rafid Qahtan Allawi Rafeed.q@uoalhuda.edu.iq
8. 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.
9. 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. - employing the 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.	Strategy

Course description form

Course name: .1
Arabic language
Course code: .2
1105 ad
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, and i fall 2 hours a week.
Course administrator name .7
Dr. Bassem Mohamed Hamad baseem.abd@uoalhuda.edu.iq
Course objectives .8
1. Teaching students a set of grammatical and spelling issues that benefit from writing reports, editing many matters related to arithmetic and economic issues, and writing scientific research free of spelling errors and in arranged text paragraphs.
Teaching and learning strategies .9

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

Course structure .10

Evaluation method	Learning method	The name of the unit or subject	Output Learning required	Hours	The week
Exams	Explanation of the theoretical framework The board and you will use it ready (data show) display when	Reminder and feminization of the number		3	1
Monthly + exams Daily + share The student during the		Expression of numbers past verb		3	2
		Half of pre-Islamic poetry style		3	3
		Exclamation		3	4
		The name of the subject is a		3	5

lecture	needed	verb			
		Construction		3	6
		Sign names		3	7
		First month exam		3	8
		Text of Islamic poetry the call in arabic		3	9
		Text of Islamic poetry the call in Arabic		3	10
		Meanings of prepositions		3	11
		Writing the t object		3	12
		Absolute for		3	13
		Absolute for		3	14
		Second month exam		3	15

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
Arabic language for non-specialty departments	Required textbooks (methodology, if any)
	Main references (sources)
	Recommended books and references (scientific journals, Reports.)
	Electronic references, websites

Course description form

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 structure .10

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 Daily + share The student during the lecture	Applied issues on The board and you will use it ready (data show) When needed	Definition of accounting		3	2
		Bookkeeping accounting		3	3
		Accounting benefits		3	4
		Types of accounting		3	5
		Users of accounting information		3	6
		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 Good		3	11

		Application to business messaging		3	12
		Inquiry messages		3	13
		Circular letters		3	14
		Second month exam		3	15

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

	Required textbooks (methodology, if any)
	Main references (sources)
	Recommended books and references (scientific journals, Reports.)
	Electronic references, websites

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

Evaluation method	Learning method	The name of the unit or subject	Learning outcomes Required	Hours	The week
Monthly exams +daily exams share Students during the lecture	Article explanation Theory with solution of applied examples On the board in addition to Use a device (data show) When needed	Conceptual framework for financial accounting		4	1
		Final accounts and lists Finance in commercial and service companies		4	2
		Income statement		4	3
		Financial position statement		4	4
		Cash flow statement		4	5
		First month exam		4	6
		Working papers and constraints adjustments		4	7
		Expense restriction adjustments		4	8
		Revenue contingent adjustments		4	9
		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 And its collection		4	13
		Doubtful debts, methods of estimating them, accounting treatment thereof		4	14
		Second month exam		4	15

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 teaching resources

	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

Course description form

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. 3. Education strategy memoranda series	Strategy

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.	Learning method explaining the scientific material by explaining the topic, presenting ideas about the topic, and writing notes about it 2. Asking questions to students and participating in reaching the	Basic concepts in government accounting		3 hours	1
		Characteristics of government units and the difference between government accounting and financial accounting		3 hours	2
		Theories that determine the conventional capacity of government units		3 hours	3
		State general budget		3 hours	4
		Expenditure and income in the system Government accounting		3 hours	5
		First exam		3 hours	6

	required solutions	The concept of the public treasury and its formations in the government accounting system		3 hours	7
		Central and decentralized government accounting system		3 hours	8
		The book group used in the centralized and decentralized system		3 hours	9
		Document and expense control		3 hours	10
		Second exam		3 hours	11
		Accounting treatments for expenses and government financial statistics manual		3 hours	12
		Accounting treatments for expenses and government financial statistics manual		3 hours	13
		Accounting treatments for revenues and government financial statistics manual		3 hours	14
		Accounting treatments for revenues and government financial statistics manual		3 hours	15

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

	Required textbooks (methodology, if any)
	Main references (sources)
Textbooks and aids, as well as relevant laws and instructions. 1-government accounting: theoretical concepts and practical applications / part one 2. Lectures prepared by the professor of the subject	Recommended books and references (scientific journals, reports.)
	Electronic references, websites

Course description form

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

10. Structure of the course

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

	exercises	Financial statement items		3	4
		Principles, assumptions and determinants		3	5
		Trading operations		3	6
		Commercial papers		3	7
		Exam		3	8
		Constraint settlements		3	9
		Constraint settlements		3	10
		Bank statement matching		3	11
		Bank statement matching		3	12
		Preparation of final accounts		3	13
		Preparation of final accounts		3	14
		Exam		3	15

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	
	Required textbooks (methodology, if any)
Intermediate accounting , Kiso, 2018	Main references (sources)
	Recommended books and references (scientific journals, reports.)
	Electronic references, websites

Course description

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 name is mentioned):
E-mail: ali.nabaa@uoalhuda.edu.iq Name: prof. Dr. Ali Nabaa Sayel
8. Course objectives

The aim of this lecture is to help students learn marketing and e-commerce. Therefore, theory and practice should often be combined to give the student a general understanding of marketing	Course objectives
Teaching and learning strategies .9	
Explaining, clarifying, and solving practical cases through scientific lectures Theoretical, practical, daily, quarterly and final exams	Strategy

10. Structure of the course

Evaluation method	Learning method	The name of the unit or subject	Required learning outcomes	Hours	Week
		Introduction to marketing		2	1
		Marketing management		2	2
		Marketing strategies		2	3
		Market segmentation		2	4
		Marketing environment		2	5
		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 .11

Preparation, daily exam & reports = 10

Monthly exam = 30

Semester exam = 60

Learning and teaching resources .12

	Required textbooks (methodology, if any)
	Main references (sources)
	Recommended books and references (scientific journals, reports)...
	Electronic references, websites

Course description form

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. 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.	Strategy

10. Structure of the course

Evaluation method	Learning method	The name of the unit or subject	Required learning outcomes	Hours	The week
Theoretical exam	Theoretical explanation	Exercises on statistical functions using excel	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	4	3
		Practical exercises on functions Sports	Learn mathematical functions	4	4
		Practical exercises on craft functions	Learn literal functions	4	5
		Practical exercises on database functions	Learn grammar functions Data	4	6
			First month exam	4	7
		Practical exercises on calculation formulas	Learn process formulas Arithmetic	4	8
		Practical accounting exercises on Using the conditional if function	Learn the conditional if function	4	9
		Practical exercises on processing Installment sales	Processing sales processes Installment	4	10
		Practical exercises using the function Sum if to monitor inventory accounts, receivables and creditors	Learn bitter calculations Inventory, receivables and creditors	4	11
		Practical exercises using the function Sum if to monitor inventory accounts, receivables and creditors	Learn bitter calculations Inventory, receivables and creditors	4	12
		Second month exam	Second month exam	4	13
		Practical exercises using the function Sum if to monitor inventory accounts, receivables and creditors		4	14

		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 resources .12	
Fundamentals of computers and office applications part iii, Dr. Ghassan Abdel Hamid et al., 2016 Baghdad	Required textbooks (methodology, if any)
Excel 2010 version Arabic interface: Mohamed Abdulla 2012	Main references (sources)
	Recommended books and references (scientific journals, reports.)
	Electronic references, websites

Course description form

1. Course name	
General math 2	
2. Course code	
3. Semester /year	
Second / 2024-2025	
4. Date of preparation of this description	
2024/ 1 /27	
5. Forms of attendance available	
Presence only	
6. Number of study hours (total)	
30 / 45	
7. The name of the course administrator (if more than one name is mentioned)	
Email: omartaha@uoalhuda.edu.iq	Name : Omar Taha Yassin
8. Course objectives	
Teaching the student the most important mathematical topics and using them in the practical field.	Course objectives
Teaching and learning strategies .9	
1. Formulation of mathematical models 2. Analysis of the results	Strategy

10. Structure of the course

Evaluation method	Learning method	The name of the unit or subject	Required learning outcomes	Hours	Week
The extent of students' participation and	Giving the lecture with the participation of the students in its	Scope and extent of algebraic functions And drew it	Scope and extent of algebraic function	3	1
		Exponential function/rules	Scope and range of functions Transcendent	3	2

interaction in the monthly and quarterly exams	discussion with examples	Exponential function/examples	Scope and range of functions Transcendent	3	3
		Logarithmic function	Scope and range of functions Transcendent	3	4
		Purpose, basic concepts	Diagnosis of function behavior At a certain value	3	5
		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	3	9
		Derivative of exponential functions And logarithmics	Derivative of transcendental functions	3	10
		Basics of differential	See how much change For the variable of a derivative	3	11
		Practical examples	See how much change For the variable of a derivative	3	12
		Integration	Determine the value of a function with Continuous variable	3	13
		Practical examples	Determine the value of a function with a continuous variable	3	14
		Monthly exam	___	3	15

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.
9. Teaching and learning strategies	
Explanation and clarification guiding students to view the relevant sources	Strategy
10. Structure of the course	

Evaluation method	Learning method	The name of the unit or subject	Learning outcomes 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 party in Iraq	2	7
		Culture, media and the militarization of society	Crimes of the defunct Ba'ath party in Iraq	2	8
		The impact of repression and wars on the environment	Crimes party The defunct Ba'ath in Iraq	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	Crimes of the defunct Ba'ath party in Iraq	2	12
		Minefields and remnants of war	Crimes of the defunct Ba'ath party in Iraq	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	Crimes of the defunct Ba'ath party in Iraq	2	15
Course evaluation .11					

Semester +(20)written exam+(10)daily exam +(5)attendance+(5)final exam (60)	
Learning and teaching resources .12	
	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

Course description form

1. Course name:					
English/ stage ii					
2. Course code:					
3. Season / year: annual					
Quarterly					
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					
10. Structure of the course					
Evaluation method	Learning method	The name of the unit or subject	Learning outcomes Required	Hours	The week

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

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 .12

English for non-specialty departments	Required textbooks) methodology, if any.
	Main references (sources)
	English language skills
:	Electronic references, 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

10. Structure of the course

Evaluation method	Learning method	The name of the unit or subject	Learning outcomes Required	Hours	The week
Monthly exams +daily exams share Students during the lecture	Article explanation Theory with solution of applied examples On the board in addition to Use a device (data show) When needed	Commodity inventory accounting – a theoretical framework		4	1
		Accounting for commodity stocks according to the periodic and continuous inventory system		4	2
		Methods of inventory assessment and disclosure		4	3
		Investment accounting – a theoretical framework		4	4
		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		4	8
		Fixed asset accounting – a theoretical framework		4	9
		Methods of obtaining fixed assets		4	10
		Extinction of fixed assets		4	11
		Disposal of fixed assets		4	12
		Accounting for intangible assets		4	13

		Accounting for current and contingent liabilities		4	14
		Second month exam		4	15

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 teaching resources	
	Required textbooks (methodology, if any)
(Donald e. Kiso, and others) by the author intermediate accounting 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

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 accounting C- Determining the foundations and standards for the accounting of non-profit units D- Identify the concept and structure of the accounting system and its elements

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

10. Structure of the course

Evaluation method	Learning method	The name of the unit or subject	Required 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 Associations and syndicates		3	8
		Characteristics and nature of the work of the clubs Associations and syndicates		3	9
		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 and accounting treatments		3	13
		Financial statements in hotel activity Government		3	14
		Financial statements in hotel activity Government		3	15

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 teaching resources	
	Required textbooks (methodology, if any)
	Main references (sources)
	Recommended books and references (scientific journals, reports.)
	Electronic references, websites

Course description form

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	Course objectives
9. Teaching and learning strategies	
Explanation, clarification and solution of practical cases through scientific lectures theoretical, practical, daily, quarterly and final tests	Strategy
10. Structure of the course	

Evaluation method	Learning method	The name of the unit or subject	Required learning outcomes	Hours	Week
Exams And class participation	Dividing students into groups Explain the curriculum theoretically, then start with practical cases	The concept and development of public finance		2	1
		Characteristics of general needs And private		2	2
		Public and private finance		2	3
		Overhead		2	4
		Overhead controls		2	5
		Overhead limits		2	6
		First month exam	——	2	7
		Economic impact of expenditures		2	8
		The phenomenon of increasing public expenditures		2	9
		General revenues		2	10
		State economic revenues		2	11
		Second month exam	——	2	12
		Sovereign state revenues		2	13
		Compulsory loan, general fee and tax		2	14
——	——	New cash edition		2	15

Course evaluation .11
Preparation, daily exam and reports = 10 monthly exam = 30semester exam = 60

Learning and teaching resources .12	
	Required textbooks (methodology, if any)
Dr. Al Nuzi Ghina 2021-2022	Main references (sources)
	Recommended books and references (scientific journals, reports)...
	Electronic references, websites

Course description

1. Course name
Operations research
2. Course code
3. Semester /year
Second / 2024-2025
4. Date of preparation of this description
2025/ 1 /27
5. Forms of attendance available
Presence only
6. Number of study hours (total)
30 / 45
7. The name of the course administrator (if more than one name is mentioned)
Name : prof. Dr. Nazem Abdullah Abd

8. Course objectives	
Teach the student some models of operations research and use them in the practical field. Teaching the student important topics in production planning and optimal allocation of scarce resources	Course objectives

9. Teaching and learning strategies	
1. Formulation of mathematical models 2. Analysis of the results	Strategy

10. Structure of the course

Evaluation method	Learning method	The name of the unit or subject	Required learning outcomes	Hours	Week
Student engagement and interaction	Giving the lecture with the participation of the students in its discussion with examples	Chapter 1 linear programming, Mathematical modeling	Formulating planning and decision-making problems formulating Sporting	3	1
Student engagement and interaction	Delivering the lecture with the participation of the students in its discussion with Examples	Mathematical model solving methods For linear programming, graphical method, simplified method	Extracting results that contribute to supporting optimal decision	3	2

Student engagement and interaction	Giving the lecture with the participation of the students in its discussion with examples	Binary model	Converting the prototype to binary	3	3
Student engagement and interaction	Delivering the lecture with the participation of the students in its discussion with observation and examples	Chapter 2 allocation form	Allocation of jobs to organizations	3	4
Student engagement and interaction	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	3	5
-----	-----	Monthly exam		3	6
—	—	Chapter 3 transportation problems	Formulating transportation problems from Sourcesto websites mathematical formulation	3	7
Student engagement and interaction	Giving the lecture with the participation of the students in its discussion with examples	Northwest corner method - less expensive method	Extracting and analyzing results	3	8

Student engagement and interaction	Delivering the lecture with the participation of the students in its discussion with examples and benefiting from some models	Vogel's approximate method Miscellaneous examples	Extracting and analyzing results	3	9
Student engagement and interaction	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 modeling for research Operations in project management and implementation	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 engagement 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 engagement 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	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
Preparation and daily exam and reports = 10 monthly exam = 30 semester exam = 60

Learning and teaching resources	.12
Al-shamarti, Hamed. 2010) operations research: concept and application. First edition, memory library, Baghdad	Required textbooks (methodology, if any)
	Main references (sources)
Taha, a., Hamdy (2007). Operations research: an introduction, eighth Edition, new Delhi-India: prentice hall.	Recommended books and references (scientific journals, reports)
Research published in prestigious academic journals	Electronic references, websites

Course description 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
Examination	Theoretical explanation And solve applied exercises	Fixed asset accounting		3	1
		Fixed asset accounting		3	2
		Fixed asset accounting		3	3
		Disappearing		3	4
		Disappearing		3	5
		Inventory accounting		3	6
		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		3	15

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
	Required textbooks (methodology, if any)
Intermediate accounting , Kiso, 2018	Main references (sources)
	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 strategies

	Strategy

10. Structure of the course

Evaluation method	Learning method	The name of the unit or subject	Learning outcomes Required	Hours	The week
Exams Editorial	Article explanation Scientif	Cost accounting concept		2 hours	1
		Accounting objectives		2 hours	2

month ly And an end exam Sunnah.	ic by explaini ng Subject And a mausoleum Ideas Special Topic And writing Observations About -2 designs Questions on Students And participate in Access to Solutions Required	Comparison of cost accounting and financial accounting		2 hours	3
		The concept of cost, loss and expense,		2 hours	4
		Cost target		2 hours	5
		Cost classification		2 hours	6
		Determining the cost of material acquisition, material control, point of order, and economic quantity for procurement material procurement documentary cycle and cycle		2 hours	
		Document for material disbursement, accounting processing of materials		2 hours	7
		Determining the cost of exported materials and pricing methods,		2 hours	
		Accounting treatment of material damage and inventory deficit		2 hours	8
		First month exam		2 hours	9
		Labor cost control, documentary cycle		2 hours	10
		Wage analysis, wage determining methods		2 hours	11
		Wage accounting treatment		2 hours	12
		Cost of services, the concept of indirect industrial costs		2 hours	13
		Allocation of indirect industrial costs		2 hours	14
		Methods of distribution of service centers costs to productive centers supplementation of distribution methods abc method accounting for indirect industrial costs		2 hours	15

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 .12	
Arabic language for non-specialty departments	Required textbooks (methodology, if any)
Cost accounting between theory and	Main references (sources)

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 companies Introduce 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 staff capable of providing useful accounting information.	
Teaching and learning strategies .9	
1. Education strategy cooperative concept planning 2. Brainstorming education strategy. 3. Education strategy observation series	Strategy
10. Structure of the course	

Evaluation method	Learning method	The name of the unit or subject	Learning outcomes Required	Hours	The week
Questions and discussion And daily tests Questions and discussion And daily tests Active participation in Classroom guide Student commitment He holds him responsible. Meet the deadline in the submission of Duties and research	Theoretical and power point Using data What	Concept and types of companies	Corporate concept And its types	4	1
		Partnership companies Supplies - insurance procedures - Characteristics (		4	2
		Accounting treatments in partnership companies (methods of payment of capital and limitations of proving it)	Accounting treatments	4	3
		Corporate accounts And full lists		4	4
		Increasing and decreasing the capital of joint venture companies (methods of increasing and decreasing capital)	Ways to increase and decrease capital	4	5
		Liquidation of partnership companies) Progressive filtering (- method Liquidation - liquidation profits and losses		4	6
		Monthly exam	Monthly exam	4	7
		Joint stock companies) supplies Procedures for establishing companies Shareholding (corporate characteristics Contribution	Accounting 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 dividends to shareholders	Distribution of dividends to shareholders	4	11

		Liquidation of money companies		4	12
		Accounting processing for the issuance of Bond	Accounting processing Bond issuance	4	13
		Accounting processing of bond issuance costs		4	14
		Monthly exam	Monthly exam	4	15

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	
No	Required textbooks (methodology, if any)
(1) advanced financial accounting by Amer Salman et al. (2) advanced accounting dr. Suad Saeed Ghazal (3) advanced accounting Naji Al-Saadoun (4) corporate accounting and advanced topics in financial accounting Dr. Bushra al-mashhadani Advanced accounting jeter&chaney (5)	Main references (sources)
	Recommended books and references (scientific journals, reports.
	Electronic references, websites

Course description form

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

2024/3 /25

Available attendance forms: .5

Presence only

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

45 hours during the semester, and 3 hours per week.

Course administrator name .7

Bilal Mahmoud Abad / bilalmahmood@uoalhuda.edu.iq

Course objectives .8

Introduce the student to the theoretical framework of the unified accounting system and explain the foundations, concepts and methods of accounting treatments according to the unified accounting system and others.

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	Learning method	Unit name or subject	Output Learning required	Hours	The week
Monthly exams+ Daily exams + student participation During the	Explanation of the theoretical framework with the solution of applied problems on the blackboard and the use of ready-made (data show) When needed	Conceptual framework for accounting for resources (commodity activity revenue)		3	1
		Resource accounts) service activity revenue And commercial)		3	2
		Resource accounts (activity income, operating income to third parties and cost of in-house manufactured assets)		3	3
		Financial statements (current operations account)		3	4
		Financial statements (balance sheet)		3	5
		First month exam		3	6
		Documentary and book collection of the unified accounting system		3	7
		Setting up the trial		3	8

lecture		balance			
		Scientific definitions and terminology of the elements of Costs		3	9
		Distribution of cost elements to cost centers		3	10
		Bases of the allocation of cost elements cost centers		3	11
		Processing of capital processes		3	12
		Planning budgets		3	13
		Tables of fixed assets extinction rates		3	14
		Second month exam		3	15

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	
	Required textbooks (methodology, if any)
The book scientific and practical foundations in the author's central accounting systems. Dr.Saud Jayed	Main references (sources)
The unified accounting system by dr. Ali Mahrous Shadi and a number of other Arabic sources	Recommended books and references (scientific journals, reports.)
	Electronic references, websites

Course description form

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. - theoretical, practical, daily, quarterly and final exams - guiding students to websites.	Strategy

10. Structure of the course

Evaluation 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 type And its price	Tax concept	2	1
		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	2	5
		Annual tax	Annual tax	2	6
			Semester exam	2	7

		Permissions and exemptions Tax	Permissions and exemptions Tax	2	8
		Methods of estimating taxable income	Methods of estimating taxable income For tax	2	9
		Expenses to be deducted (downloads)	Expenses to be deducted (downloads)	2	10
		Losses and how to treat them tax-wise	Losses and how to remedy them Tax	2	11
		Property tax	Property tax	2	12
		Semester exam	Semester exam	2	13
		Review article	Review article	2	14
		elements of the tax system	elements of the tax system	2	15

Course evaluation .11
Semester +(30)daily exam +(10)final exam (60)
Learning and teaching resources .12

	Financial legislation and tax accounting book (Talal Mahmoud Kadawi)
	Tax accounting book: its legal frameworks and practical applications (Saud Jaid Mashkour, Qasim Muhammad Abdullah Al-baaj and Najm Abd Al-Aliwi Al-karawi)

Course description form

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
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

10. Structure of the course

Evaluation 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		3	14
		Monthly exam		3	15

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	
	Required textbooks (methodology, if any)
1- Analysis and use of financial statement Sondh , dov fried. By Gerald l. White, ashwinpaul c. Foster, "analysis of financial statement". 2- O th er	Main references (sources)
	Recommended books and references (scientific journals, reports.)
	Electronic references, websites

Course description form

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

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. - education strategy observation series	Strategy
10. Structure of the course	

Evaluation method	Learning method	The name of the unit or subject	Learning outcomes Required	Hours	The week
Questions and discussion And daily tests Active participation in Classroom guide Student commitment He holds him responsible. Meet the deadline in the submission of Duties and research	Theoretical and PowerPoint Using data shoe	Nature, causes and types of merger	Merger accounting Companies	4	1
		Accounting treatments for merger through asset acquisition		4	2
		Accounting treatments for merger through share acquisition		4	3
		Accounting in establishments with departments and accounting in	The concept of departments and branches	4	4
		The most important accounting processes in Companies with departments and lists Analytical finance		4	5
		The most important accounting processes in Companies with departments and lists Analytical finance		4	6
		The concept of branches, their types, and the methods adopted in accounting for the work of the branches		4	7
		Consolidated financial statements of the center and its affiliated branches	Consolidated financial statements	4	8
		Monthly exam		4	9
		Contracting nature and types	Contracting concept And its types	4	10
		Contracting contract accounting Long term	Accounting treatments for long-term contracts	4	11
		Terms and procedures of contracting contracts Long-term and accounting treatments		4	12
		Methods of revenue	Revenue	4	13
		Selling in installments and trust goods	Accounting treatments For sale in installments	4	14

		Monthly exam		4	15

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
12. Learning and teaching resources

No	Required textbooks (methodology, if any)
Advanced financial accounting dr. Amer Salman et al. Advanced accounting dr. Suad Saeed Ghazal Advanced accounting Naji Al-Saadoun corporate accounting and advanced topics in financial accounting dr. Bushra al-mashhadani Advanced accounting jeter&chaney	Main references (sources)
	Recommended books and references (scientific journals, reports... (
	Electronic references, websites

Course description form

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. 3. Education strategy memoranda series	Strategy

10. Structure of the course

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

	required solutions	How to extinguish unprepared contracts		3 hours	5-
		First exam		3 hours	6-
		Closing accounts of unprepared contracts (upon assignment , conversion to productive contracts)		3 hours	7-
		Closing accounts of unprepared contracts in case of calculating extinguishing on a percentage basis		3 hours	8-
		Calculating wells under drilling		3 hours	9-
		Production stage accounting treatment		3 hours	10-
		Methods of producing well access		3 hours	11-
		Loss of equipment and fixed assets		3 hours	12-
		Second exam		3 hours	13-
		Final accounts of oil companies		3 hours	14-
		Oil accounting in Iraq		3 hours	15-

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

	Required textbooks (methodology, if any)
	Main references (sources)
Textbooks and manuals as well as rules and instructions themselves. Relationship 1. Oil accounting theoretical concepts and practical applications 2. Lectures prepared by the subject professor	Recommended books and references , scientific journals , reports... (
	Electronic references, websites

Course description form

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.	
9. Teaching and learning strategies	
	Strategy

10. Structure of the course

Evaluation method	Learning method	The name of the unit or subject	Learning outcomes Required	Hours	The week
Exams Editorial monthly and the end of the year exam.	Article explanation Scientific by explaining The topic and the shrine of the ideas of the topic And taking notes	Familiarize yourself with traditional cost systems Production order system Production order system Production order system Production stages system First exam Production stages system		2 hours 2 hours 2 hours 2 hours 2 hours 2 hours 2 hours	1 2 3 4 5 6 7

	Towel-2 design Questions for students And participate in the access of Required solutions	Production stages system Damage to the production stage system Damage to the production stage system ıods of determining and aggregating costs The overall method The overall method The changing method Output method Second exam		2 hours 2 hours 2 hours 2 hours 2 hours 2 hours 2 hours 2 hours	8 9 10 11 12 13 14 15

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 .12	
Cost accounting between theory and practice Author: Dr. Alaa Jassim Salman , Sabiha Saleh Al-Sulaifani	Required textbooks (methodology, if any)
Cost accounting – administrative introduction – Charles Horngren, George Foster, srikanth datter – translated by Ahmed Hamed handed.	Main references (sources)
	Electronic references, websites

Course description form

1. Course name:
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 learning strategies .9	
1- providing the student with sufficient experience on how to benefit from 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.	Strategy

10. Structure of the course

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

	Related to the subject and writing Observations Draft adapter Questions on Students And participate in Access to Required solutions	auditing			
		Audit standards		3 hours	4
		Errors		3 hours	5
		Cheating		3 hours	6
		First exam		3 hours	7
		Working papers		3 hours	8
		Audit program		3 hours	9
		Audit program		3 hours	10
		Evidence		3 hours	11
		Evidence		3 hours	12
		Second exam		3 hours	13
		Internal control		3 hours	14
		Internal audit		3 hours	15

				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	.12

1. Auditing standards issued by the international federation of accountants. 2. Lectures prepared by the professor of the subject	The most important sources of information about the program are methodological and helpful books as well as relevant laws and instructions.
	Main references (sources)
	Recommended books and references (scientific journals, reports.
	Electronic references, websites

Course description form

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 learning strategies .9

	Strategy

10. Structure of the course

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

	on Students And participate in Access to Solutions Required	Second month exam Eleventh unit Twelfth unit Third module membrane Fourteenth unit		2 hours	13 14 15

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 exams Final
Learning and teaching resources .12

English for non-specialty departments	Required textbooks (methodology, if any)
	Main references (sources)
	English language skills.
:	Electronic references, websites

Course description form

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:
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. Structure of the course

Evaluation method	Learning method	The name of the unit or subject	Learning outcomes Required	Hours	The week
Monthly written exams And the end of the year exam.	Explanation of the scientific material through an explanation The topic and the shrine Ideas Related to the topic And taking notes Towel-2 design Questions for students And participate in the access of Required solutions	Cost accounting concept, accounting objectives		2 hours	1.
		Costs, comparison of cost accounting and financial accounting in English		2 hours	2.
		Costs, comparison of cost accounting and financial accounting in English		2 hours	3.
		- setting up a fixed budget		2 hours	4.
		- setting up a fixed budget		2 hours	5.
		Flexible budgeting		2 hours	6.
		Flexible budgeting		2 hours	7.
		First month exam		2 hours	8.
		Flexible budgeting and calculating deviations		2 hours	9.
		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 collection methods		2 hours	12.

		Developing a standard costing system		2 hours	13.
		Factors affecting standardization		2 hours	14.
		Standardization of raw materials		2 hours	15.

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 description form

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 mentioned)	.19
Name: Omar Ramzi Azouri / omarramzi@uoalhuda.edu.iq	
Course objectives	.20
The main goal is to provide the student with everything related to agricultural and hotel accounting that provides a clear, accurate and comprehensive picture of the financial cases of agricultural and hotel establishments, which helps in achieving transparency and improving financial management in all agricultural and hotel units.	
Teaching and learning strategies	.21
1. Collaborative conceptual planning education strategy. 2. Brainstorming strategy in education. 3. Education strategy memoranda series.	Strategy
Course structure	.22

Evaluation method	Learning method	The name of the unit or subject	Learning outcomes Required	Hours	The week
Exams Monthly Editorial And an end exam Sunnah.	-Explanation of the scientific article By explaining The topic and the topic Private ideas In the subject and in writing Notes about it -Asking questions Students must participate in reaching the required solutions	The concept of agricultural activity And its characteristics		4 hours	1
		Methods of exploiting agricultural lands		4 hours	2
		Accounting for agricultural materials		4 hours	3
		Automated accounting And human		4 hours	4
		Agricultural cost lists		4 hours	5
		First exam		4 hours	6
		Agricultural crop calculations		4 hours	7
		Horticulture and gardens accounts Fruit		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 accounts in agricultural establishments		4 hours	14
		The concept of hotel activity and its characteristics		4 hours	15

Course evaluation .23

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

Learning and teaching resources.24

	Required textbooks (methodology, if any)
	Main references (sources)

Textbooks and manuals as well as relevant laws and instructions. 1. Specialized systems accounting: theoretical concepts and practical applications 2. Lectures prepared by the professor of the subject.	Recommended books and references (scientific journals, reports... (
	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 objectives .8
Providing the student with all the information related to the international auditing 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 and .9 learning strategies

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.	Strategy

Course structure .10

Evaluation method	Learning method	Unit name or subject	Learning outcomes Required	Hours	The week
Monthly written exams and end-of-year exams.	- explaining the scientific material by explaining the topic and explaining the special ideas In the subject and in writing Notes about it - asking questions to students and participating in reaching the required solutions	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 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 .12

Audit standards issued by the international federation of accountants. Lectures prepared by the professor of the subject.	The most important sources of information about the program are methodological and 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 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
Examination	Theoretical explanation And solve applied exercises	Basic concepts of management accounting		4 hours	1
		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

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 teaching resources	
	Required textbooks (methodology, if any)
Management accounting, garrison 2020	Main references (sources)
	Recommended books and references (scientific journals, reports... (
	Electronic references, websites

Course description form

1. Course name:
International accounting
2. Course code:
M1105
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. Mustafa Ahmed Saleh / mustafa.ah@uoalhuda.edu.iq

8. Course objectives	
	Introduce the student to international accounting through concepts that address the introduction of To international accounting 2 - identifying, classifying and controlling the elements of the international covenant 3. Control and accounting for the cost of materials.

9. Teaching and learning strategies	
	Strategy

10. Structure of the course

Evaluation method	Learning method	The name of the unit or subject	Learning outcomes Required	Hours	The week
Monthly written exams And the end of the year	Explanation of the scientific material through an explanation The topic and the shrine of the private ideas 2	International accounting & international business		2 hours	1
		The effect of intervariable variables on accounting		2 hours	2
		Accounting classifications and financial reporting systems		2 hours	3
		International accounting consensus International accounting organizations and publications council		2 hours	4
		First month exam		2 hours	5

exam.	subtraction Questions on Students And participate in Access to Solutions Required	International accounting standards Accounting for foreign currency transactions fundamentals of foreign exchange		2 hours	6
		Accounting for foreign currency transactions		2 hours	7
		Translation of financial statements prepared in foreign currency current/non-current method		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 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 exams Final	
Learning and teaching resources .12	
Arabic language for non-specialty departments	Required textbooks (methodology, if any)
	Main references (sources)
	International accounting between theory and practice
:	Electronic references, websites

Rapporteur description report

1. Course name:
Research methodology
2. Course code
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3. Chapter /year:
First/2023-2024
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:(
Eng. Omar Taha Yassin / omartaha@uoalhuda.edu.iq
8. Course objectives

The aim of this lecture is to help students learn the basics of scientific research. Learn to write research in advanced scientific ways	Course objectives

9. Teaching and learning strategies	
Explanation and clarification Daily, quarterly and final theoretical tests	Strategy

10. Structure of the course

Evaluation method	Learning method	The name of the unit or subject	Required learning outcomes	Hours	Week
		The concept of		2	1

Surprise exams and class engagements	Dividing students into groups	scientific research			
		Characteristics of scientific research		2	2
		Types of scientific research		2	3
		Scientific research steps		2	4
	Theoretical explanation of the curriculum	Data collection and analysis		2	5
		Scientific research methods		2	6
		First month exam	——	2	7
		Research variables		2	8
		Drawing and writing a research framework Hypotheses		2	9
		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

Course description form

1. Course name:

Management accounting2

2. Course code:

2m ad2

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:(

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

7. Name of the course administrator

Assoc. Prof. Dr. Ahmed Mohamed Alwan / ahmed.ma@uoalhuda.edu.iq

8. Course objectives

Student education

Fundamentals of operational main budgeting applications of operational budgeting basics of capital budgeting

Valuation of capital projects the concept of liability accounting

9. Teaching and learning strategies

Clarifying the theoretical dimensions of the topics covered in the course Solving applied exercises students' discussion of the given topics 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
Examination	Theoretical explanation and solution of applied	Key budget concept		4	1
		Production balancing		4	2
		Sales budgeting		4	3

	exercises	Raw material balancing		4	4
		Inventory balancing		4	5
		Bananas are cash		4	6
		Exam		4	7
		Capital budget		4	8
		Methods of evaluating capital projects		4	9
		Net present value method		4	10
		Internal rate of return method		4	11
		Accounting rate of return method		4	12
		Refund period method		4	13
		Liability accounting		4	14
		Exam		4	15

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

	Required textbooks (methodology, if any)
Management accounting, garrison 2020	Main references (sources)
	Recommended books and references (scientific journals, reports... (
	Electronic references, websites

Course description form

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

Evaluation method	Learning method	The name of the unit or subject	Learning outcomes Required	Hours	The week
Monthly written exams	Subject And the shrine of the ideas of the subject And taking notes design Questions for students And participate in the access of Required solutions	Cost allocation : the traditional method And costs based on activity		2 hours	1
		Cost allocation : traditional method and activity-based costs		2 hours	2
		Introduction to activity-based costs first monthly exam Inventory management , on-time military flow system		2 hours	3
		Exercises and practices on the production and procurement system on time analytics of sales deviations common products		2 hours	4

		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 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		.12			

Cost accounting administrative approach – Charles horngren, George foster, srikanth datter	Required textbooks (methodology, if any)
Cost accounting and administration – 10th edition – drury	Main references (sources)
	Electronic references, websites

Course description form

1. Course name:	
International financial reporting standards	
2. Course code:	
3. Season / year: annual	
Semester 2024-2025	
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:. Mustafa Ahmed saleh / mustafa.ah@uoalhuda.edu.iq	
8. Course objectives	
Course objectives	Provide the student with all matters related to the international financial reporting standards (ifrs) and all related preliminary materials. The student is provided with a set of the most important international accounting treatments that can be used in the private sector. Iraq. .

			Teaching and learning strategies	.9			

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

10. Structure of the course

Evaluation method	Learning method	The name of the unit or subject	Learning outcomes Required	Hours	The week
Monthly written exams And the end of the year exam	1. Appearance Ideas Special Topic And writing Observations About -2 designs Questions on Students And participate in Access to Solutions Required	Financial reporting accounting standards		2 hours	1
		Standards drafting organizations		2 hours	2
		Conceptual framework		2 hours	3
		Business integration		2 hours	4
		First exam		2 hours	5
		Disclosure		2 hours	6
		Scaling		2 hours	7
		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		2 hours	14

		Financial lease		2 hours	15
		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 exams

Final

		Learning and teaching resources		.12	

The most important sources of information about the program are methodological and helpful books as well as relevant laws and instructions. –ifac reporting standards - lectures prepared by the subject professor	Main references (sources)
	Recommended books and references (scientific journals, Reports.)
:	Electronic references, websites

Course description form

1. Course name:
Accounting theory
2. Course code:
3. Semester / year:
Chapter two / 2024-2025
4. Date of preparation of this description:
2025/2/14
5. Available forms of attendance:
Presence only
6. Number of study hours (total/number of units:(
45 hours during the semester, and i do 3 hours a week.
7. Name of the course administrator
Eng. Omar Ramzi Azouri / omarramzi@uoalhuda.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 strategy collaborative concept planning. Brainstorming education strategy. Education strategy observation series	Strategy

10. Structure of the course

Evaluation method	Learning method	The name of the unit or subject	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 Accounting theory		3	7
		First month exam		3	8
		The need for a conceptual framework Accounting & financial reporting		3	9
		Formulating accounting objectives The basic assumptions of accounting		3	10

		Conceptual framework – concepts of elements Financial statements		3	11
		Conceptual framework – concepts of qualitative characteristics of accounting information		3	12
		Measurement in accounting		3	13
		Alternatives to accounting measurement		3	14
		Second month exam		3	15

Course evaluation .11
The distribution is as follows: 30marks 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)
Accounting theory – dr. Hikmat Hamad Hassan Accounting theory – balkawi	Main references (sources)
All publications of international professional bodies	Recommended books and references (scientific journals, reports... (
	Electronic references, websites

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. Education strategy observation series	Strategy

10. Structure of the course					
Evaluation method	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 Accounting	3	3
		Database	Information systems Accounting	3	4
		Monthly exam (first month)	Information systems Accounting	3	5
		Revenue cycle	Information systems Accounting	3	6
		Expense cycle	Information systems Accounting	3	7
		Production cycle	Information systems Accounting	3	8
		General ledger and report systems Financial (reporting)	Information systems Accounting	3	9
		Second monthly exam	Information systems Accounting	3	10
			Information systems Accounting	3	11
			Information systems Accounting	3	12
			Information systems Accounting	3	13
			Information systems	3	14

				Accounting		
				Information systems Accounting	3	15
		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	Required textbooks (methodology, if any)
	Main references (sources)
	Recommended books and references (scientific journals, reports... (
	Electronic references, websites

Course description form

1. Course name: English
English/ stage iv
2. Course code:--
3. Season / year: annual
Quarterly
4. Date of preparation of this description
2025/2/ 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
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
.9 Teaching and learning strategies
Strategy
10. Structure of the course

Evaluation method	Learning method	The name of the unit or subject	Required learning outcomes	Hours	The week
Monthly written exams And the end	- explanation of the scientific material through an explanation The topic	General English grammar unit one		2 hours	1
		Second module		2 hours	2
		Module three		2 hours	3
		Fourth module		2 hours	4
		Fifth module		2 hours	5
		Sixth unit		2 hours	6
		First month exam		2 hours	7
		Seventh unit		2 hours	8

of the year exam	and the shrine of the ideas of the topic And taking notes About - layout Questions on Students And participate in Access to Solutions Required	Eighth module		2 hours	9
		Ninth unit		2 hours	10
		Tenth unit		2 hours	11
		Eleventh unit		2 hours	12
		Twelfth unit		2 hours	13
		Thirteenth module		2 hours	14
		Fourteenth unit		2 hours	15
		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 exams Final					
		Learning and teaching resources	.12		

English for non-specialty departments	Required textbooks (methodology, if any)
	Main references (sources)
	English language skills,... (
:	Electronic references, websites