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

Academic Program and Course Description Guide

2026

Introduction:

The educational program is a well-planned set of courses that include procedures and experiences arranged in the form of an academic syllabus. Its main goal is to improve and build graduates' skills so they are ready for the job market. The program is reviewed and evaluated every year through internal or external audit procedures and programs like the External Examiner Program.

The academic program description is a short summary of the main features of the program and its courses. It shows what skills students are working to develop based on the program's goals. This description is very important because it is the main part of getting the program accredited, and it is written by the teaching staff together under the supervision of scientific committees in the scientific departments.

This guide, in its second version, includes a description of the academic program after updating the subjects and paragraphs of the previous guide in light of the updates and developments of the educational system in Iraq, which included the description of the academic program in its traditional form (annual, quarterly), as well as the adoption of the academic program description circulated according to the letter of the Department of Studies T 3/2906 on 3/5/2023 regarding the programs that adopt the Bologna Process as the basis for their work.

In this regard, we can only emphasize the importance of writing an academic programs and course description to ensure the proper functioning of the educational process.

Concepts and terminology:

Academic Program Description: The academic program description provides a brief summary of its vision, mission and objectives, including an accurate description of the targeted learning outcomes according to specific learning strategies.

Course Description: Provides a brief summary of the most important characteristics of the course and the learning outcomes expected of the students to achieve, proving whether they have made the most of the available learning opportunities. It is derived from the program description.

Program Vision: An ambitious picture for the future of the academic program to be sophisticated, inspiring, stimulating, realistic and applicable.

Program Mission: Briefly outlines the objectives and activities necessary to achieve them and defines the program's development paths and directions.

Program Objectives: They are statements that describe what the academic program intends to achieve within a specific period of time and are measurable and observable.

Curriculum Structure: All courses / subjects included in the academic program according to the approved learning system (quarterly, annual, Bologna Process) whether it is a requirement (ministry, university, college and scientific department) with the number of credit hours.

Learning Outcomes: A compatible set of knowledge, skills and values acquired by students after the successful completion of the academic program and must determine the learning outcomes of each course in a way that achieves the objectives of the program.

Teaching and learning strategies: They are the strategies used by the faculty members to develop students' teaching and learning, and they are plans that are followed to reach the learning goals. They describe all classroom and extra-curricular activities to achieve the learning outcomes of the program.

Academic Program Description Form

University Name: Al-Qadisiyah of University

College/Institute: College of Administration and Economics

Scientific Department: Department of Accounting

Academic or Professional Program Name: Bachelor's

Final Degree Name: Bachelor's in Accounting

Study System: Bologna / Semester System

Description Preparing Date: 20/09/2026

File Completion Data : 20/09/2026

Signature:
Head of Department Name:
Assist. Prof. Ahmed Mahdi Hadi

Date:

Signature
Scientific Associate Name
Assist.prof.Dr. Latif Abdul-Ridha Atiya

Date:

The file is checked by:
Department of Quality Assurance and University Performance
Director of the Quality Assurance and University Performance
Assist. Prof. Dr. Thaer Imran Musa

Date: 24/9/2026

Signature:

Approved by the Dean
Pro. Dr. Hussein Falah Ward

1. Program Vision

The College of Administration and Economics seeks to prepare graduates in the field of accounting sciences to work in government departments and the private sector and to benefit from specialization in the practical and applied field.

2. Program Mission

Working to prepare and graduate leading scientific and leadership competencies in the field of accounting sciences and to develop the balance of knowledge in the field of scientific research in the field of accounting to serve the local, regional and international community, as well as training and refining the minds of students scientifically and cognitively, and emphasizing social and cultural values and responding to the requirements of the local market.

3. Program Objectives

- Developing accounting knowledge and linking it to the practical side.
- Understand accounting sciences and solve existing accounting problems.
- Analysis of accounting data through the use of computer software.
- Develop basic skills in financial analysis and develop data presentations. Understand mathematical methods and methods in solving accounting problems.
- Open channels of communication with state institutions and departments, especially those concerned.
- Dealing with accounting problems and developing solutions to them.
- Developing curricula in line with scientific development and the labor market

4. **Program Accreditation**
Iraqi Ministry of Higher Education and Scientific Research / Sectoral Committee

5. **Other external influences**
Iraqi Ministry of Higher Education and Scientific Research

6. **Program Structure**				
Program Structure	**Number of Courses**	**Credit hours**	**Percentage**	**Reviews***
Institution Requirements				
College Requirements				
Department Requirements				
Summer Training				
Other				

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

1. **Program Description**				
Year/Level	**Course or Course Code**	**Course Name**	**Credit Hours**	
			theoretical	**practical**
First Stage First Course	**1101m/mm1**	**Financial Accounting1**	**3**	**2**
	1102 m/d	**Principles of Management**	**2**	**/**
	1103 m / m s	**Principles of Economics**	**2**	**/**
	1104 m / m h 1	**Computer**	**2**	**2**

	1105 m / p	Arabic Language	2	/
		English Language	2	/

	Course or Course Code	Course Name	Credit Hours	
			theoretical	practical
The first stage / the second course	2106 m/mm2	Financial Accounting 2	3	2
	2107 m/OMR 1	General Mathematics1	3	/
	2108 m/Hoss	Principles of Statistics	3	/
	2109 m/h2	Computer	2	2
	2110 m / Qom	Accounting readings and English correspondence	2	/
	2111 m / right	Human Rights and Democracy 3	2	/

	Course or Course Code	Course Name	Credit Hours	
			theoretical	practical
Grades Second Stage / First Course	1212 m/m1	Intermediate Accounting1	3	2
	1213 m/h1	Government Accounting1	2	2
	1214m/m1	Accounting English1	2	2
	1215 m/tss	marketing	3	/

	1216 m/ fall	Commercial Law	2	/
	1217 m/h	Computer accounting applications	2	2
	1218 m/ra2	General Mathematics2	2	/
		English Language 2	3	/

Grades	Course or Course Code	Course Name	Credit Hours	
			theoretical	practical
Second Stage / Second Course	2219 m/m2	Intermediate Accounting 2	3	2
	2220 m/2	Government Accounting 2	2	2
	2221 m/g	Accounting for non-profit units	3	/
	2222 m/with	Public Finance	2	/
	2223 m/sell	Accounting Operations Research in English	3	/
	2224 m/m2	Accounting in English2	2	/
		English	2	/

Grades	Course or Course Code	Course Name	Credit Hours	
			theoretical	practical
Third Stage / First Course	1325 m/mk1	Cost Accounting1	3	2
	1326 m/mish	Corporate	3	2

		Accounting		
	1327 m/nz1	Unified accounting system 1	3	/
	1328 m/m	Tax Accounting	3	/
	1329 m/q	Analysis of Financial Statements E	2	2
	1330 m/h	Accounting for financial establishments	2	2
		Ankyzi3	2	/

Grades	Course or Course Code	Course Name	Credit Hours	
			theoretical	practical
Third Stage / Second Course	2331 m/qd	Advanced Financial Accounting	3	2
	2332 m / suck	Accounting Natural Resources	2	2
	2333 m/N2	Unified accounting system 2	3	/
	2334 m/mk2	Cost Accounting 2	3	2
	2325 m/rq	Audit & Control	3	/
	2336 m/done	Accounting Training	/	Updated

Grades	Course or Course Code	Course Name	Credit Hours	
			theoretical	practical
Fourth stage / first course	1437 m/km1	Advanced Cost Accounting in	3	2

		English 1		
	1438 CE / Special	Specialized accounting systems	3	2
	1439 m/td	International Standards on Auditing	2	/
	1440 m/LED1	Management Accounting English 1	3	2
	1441 m/du	International Accounting	2	/
	1442 m/HJ	Methods and ethics of scientific research	2	/

Grades	Course or Course Code	Course Name	Credit Hours	
			theoretical	practical
Fourth Stage / Second Course	2443 m/ed2	Management Accounting in English 2	3	2
	2444 m/km2	Advanced Cost Accounting in English2	3	2
	2445 m/ag	International Financial Reporting Standards	2	/
	2446 m/adverb	Accounting theory	3	/
	2447 m/zm	Accounting Information Systems	3	/

	2448 m/induction	Graduation Research Project	/	2

2. Expected learning outcomes of the program
Didn'tyou know
• Collect, analyze and interpret financial statement results to aid in decision-making. • Ability to take peaceful action in the light of analysis and interpretation of those findings. • Introducing and understanding the importance of accounting standards as inputs in writing reports. • Linking the analysis and interpretation of the results of financial statements and administrative decisions based on them to the needs of society for the purposes of development and development in various fields. • Increase understanding and knowledge by addressing science and other knowledge.
Skills
• Skills of analysis, classification and accounting classification. • Use the various techniques required by the study of the current curriculum. • Writing research, reports and graduation projects in various accounting, financial and administrative topics.
Values
Work initially to consolidate the value aspects of the student's economic subjects as they are important basic subjects that achieve the concept of economic sciences in all societies, small and large, with an emphasis on the role of the economics student in achieving this deep value goal in society through his work after graduation. It is certain that planting this value situation will enhance the student's desire for the methodological materials adopted in the field of economics, because it is an important basis in the formation and development of his abilities to receive and adopt the elements of academic tension through discussion and dialogues and raise questions related to reality and inspired by practical life and from the arenas of work and economic and development activities real.

Teaching and learning strategies
Explain the vocabulary according to the curriculum prepared in the sectoral environment, taking into account the innovation. Use practical examples as an educational tool to increase subject-specific skills. Use the system of individual small projects or groups. Use abstracts for recent research and present them in class

4. Evaluation methods
Competition in lecturing. Mini-panel discussions. Participate in discussion and dialogue. Daily and quarterly tests. Adopting academic dialogue methods in lecture management for the purposes of achieving coherence between the academic curriculum and practical reality, which provides an opportunity to evaluate outstanding students.

Faculty						
Faculty Members						
Academic Rank	Specialization		Special Requirements/Skills (if applicable)		Preparation of the teaching staff	
	general	special			Permanent	lecturer
Prof. Dr. Majeed Abdel	accounting	Managerial Accounting			Permanent	

Hussein Hatif						
Prof. Dr Qasim Mohammed Abdullah	accounting	Financial Accounting			Permanent	
Dr. Ali AbdelHussein Hani	accounting	Cost Accounting			Permanent	
Asst. Lect. Ahmed Mahdi Hadi	accounting	Financial Accounting			Permanent	
Asst.lect. Ahmed Rahi Abd	accounting	Financial Accounting			Permanent	
Acct. Prof. Dr. Dheyaa Zamil Khudhair	accounting				Permanent	
Dr. Jafar Talb Kareem	Arabic	Language and semantics			Permanent	
Acct. Prof. Dr. Nadia Khudair Ganawe	economy	Economic development			Permanent	
Asst.lect. Hayder	accounting	Accounting Information Systems			Permanent	

Kareem Salem						
Asst.lect. Adheem Naeem Bachi	accounting	Financial Accounting			Permanent	
Asst.lect. Arshad Makki	accounting	Tax Accounting			Permanent	
Asst.lect. Ahmed Kazem Sindo	accounting	Tax Accounting			Permanent	
Asst. lect. Liqaa miri habeeb	Management	Insurance			Permanent	
Dr. Nawal Harbi Radi	accounting	Cost Accounting			Permanent	
Asst. lect. Haider Odeh Kazem	accounting	Tax Accounting			Permanent	
Assoc. Prof. Dr. Maytham Badr Baaiwi	accounting	Financial Accounting			Permanent	
Asst. lect. Haider Omran Sahar	accounting	Financial Accounting			Permanent	

Saffah Al-Jaber						
Asst. Lect. Anwar Abbas Nasser	accounting	Tax Accounting			Permanent	
Asst. lect. Abbas Hadi Abboud	accounting	Financial Accounting			Permanent	
Dr. Mohammed Oleiwi	accounting	Financial Accounting			Permanent	
Lect. Forat Sattar Hassoon	accounting	Government Accounting			Permanent	
Lect. Abbas Saad Hamada	accounting	International Accounting			Permanent	
Lect. Hyider Matloob Koshan	accounting	Accounting for financial establishments			Permanent	
Lect. Noha Adi Abd Ali	accounting	Financial Accounting			Permanent	
Lect. Alaa Miran Hussain	accounting	Cost Accounting			Permanent	
Lect. Shaima Abdulhussain Abdulkazim	accounting	Financial Accounting			Permanent	

Asst. lect. Jassim Mohammed Lafta	Public Law	International Law			Permanent	

Professional Development
Mentoring new faculty members
• Participation in teaching methods courses. • Participate in educational technology courses. • Participate in all committees with the former staff to gain experience.
Professional development of faculty members
Updating the curricula to be in accordance with the controls of the knowledge environment. Reading and analyzing external scientific sources, theses, authored books. Writing reports and research on courses at the end of each course. Panel discussions. Participation in external and internal conferences in the jurisdiction.

Acceptance Standard
Central Admission The standard followed is the student's average But thanks to taking into account the student's desire to choose, even if it is impossible to choose the college, but at least this is taken when choosing between departments because it is

very important on which the future of the entire student depends.

The most important sources of information about the program
Methodological books, laws and constitutions.
Books written by the department's teachers.
Local and foreign letters, theses and periodicals.
Sectoral body.

Program Development Plan
Introducing modern systems in the teaching process.
Introducing the teaching staff to courses on modern computing programs.
Participation of teachers in external conferences in developed countries.
Publishing research and literature by teachers in international containers

Program Skills Outline																
				Learning outcomes required from the program												
Year/Level	Course Code	Course Name	Basic or optional	Knowledge				Skills				Values			
				A 1	A 2	A 3	A 4	B 1	B 2	B 3	B 4	C 1	C 2	C 3	C 4
First Stage / First Course		Financial Accounting1	Essential	√	√	√	√	√	√	√	√	√	√	√	√
		Principles of Management	Essential	√	√	√	√	√	√	√	√	√	√	√	√
		Principles of Economics	Essential	√	√	√	√	√	√	√	√	√	√	√	√
		Computer	elective	√	√	√	√	√	√	√	√	√	√	√	√
		Arabic Language	elective	√	√	√	√	√	√	√	√	√	√	√	√
		English Language	elective	√	√	√	√	√	√	√	√	√	√	√	√
First stage Second course		**Financial Accounting 2**	Essential	√	√	√	√	√	√	√	√	√	√	√	√
		Principles of Statistics	Essential	√	√	√	√	√	√	√	√	√	√	√	√
		Human Rights and Democracy 3	elective	√	√	√	√	√	√	√	√	√	√	√	√
		Principles of Economics	Essential	√	√	√	√	√	√	√	√	√	√	√	√
		Computer	elective	√	√	√	√	√	√	√	√	√	√	√	√
		Accounting readings and English correspondence	Essential	√	√	√	√	√	√	√	√	√	√	√	√
Second		**Intermediate**	Essential	√	√	√	√	√	√	√	√	√	√	√	√

Stage / First Course		**Accounting**													
		Government Accounting	**Essential**	√	√	√	√	√	√	√	√	√	√	√	√
		marketing	**elective**	√	√	√	√	√	√	√	√	√	√	√	√
		Computer accounting applications	**elective**	√	√	√	√	√	√	√	√	√	√	√	√
		English Language 2	**Essential**	√	√	√	√	√	√	√	√	√	√	√	√
		Commercial Law	**elective**	√	√	√	√	√	√	√	√	√	√	√	√
		Accounting English	**Essential**	√	√	√	√	√	√	√	√	√	√	√	√
Second Stage / Second Course		**Intermediate Accounting**	**Essential**	√	√	√	√	√	√	√	√	√	√	√	√
		Government Accounting	**Essential**	√	√	√	√	√	√	√	√	√	√	√	√
		Public Finance	**elective**	√	√	√	√	√	√	√	√	√	√	√	√
		mathematics	**elective**	√	√	√	√	√	√	√	√	√	√	√	√
		Accounting English	**Essential**	√	√	√	√	√	√	√	√	√	√	√	√
		English	**elective**	√	√	√	√	√	√	√	√	√	√	√	√
Third Stage / First Course		**Cost Accounting**	**Essential**	√	√	√	√	√	√	√	√	√	√	√	√
		Corporate Accounting	**Essential**	√	√	√	√	√	√	√	√	√	√	√	√
		Unified accounting system 1	**Essential**	√	√	√	√	√	√	√	√	√	√	√	√
		Tax Accounting	**Essential**	√	√	√	√	√	√	√	√	√	√	√	√
		Analysis of financial statements	**Essential**	√	√	√	√	√	√	√	√	√	√	√	√
		Accounting for financial establishments	**elective**	√	√	√	√	√	√	√	√	√	√	√	√
Third		**Advanced Financial**	**Essential**	√	√	√	√	√	√	√	√	√	√	√	√

Stage / Second Course		**Accounting**													
		Accounting Natural Resources	**elective**	√	√	√	√	√	√	√	√	√	√	√	√
		Unified accounting system 2	**Essential**	√	√	√	√	√	√	√	√	√	√	√	√
		Cost Accounting	**Essential**	√	√	√	√	√	√	√	√	√	√	√	√
		Audit & Control	**Essential**	√	√	√	√	√	√	√	√	√	√	√	√
		Summer Training		√	√	√	√	√	√	√	√	√	√	√	√
Fourth stage / first course		**Advanced Cost Accounting in English 1**	**Essential**	√	√	√	√	√	√	√	√	√	√	√	√
		Specialized accounting systems	**elective**	√	√	√	√	√	√	√	√	√	√	√	√
		International Standards on Auditing	**elective**	√	√	√	√	√	√	√	√	√	√	√	√
		Management Accounting English 1	**Essential**	√	√	√	√	√	√	√	√	√	√	√	√
		International Accounting	**elective**	√	√	√	√	√	√	√	√	√	√	√	√
		Methods and ethics of scientific research	**Essential**	√	√	√	√	√	√	√	√	√	√	√	√
Fourth stage / second course		**Management Accounting English 1**	**Essential**	√	√	√	√	√	√	√	√	√	√	√	√
		Advanced Cost Accounting in English1	**Essential**	√	√	√	√	√	√	√	√	√	√	√	√
		International Financial Reporting Standards	**elective**	√	√	√	√	√	√	√	√	√	√	√	√
		Accounting	**Essenti**	√	√	√	√	√	√	√	√	√	√	√	√

		theory	**al**												
		Accounting Information Systems	**Essential**	√	√	√	√	√	√	√	√	√	√	√	√
		Graduation Research Project	**Essential**	√	√	√	√	√	√	√	√	√	√	√	√

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

Course Description Form

1. Course Name:
General Arabic
2. Course Code:
101L
3. Semester / Year:

Second semester/first academic year
4. Description Preparation Date:
3-4-2024
5. Available Attendance Forms:
Official working hours
6. Number of Credit Hours (Total) / Number of Units (Total)
15 hours
7. Course administrator's name (mention all, if more than one name)
Name: Jafar Talb Kareem Email: jafar.talb@qu.edu.iq
8. Course Objectives

Course Objectives	• **A- Providing the student with linguistic skills** • **B- Developing students' linguistic a rhetorical abilities** • **C- Enabling students to write correctly, free spelling errors** • **D- Introducing students to some eloqu literary texts to develop their literary taste**

9. Teaching and Learning Strategies	
Strategy	-The teaching method varies according to the students' understanding The standard method is to give the rule first, then the examples shown for t hall. -Inductive method: Students are given examples first, then the rule deduced from the examples -Participation in the classroom -Providing various activities -Monthly tests and quiz - Urging students to review some linguistic sources such dictionaries

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
First	2	Teaching students how to draw hamza	Rules for drawing hamza	theoretical	General questions and discussion

Second	2	Teaching students how to draw hamza	Rules for drawing hamza	Theoretical	General questions and discussion or exam
Third	2	Teaching students how to draw hamza	Rules for drawing hamza	Theoretical	General questions and discussion
fourth	2	Teaching students how to place punctuation marks	Punctuation marks	Theoretical	Exam
Fifth	2	Teaching students how to place punctuation marks	Punctuation marks	Theoretical	General questions, discussion or exam
Sixth	2	Teaching students how to analyze an ancient poetic text	Analysis of an ancient poetic text	Theoretical	General questions, discussion or exam
Seventh	2	Teaching students how to analyze an ancient poetic text	Analysis of an ancient poetic text	Theoretical	General questions
eighth	2	Teaching students how to analyze an a modren poetic text	Analysis of an ancient poetic text	Theoretical	Group assignments
Ninth	2	Teaching students the basics of beginners and their rules	Initiation and Nawakheh	Theoretical	General questions
tenth	2	Teaching students the basics of	Initiation and Nawakheh	Theoretical	Monthly exam

		beginners and their rules			
Eleventh	2	Teaching students the rules of number and precision	Number and precision	theoretical	General questions
Twelveth	2	Teaching students the rules of number and precision	Number and precision	Theoretical	General questions, exam
Thirteenth	2	Teaching students the rules of the active and passive participle	Subject and deputy	Theoretical	General questions
fourteenth	2	Teaching students the rules of original and subsidiary grammatical signs	Original and secondary parsing marks	Theoretical	Group assignments
fifteenth	2	Teaching students the rules of original and subsidiary grammatical signs	Original and secondary parsing marks	theoretical	discussions

11. Course Evaluation	
Distributing the score out of 40 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc	
12. Learning and Teaching Resources	
Required textbooks (curricular books, if any)	General Arabic for non-specialized departments / Rashid Al-Obaidi and others
Main references (sources)	The book of clear dictations written by Ali Al-Jarim and Ahmed Amin Adequate grammar, Abbas Hassan

Recommended books and references (scientific journals, reports…)	Explanation of Ibn Aqeel, explaining the paths to Alfiyyah by Ibn Malik, Al-Mawrid magazines and other magazines concerned with language and literature
Electronic References, Websites	Al-Fasih Network, Sciences of the Arabic Language

1. Course Name:
Principles of business administration
2. Course Code:
1102 AD Let
3. Semester / Year:
First semester/2022−2023
4. Description Preparation Date:
2023
5. Available Attendance Forms:
Classrooms
6. Number of Credit Hours (Total) / Number of Units (Total)
30
7. Course administrator's name (mention all, if more than one name)
Name: A.M. liqaa miri habeeb

Email:liqaa.miri @qu.edu.iq

8. Course Objectives

Course Objectives	**1-Introducing the concept of management, its principles, administrative skills and levels.** **2- Introducing management theories in the historical context of the stages of development of administrative thought.** **3- Introducing management functions (planning, decision-making, organizing directing, and controlling).** **4- The knowledge and skills that the student obtains through studying the course:** **- Knowledge of the concept of management** **- The ability to conceptualize each theory and apply it in a specific context** **- The ability to achieve goals and develop plans in a proper sequence of stag** **5- It enables the student to distinguish organizational structures and choose the appropriate ones according to logical justifications.** **6- The ability to choose the right leadership tools through the function of directing and motivating employees.** **7- Understanding communications in the organization and lines of communication.** **8- Develop a correct understanding of control, its role and application.** **star_border**

9. Teaching and Learning Strategies

Strategy	1-Adopting the method of delivering lectures and linking each topic with examples from the real situation. 2- Teaching the student the basic concepts of the subject and the topics related to knowledge and understanding described in the paragraph above. 3- Teaching the student how to write a report on a topic related management, how to use the Internet to obtain sources and consult the library, and how to write a report.

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	A1-B1-C1-D1	Chapter One: The concept of management and its importance	giving a lecture	Oral exam/short test
2	3	A1-B1-C1-D1	Chapter Two: Evolution	giving a	Oral exam/short test

			History of administrative thought	lecture	
3	3	A1-A-B-13-C1-D1-D3	Chapter Three: Planning	giving a lecture	Oral exam/short test
4	3	A1-B2-C1-D1-D3-D4-C4	Chapter Four: Making decisions	giving a lecture	Oral exam/short test
5	3	A1-B1-C1-D1	Chapter Five: Organization	giving a lecture	Oral exam/short test
6	3	A1-B2-C1-D1-D3-D4-C4	Chapter Six: Coordination	giving a lecture	Oral exam/short test
7	3	A1-B1-C1-D1	Chapter Seven: Administrative Leadership	giving a lecture	Oral exam/short test
8	3	A1-A2-B3-C2-D2	Chapter Eight: Motivation and incentives	giving a lecture	Oral exam/short test
9	3	A1B2-C1-D1-D3-D4-C4	Chapter Nine: Administrative Communications	giving a lecture	Oral exam/short test
10	3	A1-A3-B1-C1-D1D3	Chapter Ten: Oversight	giving a lecture	Oral exam/short test
11	3	A1-A2B3-C2-D2	Chapter Eleven: Human Resources Management	giving a lecture	Oral exam/short test
12	3	A1-B1-C1-D1	Chapter Twelve: Marketing Management	giving a lecture	Oral exam/short test
13	3	A1-A2-B3-C2-D2	Chapter Thirteen: Production Management	giving a lecture	Oral exam/short test
14	3	A1-A3-B1-C1-D1-D3	Chapter Fourteen: Financial Management	giving a lecture	Oral exam/short test
15	3	A1-A2-B3-C2-D2	Chapter fifteen: Information systems management Administrative	giving a lecture	Oral exam/short test

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc

Daily preparation and attendance 10 / monthly exam 15 for each month 30 marks for two months / final written exam 60, the total becomes 100

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Principles of management with a focus on business administration, Prof. Dr. Khalil Muhammad Business Administration, written by Saleh Mahdi Al-Amiri and Dr. Taher Mohsen Al-Ghalibi Principles of business administration, Prof. Dr. Khalil Muhammad
Main references (sources)	
Recommended books and references (scientific journals, reports…)	
Electronic References, Websites	

1. Course Name:
Computer 1
2. Course Code:
1 حم1104
3. Semester / Year:
Second semester 2023/2024
4. Description Preparation Date:
28/3/2024
5. Available Attendance Forms:
Classroom- Computer
6. Number of Credit Hours (Total) / Number of Units (Total)
30 hours
7. Course administrator's name (mention all, if more than one name)
Name:forat sattar hassoon Email: forat.hssoon@qu.edu. iq.
8. Course Objectives

Course Objectives	**1-Learn about the concept of Computer** **2-Explaining Computer basics** **3-the differences between a group of concepts in terms**

	Of size and operati0n **4- Learn about the featues of Computer** **5- Explaining Computer generations** **6- Learn about the concept of Word, how to work with it, and create accounting tables** **7-Characteristics of Word** **8- Learn about using Excel in building accounting tables** **9-Computer components**

9. Teaching and Learning Strategies

Strategy	1-Theoretical and scientific lectures 2- Practical exercises 3- Real-time direct questions 4- Homework assignments 5- Illustrations 6- Quick exams

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Concept and objectives	Lntroduction to the Excel program	Lectures	Exams + preparation
2	2	Dealing with the program interface	File tap	Lectures	Exams + preparation
3	2	Working With tabs	Main page tab	Lectures	Exams + preparation
4	2	Building a simple table	Rows, columns and cells	Lectures	Exams + preparation
5	2	Format cells	Format a table	Lectures	Exams + preparation
6	2	Working With tables	Move, copy, delete and arrange	Lectures	Exams + preparation
7	2	Lnsert diagrams	Creating charts and their types	Lectures	Exams + preparation
8	2	Evaluation	Monthly exam	Lectures	Exams + preparation
9	2	Dealing with charts	Move, copy and develop diagrams	Lectures	Exams + preparation
10	2	Introduction to computer	lts components and types	Lectures	Exams + preparation
11	2	Concept and objectives	Introduction to the Word program	Lectures	Exams + preparation
12	2	Computer generations	Pros and cons	Lectures	Exams + preparation
13	2	Types of components	Size and Work	Lectures	Exams + preparation

14	2	Working With formulas	Lnsert, tables,print	Lectures	Exams + preparation
15	2	Evaluation	Monthly exam	Lectures	Exams + preparation

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc

Percentage ofthe final evaluation			calendar
%10	Throughout the semester	Oral contributions	1
%30	15	Written exam (monthly)...	2
%60		Final exam	3

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Ministry Curriculum, Book One
Main references (sources)	
Recommended books and references (scientific journals, reports…)	
Electronic References, Websites	

1. Course Name:
General Mathematics1
2. Course Code:
3. Semester / Year:
First semester 2023−2024
4. Description Preparation Date:
28−3−2024
5. Available Attendance Forms:
In class and in the laboratory
6. Number of Credit Hours (Total) / Number of Units (Total)
45 hours , 2 units
7. Course administrator's name (mention all, if more than one name)
Name: Dr. Asaad Naser Hussian Email: asaad.nasir@qu.edu.iq
8. Course Objectives

Course Objectives	Introduce the student to how to know mathemat functions, Their Types, how to derive them some of their use .
9. Teaching and Learning Strategies	
Strategy	1- Brainstorming strategy 2- Discussion strategy 3- E-learning strategy 4- Teaching strategy with examples
10. Course Structure	

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Introducing the student Function	Function	Lectures Example solutions	discussion Daily exams Homework
2	3	Introducing the student t Graph the function	Graph the function	Lectures Example solutions	discussion Daily exams Homework
3	3	Introducing the student t Inverse the function	Inverse the function	Lectures Example solutions	discussion Daily exams Homework
4	3	Introducing the student Limit function	Limit function	Lectures Example solutions	discussion Daily exams Homework
5	3	Introducing the student t Inverse the function	Odd and even function	Lectures Example solutions	discussion Daily exams Homework
6	3	first exam	first exam	Lectures Example solutions	discussion Daily exams Homework
7	3	Introducing the student t Continuous	Continuous	Lectures Example solutions	discussion Daily exams Homework
8	3	Introducing the student t Trigonometric functions	Trigonometric functions	Lectures Example solutions	discussion Daily exams Homework
9	3	Introducing the student t inverse Trigonome functions	Inverse Trigonome functions	Lectures Example solutions	discussion Daily exams Homework
10	3	Introducing the student t Exponential and logarith functions	Exponential and logarith functions	Lectures Example solutions	discussion Daily exams Homework
11	3	The second exam	The second exam	Lectures Example solutions	discussion Daily exams Homework
12	3	Introducing the student Derivative	Derivative	Lectures Example solutions	discussion Daily exams Homework
13	3	Introducing the student to derivative of trigonome and exponential functions	The derivative of trigonome and exponential functions	Lectures Example solutions	discussion Daily exams Homework
14	3	Introducing the student Partial derivation	Partial derivation	Lectures Example solutions	discussion Daily exams Homework
15	3	Student evaluation	Final exam		Score of 40

11. Course Evaluation

Annual endeavor = daily preparation and absences 10 marks + monthly exams 30 = 40
Final exam = 60

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Calculation of the Schom series calculus
Main references (sources)	Calculus

Recommended books and references (scientific journals, reports…)	
Electronic References, Websites	All sites that contain a scheduled curriculum

1. Course Name:
English language
2. Course Code:
102
3. Semester / Year:
2023/2024
4. Description Preparation Date:
2023
5. Available Attendance Forms:
Weekly
6. Number of Credit Hours (Total) / Number of Units (Total)
15*2=30
7. Course administrator's name (mention all, if more than one name)
Name: hayder kareem Email:hayder.k.salim@qu.edu.iq
8. Course Objectives 1- The aim of this course is to take learners smoothly from one topic to another, to enable them to communicate with other speakers of English in real life situations. 2- Another aim of this course is to demonstrate how English is used in real life situations, thus, enabling learners' to use it in meaningful contexts. 3- The other aim is to build the learners' ability to communicate their ideas fluently, accurately and confidently . 4- The topics have been carefully selected to motivate learners and stimulate Learning
9. Teaching and Learning Strategies 1- Method of the lecture / method of questioning and discussion. 2- Class and homework assignments. 3- Discussion style. 4- Independent Individual Projects and groups projects. 5- Using the dialog & conversations to enrich their ability of speaking. 6- Preparation of research and educational posters.
10. Course Structure

Week	Hours	Required Learning	Unit or subject name	Learning	Evaluation

		Outcomes		method	method
1	2	Hello	Unit 1	Questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
2	2	Your world	Unit 2	questioning and discussion, Using the dialog & conversations	Assessment Daily examinations & monthly examination
3	2	All about you	Unit 3	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
4	2	Family and friends	Unit 4	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
5	2	The way I live	Unit 5	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
6	2	Every day	Unit 6	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
7	2	My favorites	Unit 7	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
8	2	Where l live	Unit 8	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
9	2	Times past	Unit 9	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
10	2	We had agreat time	Unit 10	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
11	2	I can do that	Unit 11	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
12	2	Please and thank you	Unit 12	questioning and discussion,	assessment Daily examinations &

				Using the dialog & conversations	monthly examination
13	2	Here and now	Unit 13	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
14	2	Its time to go	Unit 14	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
15	2	It's time to go	Unit 14	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination

11. Course Evaluation

1- Conducting theoretical tests, oral and written / daily/ monthly / final. 2- Independent Individual Projects and Society.
3- Preparation of research and educational posters.
4- Conducting tests, oral and written / monthly / final

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	New headway beginner students book
Main references (sources)	
Recommended books and references (scientific journals, reports…)	
Electronic References, Websites	

1. Course Name:
Human rights
2. Course Code:
3. Semester / Year:
First semester / 2023 − 2024
4. Description Preparation Date:
25 / 2 / 2024
5. Available Attendance Forms:
Daily attendance according to a scheduled schedule
6. Number of Credit Hours (Total) / Number of Units (Total)
30
7. Course administrator's name (mention all, if more than one name)
Name: jasim Mohammed lafte Email: jasim.mohammed@qu.edu.iq
8. Course Objectives

Course Objectives	

9. Teaching and Learning Strategies	
Strategy	A- Cognitive goals 1- Explanation using an audio lecture method 2- Explanation using a video lecture method 3- Publish an explanatory video B- Skills goals 1- Listen 2- Absorption 3- Sharr C- Emotional goals 1- Asking questions 2- Write a summary 3- How to answer

10. Course Structure

Week	Hours	Required Learning	Unit or subject name	Learning	Evaluation

		Outcomes		method	method
1	2		Features of human rights in the past	a lecture	Exam
2	2		History of human rights	a lecture	Exam
3	2		What is meant by human rights	a lecture	Exam
4	2		Philosophical theories of human rights	a lecture	Exam
5	2		The relationship between human rights and democracy	a lecture	Exam
6	2		Democratic government and human rights	a lecture	Exam
7	2		Rights restriction rules	a lecture	Exam
8	2		Minority rights	a lecture	Exam
9	2		Rights of resident foreigners	a lecture	Exam
10	2		Human rights defense institutions	a lecture	Exam
11	2		Conventions relaring to women's rights	a lecture	Exam
12	2		Inremational Conventions on the rights of the child	a llecture	Exam
13	2		Intemational organizations specialized in human rights	a lecture a lecture	Exam
14	2		Objectives of international organizations	a lecture	Exam
15	2		International non-governmental organizations	a lecture	Exam

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	
Recommended books and references (scientific journals, reports…)	Accredited study in human rights
Electronic References, Websites	

Educational institution	University of Qadisiyah / College of Administration and Economics

University Department / Center	Accounting
Course name/code	Financial Accounting 1/1101m mm 1
Programs in which he enters	Project of developing and updating the curricula of the College of Administration and Economics in Iraqi universities – Bachelor of Accounting
Available attendance forms	Classrooms
Year/Semester	2023-2024 / First Semester
Number of study hours (total)	48
Date of preparation of this description	2024

Course Objectives
Enable the student to know what accounting is, the business environment, the basic functions of accounting and the users of accounting information
Knowing how to apply practical accounting from the objectives, assumptions, principles and types of restrictions for traditional and modern accounting
Enable the student to understand the accounting cycle of recording, posting and balance
How to address the decline and rise in capital
How to deal with buying and selling operations and their returns
). Learning outcomes and methods of teaching, learning and assessment
owledge and understanding Knowledge 1- Knowing the nature of financial accounting and methods of dealing with the market from buying and selling, how to discount and the cost of the

goods sold

2- Know how to deal with personal withdrawals and how to process them

3. Know how to match companies

- Subject-specific skills

1- Gain skill in accounting in the work environment

2- Know how to analyze operations and then register, post, balance and prepare financial statements

3- Methods of pricing inventory, sales and purchases, and how to process them

Thinking skills

Ask questions to the student to motivate him to think and participate

Teaching and learning methods

- Live electronic lectures
- Recorded Video
- Lectures in pdf format
- Duties and exercises

Evaluation methods

- Monthly tests
- Daily tests
- Oral exams
- Direct guidance to students
- Short tests

. Course Environment

Week	Hours	Required Learning Outcomes	Name of the unit/course or topic	Method of education	Evaluation method
1	4	The concept of accounting, its objectives	The concept of accounting	Lectures	Oral exam

		and branches			
2	4	Single entry and budget equivalency	Single constraint	Lectures	Oral exam
3-6	4	Double Entry(Debit / Credit)	Double Entries	Lectures	Oral exam
7-10	4	Registration, posting, balance and trial balance	Learn about registration, posting, balance, and trial balance	Lectures	Oral exam
11-15	4	Commodity and financial operations	Identify the operations of goods and financial operations	Lectures	Oral exam

2. Infrastructure	
Required readings:. 1- Basic texts 2- Course Books 3- Other	 Zaco Zako, Safaa Ahmed et al. Dr. Bashir Atta and websites
Special requirements include, for example, workshops, courses and software	
Social services, including, for example, guest lectures and vocational training	
13. Admission	

Prerequisites Minimum number of students The largest number of students

Educational institution	University of Qadisiyah / College of Administration and Economics
University Department / Center	Accounting
Course name/code	Financial Accounting 2/2102 mm 2
Programs in which	Project of developing and updating the curricula of

he enters	the College of Administration and Economics in Iraqi universities – Bachelor of Accounting
Available attendance forms	Classrooms
Year/Semester	2023-2024 / Second Semester
Number of study hours (total)	48
Date of preparation of this description	2024

Course Objectives
Identify fixed assets and how to account for them
What are accounting errors and how to address them
). Learning outcomes and methods of teaching, learning and assessment
owledge and understanding Knowledge 1- The student knows how to prove financial transactions and prepare final accounts 2- Balance sheet 3- Financial Statements
Subject-specific skills 1- Statement of accounts of the debtor and creditor 2- Preparation of final accounts and financial statements
Thinking skills Ask questions to the student to motivate him to think and participate
Teaching and learning methods
Live electronic lectures

- Recorded Video
- Lectures in pdf format
- Duties and exercises

Evaluation methods

- Monthly tests
- Daily tests
- Oral exams
- Direct guidance to students
- Short tests

. Course Environment

Week	Hours	Required Learning Outcomes	Name of the unit/course or topic	Method of education	Evaluation method
1-4	4	Commercial Papers	Definition of commercial papers	Lectures	Oral exam
5-9	4	Fixed assets (acquisition, sale, replacement)	Identification (fixed assets (acquisition, sale, replacement)	Lectures	Oral exam
10-12	4	Correction of errors and adjustments	Identify the correction of errors and restriction adjustments	Lectures	Oral exam
13-15	4	Final Accounts and Trial Balance	Learn about the final accounts and	Lectures	Oral exam

			the trial balance		

12. Infrastructure	
Required readings:. 1- Basic texts 2- Course Books 3- Other	 Zaco Zako, Safaa Ahmed et al. Dr. Bashir Atta and websites
Special requirements include, for example, workshops, courses and software	
Social services, including, for example, guest lectures and vocational training	
13. Admission Prerequisites Minimum number of students The largest number of students	

1. Course name: Business correspondenceBusiness correspondence (Letters)
2. CodeThe decisionACC111
3. the chapter /Year of the first course 2023-2024
4. Date this was preparedDescription 9/1/2024
5. aAttendance forms availablePresence is theoretical
6. Number of study hours (total)/number of units (total)30 hours / 2 units per week
7. Name of the course administrator(If more than one name is mentioned) Prof. Dr. Maytham Badr Baaiwi

the name:Prof. Dr. Maitham Badr Baiwi
Email:miaytham.alsfan@qu.edu.iq

8. Course objectives

1- identification requester In terms the basic used in Accounting In language English
2- identification requester In brief on Readings Accounting And correspondence Commercial
3- identification requester In terms Accounting In language English
4- identification requester How Preparation Lists Finance In language English
5- identification requester How registration Restrictions Accounting In language English
6- identification requester With types Correspondence Commercial And how Apply it

9. Teaching and learning strategies

Live lectures with students Discussing case studies on various topics related to business correspondence Writing reports on academic topics Discussions between students, daily and semester tests	**The strategy**

10. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
General questions and discussion	**Explanation of theory with practical examples**	identificationAnd types of accounting in the language English		**2**	**1**
General questions, discussion, and real-time exam	**Explanation of theory with practical examples**	PropertiesQuality of information AccountingIn English		**2**	**2**
General questions,	**Explanation of theory**	AssumptionsAnd principles		**2**	**3**

discussion, and real-time exam	**with practical examples**	AccountingIn English			
General questions and discussion	**Explanation of theory with practical examples**	DeterminantsAccounting in language English		**2**	**4**
General questions and discussion	**Explanation of theory with practical examples**	CourseAccounting in language English		**2**	**5**
Real-time exam and discussion sessions	**Explanation of theory with practical examples**	roadDouble entry in language English		**2**	**6**
General questions and discussion	**Explanation of theory with practical examples**	SpeciesFinancial statements in language English		**2**	**7**
General questions, discussion, and real-time exam	**Explanation of theory with practical examples**	equationBudget and elements ListsFinance in English		**2**	**8**
Real-time discussion and examination	**Explanation of theory with practical examples**	DeportationTo the ledger And the balanceIn English		**2**	**9**
Real-time exam and discussion sessions	**Explanation of theory with practical examples**	BalanceReview in language English		**2**	**10**
Real-time exam and discussion sessions	**Explanation of theory with practical examples**	the accountsConclusion and how PreparedIn English		**2**	**11**
General questions and	**Explanation of theory with**	identificationCorrespondence and		**2**	**12**

discussion	**practical examples**	transactions CommercialIn English			
General questions and discussion	**Explanation of theory with practical examples**	SpeciesBusiness transactions in the language English		**2**	**13**
General questions and discussion	**Explanation of theory with practical examples**	partsBusiness messages in language English		**2**	**14**
		Semester exam		**2**	**15**

11. Course evaluation

Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports, etc.

12. Learning and teaching resources

1-Accounting in English 2-A book of accounting readings and business correspondence Pro. Dr.Saoud J. Mashkour Alamry	Required textbooks (methodology, if any)
	Main references (sources)
	Recommended supporting books and references (scientific journals, reports….)
	Electronic references, Internet sites

1. Course Name: Principles of economy
P
2. Course Code: 1102 m
3. Semester / Year: chapter 1 – 2024
4. Description Preparation Date:27−3−2024
5. Available Attendance Forms: -
6. Number of Credit Hours (Total) / Number of Units (Total) 2
7. Course administrator's name (mention all, if more than one name)
Name: Nadia Khudair ganawe Email: nadia.ganawe@qu.edu.iq
8. Course Objectives

Course Objectives Getting to know the basics	**Of economics**

9. Teaching and Learning Strategies

Strategy T learning and	Teaching strategy depends on presentation and discussion

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
111	2	Preparing an economic graduate	Some general economic concepts	discussion	Daily exam
222	2	=	The economic problem and its solution	=	=
333	2	=	The concept of demand and factors determining demand	=	=
444	2	=	Elasticity of demand	=	=
555	2	=	Consumer behavior theories	=	=
666	2	=	Indifference curve theory	=	=
777	2	=	The concept of supply and the factors affecting	=	=
888	2	=	The concept of production and factors of production	=	=
999	2	=	Costs and revenues	=	=
1010	2	=	Markets their types , and equilibrium in the monopoly market	=	=
1111	2	=	Distribution theory and the meaning of wages and types	=	=
1112	2	=	The concept of national income and its importance	=	=
1113	2	=	The concept of money , its types and functions of money	=	=
1114	2	=	The concept of trade , its importance and theories	=	=
1115	2	=	The concept of inflation , its types , effects and treatment	=	=

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc monthly exam (20) ,daily preparation(10) , behavior and presence(10) ,final exam(60)

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Principles of economy , professor kamel alawi
Main references (sources)	Macro economy , khazal albermani
Recommended books and references (scientific journals, reports…)	Micro economy , professor khazal Mahdi aljassem
Electronic References, Websites	No

1. Course Name:
Research Operations
2. Course Code:
3. Semester / Year:
Second semester 2023−2024
4. Description Preparation Date:
25−3−2024
5. Available Attendance Forms:
In class
6. Number of Credit Hours (Total) / Number of Units (Total)
3 hours Weekly/45 hours Study Total
7. Course administrator's name (mention all, if more than one name)
Name: Safa Ehab Mohammed Email: safa.e.mohammed@qu.edu.iq
8. Course Objectives

Course Objectives	The course aims to provide students with the skills and methods necessary to solve different types of issues Operations research that qualifies them to work after graduation in companies, factories, and various state departments to contribute Deciding on procedures for various jobs.

9. Teaching and Learning Strategies	
Strategy	Knowledge and understanding A 1. Identify ways to solve different problems A 2. Know and understand how and how these methods work and understand the

	basis of their work A 3. Study the special cases of each method and how to treat it A4. Find out how to reach the optimal solution for B - Subject-specific skills B 1. Choose the appropriate method for each issue B 2. Choose the appropriate method to deal with the special cases of each case B3. Work to reach the optimal solution.

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Learn about the history and origins of science	The concept, origins, development of operat research	The offer clarificatio Theoretical	Daily oral and written test
2	3	Knowledge and familiarity with this method	Concept of linear programming	the offer And clarification Theoretica	Daily oral and writt test
3	3	Knowledge and familiarity with this method	(Linear programming concept)	the offer And clarification Theoretica	discussion Daily exams Homework
4	3	Knowledge and familiarity with this method	The general formula of the linear programming model	the offer And clarification Theoretica	Monthly written test
5	3	Knowledge and familiarity with this method	Mathematical formulas for the linear programming model	the offer And clarification Theoretica	discussion Daily exams Homework
6	3	Learn and know ways to solve mathematical models	Methods for solving Linear programming models	the offer And clarification Theoretica	discussion Daily exams Homework
7	3	Learn and know the solution methods	Graphical method	the offer And clarification Theoretica	discussion Daily exams Homework
8	3	Learn and know the solution methods	Cases of the graphical method	the offer And clarification Theoretica	Monthly written test
9	3	Learn and know the solution methods	Simplified method (Simplex Method)	the offer And clarification Theoretica ns	discussion Daily exams Homework
10	3	Learn and know the solution methods	(Big-M) method	the offer And clarification Theoretica	discussion Daily exams Homework
11	3	Learn and know the solution methods	Two-stage method (Two-Phase)	the offer And clarification Theoretica	discussion Daily exams Homework
12	3	1-Learn and know the methods of solving special solutions 2- Learn and know the solution methods	special cases (Special Case) Binary problem (opposite)	the offer And clarification Theoretica	Monthly written test
13	3	Learn and know the solution methods Learn and know the corresponding model solution methods	Dual-Problem Converting the initial model to the corresponding (binary) model and	the offer And clarification Theoretica	discussion Daily exams Homework

			versa		
14	3	Learn and know the methods of solving transportation models	Transport model concept	the offer And clarification Theoretica	discussion Daily exams Homework
15	3	Learn and know the methods of solving transportation models Student evaluation	Northwest corner method Final exam	the offer And clarification Theoretica	Score of 40

1. Course Evaluation

Annual endeavor = daily preparation and absences 10 marks + monthly exams 30 = 40
Final exam = 60

2. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	Operations research as an introduction, Prof. Dr. Hamdi Taha Introduction to Operations Research Dr. Dhawaya Has Salman Introduction to Operations Research Dr. Dalal Al-Qadi Introduction to Operations Research Dr. Hamed Saad Nour Operations Research An introduction Second, Third,…, ninth Edition Hamdy A. Taha
Recommended books and references (scientific journals, reports…)	Many Arab and foreign sources and periodicals
Electronic References, Websites	Many Arab and foreign sources and periodicals

1. Course Name:
The crimes of the Baath regime in Iraq
2. Course Code:
3. Semester / Year:
First semester / 2023 − 2024
4. Description Preparation Date:
25/ 2/ 2024
5. Available Attendance Forms:
Daily attendance according to the scheduled schedule
6. Number of Credit Hours (Total) / Number of Units (Total)
30
7. Course administrator's name (mention all, if more than one name)
Name: jasim Mohammed lefta Email:jasim.mohammed@qu.edu.iq
8. Course Objectives

Course Objectives	

9. Teaching and Learning Strategies	
Strategy	Educating students and increasing their receipt of information abo the cirmes of the former regimg in Iraq

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2		Crimes of the Baath regime according to the Iraqi Supreme Criminal Court law 2005	a lecture	Exam
2	2		Types and types of crimes	a lecture	Exam
3	2		Decisions issued by the Supreme Criminal Court	a lecture	Exam
4	2		Psychological and social crimes and their effects	a lecture	Exam
5	2		Psychological crimes	a lecture	Exam
6	2		Mechanisms of Psychological crimes	a lecture	Exam
7	2		Social crimes	a lecture	Exam

8	2		Militarization of society	a lecture	Exam
9	2		The Baathist regime's position on religion	a lecture	Exam
10	2		Violations of Iraqi laws	a lecture	Exam
11	2		Pictures of human rights Violations	a lecture	Exam
12	2		Some political and military decisions of the former regimg	a lecture	Exam
13	2		Environmental crimes	a lecture	Exam
14	2		Razing rochards	a lecture	Exam
15	2		Mass grave crimes	a lecture	Exam

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Curriculum for ail public and private universities
Main references (sources)	
Recommended books and references (scientific journals, reports…)	
Electronic References, Websites	

1. Course Name:
General Mathematics 2

2. Course Code:
3. Semester / Year:
First semester 2023−2024
4. Description Preparation Date:
28−3−2024
5. Available Attendance Forms:
In class and in the laboratory
6. Number of Credit Hours (Total) / Number of Units (Total)
30 hours , 2 units
7. Course administrator's name (mention all, if more than one name)
Name: Dr. Asaad Naser Hussian Email: asaad.nasir@qu.edu.iq
8. Course Objectives

Course Objectives	Introduce the student to how to kr mathematical functions, Their Types, how derive them and some of their use .

9. Teaching and Learning Strategies	
Strategy	1- Brainstorming strategy 2- Discussion strategy 3- E-learning strategy 4- Teaching strategy with examples

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Introducing the stud to Determinants	Determinants	Lectures Example soluti	discussion Daily exams Homework
2	2	Introducing the stud to - Matrices	Matrices	Lectures Example soluti	discussion Daily exams Homework
3	2	Introducing the stud to - Operations on T Matrix	Operations on The Mat	Lectures Example soluti	discussion Daily exams Homework
4	2	Introducing the stud to Multiplication matrices	Multiplication of matri	Lectures Example soluti	discussion Daily exams Homework
5	2	Introducing the stud to - Inverse Matrix	Inverse Matrix	Lectures Example soluti	discussion Daily exams Homework

6	2	first exam	first exam	Lectures Example soluti	discussion Daily exams Homework
7	2	Introducing the stud to Derivative	Derivative	Lectures Example soluti	discussion Daily exams Homework
8	2	Introducing the stud to The derivative trigonometric exponential functions	The derivative trigonometric exponential functions	Lectures Example soluti	discussion Daily exams Homework
9	2	Introducing the stud to Partial derivation	Partial derivation	Lectures Example soluti	discussion Daily exams Homework
10	2	Introducing the stud to - The inve derivative trigonometric function	The inverse derivative trigonometric functions	Lectures Example soluti	discussion Daily exams Homework
11	2	The second exam	The second exam	Lectures Example soluti	discussion Daily exams Homework
12	2	Introducing the stud to Integration	Integration	Lectures Example soluti	discussion Daily exams Homework
13	2	Introducing the stud to The Integration exponential functions	Integration of exponen functions	Lectures Example soluti	discussion Daily exams Homework
14	2	Introducing the stud to Integration trigonometric function	Integration trigonometric functions	Lectures Example soluti	discussion Daily exams Homework
15	2	Student evaluation	Final exam		Score of 40

11. Course Evaluation	
Annual endeavor = daily preparation and absences 10 marks + monthly exams 30 = 40 Final exam = 60	
12. Learning and Teaching Resources	
Required textbooks (curricular books, if any)	Calculation of the Schom series calculus
Main references (sources)	Calculus
Recommended books and references (scientific journals, reports…)	
Electronic References, Websites	All sites that contain a scheduled curriculum

1. Course Name:
Commercial law
2. Course Code:

3. Semester / Year:
The first / 2023 – 2024
4. Description Preparation Date:
25 / 2 / 2024
5. Available Attendance Forms:
Daily attendance according to a scheduled schedule
6. Number of Credit Hours (Total) / Number of Units (Total)
30
7. Course administrator's name (mention all, if more than one name)
Name: jasim Mohammed lafta Email:jasim.mohammed@qu.edu.iq
8. Course Objectives

Course Objectives	**Conveying an idea about the law in general, it's secti and branches, the affiliation of commercial law to branches of law, and defining its scope**

9. Teaching and Learning Strategies	
Strategy	A- Cognitive Objectives 1- Explanation using a lecture method. 2- Video explanation 3- Audio explanation 4- Publish an explanatory video B- Skills goals 1- Listening 2- Absorption 3- Participation C- Emotional goals 1- Explanation 2- Clarification 3- Asking questions D- General and qualification skills 1-Recruitment in planning departments 2- Employment in the academic field 3- Employment in research centers

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2		Introducing the law and its importance	a lecture	Exam
2	2		Branches of law	a lecture	Exam
3	2		Branches of law and its division	a lecture	Exam

4	2		Definition of commercial law and its importance	a lecture	Exam
5	2		Defining the scope of commercial law	a lecture	Exam
6	2		Requirements that require merchant status	a lecture	Exam
7	2		Merchant duties	a lecture	Exam
8	2		Companies	a lecture	Exam
9	2		The importance of companies	a lecture	Exam
10	2		Division of companies	a lecture	Exam
11	2		Definition of commercial paper	a lecture	Exam
12	2		The importance of the commercial paper	a lecture	Exam
13	2		Functions of the commercial paper	a lecture	Exam
14	2		Types of commercial papers	a lecture	Exam
15	2		Objective and formal conditions	a lecture	Exam

11. Course Evaluation
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc

12. Learning and Teaching Resources	
Required textbooks (curricular books, if any)	Book / Commercial Law ..for students of the College of Administration and Economics
Main references (sources)	
Recommended books and references (scientific journals, reports…)	
Electronic References, Websites	

Course Name .1	
Computer skills 2	
CodeThe decision .2	
Computer skills 2/1104	
the chapter /the year .3	
Second semester/2023/2024	
Date this was preparedthe description .4	

2014	
aAttendance forms available .5	
Classrooms	
Number of study hours (total)/number of units (total) .6	
45 hours	
Name of the course administrator(If more than one name is mentioned) .7	
Name: A.M. Anwar Abbas Nasser Email:anwer.abbas@qu.edu.iq	
Course objectives .8	
1–Learn about the use of the Rose program 2007-2010 2–Learn about using the Word program to build accounting tables 3–Learn how to use Excel 2007–2010 4–Explaining the ways and methods of using mathematical formulas for Excel programs and benefiting from them in the field of accounting.	**Objectives of the study subject**
Teaching and learning strategies .9	
1–Identifying the capabilities of the electronic computer and its applications in the accounting aspect in particular 2–Learn about the capabilities of the Word program 3–Identify the capabilities of Excel and its ability to solve mathematical formulas and benefitHIncluding the accounting side	**The strategy**

Course structure .10

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
Prepare with tests	Giving lectures	The Word program, steps to run the Word program, the tapes used	The concept and basics of the program Roses	6	1
Prepare with tests	ving lectures	Use the toolbar, drawer menu	nterface handling The programC	6	2
Prepare with tests	ving lectures	nserting a table, entering texts Ready made	Building a simple table	6	3
Prepare with tests	ving lectures	Design menu, page layout	Dealing with the interface	6	4

		function Review, correspondence.			
Prepare with tests	ving lectures	File menu, print functions	Dealing with the interface	6	5
Prepare with tests	ving lectures	Using the computer as a quick means of giving instructions	Working with formulas	6	6
Prepare with tests	ving lectures	Monthly exam	evaluation	6	7
Prepare with tests	ving lectures	Temporal versions of the computer program	The program interface	6	8
Prepare with tests	ving lectures	Methods of entering text into a document Roses	Insert chart	6	9
Prepare with tests	ving lectures	Edit menu and its functions	The program interface	6	10
Prepare with tests	ving lectures	The concept of the program, steps to run it, and getting to know the program interface	The concept and basics of the program Laziness	6	11
Prepare with tests	ving lectures	Tapes used in the program	Dealing with the program	6	12
Prepare with tests	ving lectures	eate a table, format the table, nd identify the cells contained in the program	Format a table	6	13
Prepare with tests	ving lectures	Format Excel table and delete cells Unused, print the table	orking with tables	6	14
Prepare with tests	ving lectures	Monthly exam	evaluation	6	15

11. Course evaluation

Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports, etc.

The distribution of grades is 40, ten marks for the oral tests and daily reports, and thirty marks for the monthly tests

12. Learning and teaching resources

Required textbooks (methodology, if any)	
Main references (sources)	Computer basics and applications. For Dr. Prof. Dr. Ghassan Abdel Hamid et al., 2014, Baghdad.

ports issued by ministries, as most of them include: Analyzing data through Excel	Recommended supporting books and references (scientific journals, reports…)
ctronic libraries and electronic scientific websites	Electronic references, Internet sites

13. Course Name: Intermediate Accounting 1	
14. Course Code: 1212/AD 1	
15. Semester / First semester 2023-2024	
16. Description Preparation Date: 29/3/2024	
17. Available Attendance Forms: Classrooms	
18. Number of Credit Hours (Total) / Number of Units (Total): 60 hours (4 hours per week)	
19. Course administrator's name (mention all, if more than one name)	
Name: **Asst .prof .Dr. Dheyaa Zamil Khudhair** Email: dhiaa.zamil@qu.edu.iq	
8. Course objectives This course seeks to introduce the intellectual framework of financial accounting and deepen understanding of the accounting problems related to measuring and presenting assets (current, fixed, and accounting for debtors) and disclosing them in the statement of financial position in light of accounting standards. It also provides the student with the skills of measuring the elements of financial statements in light of the accounting cycle and increases his ability to prepare presentation and disclosure of financial statement items in light of international financial reporting standards.	
Course Objectives	- Deepening students' understanding of the concept of accounting information and its characteristics.

	- The student learns and gains experience in the field of accounting measurement and disclosure of debtors, methods of preparing bank statement reconciliation and record adjustments in financial statements, and focus on related accounting problems. - Familiarity with financial accounting standards related to financial statements and the latest amendment them.

Teaching and Learning Strategies :
Teaching and learning strategies
- Providing students with knowledge related to the development of accounting principles and professional practice, the intellectual framework of accounting, accounting treatments for financial statement items, and preparing financial statements in light of International Financial Reporting Standards (IFRS).
- Providing the student with the skills of measuring the elements of financial statements in light of the accounting cycle and increasing his ability to prepare presentation and disclosure of financial statement items in light of international financial reporting standards.
- Giving students the skills to understand, analyze and solve accounting problems
- Knowing how to measure and record accounting operations for assets.
C- Teaching and learning methods:
Lectures and group discussions
D- Evaluation methods
- Written tests
- Oral exams
E- Thinking skills
- The direct method of thinking based on logic in arranging and classifying ideas based on models or criteria defined in advance.
- The indirect method of thinking based on searching for keys to solutions to the problem from a set of available data and information.
F- Teaching and learning methods
Presenting the problem and then providing direct solutions to the problem on the basis of recognized international accounting practices based on international accounting and accounting standards.

Strategy	

Course Structure : Descriptive approach

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Know the characteristics of accounting information and assumptions And accounting principles	Conceptual framework of financial accounting	Lectures	Exams
2	4	Final accounts and financial statements in commercial and service companies Final accounts in commercial companies	Introduction to final accounts in commercial companies	Lectures	Exams
3	4	Income statement in commercial companies, statement of financial position in commercial companies	Identify financial statements in commercial companies	Lectures	Exams
4	4	Final accounts in service companies	Introduction to final accounts in service companies	Lectures	Exams
5	4	Income statement, statement of financial position	Identify financial statements in service companies	Lectures	Exams
6	4	Record adjustments for expenses and revenues	Ability to handle errors	Lectures	Exams
7	4	Working papers and registration settlements	Student understanding of reconciliation processes and worksheets	Lectures	Exams
8	4	The first monthly exam with answers to the exam questions	First exam, first semester	Lectures	Exams
9	4	Cash - Bank account reconciliation statement	The student’s ability to prepare the bank reconciliation preparation	Lectures	Exams

10	4	Methods of preparing a bank account reconciliation statement	Introducing the student to the methods of preparing bank reconciliation	Lectures	Exams
11	4	Cash flow statement and methods for preparing it	The student's ability to prepare a cash flow statement	Lectures	Exams
12	4	Accounting for debtors - defining debtors and disclosing them in the financial statements Types of debts, methods for writing off bad debts and collecting them	The student's understanding of accounting processes In debtors	Lectures	Exams
13	4	Doubtful debts, methods of estimating them, Its accounting treatment	Student definition of bad debts	Lectures	Exams
14	4	Accounting treatment of the allowance for doubtful debts, increasing and decreasing it	Know the custom calculation Doubtful debts	Lectures	Exams
15	4	The second monthly exam with answers to the exam questions	The second exam, first semester	Lectures	Exams

1. Course Evaluation

2. Learning and Teaching

Required textbooks (curricular books, if any)	Resources :There is no prescribed book
Main references (sources)	
Recommended books and references (scientific journals, reports...)	- Intermediate financial accounting book according to international standards No preparation of financial reports for the authors, Prof. Dr. Talal Al-Jajjawi Intermediate Accounting Book by A.M. Dr.. Bushra Fadel Al-Taie - Mother. Hakim Hammoud Al-Saadi
Electronic References, Websites	termediate Accounting –IFRS- nd Edition- Kieso, Weygandt, and Warfield

20. Course Name: Intermediate Accounting 1

21. Course Code: 2219/AD 2

22. Semester / First semester 2023-2024

23. Description Preparation Date: 29/3/2024

24. Available Attendance Forms: Classrooms

25. Number of Credit Hours (Total) / Number of Units (Total): 60 hours (4 hours per week)

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

Name: **Asst .prof. Dr. Dheyaa Zamil Khudhair**
Email: dhiaa.zamil@qu.edu.iq

8. Course objectives

This course seeks to introduce financial investments and commodity inventory, to account for them, and to deepen understanding of the accounting problems related to measuring and presenting financial investments, current liabilities, and inventory) and disclosing them in the statement of financial position in light of accounting standards. It also provides the student with the skills of measuring the elements of financial statements in light of the accounting cycle and increases his ability to prepare presentation and disclosure of financial statement items in light of international financial reporting standards.

Course Objectives	- Deepening students' understanding of the concept of commodity inventory, financial investments, current liabilities, intangible assets, methods of obtaining fixed assets, and methods of their disappearance. - The student learns and gains experience in the field of measurement and accounting disclosure of commodi inventory, financial investments, current liabilities, and intangible assets in financial statements, and focuses related accounting problems. - Familiarity with financial accounting standards related to financial statements and the latest amendment them.

Teaching and Learning Strategies :
Teaching and learning strategies
- Providing students with knowledge related to the development of accounting principles and professional practice, the intellectual framework of accounting, accounting treatments for financial statement items, and preparing financial statements in light of International Financial Reporting Standards (IFRS).
- Providing the student with the skills of measuring the elements of financial statements in light of the accounting cycle and increasing his ability to prepare presentation and disclosure of financial statement items in light of international financial reporting standards.
- Giving students the skills to understand, analyze and solve accounting problems
- Knowing how to measure and record accounting operations for assets.
C- Teaching and learning methods:
Lectures and group discussions
D- Evaluation methods
- Written tests
- Oral exams
E- Thinking skills
- The direct method of thinking based on logic in arranging and classifying ideas based on models or criteria defined in advance.
- The indirect method of thinking based on searching for keys to solutions to the problem from a set of available data and information.
F- Teaching and learning methods
Presenting the problem and then providing direct solutions to the problem on the basis of recognized international accounting practices based on international accounting and accounting standards.

Strategy	

Course Structure : Descriptive approach

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Learn about the concept of inventory	Accounting for commodity inventory, the concept of commodity inventory in commercial and industrial companies	Lectures	Exams
2	4	Introduction to accounting for commodity inventory	Accounting for commodity inventory according to the inventory system Periodic and continuous	Lectures	Exams
3	4	The student understands the methods of evaluating commodity inventory	Methods of valuing commodity inventory and disclosing it in the financial statements	Lectures	Exams
4	4	The student's ability to recognize the concept of investments and types of securities	Accounting for financial investments, the concept of investments, types of securities	Lectures	Exams
5	4	Introduction to accounting for investments in debt securities	Accounting for investments in debt securities	Lectures	Exams
6	4	Introduction to accounting for investments in equity securities	Accounting for investments in equity securities	Lectures	Exams
7	4	Student understanding of investment portfolio evaluation	Evaluating the investment portfolio at the end of the period and disclosing it in the financial statements	Lectures	Exams
8	4	First exam, second semester	The first monthly exam with answers to the exam questions	Lectures	Exams
9	4	Introducing the concept of fixed assets and their characteristics	Accounting for fixed assets, the concept of fixed assets, their characteristics	Lectures	Exams
10	4	Understand the methods of obtaining assets	Methods of obtaining fixed assets	Lectures	Exams
11	4	Identify fixed assets	Depreciation of fixed assets, methods of calculating depreciation, and	Lectures	Exams

			proving it in records		
12	4	Learn about disposal methods of fixed assets	Decrease in fixed assets and methods of disposal of fixed assets	Lectures	Exams
13	4	Learn about the concept of intangible assets and ways to obtain them	Accounting for intangible assets, the concept of intangible assets, methods of obtaining intangible assets, calculating amortization and its accounting treatment.	Lectures	Exams
14	4	Understand accounting for current and contingent liabilities	Accounting for current liabilities, liabilities potential	Lectures	Exams
15	4	Second exam, second semester	The second monthly exam with answers to the exam questions	Lectures	Exams

3. Course Evaluation

4. Learning and Teaching

Required textbooks (curricular books, if any)	Resources :There is no prescribed book
Main references (sources)	
Recommended books and references (scientific journals, reports...)	- Intermediate financial accounting book according to international standards No preparation of financial reports for the authors, Prof. Dr. Talal Al-Jajjawi Intermediate Accounting Book by A.M. Dr.. Bushra Fadel Al-Taie - Mother. Hakim Hammoud Al-Saadi
Electronic References, Websites	termediate Accounting –IFRS- nd Edition- Kieso, Weygandt, and Warfield

1. Course Name:

Accounting in English 1

2. Course Code:

3. Semester / Year:

Second semester 2023/2024

4. Description Preparation Date:

2024/3/28

5. Available Attendance Forms:

6. Number of Credit Hours (Total) / Number of Units (Total)

6 hours, total 30 hours

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

Name: Ahmed Rahi Abed
Email: ahmed.alomrani@qu.edu.iq

8. Course Objectives

Course Objectives	**1. Introducing the theoretical framework of accounting.** **2. Addressing the objectives of providing accounting information.** **3. Explain accounting concepts.** **4. Learn about accounting principles.**

	5. **Definition of deposits in general and fixed assets.** 6. **Addressing the concept and methods of extinction.**

9. Teaching and Learning Strategies

Strategy	1- Using personal, linguistic and mathematical intelligence strategies. 2- Using the brainstorming method and its various methods. 3- Using various mind maps. 4- Using deductive and inductive

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
the first	6		The theoretical framework of accounting	lecture	Discussion and brainstorming
the second	6		Objectives of providing accounting information	lecture	Daily exam
the third	6		Characteristics of accounting information	lecture	Discussion
the fourth	6		Accounting principles	lecture	Daily exam
Fifth	6		Accounting assumptions	lecture	Editorial
VI	6		Accounting principles	lecture	Daily exam
Seventh	6		Accounting determinants	lecture	discussion
VIII	6		the assets	lecture	Daily exam
Ninth	6		First month exam	lecture	Editorial
The tenth	6		Fixed assets	lecture	Daily exam
eleventh	6		Extinction	lecture	discussion
twelveth	6		Definition of depreciation and methods of depreciation	lecture	Daily exam
Thirteenth	6		Practical exercises	lecture	discussion
fourteenth	6		General review of the article	lecture	Daily exam
Fifteenth	6		Second month exam	lecture	Editorial

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc

Calendar			Its percentage of the final evaluation
1	Oral contributions	Throughout the semester	10%
2	Written exam (monthly)	15	30%
3	final exam		60%

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Saud Jayed Mashkoor
Main references (sources)	
Recommended books and references (scientific journals, reports…)	
Electronic References, Websites	

1. Course Name:
Accounting in English 2
2. Course Code:
3. Semester / Year:
Second semester 2023/2024
4. Description Preparation Date:
2024/3/28
5. Available Attendance Forms:
6. Number of Credit Hours (Total) / Number of Units (Total)
6 hours, total 30 hours
7. Course administrator's name (mention all, if more than one name)
Name: Ahmed Rahi Abed Email: ahmed.alomrani@qu.edu.iq
8. Course Objectives

Course Objectives	**1. Definition of current assets.** **2. Addressing inventory inventory systems.** **3. Identify and explain inventory valuation methods.** **4. Solve problems resulting from bank statement mismatches.** **5. Identify the most important accounting entries a treatments necessary to settle revenues and expenses.**

9. Teaching and Learning Strategies

Strategy	1- Using personal, linguistic and mathematical intelligence strategies. 2- Using the brainstorming method and its various methods. 3- Using various mind maps. 4- Using deductive and inductive

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
the first	6		Current assets	lecture	Discussion and brainstorming
the second	6		Inventory inventory systems	lecture	Daily exam
the third	6		Periodic inventory system	lecture	Discussion
the fourth	6		Continuous inventory system	lecture	Daily exam
Fifth	6		Inventory valuation methods	lecture	Editorial
VI	6		First in, first out method	lecture	Daily exam
Seventh	6		Last in, first out method	lecture	discussion
VIII	6		Weighted average method	lecture	Daily exam
Ninth	6		First month exam	lecture	Editorial
The tenth	6		Bank statement matching	lecture	Daily exam
eleventh	6		Inventory adjustments	lecture	discussion
twelveth	6		Expense settlement	lecture	Daily exam
Thirteenth	6		Revenue settlement	lecture	discussion
fourteenth	6		General review of the article	lecture	Daily exam
Fifteenth	6		Second month exam	lecture	Editorial

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc

Calendar			Its percentage of the final evaluation
1	Oral contributions	Throughout the semester	10%
2	Written exam (monthly)	15	30%
3	final exam		60%

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Saud Jayed Mashkoor
Main references (sources)	
Recommended books and references (scientific journals, reports…)	

Electronic References, Websites	

1. Course Name:
English language
2. Course Code:
3. Semester / Year:
2023/2024
4. Description Preparation Date:
2023
5. Available Attendance Forms:
Weekly
6. Number of Credit Hours (Total) / Number of Units (Total)
15*2=30
7. Course administrator's name (mention all, if more than one name)
Name: Abbas Saad hamada Email:Abbas.alkhuzaie@qu.edu.iq
8. Course Objectives 1- The aim of this course is to take learners smoothly from one topic to another, to enable them to communicate with other speakers of English in real life situations. 2- Another aim of this course is to demonstrate how English is used in real life situations, thus, enabling learners' to use it in meaningful contexts. 3- The other aim is to build the learners' ability to communicate their ideas fluently, accurately and confidently . 4- The topics have been carefully selected to motivate learners and stimulate Learning
9. Teaching and Learning Strategies 1- Method of the lecture / method of questioning and discussion. 2- Class and homework assignments. 3- Discussion style. 4- Independent Individual Projects and groups projects. 5- Using the dialog & conversations to enrich their ability of speaking. 6- Preparation of research and educational posters.
10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Getting to know you	Unit 1	Questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
2	2	The way we live	Unit 2	questioning and discussion, Using the dialog & conversations	Assessment Daily examinations & monthly examination
3	2	It all went wrong	Unit 3	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
4	2	Lets go shopping	Unit 4	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
5	2	What do you want to do	Unit 5	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
6	2	Tell me whats it like	Unit 6	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
7	2	Famous	Unit 7	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
8	2	Do and don’t	Unit 8	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
9	2	Going places	Unit 9	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
10	2	Scared to death	Unit 10	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
11	2	Things that changed the word	Unit 11	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination

12	2	Dreams and reality	Unit 12	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
13	2	Earing and living	Unit 13	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
14	2	Love you and leave you	Unit 14	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
15	2	It's time to go	Unit 14	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination

11. Course Evaluation

1- Conducting theoretical tests, oral and written / daily/ monthly / final. 2- Independent Individual Projects and Society.
3- Preparation of research and educational posters.
4- Conducting tests, oral and written / monthly / final

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	New headway beginner students book
Main references (sources)	
Recommended books and references (scientific journals, reports…)	
Electronic References, Websites	

1. Course Name: public Finance

2. Course Code: 2222m ma

3. Semester / Year: 2/ 2024

4. Description Preparation Date: 3/4/2024

5. Available Attendance Forms: preparation

6. Number of Credit Hours (Total) / Number of Units (Total): 2

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

Name: nadia khuair ganawe
Email:nadia.ganawe@qu.edu.iq

8. Course Objectives

Course Objectives	**Learn about the science of public finance and the most Important elements of public finance**

9. Teaching and Learning Strategies

Strategy	

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1 1	2	professional	Scope of public finance	Explanation And Preparation	Daily exam
2	2	=	The development of the concept Of public finance	=	=
3 3	2	=	Fiscal policy	=	=
4 4	2	=	Overhead expenses	=	=
55	2	=	Overhead pictures	=	=
6 6	2	=	The phenomenon of Increasing public Expenditures	=	=

77	2	=	Public revenues	=	=
88	2	=	Public domain and fees	=	=
99	2	=	Taxes	=	=
110	2	=	Types of taxes	=	=
111	2	=	Public loans	=	=
112	2	=	Public budget	=	=
113	2	=	The importance of the general Budget	=	=
114	2	=	General budget rules	=	=
115	2	=	Stages of the general budget	=	=

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Public FINANCE Systematic Book
Main references (sources)	Public finance : public Expenditures , public revenues , and GENERAL BUDGET by Yusra Muhammad ABU AL - ALa
Recommended books and references (scientific journals, reports…)	Nothing
Electronic References, Websites	Nothing

1. Course Name:
Marketing and e-commerce
2. Course Code:
1215 AD TDS
3. Semester / Year:
Second semester 2022-2023
4. Description Preparation Date:
2023
5. Available Attendance Forms:
Classrooms
6. Number of Credit Hours (Total) / Number of Units (Total)
45 hours
7. Course administrator's name (mention all, if more than one name)
Name:A.M . liqaa miri habeeb Email: liqaa.miri @qu.edu.iq
8. Course Objectives

Course Objectives	1. Explaining the importance of marketing and its impact on the lives of individuals and society 2. Discussing intellectual developments in the field of marketing, especially with regard to social responsibility and marketing ethics, i.e. the modern trend in marketing thought. 3. Explain the concept of electronic marketing and its importance

9. Teaching and Learning Strategies	
Strategy	-Lecture style -Discussion of scientific and practical aspects -Discussions during the lecture

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Introduction to the study of marketing: developing the concept of marketing. Definition of marketing. The importance of marketing for the facility	Introduction to marketing	theoretical	Daily exams /Theory and oral

		The importance of marketing at the state level. Methods of studying marketing			
2	3	Marketing system: System concept. System Marketing and environment	Marketing system	theoretical	Daily exams /Theory and oral
3	3	consumer's behaviour Consumption and the importance of studying behavior Consumer behavior theories Consumer relay Purchase process at Consumer Consumer purchasing motives Market segmentation: And the concept of the market. Consumer market last consumer And types of goods Consumerism.Market Industrial user And types of industrial goods.	consumer's behaviour	Theoretical	Daily exams /Theory and oral
4	3	Promotion: Definition of elements Promotion items Promotional mix Personal selling	Promotion	Theoretical	Daily exams /Theory and oral
5	3	Product: meaning The importance of product development Product and planning from New product life cycle Product causes of product failure	The product	Theoretical	Daily exams /Theory and oral
6	3	Pricing: Definition of price And pricing objectives Influencing factors In determining price methods Approved pricing	Pricing	Theoretical	Daily exams /Theory and oral

7	3	Distribution: definition and importance Distribution outlets. Outlets Distribution of distribution outlets Outlets for productive goods Distribution of services	Distribution	Theoretical	Daily exams /Theory and oral
8	3	Sales. Concept and importance Sales sources get on the field of selling niche Choose the field of sale	the sales	Theoretical	Daily exams /Theory and oral
9	3	Procurement: The concept and importance of the function of purchasing sources Get purchases Standards adopted in purchasing.	Purchases	Theoretical	Daily exams /Theory and oral
10	3	Transfer concept and importance And types of transportation	Transport	Theoretical	Daily exams /Theory and oral
11	3	The concept and importance of storage Storage and control costs on stock	Storage	Theoretical	Daily exams /Theory and oral
12	3	Information systems and systems Marketing: the concept of information Marketing concept and importance Marketing Different types of marketing Comparison of information systems Marketing and marketing research	Marketing information	Theoretical	Daily exams /Theory and oral
13	3	Services: meaning and importance Services Properties Distinctive Services. Analysis Services	Services	Theoretical	Daily exams /Theory and oral
14	3	Marketing costs: concept Marketing costs. Properties Distinctive costs	Marketing costs	Theoretical	Daily exams /Theory and oral

		Marketing. The difference between Marketing and production costs Marketing costs tab			
15	3	E-Commerce Its types and components	E-Commerce	Theoretical	Daily exams /Theory and oral

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc

Daily preparation and attendance 10/monthly exam 15 for each month 30 marks for two months/final written exam 60, the total becomes 100

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Al-Bakri Marketing Management Book
Main references (sources)	The brief comprehensive book in the field of marketing and e-commerce by Ibrahim Lashkar
Recommended books and references (scientific journals, reports…)	
Electronic References, Websites	

1. Course Name: **Cost accounting 1**

2. Course Code: **1325**

3. Semester / Year: **First term 2024**

4. Description Preparation Date: **2024**

5. Available Attendance Forms: **Study halls**

6. Number of Credit Hours (Total) / Number of Units (Total) **60 hours**

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

Name: **Dr. Mohammed Oleiwi**
Email: **mohammed.kanoa@qu.edu.iq**

8. Course Objectives

1 .Explain the concept of cost accounting.
2.The differences between cost accounting and financial accounting.
3 .Explaining the methods of tabulating and classifying costs.
4 .Review the materials component and how to control it.
5 .Review the wages component and how to monitor it.
6 .Explaining the concept of indirect industrial costs an methods of distributing them

9. Teaching and Learning Strategies

Strategy	**1 -Lecture style.** **2 -Group discussion on the theoretical aspects of the subject's vocabulary.** **3 -Discussing and solving applied cases.** **4- Explanatory means.**

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1.	**4**	**Concept and goals**	**Cost accounting introduction**	**Lectures**	**Exams + preparation**
2.	**4**	**Classification methods**	**Concepts and classification of costs**	**Lectures**	**Exams + preparation**
3.	**4**	**Tab methods**	**Cost elements and methods of classifying them**	**Lectures**	**Exams + preparation**
4.	**4**	**Control of materials**	**Control and accounting for the cost of materials**	**Lectures**	**Exams + preparation**
5.	**4**	**Documentary cycle for purchase**	**Control and accounting for the cost of materials**	**Lectures**	**Exams + preparation**
6.	**4**	**Documentary cycle of**	**Control and accounting for the cost of materials**	**Lectures**	**Exams + preparation**

		disbursement			
7.	**4**	**Constraint processors**	**Control and accounting for the cost of materials**	**Lectures**	**Exams + preparation**
8.	**4**	**Explain what is meant by the cost of work**	**Control and accounting for the cost of work**	**Lectures**	**Exams + preparation**
9.	**4**	**Methods of determining the cost of work**	**Control and accounting for the cost of work**	**Lectures**	**Exams + preparation**
10.	**4**	**Accounting for the cost of work**	**Control and accounting for the cost of work**	**Lectures**	**Exams + preparation**
11.	**4**	**Accounting treatments**	**Control and accounting for the cost of work**	**Lectures**	**Exams + preparation**
12.	**4**	**The concept of cost of services**	**Accounting for the cost of services**	**Lectures**	**Exams + preparation**
13.	**4**	**Traditional distribution method**	**Accounting for the cost of services**	**Lectures**	**Exams + preparation**
14.	**4**	**Distribution of service centers**	**Accounting for the cost of services**	**Lectures**	**Exams + preparation**
15.	**4**	**Calculate download rates**	**Accounting for the cost of services**	**Lectures**	**Exams + preparation**

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	**Cost Accounting / Prof. Dr. Nsayif Al-Jibouri** **Cost Accounting // Prof. Dr. Salah Al-Kawaz** **Other cost accounting books**
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Name	.13
Tax accounting	
CodeThe decision	.14
Tax accounting	
the chapter /the year	.15
First semester/2023/2024	
Date this was preparedthe description	.16
2024	
aAttendance forms available	.17
Classrooms	
Number of study hours (total)/number of units (total)	.18
45 hours	
Name of the course administrator(If more than one name is mentioned)	.19
Name: A.M. Anwar Abbas Nasser	

Email:anwer.abbas@qu.edu.iq

Course objectives .20

1 -It aims to introduce accounting department students to the conceptheTax accountingYIts objectives, importance, classifications, pillars, and taxable entities 2 -It aims to teach accounting department students the basicstheTax accountingYWhat are the incomes subject to tax, exemptions and allowances, and how to calculate taxes on them? 3 -Enabling the student toknowledgeMethods of estimating income and the tax measure or rate. 4-It aims to address practical examples of how to calculate taxes and for all tax entities and bases subject to themAnd methods of tax accounting	**Objectives of the study subject**

Teaching and learning strategies .21

Enabling the student to estimate the taxes owed by knowing the basics of tax accounting appropriate to the specialization of the Accounting DepartmentIntroducing the student to the nature and specificity of tax and how to deal with it. -1 Providing the student with information about tax accounting -2 3- Learn the practical side of tax accounting by solving a variety of applied problems.	**The strategy**

Course structure .22

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
Prepare with tests	Giving lectures	The concept of tax accounting, historical development of tax accounting, tax characteristics.	Accounting basics tax	6	1
Prepare with tests	Giving lectures	Tax rules, various concepts For income, types of taxes,	Accounting for tax Income	6	2
Prepare with tests	Giving lectures	uble taxation, tax evasion, tax voidance, penalties and fines	Accounting for tax Income	6	3
Prepare with tests	Giving lectures	ypes of direct and non-direct taxes Direct with practical exercises	Tax structure in Iraq	6	4
Prepare with tests	Giving lectures	Criteria for determining the scope of tax application,	Taxable income in Iraqi tax legislation	6	5

		Residency cases			
Prepare with tests	Giving lectures	actical examples of residence situations	Residency cases in Iraq	6	6
Prepare with tests	Giving lectures	Monthly exam	evaluation	6	7
Prepare with tests	Giving lectures	Exemptions to prevent double taxation, emptions for various reasons, legal allowances	Tax exemptions And personal exemptions	6	8
Prepare with tests	Giving lectures	How to treat the income of husband and wife xation with practical examples	Tax rates on e taxpayer's income	6	9
Prepare with tests	Giving lectures	ferent concepts of the year of income stars stimated year and accounting year	Annual tax	6	10
Prepare with tests	Giving lectures	Exceptions to the principle of annual tax, Cases of interruption of the source of income with Practical exercises	Annual tax	6	11
Prepare with tests	Giving lectures	Tax administration procedures for verification The accuracy of the financial statements	Tax imposed On companies	6	12
Prepare with tests	Giving lectures	ow to calculate tax on income Joint-stock and joint-stock companies	Corporate tax	6	13
Prepare with tests	Giving lectures	View the costs allowed to be downloaded in Iraqi tax legislation	Costs allowed to be downloaded	6	14
Prepare with tests	Giving lectures	Monthly exam	evaluation	6	15
Course evaluation .21					

Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports, etc.	
The distribution of grades is 40, ten marks for the oral tests and daily reports, and thirty marks for the monthly tests	
Learning and teaching resources .24	
x Accounting Book, Ismail Khalil Ismail, Baghdad, year 2000.	Required textbooks (methodology, if any)
Accounting and tax accounting, written by Prof. Dr. Talal Al-Jajjawi and Haitham Ali Al-AnbakiSecond Edition2014	Main references (sources)
Reports issued by the General Tax Authority	Recommended supporting books and references (scientific journals, reports…..)
ectronic libraries and electronic scientific websites	Electronic references, Internet sites

1. Course Name: **Cost accounting 2**	
2. Course Code: **2334**	
3. Semester / Year: **Second term 2024**	
4. Description Preparation Date: **2024**	
5. Available Attendance Forms: **Study halls**	
6. Number of Credit Hours (Total) / Number of Units (Total) **60 hours**	
7. Course administrator's name (mention all, if more than one name)	
Name: **Dr. Mohammed Oleiwi** Email: **mohammed.kanoa@qu.edu.iq**	
8. Course Objectives	
Course Objectives **1 .Explaining the concept of the production orders system in cost accounting.** **2 .Statement of accounting treatments for the production orders system**	

3 .Identify the similarities and differences between the production orders system and the stages system. **4 .Learn how to collect stage costs.** **5 .Explaining the differences in calculating the cost between the weighted average method and the first-in, first-out method.** **6 .Clarifying the accounting treatments for damage in the stages system.** **7 .Explain what product costs and period costs are and the difference between them.** **8 .How to prepare a list of costs according to the total cost method and prepare an income statement.** **9 .How to prepare a list of costs according to the variable cost method and prepare an income statement.** **10 .How to prepare a list of costs according to the output cost method and prepare an income statement.**	

9. Teaching and Learning Strategies

Strategy	**1 -Lecture style.** **2 -Group discussion on the theoretical aspects of the subject's vocabulary.** **3 -Discussing and solving applied cases.** **4- Explanatory means.**

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1.	**4**	**Methods of determining product cost**	**Production order costing system**	**Lectures**	**Exams + preparation**
2.	**4**	**Objectives of jop order system**	**Production order costing system**	**Lectures**	**Exams + preparation**
3.	**4**	**Statement of flow of order costs**	**Production order costing system**	**Lectures**	**Exams + preparation**
4.	**4**	**Accounting procedures**	**Production order costing system**	**Lectures**	**Exams + preparation**
5.	**4**	**Handling deviations**	**Production order costing system**	**Lectures**	**Exams + preparation**
6.	**4**	**How to aggregate costs**	**Production stages costing system**	**Lectures**	**Exams + preparation**
7.	**4**	**Explain the weighted average method**	**Production stages costing system**	**Lectures**	**Exams + preparation**
8.	**4**	**Explain of the first-in, first-out method**	**Production stages costing system**	**Lectures**	**Exams + preparation**

9.	**4**	**Similarities and differences between orders and stages**	**Production stages costing system**	**Lectures**	**Exams + preparation**
10.	**4**	**Accounting procedures**	**Production stages costing system**	**Lectures**	**Exams + preparation**
11.	**4**	**Concept and difference**	**Product costs and period costs**	**Lectures**	**Exams + preparation**
12.	**4**	**Explain the overall method**	**Methods of determining and compiling costs**	**Lectures**	**Exams + preparation**
13.	**4**	**Explain the Variable method**	**Methods of determining and compiling costs**	**Lectures**	**Exams + preparation**
14.	**4**	**Explain of the output costing method**	**Methods of determining and compiling costs**	**Lectures**	**Exams + preparation**
15.	**4**	**Preparing statements and lists**	**Methods of determining and compiling costs**	**Lectures**	**Exams + preparation**

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	**Cost Accounting / Prof. Dr. Nsayif Al-Jibouri** **Cost Accounting // Prof. Dr. Salah Al-Kawaz** **Other cost accounting books**
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

1. Course Name:
English language
2. Course Code:
327
3. Semester / Year:
2023/2024
4. Description Preparation Date:
2023
5. Available Attendance Forms:
Weekly
6. Number of Credit Hours (Total) / Number of Units (Total)
15*2=30
7. Course administrator's name (mention all, if more than one name)
Name: hayder kareem Email:hayder.k.salim@qu.edu.iq
8. Course Objectives 1- The aim of this course is to take learners smoothly from one topic to another, to enable them to communicate with other speakers of English in real life situations. 2- Another aim of this course is to demonstrate how English is used in real life situations, thus, enabling learners' to use it in meaningful contexts. 3- The other aim is to build the learners' ability to communicate their ideas fluently, accurately and confidently . 4- The topics have been carefully selected to motivate learners and stimulate Learning
9. Teaching and Learning Strategies 1- Method of the lecture / method of questioning and discussion. 2- Class and homework assignments. 3- Discussion style. 4- Independent Individual Projects and groups projects. 5- Using the dialog & conversations to enrich their ability of speaking. 6- Preparation of research and educational posters.

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	IT'S a wonderful world	Unit 1	Questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
2	2	Get happy	Unit 2	questioning and discussion, Using the dialog & conversations	Assessment Daily examinations & monthly examination
3	2	Telling tales	Unit 3	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
4	2	Doing the right thing	Unit 4	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
5	2	One the move	Unit 5	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
6	2	I just love it	Unit 6	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
7	2	The world of work	Unit 7	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
8	2	Just imagine	Unit 8	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
9	2	Getting on together	Unit 9	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
10	2	Obsession	Unit 10	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination

11	2	Obsession	Unit 10	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
12	2	Tell me about you	Unit 11	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
13	2	Tell me about you	Unit 11	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
14	2	Life is great events	Unit 12	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
15	2	It's time to go	Unit 12	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination

11. Course Evaluation

1- Conducting theoretical tests, oral and written / daily/ monthly / final. 2- Independent Individual Projects and Society.
3- Preparation of research and educational posters.
4- Conducting tests, oral and written / monthly / final

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	New headway intermediate students book
Main references (sources)	
Recommended books and references (scientific journals, reports…)	
Electronic References, Websites	

Course Name: .1
Natural resources accounting
Course Code: .2
2332 m
Semester / Year: .3
Second semester 2023- 2024
Description Preparation Date: .4
2024
Available Attendance Forms: .5
Class rooms
Number of Credit Hours (Total) / Number of Units (Total) .6
45 / 3
Course administrator's name (mention all, if more than one name) .7
Name: : Zainab hadi mahdi Email: zanib. almusawy@qu.edu.iq
Course Objectives .8

Course Objectives 1- Clarifying the concept of diminishing assets (oil accounting) 2- teaching the student how to record accounting operations and treatments 3- **developing students talents and abilities through acquired knowledge and scientific and professional experience** **4- introducing students to the nature and basics of the subject**	

5- preparing a generation with a degree of cultural and cognitive awareness 6- enabling our children to understand and deliver information in various fields 7- promoting the reality of science and education	
Teaching and Learning Strategies .9	
Strategy	<u>Knowledge and understanding</u> 1- Gaining knowledge and the students ability to adopt thinking methods that are appropriate to the size of the problems they face 2- training the student and his ability to analyze and interpret 3- adopting a lecturing method and linking each topic with examples from the real situation 4- teach the student the basic concepts of the subject and topics related to knowledge and understanding and help develop his skills 5- teaching the student how to use the internet by obtaining sources reviewing the library and how to write research 6- by having the students participate in the lecture relying on their prior preparation for the subject giving them a case study and dividing them into groups to write a report about that study 7- evaluation through monthly examinations 8- enabling students to write scientific research in the correct manner <u>teaching and learning methods</u> 1- lecture style 2- discussion of scientific and practical aspects 3- solve exercises using illustrations 4- discussions during the lecture <u>evaluation methods</u> 1- through seminars and asking questions 2- through monthly examinations 3- through daily duties

Course Structure .10

Week	Hours	Learning Required Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Oil accounting	Characteristics of extractive industries activity and the nature of oil accounting	Giving the lecture	Prepare discuss and solve exercises
2	3	Research and exploration expenses	Research and exploration expenses , IFRS for extractive industries	Giving the lecture	Prepare discuss and solve exercises
3	3	Accounting treatments	Accounting treatments for the research and exploration phase (capital expenditure method)	Giving the lecture	Prepare discuss and solve exercises
4	3	Accounting treatments	Revenue expenditure method, successful expense method	Giving the lecture	Prepare discuss and solve exercises
5	3	Methods of calculating amortization	Methods of calculating amortization for unprepared contracts(Method of cost and duration of each contract separately)	Giving the lecture	Prepare discuss and solve exercises
6	3	Methods of calculating amortization	Methods of calculating amortization for unprepared contracts(Method of A certain percentage of the total number of contracts	Giving the lecture	Prepare discuss and solve exercises
7	3	Closing accounts	Closing accounts and unprepared contracts (upon waiver, conversion to producing contracts, when selling)	Giving the lecture	Prepare discuss and solve exercises
8	3	Closing accounts	Closing accounts and unprepared contracts in the event that amortization is calculated on the basis of a	Giving the lecture	Prepare discuss and solve exercises

			percentage		
9	3	The stage of preparing the well for drilling	Drilling and excavation stage	Giving the lecture	Prepare discuss and solve exercises
10	3	Accounting treatments	Calculation of under – drilled wells / drilling operations(Accounting treatment for capital drilling operations and drilling operations)	Giving the lecture	Prepare discuss and solve exercises
11	3	Production stage	Production stage, Accounting treatments Production stage(proof of revenues and expenses)	Giving the lecture	Prepare discuss and solve exercises
12	3	Running out of productive wells	Methods of calculating the exhaustion of productive wells(fully developed contracts and partially developed contracts)	Giving the lecture	Prepare discuss and solve exercises
13	3	Extinctions	Depreciation of equipment and assets	Giving the lecture	Prepare discuss and solve exercises
14	3	Final accounts	Final accounts of oil companies	Giving the lecture	Prepare discuss and solve exercises
15	3	Oil accounting	Accounting for oil in Iraq (Accounting treatments under the unified accounting system)	Giving the lecture	Prepare discuss and solve exercises

Course Evaluation .11	
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc Daily preparation and attendance 10 -----monthly exam for two months 15 -----final written exam 60	
Learning and Teaching Resources .12	
Required textbooks (curricular books, if any)	According to the aforementioned decisions lectures are given and a source book is approved

Main references (sources)	Asource written by a university professor
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Name: .1
Accounting for financial institutions
Course Code: .2

1330 m si
Semester / Year: .3
First semester 2023- 2024
Description Preparation Date: .4
2024
Available Attendance Forms: .5
classrooms
Number of Credit Hours (Total) / Number of Units (Total) .6
45 / 3
Course administrator's name (mention all, if more than one name) .7
Name: Zainab hadi mahdi Email: zanib. almusawy@qu.edu.iq
Course Objectives .8

Course Objectives	**1- Explaining the concept of financial institutions** **2- teaching the student how to record accounting** **3-transactions and record them separately** **clarifying accounting treatments** **4- how to record banking transactions in books and records** **5- developing students talents and abilities through acquired knowledge and scientific and professional experience**

Teaching and Learning Strategies .9

Strategy	<u>Knowledge and understanding</u> 1- Gaining knowledge and the students ability to adopt thinking methods that are appropriate to the size of the problems they face 2- training the student and his ability to analyze and interpret 3- adopting a lecturing method and linking each topic with examples from the real situation 4- teach the student the basic concepts of the subject and topics related to knowledge and understanding and help develop his skills 5- teaching the student how to use the internet by obtaining sources reviewing the library and how

	to write research 6- by having the students participate in the lecture relying on their prior preparation for the subject giving them a case study and dividing them into groups to write a report about that study 7- evaluation through monthly examinations 8- enabling students to write scientific research in the correct manner teaching and learning methods 1- lecture style 2- discussion of scientific and practical aspects 3- solve exercises using illustrations 4- discussions during the lecture evaluation methods 1- through seminars and asking questions 2- through monthly examinations 3- through daily duties

Course Structure .10

Week	Hours	Learning Required Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Introduction to the nature of banking activity	Accounting in banking activity introduction and types of banks	Giving the lecture	Prepare discuss and solve exercises
2	3	Fund secretariat	Fund secretariat section(local currency , foreign currency)	Giving the lecture	Prepare discuss and solve exercises
3	3	Financial department	Debit and credit current accounts	Giving the lecture	Prepare discuss and solve exercises

4	3	Deposits department	Fixed cash deposits and savings	Giving the lecture	Prepare discuss and solve exercises
5	3	Commercial papers department	Discounted bills and transfers	Giving the lecture	Prepare discuss and solve exercises
6	3	Remittances department	Internal and external transfers travelers checks and bills of exchange	Giving the lecture	Prepare discuss and solve exercises
7	3	Credits	Documentary credits section	Giving the lecture	Prepare discuss and solve exercises
8	3	discourses	Letters of guarantee section	Giving the lecture	Prepare discuss and solve exercises
9	3	Exams	The first monthly exam with answers to the exam questions	Monthly test	Monthly test
10	3	Constraint adjustments	Registration settlements and final accounts in banks	Giving the lecture	Prepare discuss and solve exercises
11	3	Insurance companies	Accounting in insurance companies – the nature of insurance companies	Giving the lecture	Prepare discuss and solve exercises
12	3	Accounting treatments	Accounting treatments for insurance operations expenses and revenues with examples	Giving the lecture	Prepare discuss and solve exercises
13	3	Accounting treatments	Accounting treatments for investments and reserves in insurance companies	Giving the lecture	Prepare discuss and solve exercises
14	3	Constraint adjustments	Registration settlements and final accounts of insurance companies	Giving the lecture	Prepare discuss and solve exercises
15	3	Exams	The second monthly exam with answers to the exam	Monthly test	Monthly test

			questions		

Course Evaluation .11
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc Daily preparation and attendance 10 -----monthly exam for two months 15 -----final written exam 60
Learning and Teaching Resources .12

Required textbooks (curricular books, if any)	According to the aforementioned decisions lectures are given and a source book is approved
Main references (sources)	Asource written by a university professor
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

1. Name of the course / Unified Accounting System 1/1327 AD System 1
2. Course code / 1/ 1327 AD, Regulation 1
3. Semester/Year First Semester/2023-2024
4. The date this description was prepared is 2024
5. Available forms of attendance/classrooms
6. Number of study hours (total)/number of units (total) 45 hours

7. Name of the course administrator (if more than one name is mentioned)
Name: Haider Odeh Kazem Email: hadier.saidy@qu.edq.iq

8. Course objectives	
Objectives of the study subject	It gives the student initial knowledge of the accounting system, accounts, categorization of accounts, and how to conduct accounting treatments

9. Teaching and learning strategies	
The strategy	Providing opportunities for students to learn about the accounting system and give lectures and reports

10. Course structure

Week	Hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
1	3	Introducing the student to the unified accounting system	Introduction to the accounting system	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
2	3	Explain the features of the accounting system	Features, characteristics and scope of application	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
3	3	Familiarize yourself with the chart of	Accounting guide	1.Giving lectures 2.Student	1.Various types of exams

		accounts		groups 3.Workshops 4.Reports	2.Feedback from the student 3.Reports
4	3	Explanation of the accounts tab	Explanation of the accounting guide	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
5	3	Clarifying the accounting treatment and accounting restrictions for calculating assets	Accounting treatment of assets	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
6	3	Fixed assets	Accounting treatment of assets	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
7	3	Clarifying the accounting treatment and accounting restrictions for calculating fixed assets	Accounting treatment of assets	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports

		and purchases from the external market and contractors			
8	3	Clarifying the accounting treatment and restrictions for calculating the loans granted	Accounting treatment of assets	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
9	3	Clarifying the accounting treatment and accounting restrictions for calculating financial investments	Accounting treatment of liabilities	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
10	3	Clarifying the accounting treatment and accounting restrictions for various debit and credit accounts	Accounting treatment of liabilities	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
11	3	Clarifying	Accounting	1.Giving	1.Various

		the accounting treatment and accounting restrictions for calculating salaries and wages	treatment of liabilities	lectures 2.Student groups 3.Workshops 4.Reports	types of exams 2.Feedback from the student 3.Reports
12	3	Clarifying the accounting treatment and accounting restrictions for calculating salaries and wages and everything related to them	Accounting treatment of uses account	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
13	3	Clarifying the accounting treatment and accounting restrictions for calculating finished and incomplete inventory and work in progress	Accounting treatment of uses account	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
14	3	Clarifying	Accounting	1.Giving	1.Various

		the accounting treatment and accounting restrictions for calculating finished and incomplete inventory and work in progress	treatment of uses account	lectures 2.Student groups 3.Workshops 4.Reports	types of exams 2.Feedback from the student 3.Reports
15	3	Clarifying the accounting treatment and restrictions for calculating the loans granted	Accounting treatment of uses account	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports

11. Course evaluation
Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports, etc.
12. Learning and teaching resources

The book on the unified accounting system issued by the Federal Audit Office	Required textbooks (methodology, if any)
The book on the unified accounting system issued by the Federal Audit Office	Main references (sources)
The accounting system book by Dr. Saud Jayed, thank you	Recommended supporting books and references (scientific journals,

	reports....)
	Electronic references, Internet sites

1. Name of the course / Unified Accounting System 2/2333 AD System 2	
2. Course code / 2/ 2333 AD, Regulation 2	
3. Semester/Year First Semester/2023-2024	
4. The date this description was prepared is 2024	
5. Available forms of attendance/classrooms	
6. Number of study hours (total)/number of units (total) 45 hours	
7. Name of the course administrator (if more than one name is mentioned)	
Name: Haider Odeh Kazem Email: hadier.saidy@qu.edq.iq	
8. Course objectives	
Objectives of the study subject	It gives the student initial knowledge of the accounting system, accounts, categorization of accounts, and how to conduct accounting treatments

9. Teaching and learning strategies	
The strategy	Providing opportunities for students to learn about the accounting system and give lectures and reports

10. Course structure					
Week	Hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
1	3	Introducing students to obtain knowledge and understanding of accounting treatments for calculating resources	Accounting treatment of resources	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
2	3	Enabling students to obtain knowledge and understanding of accounting treatments for calculating resources	Accounting treatment of resources	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
3	3	Enabling students to obtain knowledge and understanding of accounting treatments for calculating resources	Accounting treatment of resources	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
4	3	Introducing students to	Financial statements	1.Giving lectures	1.Various types of

		obtain knowledge and understanding of financial statements and final accounts	and final accounts	2.Student groups 3.Workshops 4.Reports	exams 2.Feedback from the student 3.Reports
5	3	Introducing students to obtain knowledge and understanding of financial statements and final accounts	Financial statements and final accounts	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
6	3	Introducing students to obtain knowledge and understanding of financial statements and final accounts	Financial statements and final accounts	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
7	3	Enabling students to obtain knowledge and understanding of the documentary and book collection of the unified accounting system	Documentary and book collection for the unified accounting system	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
8	3	Enabling	Trial Balance	1.Giving	1.Various

		students to obtain knowledge and understanding of the trial balance		lectures 2.Student groups 3.Workshops 4.Reports	types of exams 2.Feedback from the student 3.Reports
9	3	Enabling students to obtain knowledge and understanding of costs under the unified accounting system	Costs under the unified accounting system	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
10	3	Enabling students to obtain knowledge and understanding of costs under the unified accounting system	Costs under the unified accounting system	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
11	3	Enabling students to obtain knowledge and understanding of costs under the unified accounting system	Costs under the unified accounting system	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
12	3	Enabling students to obtain knowledge and	Planning budgets in the unified accounting system	1.Giving lectures 2.Student groups	1.Various types of exams 2.Feedback

		understanding of planning budgets in the unified accounting system		3.Workshops 4.Reports	from the student 3.Reports
13	3	Enabling students to obtain knowledge and understanding of planning budgets in the unified accounting system	Planning budgets in the unified accounting system	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
14	3	Enabling students to obtain knowledge and understanding of the table of depreciation of fixed assets	Table of depreciation of fixed assets	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
15	3	Enabling students to obtain knowledge and understanding of the automation of the unified accounting system	Automation of the unified accounting system	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
11. Course evaluation					

Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports, etc.	
12. Learning and teaching resources	
The book on the unified accounting system issued by the Federal Audit Office	Required textbooks (methodology, if any)
The book on the unified accounting system issued by the Federal Audit Office	Main references (sources)
The accounting system book by Dr. Saud Jayed, thank you	Recommended supporting books and references (scientific journals, reports....)
	Electronic references, Internet sites

25. Course name: Auditing and internal control
26. CodeThe decision
27. the chapter /Year of the second course 023-2024
28. Date this was preparedDescription 2/1/2024
29.aAttendance forms availablePresence is theoretical
30.Number of study hours (total)/number of units (total)45 hours / 3 units per week
31. Name of the course administrator(If more than one name is mentioned) Prof. Dr. Maytham Badr Baaiwi
the name:Prof. Dr. Maitham Badr Baiwi Email:miaytham.alsfan@qu.edu.iq
32. Course objectives a- Introducing students to the concept of internal audit, its cognitive foundations, and the historical roots of its emergence b- Clarifying the objectives and standards of internal auditing c- Highlighting the role of internal audit in preserving wealth d- Study and evaluate the appropriate planning for the internal audit process e- The most important parties that benefit from internal audit f- Study the concept and types of internal control systems and methods for evaluating them. g- The nature of electronic control systems in light of the modern business

environment
8- Teaching and learning strategies

Live lectures with students Discussing case studies on various topics related to internal auditing Writing reports on academic topics Discussions between students, daily and semester tests	**The strategy**

9- Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
General questions and discussion	**Explanation of theory with practical examples**	**A historical introduction to the concept of auditing, its types and objectives**	**Understand the origins and concept of auditing**	**3**	**1**
General questions, discussion, and real-time exam	**Explanation of theory with practical examples**	**Common auditing standards**	**Understanding standards a their types**	**3**	**2**
General questions, discussion, and real-time exam	**Explanation of theory with practical examples**	**Mistakes, fraud and responsibility Verified by him**	**Understanding errors, their ty and limits The auditor's responsibility**	**3**	**3**
General questions and discussion	**Explanation of theory with practical examples**	**Procedures and planning the process Auditing**	**Clarifying and understand audit procedures How to plan the audit process**	**3**	**4**
General questions and discussion	**Explanation of theory with practical examples**	**Audit working papers**	**Understand the nature a content of working papers**	**3**	**5**
Real-time exam and discussion	**Explanation of theory with**	**Audit program**	**Introduction to the au program and its types**	**3**	**6**

sessions	practical examples				
General questions and discussion	Explanation of theory with practical examples	Proof of evidence	Definition of evidence a methods Obtained	3	7
General questions, discussion, and real-time exam	Explanation of theory with practical examples	Types of evidence and factors affecting it	Understanding and analyz evidence and how to evaluate i In light of the factors affecting	3	8
Real-time discussion and examination	Explanation of theory with practical examples	The concept and elements of internal control	Understanding the inter control system and its m important components that ma up the system	3	9
Real-time exam and discussion sessions	Explanation of theory with practical examples	Types of internal control systems	Study and discuss types control systems Interior	3	10
Real-time exam and discussion sessions	Explanation of theory with practical examples	Methods of examining internal control	Study and analyze how examine a system Internal Control	3	11
General questions and discussion	Explanation of theory with practical examples	Internal audit concept, Its types, goals, standards and procedures	Understand internal audit a what it is Similarities and differences fr external audit	3	12
General questions and discussion	Explanation of theory with practical examples	Auditor's report Formal aspects	Understanding the audito report is important Paragraphs and aspects contains	3	13
General questions and discussion	Explanation of theory with practical examples	Auditor's report Compatibility with standards. Consistency in Applying accounting policies Disclosure	Understand the most import contents of the auditor's report	3	14
Real-time exam and	Explanation of theory	Auditor's report, express an opinion	Understand what the audito opinion means and what	3	15

discussion sessions	**with practical examples**	**And types of auditor's opinion**	**These are the types of opinion light of the evidence and resu reached**		

10- Course evaluation
Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports, etc.

11- Learning and teaching resources	
Modern trends in auditing and control accordance with international standar and local legislation Authors: Prof. Dr. Karima Ali Kazem Al-Johar Prof. Dr. Shaker Abdel Karim Al-Baldav Prof. Dr. Ihsan Dhiyab Abd M.D. Ahmed Jassim Hamoudi Al-Obaid	Required textbooks (methodology, if any)
	Main references (sources)
	Recommended supporting books and references (scientific journals, reports….)
	Electronic references, Internet sites

1. Course Name:
Accounting Information Systems
2. Course Code:

3. Semester / Year:
Second semester 2023/2024
4. Description Preparation Date:
29/3/2024
5. Available Attendance Forms:
6. Number of Credit Hours (Total) / Number of Units (Total)
3 hours, total 45 hours
7. Course administrator's name (mention all, if more than one name)
Name: Arshed Makki Rashed Email: Arshed.makki20@qu.edu.iq
8. Course Objectives

Course Objectives	**1. Learn about the concept of accounting information systems .** **2. Addressing data and information** **3. Determine methods for designing accounting informat systems** **4. Solve problems in designing accounting information systems** **5. Learn about big data, e-government and e-commerce**

9. Teaching and Learning Strategies

Strategy	1- Using personal, linguistic and mathematical intelligence strategies. 2- Using the brainstorming method and its various methods. 3- Using various mind maps. 4- Using deductive and inductive

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
the first	6		Scientific framework for accounting information systems	lecture	Discussion and brainstorming
the second	6		The concept of accounting information systems	lecture	Daily exam
the third	6		The relationship between the accounting information system and the management information system and the distinction between data and information	lecture	Discussion

the fourth	6		First month exam	lecture	Daily exam
Fifth	6		A comparison of views of the qualitative characteristics of accounting information	lecture	Editorial
VI	6		Analysis and design of accounting information systems	lecture	Daily exam
Seventh	6		Accounting information system analysis requirements	lecture	discussion
VIII	6		Requirements for designing accounting information systems in the e-government environment	lecture	Daily exam
Ninth	6		Systems development life cycle	lecture	Editorial
The tenth	6		Big data	lecture	Daily exam
eleventh	6		Second month exam	lecture	discussion
twelveth	6		Data mining	lecture	Daily exam
Thirteenth	6		Accounting information system in the e-government environment, e-commerce	lecture	discussion
fourteenth	6		Requirements for designing accounting information systems in the e-government environment	lecture	Daily exam
Fifteenth	6		A comprehensive review of all the material, discussion with students, and taking a test	lecture	Editorial

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc

Calendar			Its percentage of the final evaluation
1	Oral contributions	Throughout the semester	10%
2	Written exam (monthly)	15	30%
3	final exam		60%

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	Dr.. Ziad Al-Saqqa / Accounting Information Systems
Recommended books and references (scientific journals, reports…)	A collection of scientific research in the field of accounting information systems
Electronic References, Websites	

1. Course Name:
English language
2. Course Code:
3. Semester / Year:
2023/2024
4. Description Preparation Date:
2023

5. Available Attendance Forms:

Weekly

6. Number of Credit Hours (Total) / Number of Units (Total)

15*2=30

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

Name: Abbas Saad hamada
Email:Abbas.alkhuzaie@qu.edu.iq

8. Course Objectives

1- The aim of this course is to take learners smoothly from one topic to another, to enable them to communicate with other speakers of English in real life situations.
2- Another aim of this course is to demonstrate how English is used in real life situations, thus, enabling learners' to use it in meaningful contexts.
3- The other aim is to build the learners' ability to communicate their ideas fluently, accurately and confidently .
4- The topics have been carefully selected to motivate learners and stimulate Learning

9. Teaching and Learning Strategies

1- Method of the lecture / method of questioning and discussion.
2- Class and homework assignments.
3- Discussion style.
4- Independent Individual Projects and groups projects.
5- Using the dialog & conversations to enrich their ability of speaking.
6- Preparation of research and educational posters.

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	No place like home	Unit 1	Questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
2	2	Been there, done that	Unit 2	questioning and discussion, Using the dialog & conversations	Assessment Daily examinations & monthly examination
3	2	What a story	Unit 3	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
4	2	Nothing but the true	Unit 4	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
5	2	An eye to the future	Unit 5	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination

6	2	Making it big	Unit 6	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
7	2	Getting on together	Unit 7	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
8	2	Going to extremes	Unit 8	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
9	2	Forever friends	Unit 9	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
10	2	Risking live and limb	Unit 10	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
11	2	In your dreams	Unit 11	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
12	2	It's never too late	Unit 12	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
13	2	Tell me about you	Unit 13	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
14	2	Writing	Unit 14	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination
15	2	Grammar	Unit 15	questioning and discussion, Using the dialog & conversations	assessment Daily examinations & monthly examination

11. Course Evaluation

1- Conducting theoretical tests, oral and written / daily/ monthly / final. 2- Independent Individual Projects and Society.
3- Preparation of research and educational posters.
4- Conducting tests, oral and written / monthly / final

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	New headway intermediate students book

Main references (sources)	
Recommended books and references (scientific journals, reports…)	
Electronic References, Websites	

Course Description Form

Sample course description for Financial Reporting Standards for the fourth stage, Accounting

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1- Course Name: International Accounting Standards for Financial Reporting

2- Course code: 1441 M D O / International accounting

3- Semester/year: The first course/2023/2024

4- Date this description was prepared: 2/9/2023

5- Available forms of attendance: Regular attendance in classrooms

6- Number of study hours (total) / Number of units (total): 30 study hours

7- Name of the course officer: Hyider M. Koshan AlShamary

8- Course objectives :

1- Study the accounting systems in different countries of the world to reach the most appropriate system

needs of that state

2- Reaching international foundations, rules and standards that can be used to develop local accounting systems

3- Showing the reasons for the difference in information and accounting data in the reports of international companies

4- Providing unified accounting information for international companies

5- Serving the international investor by providing financial statements and reports appropriate to the decision maker

6- Knowing the extent to which different accounting systems affect the economies of different countries

Teaching and learning strategies: They are

1- Adopting the method of delivering lectures and linking each topic with examples from the reality of the situation and the current market environment .

2- Teaching the student the basic concepts of the subject and topics related to knowledge and understanding of international accounting

3- Teaching the student how to use the Internet by obtaining sources, reviewing the library, and how to write a report in accordance with international accounting guidelines and their availability in multinational companies.

Course structure

the week	hours	outcomes	Name of the unit or topic	Teaching method	Evaluation method
1	2	Qualitative characteristics of useful financial information	The first chapter: The theoretical framework of financial information	giving a lecture	oral exam
2	2	Chapter one	Introduction to international accounting	giving a lecture	oral exam
3	2	Chapter II	International accounting classifications and financial reporting systems	giving a lecture	oral exam
4	2	Chapter III	Comparative accounting	giving a lecture	oral exam
5	2	Monthly exam			
6	2	the fourth chapter	Accounting for transactions in foreign currency	giving a lecture	oral exam
7	2	the fourth chapter	Practical applications	giving a lecture	oral exam
8	2	the fourth chapter	Solving exercises	giving a lecture	oral exam
9	2	Chapter V	Accounting for changes in prices	giving a lecture	oral exam
10	2	Chapter V	Practical applications		
11	2	Chapter V	Solving exercises	giving a lecture	oral exam
12	2	Second month exam			

13	2	Chapter six	Translation of financial statements prepared in foreign currency	giving a lecture	oral exam
14	2	Chapter six	Practical applications and solving exercises	giving a lecture	oral exam
15	2	Exercise review			

• Course evaluation: by asking oral questions + objective written questions

• By asking applied questions and observing the answers by the students in light of the model answers

• Learning and teaching resources: They are

• Prescribed books

• Basic texts issued by the competent authorities.

• Other

Course Description Form

Sample course description for Financial Reporting Standards for the fourth stage, Accounting

_____

1- Course Name: International Accounting Standards for Financial Reporting

2- Course code: 2445 M / Financial Reporting Standards

3- Semester/year: Second course/2023/2024

4- Date this description was prepared: 3/2/2024

5- Available forms of attendance: Regular attendance in classrooms

6- Number of study hours (total) / Number of units (total): 30 study hours

7- Name of the course officer: Hyider M. Koshan AlShamary

8- Course objectives

Developing future international financial reporting standards and reviewing existing international • financial reporting standards

.Increase compatibility between systems and standards •

Accounting procedures related to the preparation of financial statements by providing a basis for • reducing the number of alternative accounting treatment methods permitted by international standards and the preparation of financial reports

The conceptual framework can assist in preparing financial statements to apply international • standards and prepare financial reports and in dealing with topics that may be the title of standards or interpretations

Auditors when they express an opinion about the extent to which the financial statements • comply with international financial reporting standards

Users of financial statements in interpreting the information contained in financial statements prepared based on international financial reporting standards, and people interested in working with the International Accounting Standards Board, and providing the Board with information to formulate accounting standards

Teaching and learning strategies: They are

1- Adopting the method of delivering lectures and linking each topic with examples from the reality of the situation and the current market environment

2- Teaching the student the basic concepts of the subject and topics related to knowledge and understanding of the Financial Reporting Standards subject

3- Teaching the student how to use the Internet by obtaining sources, reviewing the library, and how to write a report in accordance with international accounting guidelines standards .

- **Course structure:**

the week	hours	outcomes	Name of the unit or topic	Teaching method	Evaluation method

1	2	Qualitative characteristics of useful financial information Organizations and associations preparing standards	The first chapter: The theoretical framework of financial information	giving a lecture	oral exam
2	2	International Accounting Standards (1+3+4) + 3+5+6 IFRS	International accounting standards with financial reporting standards by classification and numbering	giving a lecture	oral exam
3	2	International Accounting Standards (5+7+8)+7+8+9 IFRS	International accounting standards with financial reporting standards by classification and numbering	giving a lecture	oral exam
4	2	International Accounting Standards (9+10+11)+10+11+12 IFRS	International accounting standards with financial reporting standards by classification and numbering	giving a lecture	oral exam
5	2	Monthly exam			
6	2	International Accounting Standards (12+13+15)+13+15 IFRS	International accounting standards with financial reporting standards by classification and numbering	giving a lecture	oral exam

7	2	International Accounting Standards 16 + 17 + 18	International accounting standards with financial reporting standards by classification and numbering	giving a lecture	oral exam
8	2	International Accounting Standards 19 + 20 + 21	International accounting standards with financial reporting standards by classification and numbering	giving a lecture	oral exam
9	2	International Accounting Standards 23 + 24 + 26	International accounting standards with financial reporting standards by classification and numbering	giving a lecture	oral exam
10	2	Exam + mini-research discussion			
11	2	International Accounting Standards 27 + 28 + 29	International accounting standards with financial reporting standards by classification and numbering	giving a lecture	oral exam
12	2	International Accounting Standards 32 + 33 + 34	International accounting standards with financial reporting standards by classification and numbering	giving a lecture	oral exam

13	2	International Accounting Standards 36 + 37 + 38	International accounting standards with financial reporting standards by classification and numbering	giving a lecture	oral exam
14	2	International Accounting Standards 39 + 40 + 41	International accounting standards with financial reporting standards by classification and numbering	giving a lecture	oral exam
15	2	Exercise review			

• Course evaluation: by asking oral questions + objective written questions

• By asking applied questions and observing the answers by the students in light of the model answers

• Learning and teaching resources: They are

• Prescribed books

• Basic texts issued by the International Accounting Standards Board

• Other

1. Course Name:
Managerial Accounting – 2
2. Course Code:
3. Semester / Year:
Second Semester (2023–2024)
4. Description Preparation Date:
27–03–2024
5. Available Attendance Forms:
Classrooms
6. Number of Credit Hours (Total) / Number of Units (Total)
Hours (4) – Units (3)
7. Course administrator's name (mention all, if more than one name)
Name: Prof. Dr. Majeed AbdulHussein Hati Email: majeed.alamaryani@qu.edu.iq
8. Course Objectives

Course Objectives	1- Introducing the student to comprehensive budgets, both operational and financial 2- Enabling the student to prepare estimates of these budgets for future periods. 3- Introducing the student to the concept of capital budgets and their importance in th areas of planning and decision-making 4- Enabling the student to prepare capital budgets and evaluate available investm projects using different evaluation methods

9. Teaching and Learning Strategies	
Strategy	1- Discussions within lectures and raising questions and inquiries 2- Urging the student to think about the lecture topics 3- Ask surprising questions and expect answers 4- Discussing the questions, analyzing the students' answers, and correcting them

10. Course Structure					
Week	**Hours**	**Required Learning Outcomes**	**Unit or subject name**	**Learning method**	**Evaluation method**
1	4		The concept of budgets		
2	4		Sales budget	Classroom	Tests
3	4		Production budget	Classroom	Tests
4	4		Raw materials budget	Classroom	Tests
5	4		Raw materials purchases cost budget	Classroom	Tests
6	4		Marketing expenses budget	Classroom	Tests
7	4		F.O.H. budget	Classroom	Tests
8	4		First exam	Classroom	Tests
9	4		Cash budget	Classroom	Tests
10	4		Concept of capital budgets	Classroom	Tests
11	4		Payback period method	Classroom	Tests
12	4		Accounting rate of return method	Classroom	Tests
13	4		Net present value method	Classroom	Tests
14	4		Internal rate of return method	Classroom	Tests
15	4		Second exam	Classroom	Tests
11. Course Evaluation					

The first exam (15) marks, the second exam (15) marks, activity in the class, attendance, and preparing a report (10) marks, the final exam for the semester (60) marks	
12. Learning and Teaching Resources	
Required textbooks (curricular books, if any)	Managerial Accounting books in Arabic and English
Main references (sources)	Managerial Accounting Book by Dr. Nassif Al-Jubouri and others 2015 Managerial Accounting book by author Dr. Salah Al-Kawaz 2020
Recommended books and references (scientific journals, reports…)	Other managerial accounting books and journals related to cost accounting and managerial accounting
Electronic References, Websites	All accounting websites concerned with managerial accounting topics in Arabic and English

1. Name of the course / Advanced cost (1)

2. Course code / Advanced cost (1)
3. Semester/Year First Semester/2023-2024
4. The date this description was prepared is 2024
5. Available forms of attendance/classrooms
6. The number of study hours (total)/the number of units (total) is 60 hours
7. Name of the course administrator (if more than one name is mentioned)
Name: Dr. Ali Abdul Hussein Hani Al-Zameli Email: alil.alzameli@qu.edq.iq

8. Course objectives	
Objectives of the study subject	It gives the student initial knowledge of advanced cost accounting in relation to standard costs and some cost accounting techniques

9. Teaching and learning strategies	
The strategy	Providing opportunities for students to learn about advanced cost accounting and give lectures and reports

10. Course structure

Week	Hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
1	4	Introducing the student to the concepts of cost accounting	Introduction to cost accounting	1.Giving lectures 2.Student groups 3.Workshops	1.Various types of exams 2.Feedback from the

		and its importance		4.Reports	student 3.Reports
2	4	Introducing the student to flexible budgeting	Flexible and static budgeting	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
3	4	Introducing the student to the static budget	Flexible and static budgeting	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
4	4	Introducing the student to how to prepare a flexible budget and a static budget	Flexible and static budgeting	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
5	4	Introducing the student to the deviations of direct subjects	Standard costs and deviation analysis	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
6	4	Introducing the student to direct wage deviations	Standard costs and deviation analysis	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student

					3.Reports
7	4	Introducing the student to deviations in indirect industrial costs	Standard costs and deviation analysis	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
8	4	Introducing the student to the partial plan method	Accounting procedures in standard cost accounting	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
9	4	Introducing the student to the comprehensive plan method	Accounting procedures in standard cost accounting	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
10	4	Introducing the student to accounting restrictions according to the partial and comprehensive plan	Accounting procedures in standard cost accounting	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
11	4	Introducing the student to the accounting procedures in standard cost accounting	Accounting procedures in standard cost accounting	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student

					3.Reports
12	4	Introducing the student to the accounting procedures in standard cost accounting	Standard costs under production stages	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
13	4	Introducing the student to accounting procedures in standard cost accounting	Standard costs under production stages	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
14	4	Introducing the student to standard costs in light of multiple products	Standard costs for multiple products	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
15	4	Introducing the student to standard costs in light of multiple products	Standard costs for multiple products	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports

11. Course evaluation
Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports, etc.
12. Learning and teaching resources

Required textbooks (methodology, if any)	Advanced cost accounting book Dr. Nassif Al-Jubouri.
Main references (sources)	Cost Accounting Book Horngren, 2021
Recommended supporting books and references (scientific journals, reports....)	Cost Accounting Book Kinney, 2008
Electronic references, Internet sites	

1. Name of the course / Advanced cost (2)
2. Course code / Advanced cost (2)
3. Semester/Year First Semester/2023-2024
4. The date this description was prepared is 2024
5. Available forms of attendance/classrooms
6. The number of study hours (total)/the number of units (total) is 60

hours
7. Name of the course administrator (if more than one name is mentioned)
Name: Dr. Ali Abdul Hussein Hani Al-Zameli
Email: alil.alzameli@qu.edq.iq

8. Course objectives	It gives the student initial knowledge of advanced cost accounting in relation to standard costs and some cost accounting techniques
9. Teaching and learning strategies	Providing opportunities for students to learn about advanced cost accounting and give lectures and reports

10. Course structure

Week	Hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
1	4	Introducing the student to how to distribute indirect costs on products according to the traditional method	Distributing indirect costs to products according to the traditional method	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
2	4	Introducing the student to how to distribute indirect costs to products according to	Distribution of indirect costs to products according to the ABC method	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports

		the ABC method			
3	4	Introducing the student to how to distribute indirect costs to products according to the ABC method	Distribution of indirect costs to products according to the ABC method	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
4	4	Introducing the student to how to account according to the just-in-time production system	Production on time	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
5	4	Introducing the student to reverse flow	Reverse flow	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
6	4	Introducing the student to the concept and how to calculate the economic quantity of an order	Economic quantity of order	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
7	4	Introducing	Accounting	1.Giving	1.Various

		the student to accounting for joint costs	for shared costs	lectures 2.Student groups 3.Workshops 4.Reports	types of exams 2.Feedback from the student 3.Reports
8	4	Introducing the student to accounting for incidental products	Accounting for spin-offs	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
9	4	Introducing the student to accounting procedures in light of common costs	Accounting procedures in light of shared costs	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
10	4	Introducing the student to how to analyze gross profit	Gross profit analysis	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
11	4	Introducing the student to how to analyze sales revenue deviations	Analysis of sales revenue deviations	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
12	4	Introducing the student to	Analysis of deviations in	1.Giving lectures	1.Various types of

		how to analyze deviations in the cost of goods sold	the cost of goods sold	2.Student groups 3.Workshops 4.Reports	exams 2.Feedback from the student 3.Reports
13	4	Introducing the student to the concept, importance and types of quality costs	Quality costs	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
14	4	Introducing the student to the costs of prevention and evaluation	Prevention and evaluation costs	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports
15	4	Introducing the student to the costs of internal and external failure	The costs of internal failure and external failure	1.Giving lectures 2.Student groups 3.Workshops 4.Reports	1.Various types of exams 2.Feedback from the student 3.Reports

11. Course evaluation
Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports, etc.
12. Learning and teaching resources

Required textbooks (methodology, if any)	Advanced cost accounting book Dr. Nassif Al-Jubouri.
Main references (sources)	Cost Accounting Book Horngren,

	2021
Recommended supporting books and references (scientific journals, reports....)	Cost Accounting Book Kinney, 2008
Electronic references, Internet sites	

1. Educational Institution : University of Al-Qadisiyah / College of Administration a Economics / Department of Accounting
2. Course Name : International Standards on Auditing
3. Course Code: 1439 CE TD
4. Semester / Year : Second Semester / 2023-2024
5. Date of preparation of this description : 2024
6. Available Attendance Forms : Classrooms
7. Number of Credit Hours (Total) / Number of Units (Total): 30 Credit Hours
8. Name of the course administrator (if more than one name is mentioned): Prof. Dr. Qasim Muhammad Al-Baaj
Name: Prof. Qasim Mohammed Abdullah Al-Baaj Email: Kasem.mohamad@qu.edu.iq

9. Course Objectives : Solve accounting problems related to the change in the level of prices and enable the student to use disclosure and future trends

Course Objectives: 1- Enable the student to identify the standards associated with auditing standards (operations audit), control examination, analytical procedures and detailed examination of operations

2- Understand the audit procedures which enables him to obtain a professional qualification as an auditor

3- Understand and know the role of the internal control system and its audit process

10. Teaching and Learning Strategies

Strategy : are lectures, panel discussions and daily surprise and weekly tests

11. Course Structure

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Daily / theoretical and oral exams	Theoretical/Practical	Introductory Introduction to International Standards on Auditing / Introductory Matters 100-199	Introducing the student to International Standards on Auditing and related services	2	The first
Daily / theoretical and oral exams	Theoretical/Practical	Responsibilities 200-299	Introduce the student to the basic objectives and principles that govern the audit of financial statements	2	Second
Daily / theoretical and oral exams	Theoretical/Practical	Responsibilities 200-299	Introducing the student to the assignment letter, its conditions and documentation	2	Third

Daily / theoretical and oral exams	Theoretical/Practical	Responsibilities 200-299	Introducing the student to fraud and error in auditing work	2	Fourth
Daily / theoretical and oral exams	Theoretical/Practical	Planning 300-399	Introducing the student to work planning, preparing the audit program and regulatory worksheets	2	Five
Daily / theoretical and oral exams	Theoretical/Practical	Planning 300-399	Introducing the student to how to know the nature of audit work, obtain knowledge, use knowledge and know the relative importance of auditing	2	Sixth
Daily / theoretical and oral exams	Theoretical/Practical	Internal Control 400-499	Introducing the student to the assessment of internal control risks	2	Seventh
Daily / theoretical and oral exams	Theoretical/Practical	Evidence 500-599	Introducing the student to the evidence	2	Eighth
Daily / theoretical and oral exams	Theoretical/Practical	Evidence 500-599	Introduce the student to analytical procedures	2	Ninth
Daily / theoretical and oral exams	Theoretical/Practical	Benefit from the work of other auditors 600-699	Introduce the student to the importance of benefiting from the work of other auditors	2	Ten

Daily / theoretical and oral exams	Theoretical/Practical	Standard 1009 Computer-Assisted Audit Methods	Introducing the student to computer-assisted auditing methods	2	Eleventh
Daily / theoretical and oral exams	Theoretical/Practical	Standard No. 700	Introducing the student to the auditor's report on the financial statements	2	Twelfth
Daily / theoretical and oral exams	Theoretical/Practical	Standard No. 705	Introduce the student to decisions and other information in audit documents	2	Thirteenth
Daily / theoretical and oral exams	Theoretical/Practical	Internal Audit Manuals	Introduce the student to the importance and types of internal audit manuals	2	Fourteenth
Daily / theoretical and oral exams	Theoretical/Practical	Iraqi Audit Manuals	Introducing the student to the audit evidence in the Iraqi environment	2	Fifteenth

12. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, written exams, reports .... etc

Exam number (2): the first month exam (15) degrees The second exam (15) degrees with the student's activity (10) Total score (40) degrees + final exam (60) degrees The final grade of the student becomes (100) degrees

13. Learning and Teaching Resources

1- International Auditing Standards – Prof. Nazem Shaalan Jabbar 2- International Standards on Auditing – Assoc. Prof. Fatima Saleh Mahdi	Required textbooks (methodology, if any)
International Standards on Auditing Books in Arabic and English	Main references (sources)

Scientific journals and reports in the field of international standards on auditing	Recommended books and references (scientific journals, reports…)
Books published electronically in the field of international standards on auditing	Electronic References, Websites

33. Educational Institution : University of Al-Qadisiyah / College of Administrati and Economics / Department of Accounting
34. Course Title : Accounting Theory
35. Course Code: 2446 AD – Zar
36. Semester / Year : Second Semester / 2023–2024
37. Date of preparation of this description : 2024
38.Available Attendance Forms : Classrooms
39.Number of Credit Hours (Total) / Number of Units (Total): 45 Credit Hours
40. Name of the course administrator (if more than one name is mentioned): Prof. Dr. Qasim Muhammad Al-Baaj
Name: Prof. Qasim Mohammed Abdullah Al-Baaj Email: Kasem.mohamad@qu.edu.iq
41. Course Objectives: Solve accounting problems related to the change in the level of prices and enable the student to use disclosure and future trends **Course Objectives:** 1– Enables the student to know the history, philosophy and development of accounting 2– The student's knowledge of the intellectual framework of accounting and financial reporting 3– Enable the student to understand the structure of accounting theory

42.	Teaching and Learning Strategies
	Strategy : are lectures, panel discussions and daily surprise and weekly tests

43. Course Structure

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Oral and written exam and panel discussions	Lecture	History and development of accounting	The student's knowledge of the history and development of accounting	3	first
Oral and written exam and panel discussions	Lecture	The student's knowledge of the nature of accounting and its use	The student's knowledge of the nature of accounting and its use	3	Second
Oral and written exam and panel discussions	Lecture	The need to build an accounting theory	The student's knowledge of the need to build an accounting theory	3	Third
Oral and written exam and panel discussions	Lecture	Traditional approaches to building theory	The student's knowledge of the traditional approaches to building theory	3	Fourth
Oral and written exam and panel discussions	Lecture	The authoritarian approach to the construction of theory	The student's knowledge of the authoritarian approach to the construction of theory	3	Five
Oral and written exam and panel discussions	Lecture	Conceptual Framework of Accounting – Objectives and Concepts	The student's knowledge of the conceptual framework of accounting - objectives and concepts	3	Sixth

Oral and written exam and panel discussions	Lecture	Conceptual framework for accounting – assumptions and principles	The student's knowledge of the conceptual framework of accounting - assumptions and principles	3	Seventh
Oral and written exam and panel discussions	practical	Review exercises	Enable the student to solve exercises	3	Eighth
Oral and written exam and panel discussions	theoretical	The behavioral approach to the construction of theory	The student's knowledge of the behavioral approach to building theory	3	Ninth
Oral and written exam and panel discussions	theoretical	Introduction to events to build theory	The student's knowledge of the entrance to events to build theory	3	Ten
Oral and written exam and panel discussions	practical	Descriptive approach to building theory	The student's knowledge of the descriptive approach to building theory	3	Eleventh
Oral and written exam and panel discussions	theoretical	Foundations of accounting measurement	The student's knowledge of the foundations of accounting measurement	3	Twelfth
Oral and written exam and panel discussions	practical	Alternatives to accounting measurement	The student's knowledge of alternatives to accounting measurement	3	Thirteenth
Oral and written exam and panel discussions	theoretical	Review exercises	Enable the student to solve exercises	3	Fourteenth
Monthly exam	theoretical	Final exam	examination	3	Fifteenth

44. Course Evaluation
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, written exams, reports .... etc
Exam number (2): the first month exam (15) degrees The second exam (15) degrees with the student's activity (10) Total score (40) degrees + final exam (60) degrees The final grade of the student becomes (100) degrees

45. Learning and Teaching Resources	
1- Accounting theory Ahmed Balqaw 2- Accounting theory Abbas Mah Shirazi	Required textbooks (methodology, if any)
Modern accounting theory books in Arabic and English	Main references (sources)
Scientific journals and reports in the field of accounting theory	Recommended books and references (scientific journals, reports…)
Books published electronically in the field of accounting theory	Electronic References, Websites