



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

Academic Program and Course

2024

Introduction:

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

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

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

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

Concepts and terminology:

Academic Program Description: The description of the academic program 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 student to achieve, proving whether he has made the most of the available learning opportunities. It is derived from the description of the program.

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

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 (semester, yearly, Bologna track) whether it is a requirement (ministry, university, college and scientific department) with the number of study units.

Learning Outcomes: A compatible set of knowledge, skills and values acquired by the student 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 member to develop the student's teaching and learning, and they are plans that are followed to reach the learning goals. That is, describe all classroom and extra-curricular activities to achieve the learning outcomes of the program.

Academic Program Description Form

University Name: University Southern Tech.....

Faculty/Institute: Institute Technical Architecture.....

Scientific Department: Department ofAccounting techniques.....

Academic or Professional Program Name: Diploma in Accounting Technology

Final Certificate Name: Diploma in Accounting Techniques.....

Academic System: Semester

Description Date: 5/10/2023

File Filling Date: 14/02/2024

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Academic Program Description Form for Colleges For the academic year 2023 - 2024

University Name: Southern Technical University

Faculty Name: Technical Institute of Umara

Scientific Department: Accounting Techniques

File date: 2023/2024

Department Head Name: A.P.Dr. Majeed Musa Hamid

Date: 25/3/2024

Signature: 

Assistant Dean for Scientific Affairs: Eng. Suhad Jassim Khalifa

Date: 25/3/2024

Signature: 

Check the file before

Department of Quality Assurance and University Performance

Name of Director of Quality Assurance and University Performance: Najlaa Kadhem

Performance:

Date 27/3/2024

Signature: 

Endorsement of the Dean

1. Program Vision

Forming a scientific or human base in the field of accounting techniques and seeks to prepare plans for the development of staff and curricula to ensure that the requirements of quality standards and academic accreditation are met, in addition to keeping pace with development and ready-made applications in order to contribute to achieving part of them, and that the department is a distinguished scientific research edifice in its programs, curricula and scientific research.

2. Program Mission

The department seeks to prepare a specialized staff at a high level of professionalism to deal with accounting techniques and work to provide appropriate opportunities to develop the capabilities of society in investing the development in accounting and the need of the labor market and meeting their needs in the field of modern accounting techniques, and providing training advisory services.

3. Program Objectives

- 1- Preparing qualified technical staff to keep accounting records.
- 2- Preparing and auditing accounting data.
- 3- Participate in testing, auditing and correcting accounting systems.
- 4- Participate in the preparation of designs and implementation of accounting systems.

4. Program Accreditation

There isn't any

5. Other external influences

- 1- Application + research projects + continuous workshops for students
- 2- Also, external influences contribute to solving many dilemmas related to approved studies
- 3- The needs of the labor market, the quality of graduates and the support of students' skills

6. Program Structure

Reviews*	Percentage	Unit of study	Number of Courses	Program Structure
Specialty+ assistant	46% 54%	52 Count 60 Count	13Phase I 16Second stage	Requirements of the institution
		For two months for the first phase		Summer Training
				Other

* Notes may include whether the course is basic or elective.

7. Program Description

Credit Hours		Course Name	Course or Course Code	Year/Level
practical	theoretical			
5	2	Accounting principles		
4	2	Government Accounting/1		

2	2	Accounting readings		2022/2023 First stage Chapter One
2	1	Tax Accounting/1		
2	1	Principles of Economics		
2	0	Computer Fundamentals/1		
0	2	Human Rights		
16	9			Total
5	2	Financial Accounting		2022/2023 First stage Chapter Two
4	2	Government Accounting/2		
2	1	Tax Accounting/2		
2	2	Principles of Statistics		
1	2	Principles of Management		
0	2	English/1		
14	13			Total
4	2	Banking Accounting		2022/2023 Second stage Chapter One
3	1	Intermediate Accounting/1		
3	1	Unified Accounting System/1		
3	1	Cost Accounting/1		
2	1	Audit Assets		
3	1	Corporate Accounting/1		
0	2	English/2		

2	-	Research Project		
20	9			Total
4	2	Oil Accounting		2022/2023 Second stage Chapter Two
3	1	Intermediate Accounting/2		
3	1	Unified Accounting System/2		
3	1	Cost Accounting/2		
2	1	Audit of Financial Statements		
3	1	Corporate Accounting/2		
2	0	Computer Fundamentals/2		
0	2	Crimes of the defunct Baath Party		
2	-	Research Project		
22	9			

Number of hours for the two years = 40 Percentage of theoretical hours = 36% Total graduation units for the two years = 112

Number of working hours for the two years = 72 Percentage of practical hours = 64%

8. Expected learning outcomes of the program	
Knowledge	
	<p>A1- Introducing the student to accounting systems and their implementation.</p> <p>A2 - Teaching the student the basics of accounting techniques.</p> <p>A3- Providing the student with the skills of implementation of various accounting systems.</p> <p>A4- The student 's knowledge of accounting applications and how to implement them.</p> <p>A5- The student's knowledge of the labor market and changes in the fields of accounting techniques.</p> <p>A6- The student's knowledge of how to conduct and apply accounting records.</p>
Skills	
	<p>B1 – Carrying out the maintenance of accounting records in different government departments and the private sector.</p> <p>B2 – Installation and implementation of financial accounting systems and various costs.</p> <p>B3- Maintaining the maintenance and sustainability of accounting records.</p> <p>B4- Using ready-made accounting applications.</p>
Values	
	<p>A1- Involving the graduate in the labor market and spreading the spirit of honest competition.</p> <p>C2- Competition among the students of the stage for the purpose of completing higher university studies.</p> <p>C3- The ability to analyze, deduce and practice professional ethics in all circumstances.</p> <p>C4- Working under pressure, adopting equality and justice, and working as a member of the same team.</p>

9. Teaching and Learning Strategies

- Education Strategies:

Education strategies are the methods and methods followed by the professor in communicating the educational goals of students, and the following are some of the teaching strategies:

1- **Lecture or delivery strategy:** in which the professor provides information and facts to students and other ideas related to the topic at hand.

2- **Discussion strategy:** In this type of education strategy, the professor determines the topic that will be discussed in the lecture

3- **Problem solving strategy:** In this strategy, the cognitive environment of students is activated, through problem-solving activities, through most of the positive processes and activities that stimulate thinking and raise motivation to learn.

4- **Project-based learning strategy:** This strategy depends on design work that requires applied work, as students are assigned an applied project for the activity, so they are forced to search, read and use books and all knowledge resources in order to accomplish the required.

- Learning Strategies:

They are the methods that the student follows in order to get the best benefit from the educational material, and the most important strategies are:

1- Conducting daily exams (COZ) for students before the beginning of the lecture in order to recall previous lectures and information

2- One of the best types of learning methods is (studying) through which the student can memorize any electronic design department or law

3- Conclusion Teachers can reinforce this strategy by asking deductive questions after each lecture.

10. Evaluation methods

Written and oral tests, attendance and electronic, daily, quarterly and final exams, in addition to daily exams, writing reports, discussing experiments and analyzing results.

11. Faculty

Faculty Members

Preparation of the teaching staff		Special Requirements/Skills (if applicable)	Specialization		Academic Rank
lecturer	angel		special	year	
	angel		Management and Cost Accounting	accounting	Dr. Majeed Mousa Hamid
	angel		Financial Accounting	Business Administration	Iman Saeed Eidi
	angel		Mathematical methods	Teaching methods	Naeem Mankhi Odeh
	angel		Operations Management	Business Administration	Wassan Jawad Kazim
	angel		law	law	Elaf Abdul rasoul Sabri
lecturer			Cost Accounting	accounting	Ali Munfi Kazem
lecturer			Operations Management	Business Administration	Ali Hassan Ghaji

Professional Development

Mentoring new faculty members

- 1- Holding workshops, seminars and seminars for developments in the field of accounting techniques.
- 2- Involve them in courses to develop administrative skills, time management and smart skills.
- 3- Keeping up with and following up the implementation of the government program and entry.

Professional development of faculty members

The focus in the Department of Accounting Techniques in general is on continuous improvement, as the department always seeks to improve the scientific and administrative process and overcome all the difficulties and obstacles that hinder the educational program through the development of human resources for personal and professional development.

The following procedures illustrate the steps implemented or in the process of being implemented in this area:

- D1. Continuous improvement and development of faculty members through training programs and workshops inside and outside the department, university and country.**
- D2. Increasing extra-curricular activities such as holding conferences, scientific seminars, personal and sports creations locally, regionally and internationally.**
- D3. Encouraging faculty members to obtain the highest scientific and administrative ranks through promotions.**
- D4. Providing modern scientific sources and books for the department's library to keep pace with continuous progress.**

12. Acceptance Criterion

- 1- Acceptance rates obtained by students in vocational preparatory school.**
- 2- The institute's exams for the department and the student's desire.**
- 3- Examination of the fitness and mental and mental ability of the student.**
- 4- Central admission issued by the Ministry of Higher Education**

13. The most important sources of information about the program

- The curriculum approved by the Ministry of Higher Education and Scientific Research and its guides.
- Decisions and recommendations of the scientific committees at the Southern Technical University.
- Courses in teaching methods.
- SAR self-assessment report for previous years.
- Course descriptions.
- Courses in civil society organizations.
- Conferences, seminars , workshops and seminars.
- Relevant state institutions.
- Internet research for similar experiments .
- Personal experiences
- Labour market needs

14. Program Development Plan

- 1- Adding materials that keep pace with the change and development in accounting techniques.
- 2- Deleting and creating old materials while retaining the basics and their permanence .
- 3 - Stimulate and encourage scientific and practical visits to laboratories, operating companies and government departments.
- 4- Developing curricula to keep pace with the times, technology and globalization.
- 5- Opening branches specialized in the field of accounting techniques and applications according to the needs of the labor market.
- 6- Using and developing comprehensive virtual laboratories.

Program Skills Outline															
Please tick the boxes corresponding to the individual learning outcomes from the program under evaluation.															
Learning outcomes required from the program															
Values				Skills				Knowledge				fundamental Or optional	Course Name	Course Code	Year/L evel
C4	C3	C2	C1	B4	B3	B2	B1	A4	A3	A2	A1				
√	√	√	√	√	√	√	√		√	√	√	Specialized	Accounting principles		The first
√	√	√	√	√	√	√	√	√	√	√	√	Specialized	Government Accounting		
√	√	√	√	√	√	√	√		√	√	√	Specialized	Tax Accounting		
√	√	√	√	√	√	√	√	√	√	√	√	Specialized	Accounting readings		
√	√	√	√		√		√	√	√	√	√	Help	Principles of Economics		
√	√	√	√	√	√	√			√	√	√	Specialized	Intermediate Accounting		The second
√	√	√	√	√	√	√	√	√	√	√	√	Specialized	Cost Accounting		
√	√			√	√	√	√	√	√	√	√	Specialized	Unified Accounting System		
√		√	√		√	√	√		√	√	√	Specialized	Corporate Accounting		
√		√	√			√		√	√	√	√	General	English Language		

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

Course Description Form

1. Course: Principles of Accounting	
2. Course Code:	
3. Semester / Year: Semester	
Quarterly	
4. Date of preparation of this description: 15/10/2023	
This description was prepared by the Scientific Committee in the Department of Accounting Techniques	
5. Available Forms of Attendance:	
Presence + Electronic + Built-in	
6. Number of Credit Hours (Total) / Number of Units (Total):	
105 hrs / 7 units	
7. Course administrator's name (if more than one name)	
Name: Eng. Eman Saeed Eidi	
8. Course Objectives	
<p>General Objective: The course aims to provide the student with the foundations and rules of accounting as well as accounting records and documents of all kinds.</p> <p>Special Objective: Students keep accounting records and extract financial results from them.</p>	
9. Teaching and Learning Strategies	
<p>- Education Strategies:</p> <p>Education strategies are the methods and methods followed by the professor in communicating the educational goals of students, and the following are some of the teaching strategies:</p> <p>1- Lecture or delivery strategy: in which the professor provides information and facts to students and other ideas related to the topic at hand.</p>	<p>Strategy</p>

<p>2- Discussion strategy: In this type of education strategy, the professor determines the topic to be discussed in the lecture</p> <p>3- Problem solving strategy: In this strategy, the cognitive environment of students is activated, through problem-solving activities, through most of the positive processes and activities that stimulate thinking and raise motivation to learn.</p> <p>4- Project-based learning strategy: This strategy relies on design work that requires applied work, as students are assigned an applied project for the activity, so they are forced to search, read and use books and all knowledge sources in order to accomplish the required.</p> <p>-Learning Strategies:</p> <p>They are the methods that the student follows in order to get the best benefit from the educational material, and the most important strategies are:</p> <p>1- Conducting daily exams (COZ) for students before the beginning of the lecture in order to recall previous lectures and information</p> <p>2- One of the best types of learning methods is (studying) through which the student can memorize any electronic design department or law</p> <p>3 - Conclusion i.e. teachers can reinforce this strategy by asking deductive questions after each lecture.</p>	
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Course Structure:					
Financial Accounting (Phase I)					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Oral and written tests	Lecture and laboratory	Accounting – Types of accounting books used. Documents, their types and methods of		7	First

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		registration in the books (single entry and double entry).			
		Types of accounting books used – journal – ledger – legal conditions to be met in the books.		7	Second
		How to form capital – the budget as a basis for the theory of double entry – the debit account and the credit account and how to come up with knowledge of each.		7	Third
		Explanation of the general budget vocabulary journal – journal layout – how to register in the journal under the double entry theory.		7	Fourth
		Business processes and how to prove them in accounting/cash books		7	V
		Business operations and how to prove them in the accounting books / bank		7	Sixth
		Business processes and how to prove them in accounting books . / Goods		7	Seventh

		Expenses and their types (revenue and capital expenses and how to distinguish between them)		7	Eighth
		Loans and their types of debit and creditors and various cases – payment of interest on loans.		7	Ninth
		Trial Balance – Trial Balance Planning – Types of Trial Balance		7	X
		Trial balance in balances – trial balance in totals) how to prepare each of them – examples.		7	Eleventh
		Merchant Operations with the Bank – Deposit (Fixed Deposits)		7	Twelfth
		Definition of cheque – types of checks (issued checks and incoming checks) – endorsement of checks – sending checks to the bank for collection.		7	Thirteenth
		Discount – Discount Types		7	Fourteenth
		Single and Compound Commercial Discount – Cash Discount		7	Fifteenth

Course Description Form

1. Course: Government Accounting	
2. Course Code:	
3. Semester / Year: Semester Quarterly	
4. Date of preparation of this description: 15/10/2023 This description was prepared by the Scientific Committee in the Department of Accounting Techniques	
5. Available Forms of Attendance: Presence + Electronic + Built-in	
6. Number of Credit Hours (Total) / Number of Units (Total): 90 hours / 6 units	
7. Course administrator's name (if more than one name) Name: A.M. Dr Fadel Abbas Hassan	
8. Course Objectives	
General Objective : To provide the student with the general rules, accounting principles and principles, as well as the procedures for disbursement, arrest, organization and the foundations of internal control of financial activities in non-profit government units .	
Special Objective: The student's knowledge of the government accounting system and how to implement the general budget in accordance with the Accounting Principles Law, the financial instructions issued in this regard, and the State Budget Law.	
9. Teaching and Learning Strategies	
- Education Strategies: Education strategies are the methods and methods followed by the professor in communicating the educational goals of students, and the following are some of the teaching strategies: 1- Lecture or delivery strategy: in which the professor provides information and facts to students and other ideas related to the topic at hand.	Strategy

<p>2- Discussion strategy: In this type of education strategy, the professor determines the topic to be discussed in the lecture</p> <p>3- Problem solving strategy: In this strategy, the cognitive environment of students is activated, through problem-solving activities, through most of the positive processes and activities that stimulate thinking and raise motivation to learn.</p> <p>4- Project-based learning strategy: This strategy relies on design work that requires applied work, as students are assigned an applied project for the activity, so they are forced to search, read and use books and all knowledge sources in order to accomplish the required.</p> <p>-Learning Strategies:</p> <p>They are the methods that the student follows in order to get the best benefit from the educational material, and the most important strategies are:</p> <p>1- Conducting daily exams (COZ) for students before the beginning of the lecture in order to recall previous lectures and information</p> <p>2- One of the best types of learning methods is (studying) through which the student can memorize any electronic design department or law</p> <p style="padding-left: 40px;">3 - Conclusion i.e. teachers can reinforce this strategy by asking deductive questions after each lecture.</p>	
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Course Structure:					
Government Accounting/1 (Phase 1)					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Oral and written tests	Lecture and laboratory	Definition of government accounting – the importance of government		6	First

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		accounting – purposes of government accounting			
		Characteristics of government accounting – features of government accounting – field of application of government accounting		6	Second
		Types of government units and accounts in which they are applied – accounting principles used in government departments		6	Third
		The source of spending power of government units – a comparison between financial accounting and government accounting		6	Fourth
		The state's general budget – budget definition – budget divisions – budget accounts guide – the difference between the general budget and the general budget		6	V
		Stages of budget preparation – rules for		6	Sixth

		preparing the budget – the importance of commitment to budget implementation			
		Type of budgets – an applied case on how to prepare and implement the budget –		6	Seventh
		Administrative formations in the government accounting system – the concept of the public treasury – the duties of the treasury		6	Eighth
		Branches of the public treasury – the link between the branches of the public treasury – the method of financing government units and treasury.		6	Ninth
		The central accounting system – its definition – types of the central system – the responsibilities of the accounting unit under the central system – the treasury under the central system		6	X
		The method of financing the unit applied to the central		6	Eleventh

		<p>system – the method of controlling the units applied to the central system – the advantages and disadvantages of the central system</p>		
		<p>Decentralized accounting system – definition – system features</p>		6 Twelfth
		<p>Elements of a decentralized system – responsibilities of accounting units under the decentralized system</p>		6 Thirteenth
		<p>The method of financing accounting units under the decentralized system – the method of accounting control under the decentralized system</p>		6 Fourteenth
		<p>Documents – records used in accounting work – schedules and trial balances under the decentralized system</p>		6 Fifteenth

Course Structure:
Tax Accounting (Phase I)

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Oral and written tests	Lecture and laboratory	Tax concepts, tax, its elements, objectives, distinction from others		3	First
		Tax rules, tax justice, double taxation.		3	Second
		Tax avoidance and evasion , the basic elements of taxation		3	Third
		Types of taxes, tax structure in Iraq		3	Fourth
		Tax accounting concepts, their relationship to law, their relationship to accounting principles, the relationship of tax accounting with other sciences and banks		3	V
		International Accounting Standard No. 12, Iraqi Accounting Standard No. 13		3	Sixth
		Income tax , taxable income, income concepts.		3	Seventh
		Concepts of revenue, income, profit, accounting for income tax.		3	Eighth

		Taxable incomes in Iraqi legislation, labor, labor capital and capital, non-periodic income.		3	Ninth
		Annual tax, the scope of application of the income tax .		3	X
		Tax exemptions		3	Eleventh
		Assignment (expenses) related to the economic activity of the taxpayer Economic and accounting concept of costs, differentiation between expenditures, costs, expenses and losses		3 3	Twelfth and thirteenth
		Amendments to the Income Law , Losses		3	Fourteenth
		Samahat (Conditional expenses)		3	Fifteenth

Course Structure:

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Accounting Readings (Phase I)					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Oral and written tests	Lecture and laboratory	Basic accounting terms		4	First
		Types and branches of accounting (financial, administrative, costs)		4	Second
		Accounting Records		4	Third
		The budget equation and its uses.		4	Fourth
		Measuring profit in business ventures		4	V
		Inventory terminology and extinction of fixed assets		4	Sixth
		Accounting Information Systems Terminology		4	Seventh
		Trading Account Terminology		4	Eighth
		Profit and loss calculation terminology		4	Ninth
		Terms intangible assets and natural resources.		4	X
		Terms of financial position and balance sheet.		4	Eleventh
		Cost accounting terminology		4	Twelfth

		Costing terminology.		4	Thirteenth
		Audit and Internal Control Terminology		4	Fourteenth
		Internal control environment terminology.		4	Fifteenth

Course Structure: Principles of Economics (Phase I)					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Oral and written tests	Lecture and laboratory	The concept of economics – human needs and means of satisfying them – the economic problem – the pillars of the economic problem – patterns of solving the economic problem		3	First
		Demand, Concept of Order, Law of Demand, Schedule of Demand, Demand Curve, Demand Function, Factors Affecting Demand,		3	Second

		Changes in Demand and Quantity Required		
		Elasticity of demand (price) and how it is calculated.	3	Third
		Elasticity of demand (income, intersecting) and how it is calculated.	3	Fourth
		Supply, concept of supply, law of supply, supply table, supply curve, supply function, factors affecting supply, changes in supply and quantity offered / (price elasticity of supply and how it is calculated)	3	V
		Equilibrium price, the impact of taxation and subsidies on production, price and equilibrium quantity.	3	Sixth
		Production, concept of production, production function, elements of production, law of decreasing yield	3	Seventh
		Costs, concept of costs, types of costs, how to calculate costs.	3	Eighth
		Revenues, the concept of revenues, types of	3	Ninth

		revenues, how to calculate revenues.			
		Markets, the concept of the market, its functions and types.		3	X
		Money (types, jobs)		3	Eleventh
		Central Bank (concept – functions – objectives)		3	Twelfth
		Commercial banks (concept – functions – objectives)		3	Thirteenth
		Monetary policy (concept – means and tools – economic effects)		3	Fourteenth
		Fiscal policy (concept – means and tools – economic effects)		3	Fifteenth

Course Structure:					
Computer Fundamentals (First Stage)					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Oral and written tests	Lecture and laboratory	Computer Fundamentals Computer Concept - Computer Life Cycle Phases - Computer Generations Development		2	First
		Computer advantages and areas of use Computer classification in terms		2	Second

		of purpose, size and type of data			
		Computer components, computer hardware Software entities		2	Third
		Your personal computer is the concept of computer security and software licenses.		2	Fourth
		Computer Security and Software Licenses		2	v
		Ethics of the electronic world, forms of abuse, computer security, computer privacy.		2	Sixth
		Computer software licenses and types, intellectual property, electronic penetration, malicious software, the most important steps necessary to protect against hacking, computer damage to health		2	Sevent h
		Operating systems, operating system definition, functions, objectives, classification are examples of some operating systems.		2	Eighth
		Operating systems, Windows 7 operating system.		2	Ninth
		Desktop components, taskbar Start menu.		2	X
		Folders , files, icons		2	Eleven th
		Perform operations on windows desktop backgrounds.		2	Twelft h
		Control Panel Windows Control Panel.		2	Thirtee nth

		From Control Panel Organize files inside your computer, install and delete programs		2	Fourteenth
		Some common conditions and settings in the computer, printer management, setting the time and date, maintenance of primary disks.		2	Fifteenth

Course Structure: Financial Accounting (Phase I)					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Oral and written tests	Lecture and laboratory	Commercial papers - bill of exchange - receivables - payment papers.		7 7	First and second
		Justifications for withdrawing commercial papers - cases of disposal of receivables		7	Third
		Multi-column journal – which accounts are opened in the journal and how to register.		7 7	Fourth and fifth
		Correction of errors - reasons for committing errors in books - types of accounting errors - methods of correcting errors - lengthy method - shortcut.		7	Sixth
		The difference between the general budget and the trial balance – closing the final accounts at the end of the fiscal year and opening them at the beginning of the fiscal year.		7	Seventh

		Inventory (Reconciliation of Accounts) Reconciliation of Nominal Accounts – Expenses Due for Advance Expenses - Revenues received in advance.		7	Eight h
		Definition of extinction and purposes of extinction - how to estimate extinction - methods of calculating extinction - straight-line method - reducing installment method - method of re-estimation - method of accounting recording extinction - direct method and indirect method.		7	Ninth
		Debtors – types of debts (good debts – doubtful debts – bad debts) Settlement of the debtors account – how to address bad debts for the provision for doubtful debts.		7	X
		Inventory of receivables - How to configure the provision for cutting expenses - Inventory of securities and how to configure the provision for the fall in securities prices.		7	Eleve nth
		Fund Inventory – Addressing shortfall / deficit / increase / surplus.		7 7	Secon d and thirtee nth
		Fund inventory - treatment of differences (increase and decrease) - types of inventory (periodic and sudden).		7	Fourt eenth
		Accounting treatment of the pending account.		7	Fiftee nth

Course Structure: Government Accounting/2 (Phase I)					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Oral and written tests	Lecture and laboratory	Classification of budget accounts according to the accounting manual for budget accounts.		6	First
		The method of constrained treatments under the decentralized system.		6	Second
		Definition of revenues – types of revenues according to the accounting manual for budget accounts.		6	Third
		Practical exercises on the first section / revenues.		6	Fourth
		Definition of expenditures – types of expenses according to the accounting manual for budget accounts.		6	V
		Practical exercises on the second section / expenses.		6	Sixth
		Financial, non-financial and statutory assets – their concepts – classification according		6	Seventh and eighth

		to the accounting manual for budget accounts			
		Practical exercises on financial and non-financial assets.		6	Ninth
		Financial liabilities and statutory liabilities – their concepts – their divisions according to the accounting manual for budget accounts.		6	X
		Practical exercises on financial and regulatory liabilities.		6	Eleventh
		Transfer – financial powers – how to conduct the transfer process .		6	Twelfth
		Contracting – General Conditions for Contracting – Technical and accounting aspects.		6	Thirteenth
		Practical exercises on general contracting.		6	Fourteenth
		How to prepare the result calculation (budget transactions) – the calculation of the financial position at the state level.		6	Fifteenth

Course Structure: Government Accounting/2 (Phase I)					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Oral and written tests	Lecture and laboratory	Classification of budget accounts according to the accounting manual for budget accounts.		6	First
		The method of constrained treatments under the decentralized system.		6	Second
		Definition of revenues – types of revenues according to the accounting manual for budget accounts.		6	Third
		Practical exercises on the first section / revenues.		6	Fourth
		Definition of expenditures – types of expenses according to the accounting manual for budget accounts.		6	V
		Practical exercises on the second section / expenses.		6	Sixth

		Financial, non-financial and statutory assets – their concepts – classification according to the accounting manual for budget accounts		6	Seventh and eighth
		Practical exercises on financial and non-financial assets.		6	Ninth
		Financial liabilities and statutory liabilities – their concepts – their divisions according to the accounting manual for budget accounts.		6	X
		Practical exercises on financial and regulatory liabilities.		6	Eleventh
		Transfer – financial powers – how to conduct the transfer process .		6	Twelfth
		Contracting – General Conditions for Contracting – Technical and accounting aspects.		6	Thirteenth
		Practical exercises on general contracting.		6	Fourteenth
		How to prepare the result calculation (budget transactions) – the calculation of the financial position at the state level.		6	Fifteenth

Course Structure:

Tax Accounting/2 (Phase I)

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Oral and written tests	Lecture and laboratory	Tax Scale or Rate			First
		Taxable income estimation, estimation methods, estimation procedures			Second
		Tax collection, collection methods, reserve part, debt expiry, installment			Third
		Penalties in the Income Tax Law - their types			Fourth
		Real estate tax, tax construction, properties, real estate concept			V
		Real estate tax base, scope of application of tax, taxpayer pays tax and its duties			Sixth
		Real estate tax, types of exemptions, tax rate			Seventh and eighth
		Tax collection, penalties and fines			Ninth
		Land tax, its activity, characteristics, tax base			X
		Tax rate, exemptions.			Eleventh
		Tax inspection and control, tax examination understandable, its scope.			Twelfth
		Tax examination procedures, tax control.			Thirteenth
Tax awareness, tax culture.			Fourteenth		

		Professional tax ethics.			Fifteenth
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Course Structure:

Principles of Statistics (First Stage)

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Oral and written tests	Lecture and laboratory	Statistics and its relationship to other sciences, statistical method, methods of data collection, types of samples, classification and classification of data.		4	First
		Configure simple and double frequency tables.		4	Second
		Representation of non-quantitative data (descriptive) by graph method Representation of quantitative data (frequency distributions), histogram, polygon, graph, aggregated frequency curve.		4	Third
		Measures of central tendency, mean, median, mode, relationship between mean, median and mode.		4 4	Fourth and fifth
		Measures of dispersion, range, quartile deviation, standard deviation.		4	Sixth and seventh
		Correlation, the concept of correlation, simple correlation coefficient, Spearman's rank correlation, correlation of classified traits (conjugation coefficient, compatibility coefficient).		4 4 4	Eighth, ninth and tenth
		The concept of time series, time series components, general trend estimation (series half average method, moving averages method, least squares method).		4 4	Eleventh and twelfth

		The concept of indices, simple indices (mean method of price levels) weighted indices (Laspeyr's number, Bash's number, optimal index (Fisher's number).		4 4	Thirteenth and fourteenth
		Statistical tests (T test, Kay Square test)		4	Fifteenth

Course Structure:					
Principles of Management (Phase I)					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Oral and written tests	Lecture and laboratory	Introduction to management (what it is - nature - fields - contemporary challenges facing management)		3	The first
		The development of administrative thought - schools of thought (traditional - humanitarian - contemporary)		3	Second
		Environment (concept - sources - types - environmental factors affecting management)		3	Third
		Planning (concept - importance - steps - types - obstacles - qualities of effective planning)		3	Fourth
		Decision making (concept, importance, steps, types, obstacles).		3	V
		Administrative organization (concept, principles, steps, types, organizational structure		3	Sixth

		and foundations used to determine the divisions of the organizational structure in the organization)			
		Administrative levels and scope of supervision, authority - sources - types, the relationship between responsibility and authority.		3	Seventh
		Administrative centralization and administrative decentralization, committees and their advantages and factors that help increase the effectiveness of committees		3	Eighth
		Motivation (motivation and incentives, theories of motivation and incentives, types of incentives)		3	Ninth
		Leadership (concept, importance, difference between leader and manager, leadership styles and theories)		3	X
		Communication (concept - elements - types - factors affecting the communication process)		3	Eleventh
		Control (concept, steps, control tools and methods, types)		3	Twelfth
		Organization functions (production management, marketing management, human resource management, financial management)		3	Thirteenth
		Business ethics (concept - importance - sources - entrances)		3	Fourteenth
		Electronic management (concept - objectives - requirements - obstacles)		3	Fifteenth

Course Structure:
English Language / 1 (Phase I)

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Oral and written tests	Lecture and laboratory	Unit one: hello Am / are /is, my/ your This is with practice in work		3	The first
		Unit two: your world He / she/ they, his/her Questions		3	Second
		Unit three: all about		3	Third
		Unit four: family and friends Possessive adjectives Possessive's Has/have Adjective+ noun		3	Fourth
		Unit five: the way I live Present simple I /you/we/they A and an Adjective + noun		3	V
		Unit six: every day Present simple he/she Questions and negatives Adverbs of frequency		3	Sixth
		Unit seven: my favorites Question words Pronouns This and that		3	Seventh
		Unit eight: where I live There is/are Prepositions		3	Eighth
		Unit nine: times past Was/were born Present simple - irregular verbs		3	Ninth
		Unit ten: we had a great time! Past simple - regular & irregular question negatives Ago		3	X
		Unit eleven: I can do that! Can / can't		3	Eleventh

		Adverbs requests			
		Unit twelve: please and thank you I'd like ... Some and any Like and would like		3	Twelfth
		Unit thirteen: here and now Present continuous Present simple & present continuous		3	Thirteenth
		Unit fourteen: it's time to go! Future plans Revision writing email and informant letter		3	Fourteenth
		Revision writing email and informant letter		3	Fifteenth

Course Structure: Democracy and Human Rights (Phase I)					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Oral and written tests	Lecture and laboratory	The historical development of human rights.human rights in ancient civilizations (Mesopotamia civilization, and other ancient civilizations)			The first
		Human rights in heavenly laws with a focus on human rights in Islam.			Second
		Human rights in the Middle Ages and the Modern.			Third
		Regional recognition of human rights at the European, American, African, Islamic and Arab levels.			Fourth
		Non-governmental organizations and their role in human rights (International Committee of the Red Cross, Amnesty International, Human Rights Watch, Arab			V

	Organization for Human Rights).			
	Human rights in international and regional conventions and national legislation. Human rights in international conventions (Universal Declaration of Human Rights, International Covenants on Human Rights).			Sixth
	Human rights in regional conventions (European Convention on Human Rights, American Convention on Human Rights, African Charter on Human Rights, Arab Charter on Human Rights)			Seventh
	Human Rights in National Legislation (Iraqi Constitution)			Eighth
	Forms and generations of human rights: Forms of human rights (individual rights, collective rights) Human Rights Generations (First Generation: Civil and Political Rights), (Second Generation: Economic and Social Rights), (Third Generation: Modern Human Rights), Water and Environmental Awareness.			Ninth
	National human rights guarantees and protection: Constitutional, judicial and political guarantees.			X
	Human rights guarantees and protection at the regional and international levels. (the role of the United Nations, the role of regional organizations), the crime of genocide.			Eleventh
	Classification of public freedoms:			Twelfth

		Basic and individual freedoms: (freedom of security and a sense of security, freedom to go and return, personal freedom)			
		Intellectual and cultural freedoms: (freedom of opinion, freedom of belief, freedom of education)			Thirteenth
		Freedom of the press, freedom of assembly, freedom of association.			Fourteenth
		Economic and social freedoms (freedom of work, freedom of ownership, freedom of trade and industry).			Fifteenth

Course Structure:					
Bank Accounting (Phase II)					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Oral and written tests	Lecture and laboratory	Accounting of banks, Arabization of the commercial bank, its functions and departments, sources of use of funds in the bank, the accounting system followed in banks, books, records and documents used.		6	First
		Bank's Technical Departments, Current Accounts Division, Current Account, Account Types, Current Accounts, Current Account Opening, Deposits, Withdrawals, Transfers, Interest Calculations on Current Accounts Receivable.		6 6 6	II, III and IV
		Fixed Deposits Division, Deposits of Amounts, Calculations of Interest Due on Deposits, Accounting Treatment for Withdrawal of Deposits Before		6 6	Fifth and sixth

		Due Date, Accounting Treatment of Withdrawal of Deposits on Maturity, Accounting Treatment of Renewal of Deposit with Interest and Accounting Treatment of Renewal of Principal Deposit without Interest⁰			
		Savings Deposits Division, Conditions for Opening a Savings Account, Deposits, Withdrawals, Transfers, Interest Calculations by Transfer Method		6 6	Seventh and eighth
		Letters of guarantee, certified or certified instruments.		6 6	Ninth and tenth
		Discounting bills of exchange, discounting the bill of exchange before the maturity date in favor of the bank's customers from customers with current accounts in the same bank or in other banks (add) and accounting treatment of the debtor's refusal to pay or delay in payment.		6 6 6	For the first, second and thirteenth
		Foreign transfer department, buying and selling foreign currencies, transfer to and from abroad, issuing traveler's checks for travelers, issuing credits.		6 6	Fourteenth and fifteenth

Course Structure:					
Intermediate Accounting/1 (Phase II)					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Oral and written tests	Lecture and laboratory	Introduction to accounting, its nature, objectives, accounting system outputs, users of accounting information.		4	The first
		Financial statements, how to prepare them, final audit, trading account, profit and loss account, balance sheet.		4	Second

		Financial statements in industrial establishments.		4	Third
		Operating detection and production cost determination.		4	Fourth
		Income statement (income statement).		4	V
		Operating statement and income statement.		4	Sixth
		Preparing a statement of distribution of profits and losses.		4	Seventh
		Statement of financial position.		4	Eighth
		Cash Audit Statement		4	Ninth
		Financial statements in commercial establishments.			X
		Worksheet and constraint adjustments.		4	Eleventh
		Debtors and the composition of the provision for doubtful debts.		4	Twelfth
		Cash and bank statement matching.		4	Thirteenth
		Revenue, capital and deferred expenditures and the importance of differentiating between expenses and the effects of confusion between them.		4	Fourteenth
		Fixed assets, their types, methods of obtaining tangible fixed assets, cash purchase, forward purchase, construction, manufacture, gifting.		4	Fifteenth

Course Structure:					
Unified Accounting System/1 (Phase II)					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Oral and written tests	Lecture	Unified Accounting System, Accounting Manual, Innovations in the Unified Accounting System.		4	The first

and laborator y	Fixed assets accounts and methods of obtaining them, purchase from the local market.		4	Secon d
	Purchase of fixed assets from the foreign market.		4	Third
	Construction by contractors (records of the party ordering the work).		4	Fourt h
	Construction by contractors (records of the executing entity).		4	V
	Donations and gifts (records of the donor and its donor).		4	Sixth
	Manufacturing and processing from within the facility, central financing.		4	Seven th
	Creation of assets by committees.		4	Eight h
	Deferred revenue expenses.		4	Ninth
	Write-off and sale of fixed assets.		4	X
	Introduction to inventory calculations, purchase of stock of commodity supplies from the local market		4	Eleve nth
	Purchasing stocks of commodity supplies from the foreign market.		4	Twelft h
	Production waste stock.		4	Thirte enth
	Inventory of fixed asset consumables.		4	Fourt eenth
	Inventory of goods with third parties.		4	Fiftee nth

Course Structure:
Cost Accounting/1 (Phase II)

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Oral and written tests	Lecture and laboratory	Introduction to cost accounting / the concept of cost accounting / objectives of cost accounting / its uses / the relationship between cost accounting, financial accounting and management accounting / cost concepts.		4	The first
		Cost tabs / natural tab / functional tab / classification by relationship to the product unit / tab by relationship to the size of the activity (production).		4	Second
		Cost centers / cost units / production units / with an explanation of linking the initial cost to cost centers and their units.		4	Third
		Elements of cost/materials/control of materials/documentary cycle of the material procurement process/pricing of purchased materials and how to calculate the cost of materials.		4	Fourth
		Procedure for storing materials / warehouse documents / inventory records / methods of pricing materials disbursed from stores / method of what is received or not disbursed first / method of what is received finally disbursed first.		4	V
		The method of the inventory rate by pricing / how to calculate the value of the last period store / inventory of stored materials / types of inventory accounting treatments for natural damage and abnormal damage.		4	Sixth
		Storage Limits / Max / Minimum / Economic Quantity / Demand Limit		4	Seventh
		Control over the wage element / the documentary cycle of wages / methods of payment of wages		4	Eighth

		Incentives / their importance / types / and how to prepare wage lists		4	Ninth
		Problems related to injustice / overtime / lost time / benefits in kind / vacations / social security / under direct and indirect wage analysis.		4	X
		Controlling the expense element / inventory of actual expenses / estimated expenses / how to distribute expenses to production and service centers / principles and rules of distribution.		4	Eleventh
		The method of distribution to the centers according to the method of total distribution and individual distribution.		4	Twelfth
		The method of the top-down distribution of service centers to production centers.		4	Thirteenth
		The method of mutual distribution of service centers to production centers.		4	Fourteenth
		Loading rates for indirect industrial costs with an explanation and comparison of the different ways to find these rates with an explanation of accounting constraints to address the cost of indirect expenses.		4	Fifteenth

Course Structure:
Audit Assets (Phase II)

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Oral and written tests	Lecture and laboratory	The origin and development of auditing, its definition and objectives The difference between accounting and auditing			First and second
		Types of auditing Full and partial audit, final and continuous audit, mandatory and optional audit.			Third
		Internal and external audit, its objectives, internal audit, its concept, the link between internal and external auditing, comprehensive and test audit, environmental audit, applied cases.			Fourth and fifth
		Errors and fraud, reasons for making mistakes, the role of the auditor in addressing and correcting errors and fraud.			Sixth and seventh
		The internal control system, the auditor's position on the components of internal control systems.			Eighth
		Methods and means of examining and evaluating internal control systems, cases on evaluating internal control systems in enterprises, preliminary steps for the audit process.			Ninth, tenth and eleventh
		Qualities and qualifications of the auditor, rights and duties of the auditor under Iraqi legislation. Iraqi Accounting and Control Standards Council and Auditing Standards. Regulation No. 7 of 1984 on Practicing the Auditing Profession - Rules of Professional Conduct for the Association of Accountants and Auditors			Twelfth and thirteenth

		Evidence in auditing, the concept of evidence, its tools, means of obtaining evidence.			Fourth and fifteenth
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Course Structure:					
Corporate Accounting/ 1 (Phase II)					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Oral and written tests	Lecture and laboratory	Companies of persons of all kinds and procedures for forming and publicizing partnership companies.		4	The first
		Proof of partners' shares in capital and nutrition shares		4	Second
		In-kind rations.		4	Third
		Cash shares.		4	Fourth
		In-kind and cash shares.		4	V
		Final accounts, distribution of profits and methods of distribution of profits and losses.		4	Sixth
		Equal distribution and distribution in agreed proportions .		4	Seventh
		Distribution in capital ratios, granting partners interest on the		4	Eighth

		capital, and distributing the balance in specific proportions.			
		Granting partners salaries or bonuses for their services, distributing the balance in specific proportions, granting partners interest, capital and salaries for their services, and distributing the balance in specific proportions.		4	Ninth
		Corporate withdrawals and their interest.		4	X
		Partner's loan and interest.		4	Eleventh
		Partners' Life Insurance		4	Twelfth
		Change in the partners' agreement, amendment of the basis of the distribution of profits and losses.		4	Thirteenth
		Capital adjustment capital increase . Capital adjustment capital reduction.		4	Fourteenth
		Joining a new partner, buying an existing share of capital, adding a new share to the capital.		4	Fifteenth

Course Structure:					
English Language / 2 (Phase II)					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week

Oral and written tests	Lecture and laboratory	Unit one: hello everybody! Am/ is/are, my /your/his/her Everyday objects Numbers Hello and goodbye		2	The first
		Unit two: meeting people Am/ is/are Questions and negatives Possessive's Family opposites		2	Second
		Unit three: The world of work Present simple I /he/she/it Questions and negatives Jobs What time is it?		2	Third
		Unit four: take it easy! Present simple I / you/ we/they Leisure activities Social expressions		2	Fourth
		Unit five: where do you live? There is/ are Prepositions Some / any This / that Furniture.		2	V
		Unit six: can you speak English? Can/ can't / could/ couldn't.		2	Sixth
		Was/ were unit seven: then and now past simple regular verbs irregular verbs words that go together special occasions		2	Seventh
		Unit eight: how long ago? Past simple Negatives / ago Forming nouns and adjectives What's the date?		2	Eighth
		Unit nine: food you like! Count and uncount nouns Much / many Food Polite requests		2	Ninth
		Unit ten: bigger and better! Comparatives and superlatives Have got City and country		2	X

		Directions 2			
		Unit eleven: looking good! Present continuous Whose? Clothes Words that rhyme In a clothes shop		2	Eleventh
		Unit twelve: life's an adventure! Going to future Infinitive of purpose The weather Making suggestions		2	Twelfth
		Unit thirteen: how terribly clever! Questions forms Adverbs and adjectives Describing feelings Catching a train		2	Thirteenth
		Unit fourteen: have you ever? Present perfect ever / never/ yet and just At the airport		2	Fourteenth

Course Structure:					
Computer Fundamentals / 2 (Phase II)					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Oral and written tests	Lecture and laboratory	Basic functions of Microsoft Excel 2010, run Microsoft Excel program interface / forms tab file, home tab		2	The first
		Tab group, page layout, page setup formatting group, sheet options, arrange group.		2	Second
		Insert Microsoft Excel 2010 objects, Insert Tab Table Group, Report Table		2	Third
		Chart Report Illustrations, Insert Image, Chart Tools Tab		2	Fourth
		Sparkline group, full links group		2	V
		Create mathematical formulas in Microsoft Excel 2010/set formulas tab rules mathematical		2	Sixth

		formulas, set calculate the if conditional if			
		Group connections, sort and filter outline.		2	Seventh
		Review, Audit/Language/Display Tab Changeset		2	Eighth
		Fundamentals of the network and the Internet / Introduction to computer networks, definition of networks, benefits of networks, components of computer networks		2	Ninth
		Types of computer networks, network classification, World Wide Web		2	X
		Internet Protocols, Device Addresses, Internet Access		2	Eleventh
		Browse and search the Internet, web browsers, web browser explorer, interface components		2	Twelfth
		Web browsers, web browser explorer, use of search engines		2	Thirteenth
		Emails and chats, email features, create a new account.		2	Fourteenth
		Internet Ethics / Internet Law and Technology Ethics, Ethics and Ethics of Dealing with Information Security, Computer Protection.		2	Fifteenth

Course Structure: Oil Accounting (Phase II)					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Oral and written tests	Lecture and laboratory	Characteristics and nature of the oil industry: theories of oil formation, oil reservoirs, basic stages of the oil industry, economic and legal characteristics of the oil industry.		6	The first
		Introduction to Oil Accounting: Definition of Oil Accounting, Characteristics of Oil Accounting,		6	Second

	Accounting Unit in the Oil Industry, Assumptions, Principles and Policies Applied in the Field of Oil Accounting, Distinction between Expenditures, Revenue Expenses and Capital Expenditures		
	Accounting for the expenses of the research and exploration phase / processing of research and exploration expenses Revenue expenses	6	Third
	Accounting for R&E phase expenditures/processing of R&E expenditures as capital expenditures.	6	Fourth
	Accounting for the expenses of the exploration phase of research / treatment of research and exploration expenses in the producing areas is capital and the rest is revenue.	6	V
	Accounting treatment of the extinction of unprepared (developed) contracts. Depreciation of concession contracts not prepared	6	Sixth
	Accounting for the costs of the drilling and preparation phase (development). Intangible drilling and development costs. The cost of concrete drilling equipment and equipment. Distribution of various well drilling costs	6	Seventh
	Accounting for revenues and costs of the extraction phase. Well measurement and production. Classification of production expenses. Distribution of production costs between crude oil and associated gas.	6	Eighth
	Accounting treatment for the amortization of produced contracts. Access rate in oil	6	Ninth

	companies. The concept of oil reserves and its types.			
	Depletion of capital expenditures related to oil fields. The extinction of fixed assets (oil equipment).		6	X
	Foundations of the distribution of common costs in petroleum accounting: accounting in oil refineries (refineries), common costs in oil companies		6	Eleventh
	Main contractual arrangements for oil resources: lease contracts, concession contracts, production sharing contracts, service contracts.		6	Twelfth
	Accounts, lists and final reports of local and foreign oil companies. Calculation of production, trading, profit and loss and distribution.		6	Thirteenth
	Accounts, lists and final reports of local and foreign oil companies. Calculation of production, trading, profit and loss and distribution.		6	Fourteenth
	International Oil Industry Accounting Standards: (IFRS 6) and (IFRS 36).		6	Fifteenth

Course Structure:

Intermediate Accounting/ 2 (Phase II)					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Oral and written tests	Lecture and laboratory	The extinction of fixed assets, its causes, the basis for its calculation.		4	The first
		Methods of calculating extinction, and methods of recording extinction.		4	Second
		Processing of change in the calculation of extinction, change of useful life, extinct and still in use fixed assets.		4	Third
		Sale of fixed assets.		4	Fourth
		Replacement of fixed assets.		4	V
		Losses and profits on sale and replacement of fixed assets.		4	Sixth
		Investments, types, conditions.		4	Seventh
		Shares, purchases, dividends, sale, bonus shares.		4	Eighth
		Bonds, their types, conditions, nominal purchases, purchases between interest periods.		4	Ninth
		Buying and selling bonds for more than the face value, (buying with a premium), amortizing the premium, profit and loss of sale.		4	X
		Buying and selling bonds below face value (buying with a discount), amortizing discounts, profit and losses on sale.		4	Eleventh
		Department accounts, definition.		4	Twelfth
		Transfers between departments		4	Thirteenth
		Distribution of expenses between departments, required accounting records.		4	Fourteenth
		General review and completion of the curriculum.		4	Fifteenth

Course Structure:

Unified Accounting System / 2 (Phase II)

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Oral and written tests	Lecture and laboratory	Loans granted.		4	The first
		Loans received.		4	Second
		Short-term financial investments.		4	Third
		Long-term financial investments		4	Fourth
		Miscellaneous accounts receivable and miscellaneous payables, including revenues due and received in advance.		4	V
		Expenses due and received in advance		4	Sixth
		Compensation requests, cash and inventory differences.		4	Seventh
		Advances and money.		4	Eighth
		Capital and reserves.		4	Ninth
		Accumulated extinction allowance, provision for doubtful debts.		4	X
		Payroll and wage accounts and everything related to them.		4	Eleventh
		Addressing salary and wage differences.		4	Twelfth

		Full and incomplete production and works under implementation and stock of goods for the purpose of sale for the first and last period.		4	Thirteenth
		Final accounts and balance sheet under the unified accounting system		4	Fourth and the fifth ten

Course Structure: Cost Accounting/ 2 (Phase II)					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Oral and written tests	Lecture and laboratory	Marketing, administrative and financing costs/analysis and how to address them		4	The first
		Lists of different costs The purpose of their preparation, the method of total costs (total) its components and the most important criticisms directed at the method and how to prepare the list		4	Second
		How to process production at the beginning of the period and the last period of full production or under operation under the total method		4	Third

	The method of variable costs, their components and areas of use / and criticisms of them		4	Fourth
	How to prepare lists of variable costs and process production at the beginning and end of the period for full production and production under operation under the variable method		4	V
	Comparison between both the total and variable method and the effect of each method on the net profit resulting from its use		4	Sixth
	Production order cost system, nature of production order card, documentary cycle of production order system		4	Seventh
	Raw materials element, how to determine the cost of materials loaded on orders, treatment of damaged materials, (natural damage and abnormal damage)		4	Eighth
	Indirect industrial expenses, the basis of estimating and distributing them to production orders, how to extract loading rates at the level of the center and the production order.		4	Ninth
	Analysis of deviations arising between indirect industrial costs charged to centers and orders with actual indirect industrial costs and redistribution of deviations		4	X
	Accounting for the system of production stages, types of stages, determining the cost elements of the production stage.		4	Eleventh
	Treatment of damaged units in the production stages (natural damage and abnormal damage) in case of benefiting from them in operation or selling them as damaged units.		4	Twelfth
	Determining the cost of production in the stage in the event that there is production under operation at the end of the period and the completion rates are uniform or different for the cost elements.		4	Thirteenth
	Determining the production costs in the stage in the event of		4	Fourth

		production under operation at the beginning of the period with the different completion rates of the cost elements.			ten
		Study the equivalent production lists and the stage production evaluation list by the average cost method.			Fifteenth

Course Structure: Financial Statement Audit (Phase II)					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Oral and written tests	Lecture and laboratory	Audit program, definition, types, advantages and disadvantages, how to prepare the program Practical cases about audit programs.		3 3	First and second
		Working papers, proximal and current file, audit signals, auditor's notes.		3	Third
		Auditor's report, types. Applications about auditor report forms.		3 3	Fourth and fifth
		Cash operations, internal control system on cash operations, cash receipts, cash payments.		3 3	Sixth and seventh
		Cash Operations Audit, Fund Audit, Bank (Bank) Audit Payroll audit, cash sales audit, cash expenditure audit.		3 3	Eighth and ninth

		Practical applications on the audit of cash operations, forward operations. Internal control system for future operations.		3 3	Eleventh and twelfth
		Audit of future purchases and their returns. Audit of future sales and their returns Verification of fixed assets and liabilities		3	Thirteenth
		Internal control in light of the electronic operation of data, computer introduction, nature of the electronic accounting system		3	Fourteenth
		Components and methods of internal control under the computer.		3	Fifteenth

Course Structure: Corporate Accounting/ 2 (Phase II)					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Oral and written tests	Lecture and laboratory	Joint stock companies - the legal conditions for their incorporation.		4	First and second
		Formation of joint stock companies - payment of the value of shares in one go.		4	Third and fourth
		Pay the value of shares in installments.		4	Fifth and sixth

		Processing of issuance expenses and incorporation expenses		4	Seventh and eighth
		Delay in payment of share installments.		4	Ninth and tenth
		Increasing the capital in joint stock companies by issuing new shares.		4	Eleventh and twelfth
		Increasing capital in joint stock companies by capitalizing profits.		4	Third and fourteenth
		Reduction of capital in joint stock companies.		4	Fifteenth

1. Course Evaluation

The distribution is as follows:

Any subject in which there is theoretical and practical whether it is in the first or second stage the distribution of grades is as follows

Example: First stage

1- Financial accounting: striving 50% = 20 practical + 20 theoretical +10 year's work + final exam 50% = 40 n + 10 p

2- Government Accounting Pursuit 50% = 20 Practical +20 Theoretical +10 Year Proceedings + Final Exam 50% = 40 N +10 p
 3- Research Methodology and Graduation Project = Midterm Exam 30% + Final Exam (Research Discussion) 70%
 * There are subjects that end at the first semester and start with another article

2. Learning and Teaching Resources

<p>Approved Methodological Book / Principles Accounting / Daa Abdul Hussein Al-Qamu Baghdad 2012. Principles of Management Dr. Shawqi Naji / Iy Mahmoud Al-Rahim - Reda Abdul Razzaq Baghdad - 1988. Government Accounting Obaid Mahal and Ibrahim Abd Moussa / Dar Al-Hikma 1991. Statistician – Obaid Mohsen, 1999. Economics of Public Finance: Dr. Saeed Ali Al-Obaidi, Dar Dijla, Amman, 2011. Specialized Accounting Dr. Ibrahim Abd Musa Al-Sabari Baghdad 2011 Mr. Ali Abdul Hussein Abada. Intermediate Accounting Kamal Hassan, Jamil Jawad, Hatem Ibrahim Dar Al-Hikma 1991. The Unified Accounting System - Student of the Preacher - Razzaq Nour Omran - Dar Al-Hikma 1990</p>	<p>Required textbooks (methodology, if any)</p>
	<p>Key references (sources)</p>
	<p>Recommended books and references (scientific journals, reports...)</p>
	<p>Electronic references , websites</p>