Republic of Iraq

Ministry of Higher Education and Scientific Research

Al-Farabi University

College of Administration and Economics

Department of Accounting and Banking Sciences

Academic Program Description

Department of Accounting and Banking Sciences

Academic Year 2025-2026

Iraq - Baghdad - Al-Masafi Street

alfarabiuc.edu.iq

Description of the academic program

University name: Al-Farabi University

College: College of Administration and Economics

Scientific Department: Accounting and Banking Sciences

Name of the academic or professional program: Bachelor of Accounting and Banking Sciences

Name of final degree: Bachelor of Accounting and Banking Sciences

Study system: courses + Bologna

Description preparation date: 10/1/2025

Date the file was filled out: 15/10/2025

Signature:

Scientific Assistant: Prof. Dr. Hana Abdel Ghaffar Hammoud

Date: 23/6/2026

Signature:

Department Head: MD Etihad Shaker Mahmoud

Date: 23/6/2026

The file was audited by the Quality Assurance and University Performance Division

Name of the Director of the Quality Assurance and University Performance Division:

Date: 23/6/2026

Signature:

Approval by the Dean of the College of Administration and Economics

A. Dr. Awad Fadel Ismail

1. Program Vision

The strategic vision of the Department of Accounting and Banking Sciences is to give a clear picture of the department's objectives and the means of achieving them through preparing and delivering high-level study programs and educational services, inspired by the university's orientation toward becoming a leading digital university in the academic community, achieving excellence in the field of accounting and banking sciences, keeping pace with scientific and technological developments in a way that contributes to serving the community, and applying modern practical developments in the curricula related to the department's main specializations.

2. Program Mission

Providing high-quality academic programs that keep pace with scientific and technological development at the local, regional and international levels, participating effectively in developing these technologies, and continuously improving the various subjects across the different study stages in a way that enhances the professionalism of the graduates in the future, whether the graduate works in the public or private sector.

3. Program Objectives

Preparing specialized professional cadres capable of innovation and possessing a high degree of science, knowledge and experience in the fields of accounting and bank management, so that they become successful business managers in their future workplaces through their work in the various economic sectors, and enabling them to make optimal use of the department's facilities and resources and develop them according to the approved standards, which is embodied through:

1. **Providing high-quality educational programs that are rigorous, strong and rooted in deep knowledge in order to prepare future generations.**
1. **Providing curricula that are consistent with the developments taking place in the world.**

2. **Preparing experienced and competent individuals who fit the work environment, and providing them with the available opportunities.**
1. **Developing students' activities and enhancing their aspirations and skills by opening training courses and consulting programs.**
2. **Supporting scientific research for students and faculty members in line with the rapid changes in modern technology taking place in the outside world.**
3. **Using digital programming in the educational curricula to reach highly accurate and robust results.**

4. Program Accreditation

Is the program accredited? And by which body?

The department is recognized by the Sectoral Committee for Colleges of Administration and Economics at the Ministry of Higher Education and Scientific Research, and is seeking to obtain program accreditation.

Other External Influences

Is there a sponsoring body for the program?
College of Business Economics, Al-Nahrain University

6. Program Structure

Program Structure	Number of Courses	Credit Units	Percentage	Notes *
Institution Requirements	6	12	6%	Core
College Requirements	2	4	1%	Core
Department Requirements	68	164	94%	Core

Summer Training	Fulfilled			
Other				

7. Program Description				
Year / Level	**Course Code**	**Course Name**	**Credit Hours**	
			Theoretical	**Practical**
First / Bologna Track	**CR1104**	**Principles of Microeconomics**	**3**	
First / Bologna Track	**CR1103**	**Principles of Business Administration**	**3**	
First / Bologna Track	**CR1101**	**Principles of Accounting**	**4**	
First / Bologna Track	**CR1102**	**Principles of Statistics**	**2**	
First / Bologna Track	**UN115**	**Human Rights and Democracy**	**2**	
First / Bologna Track	**UN116**	**Arabic Language**	**2**	

First / Bologna Track	**CR1204**	**Principles of Macroeconomics**	3	
First / Bologna Track	**CR1203**	**Marketing**	3	
First / Bologna Track	**CR1201**	**Financial Accounting**	**4**	
First / Bologna Track	**CR1202**	**Principles of Statistics**	**2**	
First / Bologna Track	**UN126**	**English Language**	**2**	
First / Bologna Track	**UN125**	**Fundamentals of Computer Science**	**2**	
Second / Bologna Track	**CR1103**	**Money and Banking**	**3**	
Second / Bologna Track	**CR1104**	**Public Finance (1)**	**3**	
Second / Bologna Track	**CR1101**	**Intermediate Accounting (1)**	**4**	

Second / Bologna Track	**CR1102**	**Governmental Accounting (1)**	**3**	
Second / Bologna Track	**UN115**	**Banking Marketing**	**3**	
Second / Bologna Track	**UN116**	**Computer**	**2**	
Second / Bologna Track	**UN126**	**English Language**	**2**	
Second / Bologna Track	**UN125**	**Criminalization of the Ba'ath**	**2**	
Second / Bologna Track	**CR1204**	**Electronic Commerce**	**3**	
Second / Bologna Track	**CR1203**	**Banking Operations**	**2**	
Second / Bologna Track	**CR1202**	**Tax Accounting**	**3**	
Second / Bologna Track	**CR1201**	**Intermediate Accounting (2)**	**4**	

Third / First Course	CR1205	Financial Management (1)	1	
Third / First Course	CR1203	Corporate Finance (1)	2	
Third / First Course	CR1202	Quantitative Methods (English)	2	
Third / First Course	CR1203	Unified Accounting System (1)	3	
Third / First Course	CR1204	Banking Accounting (1)	3	
Third / First Course	CR1205	Cost Accounting (1)	3	
Third / First Course	CR1206	Monetary Policy and Banking System	2	
Third / Second Course	CR1201	Financial Management (2)	3	
Third / Second Course	CR126	Corporate Finance (2)	2	

Third / Second Course	**CR1203**	**Unified Accounting System (2)**	**3**	
Third / Second Course	**CR1204**	**Banking Accounting (2)**	**2**	
Third / Second Course	**ACB109**	**Cost Accounting (2)**	**3**	
Third / Second Course	**CR1204**	**Banking Operations**	**2**	
Third / Second Course	**CR1202**	**Financial Feasibility Studies**	**2**	
Fourth / First Course	**CR1201**	**Managerial Accounting /1**	**3**	
Fourth / First Course	**CR1203**	**Auditing and Control /1**	**2**	
Fourth / First Course	**CR1202**	**Advanced Accounting /1**	**3**	
Fourth / First Course	**UN126**	**Accounting and Banking Information Systems**	**2**	

Fourth / First Course	**UN126**	**Ethics and Methods of Scientific Research**	**2**	
Fourth / First Course	**UN125**	**International Accounting Standards /1**	**3**	
Fourth / First Course	**CR1203**	**Islamic Banks /1**	**2**	
Fourth / First Course	**CR1201**	**Managerial Accounting /1**	**3**	
Fourth / Second Course	**CR1201**	**Managerial Accounting /2**	**3**	
Fourth / Second Course	**CR1203**	**Auditing and Control /2**	**3**	
Fourth / Second Course	**CR1202**	**Advanced Accounting /2**	**3**	
Fourth / Second Course	**CR1201**	**Islamic Banks /2**	**2**	
Fourth / Second Course	**UN125**	**International Accounting Standards /2**	**3**	

8. Expected Learning Outcomes of the Program	
Knowledge	
1. Qualifying a generation of graduates who possess an integrated knowledge base in the basic theories and concepts of accounting sciences, banking operations, and related economic and statistical activities.	2. Preparing specialized human resources equipped with the scientific and practical expertise needed to manage financial and banking institutions professionally, and enabling them to hold successful leadership and executive positions in the future.
3. Offering advanced academic curricula and courses that keep pace with scientific and technical developments, ensuring that the requirements of the labor market are met at the local, regional and international levels.	4. Contributing positively and continuously to developing and updating the accounting and banking technologies and software adopted across the various study stages and levels.
Skills	
1. Equipping students with the advanced analytical and technical skills needed to conduct financial evaluation, read indicators, and support decision-making in the various sectors.	
2. Developing students' abilities and training them to design and manage accounting systems, keep books, and prepare financial statements in various companies and institutions.	

3. Enabling the student to fully grasp the deep links and vital intersections between the accounting and finance specialization and the other administrative and legal sciences.
4. Stimulating entrepreneurial and innovative thinking among students, and encouraging them to present initiatives and practical solutions to contemporary problems in the banking and financial business environment.
Values
1. Instilling the principles of honesty, integrity and professional ethics in financial and accounting dealings.
2. Promoting the spirit of social responsibility and citizenship, and commitment to the laws and legislation governing financial and banking work.

9. Teaching and Learning Strategies
1. Active learning strategy 2. Brainstorming teaching strategies 3. Team learning strategies 4. Discussion strategy

10. Assessment Methods
1. Written examinations and oral and practical tests 2. Preparing scientific research in the field of specialization

11. Faculty
Faculty Members

Academic Rank	Specialization		Special Requirements/Skills (if any)		Number of Faculty Members	
	General	Specific			Staff	Lecturer
Prof. Dr. Awad Fadhil Ismail	Economic Sciences	Money, Banking and Public Finance			Full-time	
Prof. Dr. Hanaa Abdul Ghaffar Hammoud	Economics	International Finance and Project Evaluation			Full-time	
Prof. Dr. Osama Abdul Majeed Abdul Hameed	1. Economics 2. Islamic Economics	1. Economics Industrial 2. Islamic Banks			Part-time (2) days	
Prof. Dr. Sattar Jabir	Economics	Economic Planning			Full-time	
Asst. Prof. Dr. Sinan Hatif	Computer	Computer				Lecturer
Asst. Prof. Khudair Abbas Ahmed	Economics	International Economics			Full-time	
Lect. Dr. Majida Abdul Majeed	Accounting	Managerial Cost Accounting			Full-time	
Lect. Dr. Fahima Asliwa Haido	Accounting	Legal Accounting			Full-time	

Lect. Dr. Itihad Shakir Mahmoud	**Legal Accounting**	**Auditing**			**Full-time**	
Lect. Dr. Muhannad Kadhim Salman	**Business Administration**	**Business Administration**				**Lecturer**
Asst. Lect. Aya Hassan Atiya	**Business Administration**	**Quality Management**			**Full-time**	
Asst. Lect. Noora Sabri	**Accounting and Finance**	**Accounting**			**Full-time**	
Asst. Lect. Mustafa Khalid Abdul Hadi	**Business Administration**	**Human Resources Management**			**Full-time**	
Asst. Lect. Ahmed Fadhil	**Business Administration**	**Business Administration**			**Full-time**	
Asst. Lect. Bilal Abdul Razzaq	**Financial and Banking Sciences**	**Financial and Banking Sciences**			**Full-time**	
Asst. Lect. Hassan Ali Kadhim	**Financial and Banking Sciences**	**Financial and Banking Sciences**			**Full-time**	
Asst. Lect. Shakir Salman Fayadh Ali	**Accounting**	**Cost Accounting**			**Full-time**	
Asst. Lect. Issa Ayal	**Tourism Sciences**	**Hotel Management**			**Full-time**	
Asst. Lect. Hala Ghareeb	**Business Administration**	**Business Administration**			**Full-time**	

Asst. Lect. Ahmed Hameed	**English Language**	**English Language**			**Full-time**	
Asst. Lect. Firas Ali	**Arabic Language**	**Arabic Language**			**Full-time**	

Professional Development

Orientation of New Faculty Members

- An orientation meeting is held, chaired by the head of the department, to introduce new faculty members to the program structure, the approved curricula, the operational plans, the internal committees, in addition to clarifying the scientific research directions and the community service packages.
- The department arranges to assign one of the experienced and competent faculty members to act as an academic advisor and mentor for the new colleague during their initial period, to provide the necessary advice and knowledge-based and professional support.
- The new faculty member is encouraged to participate actively and regularly in the department's councils and meetings, to facilitate rapid and smooth integration into the academic system.

These procedures aim to enable new faculty members to adapt quickly and effectively to the educational and administrative environment, in a way that ensures improving educational outcomes, stimulating scientific research, and achieving sustainability in professional development.

Professional Development of Faculty Members

The institution is committed to providing a supportive environment for the sustainable academic and professional growth of the teaching staff, through the implementation of an integrated plan based on the following pillars:

- Continuous training workshops: holding periodic qualification courses concerned with the latest active learning strategies, updating curriculum design mechanisms, and employing digital technologies and software in teaching, whether in person or virtually.
- Specialized programs in measurement and evaluation: organizing specialized courses focusing on the skills of assessing learning outcomes, building academic measurement matrices, and analyzing examination results to make use of them in developing study plans.
- Support for scientific research and innovation: supporting intellectual and research output by facilitating attendance at scientific conferences, providing internal research grant programs, and organizing discussion panels and seminars for the cross-fertilization of ideas and the exchange of academic experience.

1. **Admission Criteria**
Conditions and regulations for admitting students to private universities and colleges.

2. **The Most Important Sources of Information about the Program**
1- The files kept in the department. 2- The curriculum approved by the Ministry of Higher Education and Scientific Research 3- Recommendations of the quality and academic performance committees 4- The official website of Al-Farabi University

1. Program Development Plan
Academic Accreditation Program Development Plan - Department of Accounting and Banking Sciences This plan involves a periodic and comprehensive review of the targeted learning outcomes, with updating of the curricula and courses to ensure their full alignment with academic quality standards and the changing requirements of the labor market. The plan is also based on modernizing teaching methods and evaluation mechanisms, stimulating the scientific research and innovation system, activating initiatives directed at community service, as well as building the capacity of the teaching staff and raising their professional competence. These efforts are completed by enabling the mechanisms of the quality assurance system, and completing the preparation of all the organizational documents and reports needed to fulfill the requirements for obtaining program academic accreditation.

First Stage

Module Information			
Module Information			
Module Title	**Principles of Macroeconomics** **Principles of Macro Economics**	**Module Delivery**	
Module Type	**C**	• +☐ Theory • ☐ Lecture • ☐Lab • +☐ Tutorial	
Module Code	**CR1204**		
ECTS Credits	**5.00**		

SWL (hr/sem)	**125**	• ☐ Practical • ☐ Seminar

Module Level		Semester of Delivery	UGI Two
Administering Department	Department of Accounting and Banking Sciences	College	Al-Farabi University
Module Leader	Asst. Lect. Hala Ghareeb	e-mail	
Module Leader's Acad. Title	Assistant Lecturer	Module Leader's Qualification	Master's
Module Tutor	Asst. Lect. Hala Ghareeb	e-mail	
Peer Reviewer Name		e-mail	
Scientific Committee Approval Date		Version Number	

Relation with other Modules **Relation with Other Modules**			
Prerequisite module		Semester	
Co-requisites module		Semester	

Module Aims, Learning Outcomes and Indicative Contents **Module Aims, Learning Outcomes and Indicative Contents**	
Module Aims Module Aims	**Knowledge objectives (recognizing the concept and importance of macroeconomic policies - understanding national output and income and fiscal and monetary policy - the functions of central banks and commercial banks - recognizing the concept of inflation - understanding the types of international economic relations). Skills objectives (developing the skill of participating in solving mathematical equations and analyzing graphs - developing students' skills in economic analysis and policy-making -**

	training students to work in teams and interact effectively with others - developing the ability to research, analyze and write reports to diagnose economic problems and propose remedies)
Module Learning Outcomes **Module Learning Outcomes**	Knowing how to calculate macroeconomic indicators and determine economic equilibrium Knowing the effect of fiscal policy and monetary policy on the economy, and knowing the mechanism for calculating the money supply Knowing the role of central banks and commercial banks in the economy Knowing the tools of trade policy and the exchange rate, and addressing imbalances in the balance of payments Knowing the sources of economic growth and the impact of international economic relations
Indicative Contents **Indicative Contents**	The indicative content includes Mechanisms of formulating macroeconomic policies that promote economic growth Achieving economic equilibrium and financial and monetary stability Mechanisms of controlling the exchange rate and addressing the deficit in the balance of payments Economic analysis of the components of gross domestic product and the requirements for addressing inflation

Relation with other Modules
Relation with Other Modules

Prerequisite module		**Semester**	
Co-requisites module		**Semester**	

Module Aims, Learning Outcomes and Indicative Contents
Module Aims, Learning Outcomes and Indicative Contents

Module Aims **Module Aims**	**Knowledge objectives (recognizing the concept and importance of macroeconomic policies - understanding national output and income and**

	fiscal and monetary policy - the functions of central banks and commercial banks - recognizing the concept of inflation - understanding the types of international economic relations). Skills objectives (developing the skill of participating in solving mathematical equations and analyzing graphs - developing students' skills in economic analysis and policy-making - training students to work in teams and interact effectively with others - developing the ability to research, analyze and write reports to diagnose economic problems and propose remedies)
Module Learning Outcomes **Module Learning Outcomes**	Knowing how to calculate macroeconomic indicators and determine economic equilibrium Knowing the effect of fiscal policy and monetary policy on the economy, and knowing the mechanism for calculating the money supply Knowing the role of central banks and commercial banks in the economy Knowing the tools of trade policy and the exchange rate, and addressing imbalances in the balance of payments Knowing the sources of economic growth and the impact of international economic relations
Indicative Contents **Indicative Contents**	The indicative content includes Mechanisms of formulating macroeconomic policies that promote economic growth Achieving economic equilibrium and financial and monetary stability Mechanisms of controlling the exchange rate and addressing the deficit in the balance of payments Economic analysis of the components of gross domestic product and the requirements for addressing inflation

Learning and Teaching Strategies **Learning and Teaching Strategies**	
Strategies	1. Learning through daily oral and written examinations 2. Learning by writing reports 3. Learning by homework assignments

	4. Learning through study circles and seminars 5. Teaching via the internet and POWER POINT presentations 6. Teaching by theoretical and practical description using graphs and mathematical equations 7. Teaching by asking questions and brainstorming to refine scientific talents through participation in discussions

Student Workload (SWL)
Student Workload (SWL)

Structured SWL (h/sem) Structured SWL (h/sem)		Structured SWL (h/w) Structured SWL (h/w)	
Unstructured SWL (h/sem) Unstructured SWL (h/sem)		Unstructured SWL (h/w) Unstructured SWL (h/w)	
Total SWL (h/sem) Total SWL (h/sem)			

Module Evaluation
Module Evaluation

		Time/Number	Weight (Marks)		Relevant Learning Outcome
Formative assessment	Quizzes				
	Assignments				
	Seminar				
Summative assessment	Midterm Exam				
	Final Exam				
Total assessment					

Delivery Plan (Weekly Syllabus)
Delivery Plan (Weekly Syllabus) - Theoretical

	Material Covered
Week 1	The concept of national output and income and the methods of calculating them
Week 2	Consumption and saving functions and national income equilibrium

Week 3	**Fiscal policy and the multiplier principle**
Week 4	**Definition of money, its functions and the methods of calculating the money supply**
Week 5	Study circle and seminar
Week 6	Functions of central banks
Week 7	The basic functions of commercial banks
Week 8	Development of monetary theories
Week 9	Daily test, presentation of reports and brainstorming
Week 10	The concept, theories, types and effects of inflation
Week 11	The concept of economic recession and stagflation
Week 12	Trade balance, surplus and deficit
Week 13	Exchange rate and balance of payments
Week 14	The concept and sources of economic growth
Week 15	Semester examination

Grading Scheme

Grading Scheme

Group	**Grade**	Grade	**Marks (%)**	**Definition**
Success Group (50 - 100)	A – Excellent	**Excellent**	90 – 100	Outstanding Performance
	I – VeryGo	**Very Good**	80 – 89	Above average with some errors

	od			
	(– Good	**Good**	70 – 79	Sound work with notable errors
	I – Satisfactory	**Satisfactory**	60 – 69	Fair but with major shortcomings
	I – Sufficient	**Sufficient**	50 – 59	Work meets minimum criteria
Fail Group (0 – 49)	I X – Fail	**Fail (Marginal)**	(45-49)	More work required but credit awarded
	I – Fai	**Fail**	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

Module Information

Module Information

Module Title	**English**		**Module Delivery**
Module Type			• ☐ **Theory** • ☐ **Lecture** • ☐**Lab** • ☐ **Tutorial** • ☐ **Practical** • ☐ **Seminar**
Module Code			
ECTS Credits			
SWL (hr/sem)			
Module Level		**Semester of Delivery**	1
Administering Department		**College**	
Module Leader	Asst. Lect. Ahmed Hameed	**e-mail**	
Module Leader's Acad. Title		**Module Leader's Qualification**	
Module Tutor		**e-mail**	
Peer Reviewer Name		**e-mail**	
Scientific Committee Approval Date		**Version Number**	1.0

Relation with other Modules Relation with Other Modules			
Prerequisite module		**Semester**	
Co-requisites module		**Semester**	

Module Aims, Learning Outcomes and Indicative Contents Module Aims, Learning Outcomes and Indicative Contents	
Module Aims **Module Aims**	1. The aim of the module is to introduce the principles of the English language. 2. The aim of this module is to give a thorough grounding in English language through learning the different vocabulary, verb tenses, conversations, and listening. Students will learn how English language can be used as a tool for communicating with others around the world.
Module Learning Outcomes **Module Learning Outcomes**	1. know about countries, nationalities greetings, and jobs. 2. know how to express personal information and social expressions 3. Know how to use the possession tools, family members, prepositions, directions, and home furniture. 4. Identify the types of sports and sightseeing.
Indicative Contents **Indicative Contents**	•

Learning and Teaching Strategies Learning and Teaching Strategies	
Strategies	1. POWERPOINT 2. Report writing 3. Online learning 4. Field visits

Student Workload (SWL) Student Workload (SWL)			
Structured SWL (h/sem) **Structured SWL (h/sem)**		**Structured SWL (h/w)** **Structured SWL (h/w)**	
Unstructured SWL (h/sem) **Unstructured SWL (h/sem)**		**Unstructured SWL (h/w)** **Unstructured SWL (h/w)**	
Total SWL (h/sem) **Total SWL (h/sem)**			

Module Evaluation Module Evaluation

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	2	10% (10)	3, 8	LO #1, 2
	Assignments	2	10% (10)	4, 10	LO # 2, 3
	Project/Seminar	1	10% (10)	Continuous	
Summative assessment	Midterm Exam	2 hr	10% (10)	13	LO # 1,3, and 4
	Final Exam	2hr	50% (10)	7	LO # 1-3
Total assessment			100%		16All

Delivery Plan (Weekly Syllabus)

Delivery Plan (Weekly Syllabus) - Theoretical

	Material Covered
Week 1	An introduction to the principles of the English language and its most important components.
Week 2	Types of greetings, the use of singular, plural and numbers + 1st assignment.
Week 3	Learning about countries, nationalities, as well adjectives, and listening to audio conversations.
Week 4	Reading and vocabulary.
Week 5	Identifying the types of occupations (jobs), questions and negatives, personal information and social expressions used in English society + 1st quiz.
Week 6	Possession tools and family members, giving reading texts and learning correct pronunciation.
Week 7	Identifying English tenses and irregular verbs - the present simple and the languages used with giving different various texts.
Week 8	Listening.
Week 9	Recognizing prepositions, directions, and home furniture.
Week 10	Learning about the types of sports and sightseeing + 2nd quiz.
Week 11	Recognizing the different signs and how to communicate in the restaurant.
Week 12	How to use the present continuous verb.
Week 13	Mid-term Exam
Week 14	Reading essays of the textbook + 2nd assignment, class activities and listening exercises [2 hours]
Week 15	How to express future and vocabulary and review the grammar that were previously taken [2 hours]
	Review - with questions and answers

Learning and Teaching Resources

Learning and Teaching Resources

	Text	Available in the Library?

Required Texts	Soars, J. and Soars, L., 2014. New Headway Plus: Beginner Student's Book. Oxford University Press.	
Recommended Texts		
Websites		

Grading Scheme

Grading Scheme

Group	Grade	Grade	Marks (%)	Definition
Success Group (50 - 100)	**A -** Excellent	**Excellent**	90 – 100	Outstanding Performance
	B - Very Good	**Very Good**	80 – 89	Above average with some errors
	C – Good	**Good**	70 – 79	Sound work with notable errors
	D - Satisfactory	**Satisfactory**	60 – 69	Fair but with major shortcomings
	E - Sufficient	**Sufficient**	50 – 59	Work meets minimum criteria
Fail Group (0 – 49)	**FX –** Fail	**Fail (Marginal)**	(45-49)	More work required but credit awarded
	F – Fail	**Fail**	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

Module Information

Module Information

Module Title	**Principles of Statistics**		**Module Delivery**
Module Type	**Basic**		☒ Theory ☒ Lecture ☒ Lab ☐ Tutorial ☐ Practical ☒ Seminar
Module Code			
ECTS Credits			
SWL (hr/sem)	**87**		
Module Level		**Semester of Delivery**	1

Administering Department		**College**	
Module Leader	**Prof. Sattar Jabir**	**e-mail**	
Module Leader's Acad. Title		**Module Leader's Qualification**	
Module Tutor		**e-mail**	
Peer Reviewer Name		**e-mail**	
Scientific Committee Approval Date		**Version Number**	1.0

Relation with other Modules Relation with Other Modules			
Prerequisite module		**Semester**	
Co-requisites module		**Semester**	

Module Aims, Learning Outcomes and Indicative Contents Module Aims, Learning Outcomes and Indicative Contents	
Module Aims Module Aims	Skills objectives specific to the course: 1- Enabling students to know the basic concepts of the Principles of Statistics subject 2- Enabling students to know how to classify and tabulate data, and to construct simple and two-way frequency tables. 3- Enabling students to know measures of central tendency, with examples and solutions. 4- Enabling students to know measures of dispersion, with examples and solutions.

	5- Enabling students to know the standard score and correlation. 6- Enabling students to know simple and multiple linear regression
Module Learning Outcomes **Module Learning Outcomes**	- Knowledge objectives This course aims to introduce students to the most important statistical concepts and the importance of studying them, and to train them on how to deal with data of various types in terms of collecting, representing and describing them quantitatively and qualitatively, performing the calculations to extract the various statistical indicators, and interpreting those indicators.
Indicative Contents Indicative Contents	• Encouraging students toward creativity and instilling in them the spirit of perseverance and selflessness through continuous encouragement of the need for joint and effective cooperation among them to complete their study requirements • They were provided with the university's website concerning the availability of future appointment and employment opportunities • Giving them an awareness of the importance of developing their abilities through self-education by exploring various fields of knowledge • Emphasizing the development of students' personal talents, such as sports and the arts of all kinds, in their free time.

Learning and Teaching Strategies **Learning and Teaching Strategies**	
Strategies	1- Adopting the lecture method and linking each topic to illustrative examples. 2- Giving them some simple practical exercises that are discussed by the students and solved during the lecture, with the participation of all students in the section together with the instructor, to give the subject a degree of interactivity.

Student Workload (SWL) Student Workload (SWL)			
Structured SWL (h/sem) Structured SWL (h/sem)		Structured SWL (h/w) Structured SWL (h/w)	
Unstructured SWL (h/sem) Unstructured SWL (h/sem)		Unstructured SWL (h/w) Unstructured SWL (h/w)	
Total SWL (h/sem) Total SWL (h/sem)			

Module Evaluation Module Evaluation					
		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	2	10% (20)		
	Assignments	2	5% (10)		
	Seminar	1	5% (10)		
	Reports	1	5% (10)		
Summative assessment	Midterm Exam	1	10% (10)		
	Final Exam	1	50% (50)		
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus) Delivery Plan (Weekly Syllabus) - Theoretical	
	Material Covered
Week 1	Data preparation
Week 2	Data classification
Week 3	Data tabulation
Week 4	Measures of central tendency

Week 5	**Measures of central tendency**
Week 6	**Measures of central tendency**
Week 7	**Measures of dispersion**
Week 8	**Measures of dispersion**
Week 9	**First test**
Week 10	**Reports**
Week 11	**Reports**
Week 12	**Probability**
Week 13	**Probability**
Week 14	**Probability**
Week 15	**Second test**

Learning and Teaching Resources

Learning and Teaching Resources

	Text	Available in the Library?
Required Texts	Statistics for Finance and Business, by Dr. Nadhir Al-Shammari	Yes, available
Recommended Texts	Principles of Statistics, by Dr. Amir Hanna	Yes, available
Websites	https://books-library.net/files/elebda3.net-wq-2371.pdf	

Grading Scheme

Grading Scheme

Group	**Grade**	Grade	**Marks (%)**	**Definition**
Success Group (50 - 100)	**A** - Excellent	**Excellent**	90 – 100	Outstanding Performance
	B - Very Good	**Very Good**	80 – 89	Above average with some errors
	C – Good	**Good**	70 – 79	Sound work with notable errors
	D - Satisfactory	**Satisfactory**	60 – 69	Fair but with major shortcomings
	E - Sufficient	**Sufficient**	50 – 59	Work meets minimum criteria
Fail Group (0 – 49)	**FX** – Fail	**Fail (Marginal)**	(45-49)	More work required but credit awarded
	F – Fail	**Fail**	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

Module Information

Module Information

Module Title	**Principles of Microeconomics**		**Module Delivery**
Module Type			• ☐ **Theory** • ☐ **Lecture** • ☐**Lab** • ☐ **Tutorial** • ☐ **Practical** • ☐ **Seminar**
Module Code			
ECTS Credits	**6**		
SWL (hr/sem)	**48**		
Module Level		**Semester of Delivery**	1
Administering Department		**College**	
Module Leader	Prof. Dr. Osama Abdul Majeed Abdul Hameed	**e-mail**	
Module Leader's Acad. Title	Professor	**Module Leader's Qualification**	PhD
Module Tutor		**e-mail**	
Peer Reviewer Name		**e-mail**	
Scientific Committee Approval Date		**Version Number**	1.0

<table>
<tr><th colspan="4">Relation with other Modules
Relation with Other Modules</th></tr>
<tr><td>Prerequisite module</td><td></td><td>Semester</td><td></td></tr>
<tr><td>Co-requisites module</td><td></td><td>Semester</td><td></td></tr>
<tr><th colspan="4">Module Aims, Learning Outcomes and Indicative Contents
Module Aims, Learning Outcomes and Indicative Contents</th></tr>
<tr><td>Module Aims
Module Aims</td><td colspan="3">Skills objectives specific to the course
1- Introducing the student to the concept of microeconomics and the difference between microeconomics and macroeconomics
3- Demand, supply and elasticities
4- Theories of consumer behavior
5- Types of markets
6- Revenues and costs</td></tr>
<tr><td>Module Learning Outcomes
Module Learning Outcomes</td><td colspan="3">- Knowledge objectives
1- Students benefit from knowing the types of markets and the characteristics of each type.
2- Explaining the types of costs and revenues and how to calculate them</td></tr>
<tr><td>Indicative Contents</td><td colspan="3">1- Knowledge and understanding
2- Clarifying and understanding the elements of microeconomics and their importance in real life</td></tr>
</table>

Indicative Contents	

Learning and Teaching Strategies **Learning and Teaching Strategies**	
Strategies	1. POWERPOINT 2. Report writing 3. Online learning 4. Field visits

Student Workload (SWL) **Student Workload (SWL)**			
Structured SWL (h/sem) **Structured SWL (h/sem)**	45	**Structured SWL (h/w)** **Structured SWL (h/w)**	3
Unstructured SWL (h/sem) **Unstructured SWL (h/sem)**	102	**Unstructured SWL (h/w)** **Unstructured SWL (h/w)**	
Total SWL (h/sem) **Total SWL (h/sem)**	150		

Module Evaluation
Module Evaluation

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
	Quizzes	2	10% 20	6.10	LO#1,2,10 and 11
	Assignments	2	5% 10	4.9	LO #3,4,6 and 7
	Seminar	1	5% 5	11	LO # 5,8 and 10
	Reports	1	5% 5		
Summative assessment	**Midterm Exam**	1	10% 10	13	LO #1-7
	Final Exam	1	50% 50	16	All
Total assessment			100% 100		

Delivery Plan (Weekly Syllabus) Delivery Plan (Weekly Syllabus) - Theoretical	
	Material Covered
Week 1	Introduction to economics
Week 2	Macroeconomics and microeconomics
Week 3	Theory of demand
Week 4	**Elasticities of demand**
Week 5	Theory of supply
Week 6	Elasticities of supply
Week 7	Equilibrium between demand and supply
Week 8	Utility theory
Week 9	Indifference curve theory
Week 10	Costs and their types
Week 11	Revenues and their types
Week 12	Markets and their types
Week 13	Perfect competition market and monopoly market
Week 14	Monopolistic competition market
Week 15	Oligopoly market

Learning and Teaching Resources Learning and Teaching Resources		
	Text	**Available in the Library?**
Required Texts	Microeconomics: Theories and Policies	No
Recommended Texts	Economics	No
Websites	Principles of Microeconomics Dr. Kareem Mahdi Al-Hasnawi	

Grading Scheme Grading Scheme				
Group	**Grade**	Grade	**Marks (%)**	**Definition**
Success Group (50 - 100)	**A -** Excellent	**Excellent**	90 – 100	Outstanding Performance
	B - Very Good	**Very Good**	80 – 89	Above average with some errors

	C – Good	**Good**	70 – 79	Sound work with notable errors
	D - Satisfactory	**Satisfactory**	60 – 69	Fair but with major shortcomings
	E - Sufficient	**Sufficient**	50 – 59	Work meets minimum criteria
Fail Group (0 – 49)	**FX –** Fail	**Fail (Marginal)**	(45-49)	More work required but credit awarded
	F – Fail	**Fail**	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

Module Information

Module Information

Module Title	**Principles of Accounting**		**Module Delivery**
Module Type			• ☐ **Theory** • ☐ **Lecture** • ☐**Lab** • ☐ **Tutorial** • ☐ **Practical** • ☐ **Seminar**
Module Code			
ECTS Credits			
SWL (hr/sem)			
Module Level	1	**Semester of Delivery**	1
Administering Department	1	**College**	
Module Leader	Lect. Dr. Itihad Shakir	**e-mail**	
Module Leader's Acad. Title		**Module Leader's Qualification**	
Module Tutor		**e-mail**	
Peer Reviewer Name		**e-mail**	

Scientific Committee Approval Date		**Version Number**	1.0

<table>
<tr><th colspan="4">Relation with other Modules
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<tr><td>Prerequisite module</td><td></td><td>Semester</td><td></td></tr>
<tr><td>Co-requisites module</td><td></td><td>Semester</td><td></td></tr>
<tr><th colspan="4">Module Aims, Learning Outcomes and Indicative Contents
Module Aims, Learning Outcomes and Indicative Contents</th></tr>
<tr><td>Module Aims
Module Aims</td><td colspan="3">Skills objectives specific to the course:

• Knowing the fundamentals and principles of financial accounting and understanding the important and main mechanisms, procedures and methods in financial accounting
• Using mathematical methods and foundations in practical accounting cases, and analyzing how financial accounting problems arise and are solved
• Understanding and grasping how financial accounting works, and comprehending and appreciating the importance of financial accounting in practical life.
• Contributing to developing the reality of the accounting profession in Iraq, and consolidating and embodying the importance and role of the science and profession of accounting in Iraq.</td></tr>
<tr><td>Module Learning Outcomes

Module Learning Outcomes</td><td colspan="3">▪ Using mathematical methods and foundations in practical financial accounting cases.
▪ Analyzing how financial accounting problems arise and are solved.
▪ Understanding and grasping how financial accounting works.
▪ Comprehending and appreciating the importance of financial accounting in practical life.</td></tr>
<tr><td>Indicative Contents</td><td colspan="3">1. Linking theoretical study with practical reality.</td></tr>
</table>

Indicative Contents	2. Training the student on practical applications. 3. Solving practical problems.

Learning and Teaching Strategies Learning and Teaching Strategies	
Strategies	1. POWERPOINT 2. Report writing 3. Online learning 4. Field visits

Student Workload (SWL) Student Workload (SWL)			
Structured SWL (h/sem) Structured SWL (h/sem)	78	Structured SWL (h/w) Structured SWL (h/w)	5
Unstructured SWL (h/sem) Unstructured SWL (h/sem)	97	Unstructured SWL (h/w) Unstructured SWL (h/w)	
Total SWL (h/sem) Total SWL (h/sem)	175		

Module Evaluation Module Evaluation					
		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes				
	Assignments				
	Seminar				
Summative assessment	Midterm Exam				
	Final Exam				
Total assessment					

Delivery Plan (Weekly Syllabus) Delivery Plan (Weekly Syllabus) - Theoretical	
	Material Covered
Week 1	Introduction
Week 2	Introduction to the science of accounting
Week 3	Accounting assumptions and principles

Week 4	The accounting system for providing data for decision-making
Week 5	Accounting concepts
Week 6	Using the balance sheet as a basis for applying double entry
Week 7	Review + first test
Week 8	Using the account as a basis for applying double entry
Week 9	The accounting cycle
Week 10	The general journal
Week 11	The general ledger
Week 12	Balancing the accounts
Week 13	Trial balance by the balances and totals methods
Week 14	Closing the accounts and its effect on the financial statements
Week 15	Review + second test

Learning and Teaching Resources Learning and Teaching Resources		
	Text	Available in the Library?
Required Texts	**Textbook: Accounting - Miqdad Ahmed Al-Jalili et al. - Iraq - 2000**	**Yes**
Recommended Texts		
Websites		

Grading Scheme Grading Scheme				
Group	**Grade**	Grade	**Marks (%)**	**Definition**
Success Group (50 - 100)	**A –** Excellent	**Excellent**	90 – 100	Outstanding Performance
	B - Very Good	**Very Good**	80 – 89	Above average with some errors
	C – Good	**Good**	70 – 79	Sound work with notable errors
	D – Satisfactory	**Satisfactory**	60 – 69	Fair but with major shortcomings
	E – Sufficient	**Sufficient**	50 – 59	Work meets minimum criteria
Fail Group (0 – 49)	**FX –** Fail	**Fail (Marginal)**	(45-49)	More work required but credit awarded
	F – Fail	**Fail**	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

Module Information Module Information			
Module Title	Principles of Business Management		**Module Delivery**
Module Type	core		• ☒ **Theory** • ☒ **Lecture** • ☐**Lab** • ☐ **Tutorial** • ☐ **Practical** • ☒**Seminar**
Module Code	CR1103		
ECTS Credits	7		
SWL (hr/sem)	175		
Module Level	1	**Semester of Delivery**	1
Administering Department		**College**	
Module Leader		**e-mail**	
Module Leader's Acad. Title	Asst. Lect. Mustafa Khalid Abdul Hadi	**Module Leader's Qualification**	
Module Tutor	None	**e-mail**	-
Peer Reviewer Name	-	**e-mail**	-
Scientific Committee Approval Date	01/10/2024	**Version Number**	1.0

Relation with other Modules Relation with Other Modules			
Prerequisite module	None	**Semester**	
Co-requisites module	None	**Semester**	

Module Aims, Learning Outcomes and Indicative Contents Module Aims, Learning Outcomes and Indicative Contents	
Module Aims **Module Aims**	− Providing knowledge and concepts related to the main functions of each organizatior such as planning, organizing, leading and controlling for students **-** Education outputs (graduates) are able to work at all administrative levels in commod or service organizations **-** Education outputs (graduates) have the ability to plan, organize, lead and control at a level of management in organizations
Module Learning Outcomes **Module Learning Outcomes**	- Knowledge of interactive managerial, informational and decision-making roles and ba activities in the organization - Understand the main activities in the organization such as operations management, marketing management, human resource management, financial management, auxilia activities (senior management, research and development, public relations) and auxilia services (legal, clerical, and advisory)
Indicative Contents **Indicative Contents**	-The ability to think abstractly, i.e. the mental ability to comprehend cause-and-effect relationships - The ability to identify the basic variables in situations, how they are interconnected, a the priorities for addressing them - Knowing the skills to accomplish the basic activities in the organization

Learning and Teaching Strategies Learning and Teaching Strategies	
Strategies	Case study method. Lecture method. Brainstorming method. Discussion groups.

Student Workload (SWL) Student Workload (SWL)			
Structured SWL (h/sem) **Structured SWL (h/sem)**	78	**Structured SWL (h/w)** **Structured SWL (h/w)**	5
Unstructured SWL (h/sem) **Unstructured SWL (h/sem)**	97	**Unstructured SWL (h/w)** **Unstructured SWL (h/w)**	10

Total SWL (h/sem) **Total SWL (h/sem)**	175

Module Evaluation

Module Evaluation

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	**Quizzes**	2	10% (20)	4,8	LO #1, 2, 10 and 11
	Assignments	2	10% (10)	3,13	LO # 3, 4, 6 and 7
	Seminar	1	5% (5)	8	LO # 5, 8 and 10
	Reports	1	5% (5)		
Summative assessment	**Midterm Exam**	1	10% (10)	7,15	LO # 1-7
	Final Exam	3hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus)

Delivery Plan (Weekly Syllabus) - Theoretical

	Material Covered
Week 1	The nature of management, the evolution of its thought and its environment
Week 2	An evolution of management thought
Week 3	Management according to a changing environment
Week 4	Components of the public environment and Components of the special environment
Week 5	organizational goals
Week 6	Strategic Planning
Week 7	Comprehensive review and exam
Week 8	Information and decision making
Week 9	Job design and organizational structure
Week 10	Authority
Week 11	Committees and Councils
Week 12	Leadership
Week 13	Control
Week 14	Discussing students' research
Week 15	Comprehensive review and exam

Learning and Teaching Resources

Learning and Teaching Resources

	Text	Available in the Library?
Required Texts	Al-Shamaa, Khalil Muhammad, (2007) "Management Principles with a Focus on Business Administration", Fifth Edition, Dar Al Masara for Publishing, Distribution and Printing, Amman – Jordan	Yes
Recommended Texts	http://2012books.lardbucket.org http://d3bxy9euw4e147.cloudfront.net	Yes
Websites	http://hindawi.com/journals/ahep. http://www.library.nur.edu/ejournsls/Free.aspx.	

Grading Scheme

Grading Scheme

Group	Grade	Grade	Marks (%)	Definition
Success Group (50 - 100)	**A -** Excellent	**Excellent**	90 – 100	Outstanding Performance
	B - Very Good	**Very Good**	80 – 89	Above average with some errors
	C – Good	**Good**	70 – 79	Sound work with notable errors
	D - Satisfactory	**Satisfactory**	60 – 69	Fair but with major shortcomings
	E - Sufficient	**Sufficient**	50 – 59	Work meets minimum criteria
Fail Group (0 – 49)	**FX –** Fail	**Fail (Marginal)**	(45-49)	More work required but credit awarded
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Module Information

Module Information

Module Title	Arabic Language Skills	**Module Delivery**
Module Type	Basic	• ☐ **Theory** × • ☐ **Lecture**
Module Code		

ECTS Credits	**2**	• ☐Lab × • ☐ Tutorial • ☐ Practical • ☐ Seminar
SWL (hr/sem)	**50**	

Module Level		**Semester of Delivery**	1
Administering Department		**College**	
Module Leader	Lect. Dr. Firas	**e-mail**	
Module Leader's Acad. Title		**Module Leader's Qualification**	
Module Tutor		**e-mail**	
Peer Reviewer Name		**e-mail**	
Scientific Committee Approval Date		**Version Number**	1.0

Relation with other Modules **Relation with Other Modules**			
Prerequisite module		**Semester**	
Co-requisites module		**Semester**	

Module Aims, Learning Outcomes and Indicative Contents **Module Aims, Learning Outcomes and Indicative Contents**	
Module Aims **Module Aims**	Skills objectives specific to the course: developing the student's ability to write with correct spelling and to know the basic linguistic and grammatical rules, for the purpose of writing in sound language.
Module Learning Outcomes **Module Learning Outcomes**	• Enhancing students' skills in the areas of language, grammar and spelling. • Preserving the status of the Arabic language by employing these skills in their academic and practical lives.

<table>
<tr><td>Indicative Contents
Indicative Contents</td><td>

Writing the hamza: mastering the skill of distinguishing between hamzat al-wasl and hamzat al-qat', and how to write the medial and final hamza.
Writing the final taa: mastering the skill of distinguishing between the two written forms of the letter and using each in its proper place in the word, by presenting distinctive methods for telling them apart.
Dhad and Dhaa: introducing students to the letters dhad and dhaa and presenting linguistic, written and phonetic methods for distinguishing between them.
Inflection and indeclinability (i'rab and bina'): introducing students to inflected and indeclinable nouns and verbs.
Subject and predicate (mubtada' and khabar): introducing the student to the components of the nominal sentence in Arabic as the pillars of the nominal sentence; the first type is the ordinary sentence consisting of subject and predicate.
Agent and deputy agent (fa'il and na'ib al-fa'il): introducing the student to the components of the verbal sentence, such as the verb, the agent and the deputy agent
Number and counted noun: introducing the student to numbers and counted nouns, and distinguishing them in terms of masculine and feminine in writing, and knowing the rules of their specification.

</td></tr>
</table>

<table>
<tr><th colspan="5">Learning and Teaching Strategies
Learning and Teaching Strategies</th></tr>
<tr><td>Strategies</td><td colspan="4">1. POWERPOINT
2. Report writing
3. Online learning
4. Field visits</td></tr>
<tr><th colspan="5">Student Workload (SWL)
Student Workload (SWL)</th></tr>
<tr><td>Structured SWL (h/sem)
Structured SWL (h/sem)</td><td>33</td><td>Structured SWL (h/w)
Structured SWL (h/w)</td><td colspan="2"></td></tr>
<tr><td>Unstructured SWL (h/sem)
Unstructured SWL (h/sem)</td><td>17</td><td>Unstructured SWL (h/w)
Unstructured SWL (h/w)</td><td colspan="2"></td></tr>
<tr><td>Total SWL (h/sem)
Total SWL (h/sem)</td><td colspan="4">50</td></tr>
<tr><th colspan="5">Module Evaluation
Module Evaluation</th></tr>
<tr><td></td><td>Time/Number</td><td>Weight (Marks)</td><td>Week Due</td><td>Relevant Learning Outcome</td></tr>
</table>

Formative assessment	**Quizzes**	2	10% (20)	6,10	LO #1, 2, 10 and 11
	Assignments	2	5% (10)	4,9	LO # 3, 4, 6 and 7
	Seminar	1	5% (5)	11	LO # 5, 8 and 10
	Reports	1	5% (5)		
Summative assessment	**Midterm Exam**	1	10% (10)	13	LO # 1-7
	Final Exam	1	50% (50)	16	All
Total assessment			100% (100)		

Delivery Plan (Weekly Syllabus) **Delivery Plan (Weekly Syllabus) - Theoretical**	
	Material Covered
Week 1	**Presenting the subject's syllabus and study plan to the students so as to commit to implementing it**
Week 2	Rules of writing the hamza: 1- (the hamza at the beginning of the word)
Week 3	2- The hamza in the middle and at the end of the word
Week 4	**Writing the final taa**
Week 5	Dhad and dhaa; linguistic corrections
Week 6	First daily test
Week 7	Inflection and indeclinability
Week 8	Subject and predicate
Week 9	Modifiers of the subject and predicate (nawasikh)
Week 10	Second daily test
Week 11	Agent and deputy agent
Week 12	The vocative
Week 13	Course examination (Midterm)
Week 14	Conditional clause and its response
Week 15	Number and counted noun

Learning and Teaching Resources Learning and Teaching Resources		
	Text	Available in the Library?
Required Texts	Literary Grammar and Lessons in Arabic / Dr. Taha Muhsin	**Yes**
Recommended Texts	University Arabic for Non-Specialists / Dr. Abdo Al-Rajihi	No
Websites		

Grading Scheme Grading Scheme				
Group	**Grade**	Grade	**Marks (%)**	**Definition**
Success Group (50 - 100)	**A -** Excellent	**Excellent**	90 – 100	Outstanding Performance
	B - Very Good	**Very Good**	80 – 89	Above average with some errors
	C – Good	**Good**	70 – 79	Sound work with notable errors
	D - Satisfactory	**Satisfactory**	60 – 69	Fair but with major shortcomings
	E - Sufficient	**Sufficient**	50 – 59	Work meets minimum criteria
Fail Group (0 – 49)	**FX –** Fail	**Fail (Marginal)**	(45-49)	More work required but credit awarded
	F – Fail	**Fail**	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

Module Information			
Module Information			
Module Title	Democracy and Human Rights	Module Delivery	
Module Type	Basic	• ☒ Theory • ☒ Lecture • ☐Lab • ☐ Tutorial • ☐ Practical ☒Seminar	
Module Code	UR101		
ECTS Credits	2		
SWL (hr/sem)	30		
Module Level		Semester of Delivery	1
Administering Department		College	
Module Leader	Asst. Lect. Issa Ayal	e-mail	
Module Leader's Acad. Title	Assistant Lecturer	Module Leader's Qualification	MA Master's
Module Tutor	None	e-mail	
Peer Reviewer Name		e-mail	
Scientific Committee Approval Date		Version Number	

Relation with other Modules			
Relation with Other Modules			
Prerequisite module	None	Semester	
Co-requisites module	None	Semester	

Module Aims, Learning Outcomes and Indicative Contents	
Module Aims, Learning Outcomes and Indicative Contents	
Module Aims Module Aims	1- Grasping the knowledge of the nature of human rights 2- Foundations of rational democratic thinking

	3- Applications of the theory to practical reality in life **4- Raising public awareness in order to achieve and guarantee human rights**
Module Learning Outcomes **Module Learning Outcomes**	1- Grasping the knowledge of the nature of democracy and human rights 2- Foundations of rational democratic thinking 3- Applications of the theory to practical reality in life 4- Raising public awareness in order to achieve democracy and protect human rights
Indicative Contents **Indicative Contents**	• **Knowledge and understanding** • **Expanding the understanding of democracy and human rights**

Learning and Teaching Strategies **Learning and Teaching Strategies**					
Strategies	1. **POWERPOINT** 2. **Report writing** 3. **In-class discussions**				
Student Workload (SWL) **Student Workload (SWL)**					
Structured SWL (h/sem) **Structured SWL (h/sem)**	**30**	**Structured SWL (h/w)** **Structured SWL (h/w)**		**2.2**	
Unstructured SWL (h/sem) **Unstructured SWL (h/sem)**	**17**	**Unstructured SWL (h/w)** **Unstructured SWL (h/w)**		**1.1**	
Total SWL (h/sem) **Total SWL (h/sem)**	**50**				
Module Evaluation **Module Evaluation**					
		Time/Number	**Weight (Marks)**	**Week Due**	**Relevant Learning Outcome**
Formative assessment	**Quizzes**	**2**	**10% (20)**	**3- 10**	

	Assignments	2	5% (10)	4-8	
	Seminar	1	5% (5)	11	
	Reports	1	5% (5)	12	
Summative assessment	Midterm Exam	1	10% (10)	13	
	Final Exam	1	50% (50)	16	
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus) Delivery Plan (Weekly Syllabus) - Theoretical	
	Material Covered
Week 1	Learning about the emergence of the state and its pillars / and its pillars Authority and its types; the legislative authority / and the conditions of members in parliament.
Week 2	The bicameral system and the differences between the two chambers / the justifications adopting it and the relationship between the two chambers. The unicameral system and the justifications for adopting it
Week 3	Definition and explanation of the executive authority / and the judicial authority definition of democracy and its history / and the qualities of the Islamic ruler
Week 4	Direct democracy / representative democracy
Week 5	Semi–direct democracy
Week 6	Learning about human rights and the characteristics, objectives and categories of human rights
Week 7	Human rights in Mesopotamia, the Greek civilization and the Roman civilization

Week 8	Human rights in the Christian and Islamic religions
Week 9	The Magna Carta and the Petition of Rights / and the French Declaration
Week 10	A historical overview and the stages of development of the recognition of human rights / definition of the organization and its six organs
Week 11	The 30 articles of the Universal Declaration, and the constitutional, judicial, political and international guarantees of human rights
Week 12	Organizations supporting the United Nations
Week 13	**Examination**
Week 14	The four freedoms in the capitalist system: political freedom, economic freedom, intellectual freedom and personal freedom; and what is concluded from this presentation
Week 15	The Western meaning of political freedom - economic freedom in its capitalist sense, intellectual freedom,

Learning and Teaching Resources **Learning and Teaching Resources**		
	Text	**Available in the Library?**
Required Texts	1- Dr. Abdul Kareem Alwan: Political Systems a Constitutional Law , Dar Al-Thaqafa, 1st ed., Amman 2010. 2- Dr. Riyadh Aziz Hadi: Human Rights - Their Development, Contents and Protection, Al-Atek Book Company, Cairo, 2011. 3- The Islamic School - Contemporary Man and the Social Problem, by Sayyid Muhammad Baqir Al-Sadr.	

Recommended Texts	1- Dr. Nu'man Ahmed Al-Khatib: A Concise Guide to Political Systems, Dar Al-Thaqafa, 2nd ed., Amman, 2011. 2- Dr. Sami Jamal Al-Din: Political Systems and Constitutional Law, Al-Ma'arif Publishing, Alexandria, 2005	
Websites		

Second Stage

Module Information

Module Information

Module Title	Electronic Commerce		Module Delivery
Module Type			• ☐ Theory • ☐ Lecture • ☐Lab • ☐ Tutorial • ☐ Practical • ☐ Seminar
Module Code			
ECTS Credits	3		
SWL (hr/sem)	75		
Module Level		Semester of Delivery	1
Administering Department	Department of Accounting and Banking Sciences	College	College of Administration and Economics
Module Leader	Aya Hassan Atiya	e-mail	aya.hassan@alfarabiuc.edu.iq
Module Leader's Acad. Title	Assistant Lecturer	Module Leader's Qualification	Master
Module Tutor		e-mail	
Peer Reviewer Name		e-mail	
Scientific Committee Approval Date		Version Number	1.0

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

<table>
<tr><th colspan="4">Module Information
معلومات المادة الدراسية</th></tr>
<tr><td>Module Title</td><td colspan="2">تسويق مصرفي</td><td>Module Delivery</td></tr>
<tr><td>Module Type</td><td colspan="2"></td><td rowspan="5">☐ Theory
☐ Lecture
☐Lab
☐ Tutorial
☐ Practical
☐ Seminar</td></tr>
<tr><td>Module Code</td><td colspan="2"></td></tr>
<tr><td>ECTS Credits</td><td colspan="2">3</td></tr>
<tr><td>SWL (hr/sem)</td><td colspan="2">75</td></tr>
<tr><td>Module Level</td><td></td><td>Semester of Delivery</td><td>1</td></tr>
<tr><td>Administering Department</td><td>Department of Accounting and Banking Sciences</td><td>College</td><td>College of Administration and Economics</td></tr>
<tr><td>Module Leader</td><td>اية حسن عطية</td><td>e-mail</td><td>aya.hassan@alfarabiuc.edu.iq</td></tr>
<tr><td>Module Leader’s Acad. Title</td><td>Assistant Lecturer</td><td>Module Leader’s Qualification</td><td>Master</td></tr>
<tr><td>Module Tutor</td><td></td><td>e-mail</td><td></td></tr>
<tr><td>Peer Reviewer Name</td><td></td><td>e-mail</td><td></td></tr>
<tr><td>Scientific Committee Approval Date</td><td></td><td>Version Number</td><td>1.0</td></tr>
</table>

Relation with other Modules Relation with Other Modules			
Prerequisite module		**Semester**	
Co-requisites module		**Semester**	
Module Aims, Learning Outcomes and Indicative Contents **Module Aims, Learning Outcomes and Indicative Contents**			
Module Aims **Module Aims**	1. Introducing the student to the concept and principles of electronic commerce and the difference between it and traditional commerce and electronic business. 2. Enabling the student to understand the infrastructure and basic technologies on which digital markets depend. 3. Studying the various e-commerce business models (such as B2B, B2C, C2C) and how they work. 4. Shedding light on electronic payment systems, digital banking services, and their security risks. 5. Introducing the student to the legal and ethical legislation and the cybersecurity standards for protecting digital financial transactions.		
Module Learning Outcomes **Module Learning Outcomes**	Knowledge and understanding objectives: 1. Students acquire the ability to distinguish between the various models and structures of electronic markets.		

	2. Students understand how electronic payment gateways and online banking services work. Cognitive and applied skills: 3. Students analyze the security risks associated with electronic financial transactions and the ways of addressing them. 4. Students possess the basic skill of evaluating the efficiency of commercial websites and applications from an accounting and banking perspective
Indicative Contents Indicative Contents	1. Comprehensive knowledge and understanding of digital transformation strategies in financial institutions. 2. Clarifying and applying e-commerce mechanisms and their impact on the contemporary business environment and real life

Learning and Teaching Strategies
Learning and Teaching Strategies

Strategies	1. Presentations (POWERPOINT) and interactive lectures. 2. Case studies of successful e-commerce platforms and digital banks. 3. Individual and group reports and research on the development of digital markets. 4. Class discussions and discussion panels

Student Workload (SWL)
Student Workload (SWL)

Structured SWL (h/sem) Structured SWL (h/sem)	45	**Structured SWL (h/w) Structured SWL (h/w)**	3
Unstructured SWL (h/sem) Unstructured SWL (h/sem)	45	**Unstructured SWL (h/w) Unstructured SWL (h/w)**	45

Total SWL (h/sem) **Total SWL (h/sem)**	90

Module Evaluation
Module Evaluation

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
	Quizzes	2	10% 20	6.10	LO#1,2,10 and 11
	Assignments	2	5% 10	4.9	LO #3,4,6 and 7
	Seminar	1	5% 5	11	LO # 5,8 and 10
	Reports	1	5% 5		
Summative assessment	Midterm Exam	1	10% 10	13	LO #1-7
	Final Exam	1	50% 50	16	All
Total assessment			100% 100		

Delivery Plan (Weekly Syllabus)
Delivery Plan (Weekly Syllabus) - Theoretical

	Material Covered
Week 1	The concept of electronic commerce; characteristics and advantages of e-commerce; risks of e-commerce; methods and forms of e-commerce
Week 2	Definition of the e-commerce contract; offer and acceptance in electronic contracting; time and place of concluding the electronic contract; the position of Iraqi law on the time and place of concluding the electronic contract
Week 3	Electronic administrative contracts; the importance of electronic administrative contracts; offer and acceptance in the electronic administrative contract
Week 4	The rules governing public tenders and auctions; methods of selecting the party contracting with the administration; settling disputes through arbitration
Week 5	Elements of

	electronic arbitration
Week 6	Proving electronic contracts
Week 7	Electronic signature; forms of electronic signature
Week 8	Characteristics and advantages of the electronic signature
Week 9	Disadvantages of the electronic signature; the evidentiary value of the electronic signature; conditions for the electronic signature to have evidentiary value
Week 10	Effects of the electronic signature
Week 11	Legal protection of the electronic signature
Week 12	Electronic payment
Week 13	Types of electronic payment cards
Week 14	The legal nature of credit cards
Week 15	Protection of the electronic consumer

Learning and Teaching Resources **Learning and Teaching Resources**		
	Text	**Available in the Library?**
Required Texts	Hamad, Muhammad Ahmed; Hameed, Zainab Hadi; Electronic Commerce Law	No
Recommended Texts		No
Websites		

Grading Scheme **Grading Scheme**				
Group	**Grade**	Grade	**Marks (%)**	**Definition**
Success Group (50 - 100)	**A –** Excellent	**Excellent**	90 – 100	Outstanding Performance
	B - Very Good	**Very Good**	80 – 89	Above average with some errors
	C – Good	**Good**	70 – 79	Sound work with notable errors

	D – Satisfactory	**Satisfactory**	60 – 69	Fair but with major shortcomings
	E – Sufficient	**Sufficient**	50 – 59	Work meets minimum criteria
Fail Group (0 – 49)	**FX –** Fail	**Fail (Marginal)**	(45-49)	More work required but credit awarded
	F – Fail	**Fail**	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

Module Information

Module Information

Module Title	**Banking Marketing**		**Module Delivery**
Module Type			• ☐ **Theory** • ☐ **Lecture** • ☐**Lab** • ☐ **Tutorial** • ☐ **Practical** • ☐ **Seminar**
Module Code			
ECTS Credits	**3**		
SWL (hr/sem)	**75**		
Module Level		**Semester of Delivery**	1
Administering Department	Department of Accounting and Banking Sciences	**College**	College of Administration and Economics
Module Leader	Aya Hassan Atiya	**e-mail**	aya.hassan@alfarabiuc.edu.iq
Module Leader's Acad. Title	Assistant Lecturer	**Module Leader's Qualification**	Master
Module Tutor		**e-mail**	
Peer Reviewer Name		**e-mail**	

Scientific Committee Approval Date		**Version Number**	1.0

Relation with other Modules **Relation with Other Modules**			
Prerequisite module		**Semester**	
Co-requisites module		**Semester**	

Module Aims, Learning Outcomes and Indicative Contents **Module Aims, Learning Outcomes and Indicative Contents**	
Module Aims **Module Aims**	1. Introducing the student to the concept and importance of banking marketing and the special nature of the services provided by banks compared with physical goods. 2. Enabling the student to understand the seven elements of the banking marketing mix (7Ps) and how to formulate them to meet customers' needs. 3. Studying consumer (customer) behavior in the banking sector and how the decision to choose a bank or a financial service is made.

	4. Providing the student with the skills of analyzing the banking marketing environment (internal and external) and identifying opportunities and competitive threats. 5. Introducing the student to modern trends in banking marketing, such as digital marketing via mobile phone, artificial intelligence, and customer relationship management (CRM).
Module Learning Outcomes **Module Learning Outcomes**	Knowledge Outcomes 1. Students acquire the ability to understand and grasp the foundations of banking market segmentation and targeting the appropriate categories of customers. 2. Students understand the mechanisms of designing, pricing and distributing traditional and electronic banking services. Applied and Cognitive Skills: 3. Students analyze the marketing problems facing banks and propose appropriate solutions to stimulate sales and attract deposits. 4. Students possess the ability to evaluate the quality of banking service and measure the level of customer satisfaction and loyalty.
Indicative Contents Indicative Contents	1. Knowledge and understanding of the nature and characteristics of banking service and its impact on the marketing strategies of financial institutions. 2. Clarifying and understanding the elements of the banking marketing mix and their importance in enhancing banks' market share in real life.

Learning and Teaching Strategies **Learning and Teaching Strategies**	
Strategies	1. Presentations (POWERPOINT) and interactive lectures. 2. Case studies of successful e-commerce platforms and digital banks.

	3. Individual and group reports and research on the development of digital markets. 4. Class discussions and discussion panels

Student Workload (SWL)

Student Workload (SWL)

Structured SWL (h/sem) Structured SWL (h/sem)	45	**Structured SWL (h/w) Structured SWL (h/w)**	3
Unstructured SWL (h/sem) Unstructured SWL (h/sem)	45	**Unstructured SWL (h/w) Unstructured SWL (h/w)**	45
Total SWL (h/sem) Total SWL (h/sem)	90		

Module Evaluation

Module Evaluation

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
	Quizzes	2	10% 20	6.10	LO#1,2,10 and 11
	Assignments	2	5% 10	4.9	LO #3,4,6 and 7
	Seminar	1	5% 5	11	LO # 5,8 and 10
	Reports	1	5% 5		
Summative assessment	**Midterm Exam**	1	10% 10	13	LO #1-7
	Final Exam	1	50% 50	16	All
Total assessment			100% 100		

Delivery Plan (Weekly Syllabus) Delivery Plan (Weekly Syllabus) - Theoretical	
	Material Covered
Week 1	Introduction to banking marketing
Week 2	Elements of the marketing mix
Week 3	The banking marketing environment
Week 4	Banking marketing research and marketing information systems
Week 5	Banking service and its marketing characteristics
Week 6	Monthly examination
Week 7	Pricing of banking service
Week 8	Promotion of banking service
Week 9	Distribution of banking service
Week 10	Banking marketing strategies
Week 11	Monthly examination
Week 12	Types of marketing strategies
Week 13	Quality of banking service
Week 14	Banking quality standards
Week 15	Improving the quality of banking service

Learning and Teaching Resources Learning and Teaching Resources		
	Text	**Available in the Library?**
Required Texts	Dr. Fadhl Muhammad Ibrahim Al-Mahmoudi (Banking Marketing book)	No

	As well as various scientific research papers	
Recommended Texts		No
Websites		

Grading Scheme Grading Scheme				
Group	**Grade**	Grade	**Marks (%)**	**Definition**
Success Group (50 - 100)	**A –** Excellent	**Excellent**	90 – 100	Outstanding Performance
	B - Very Good	**Very Good**	80 – 89	Above average with some errors
	C – Good	**Good**	70 – 79	Sound work with notable errors
	D – Satisfactory	**Satisfactory**	60 – 69	Fair but with major shortcomings
	E – Sufficient	**Sufficient**	50 – 59	Work meets minimum criteria
Fail Group (0 – 49)	**FX –** Fail	**Fail (Marginal)**	(45-49)	More work required but credit awarded
	F – Fail	**Fail**	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

Module Information Module Information		
Module Title	**Tax Accounting**	**Module Delivery**

Module Type			• ☐ Theory • ☐ Lecture • ☐Lab • ☐ Tutorial • ☐ Practical • ☐ Seminar
Module Code			
ECTS Credits	**4**		
SWL (hr/sem)	**48**		
Module Level		**Semester of Delivery**	1
Administering Department		**College**	
Module Leader	Asst. Lect. Noora Sabri Shukur	**e-mail**	norah.sabri@alfarabiuc.edu.iq
Module Leader's Acad. Title		**Module Leader's Qualification**	
Module Tutor		**e-mail**	
Peer Reviewer Name		**e-mail**	
Scientific Committee Approval Date		**Version Number**	1.0

Relation with other Modules Relation with Other Modules			
Prerequisite module		**Semester**	
Co-requisites module		**Semester**	

Module Aims, Learning Outcomes and Indicative Contents
Module Aims, Learning Outcomes and Indicative Contents

Module Aims Module Aims	Skills objectives specific to the course 1- Introducing the student to the concept of tax accounting 3- The difference between financial tax and accounting tax 4- Types of tax 5- The tax structure in Iraq 6- Methods of calculating tax for all types
Module Learning Outcomes Module Learning Outcomes	- Knowledge objectives 1- Students benefit from knowing the types of tax and the characteristics of each type. 2- Clarification and the method of calculating it
Indicative Contents Indicative Contents	1- Knowledge and understanding 2- Clarifying and understanding the elements of tax accounting and their importance in real life

Learning and Teaching Strategies Learning and Teaching Strategies	
Strategies	8. POWERPOINT 9. Report writing 10. Online learning 11. Field visits

Student Workload (SWL) Student Workload (SWL)

Structured SWL (h/sem) **Structured SWL (h/sem)**	45	**Structured SWL (h/w)** **Structured SWL (h/w)**	3
Unstructured SWL (h/sem) **Unstructured SWL (h/sem)**	102	**Unstructured SWL (h/w)** **Unstructured SWL (h/w)**	
Total SWL (h/sem) **Total SWL (h/sem)**	150		

Module Evaluation
Module Evaluation

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
	Quizzes	2	10% 20	6.10	LO#1,2,10 and 11
	Assignments	2	5% 10	4.9	LO #3,4,6 and 7
	Seminar	1	5% 5	11	LO # 5,8 and 10
	Reports	1	5% 5		
Summative assessment	**Midterm Exam**	1	10% 10	13	LO #1-7
	Final Exam	1	50% 50	16	All
Total assessment			100% 100		

Delivery Plan (Weekly Syllabus)
Delivery Plan (Weekly Syllabus) - Theoretical

	Material Covered
Week 1	Introduction to tax accounting

Week 2	The tax structure
Week 3	General rules
Week 4	**The tax base**
Week 5	Types of taxes
Week 6	The concept of income in Iraqi law
Week 7	Resident and non-resident in Iraqi law
Week 8	Tax exemptions
Week 9	Tax examination (audit)
Week 10	Deductions
Week 11	Methods of calculating deductions
Week 12	Losses
Week 13	Real estate tax
Week 14	Exemptions and allowances and the methods of calculating them
Week 15	Vacant land (arsat) tax

Learning and Teaching Resources **Learning and Teaching Resources**		
	Text	**Available in the Library?**
Required Texts	Tax Accounting	No
Recommended Texts	Accounting	no
Websites	Tax Accounting Dr. Muhammad Al-Rubaidi and Muhammad Al-Haj	

Grading Scheme **Grading Scheme**				
Group	**Grade**	Grade	**Marks (%)**	**Definition**

Success Group (50 - 100)	**A -** Excellent	**Excellent**	90 – 100	Outstanding Performance
	B - Very Good	**Very Good**	80 – 89	Above average with some errors
	C – Good	**Good**	70 – 79	Sound work with notable errors
	D - Satisfactory	**Satisfactory**	60 – 69	Fair but with major shortcomings
	E - Sufficient	**Sufficient**	50 – 59	Work meets minimum criteria
Fail Group (0 – 49)	**FX –** Fail	**Fail (Marginal)**	(45-49)	More work required but credit awarded
	F – Fail	**Fail**	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

Module Information

Module Information

Module Title	**Public Finance**		**Module Delivery**
Module Type			• ☐ Theory • ☐ Lecture • ☐Lab • ☐ Tutorial • ☐ Practical • ☐ Seminar
Module Code			
ECTS Credits	**2**		
SWL (hr/sem)	**32**		
Module Level		**Semester of Delivery**	1
Department of Accounting and Banking Sciences	**Department of Accounting and Banking Sciences**	**College**	College of Management and Economics

Module Leader	Khudair Abbas Ahmed Al-Nadawi	**e-mail**	drkhaaa@gmail.com
Module Leader's Acad. Title	assistant professor	**Module Leader's Qualification**	Master's
Module Tutor		**e-mail**	
Peer Reviewer Name		**e-mail**	
Scientific Committee Approval Date		**Version Number**	

Relation with other Modules **Relation with Other Modules**			
Prerequisite module		**Semester**	
Co-requisites module		**Semester**	

Module Aims, Learning Outcomes and Indicative Contents **Module Aims, Learning Outcomes and Indicative Contents**	
Module Aims **Module Aims**	Skills objectives specific to the course 1. Introducing the student to the concept of public finance 3. Fiscal policies 4. Revenues and expenditures 5. The public budget
Module Learning Outcomes **Module Learning Outcomes**	– Knowledge objectives 1. Students benefit from knowing the nature of the work of public finance.

	2. Clarifying the characteristics of the science of public finance
Indicative Contents **Indicative Contents**	1- Knowledge and understanding 2- Clarifying and understanding the elements of public finance and their importance in real life

Delivery Plan (Weekly Syllabus) **Delivery Plan (Weekly Syllabus) - Theoretical**	
	Material Covered
Week 1	Public finance and related concepts
Week 2	Characteristics of the science of public finance
Week 3	Public needs
Week 4	Public expenditures
Week 5	Economic effects of public expenditures
Week 6	Public revenues
Week 7	Surplus of the public economy (state revenues from the domain)
Week 8	Economic effects of public loans
Week 9	Fiscal policies
Week 10	Fiscal policy according to modern economists
Week 11	Financial planning
Week 12	The public budget
Week 13	Stages of the public budget cycle
Week 14	Final accounts report
Week 15	Examination

Learning and Teaching Resources **Learning and Teaching Resources**		
	Text	**Available in the Library?**
Required Texts	Asst. Prof. Khudair Abbas Ahmed (Public Finance lecture notes)	Yes

Recommended Texts	Dr. Awad Ismail (Government Finance book) Dr. Raed Naji Ahmed (Public Finance and Financial Legislation book)	Yes
Websites		

Grading Scheme

Grading Scheme

Group	Grade	Grade	Marks (%)	Definition
Success Group (50 - 100)	**A -** Excellent	**Excellent**	90 – 100	Outstanding Performance
	B - Very Good	**Very Good**	80 – 89	Above average with some errors
	C – Good	**Good**	70 – 79	Sound work with notable errors
	D - Satisfactory	**Satisfactory**	60 – 69	Fair but with major shortcomings
	E - Sufficient	**Sufficient**	50 – 59	Work meets minimum criteria
Fail Group (0 – 49)	**FX –** Fail	**Fail (Marginal)**	(45-49)	More work required but credit awarded
	F – Fail	**Fail**	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

Description Form (2025 / 2026)				
Module Title	**Crimes of the Ba'ath Party**		**Module Delivery**	
Module Type	**S**		**Theoretical☐** **☐Lecture** **Laboratory☐** **☐Tutorial** **☐Practical** **Seminar☐**	
Module Code	**UNI-**			
ECTS Credits	**Two hours per week**			
SWL (hr/sem)	**Bologna**			
Module Level	**UGI**	**Semester of Delivery**		
Scientific Department Code	**BA110**	**College Code**		
Head of Department		**e-mail**		
Academic Title of Head of Department		**Module Leader's Qualification**		
Module Tutor	**Asst. Lect. Issa Ayal Salih**	**e-mail**	essaayaail158@gmail.com	
Peer Reviewer Name		**e-mail**		
Scientific Committee Approval Date		**Version Number**		

Relation with Other Modules			
Prerequisite Module	None	Semester	
Co-requisite Module		Semester	

Module Aims, Learning Outcomes and Indicative Contents	
Module Aims	Educating students about, and giving them a full grasp of, the heinous crimes committed by the Ba'ath regime in Iraq throughout the years of its rule in Iraq.
Module Learning Outcomes	**- Explaining the concept of crime and identifying its categories.** **- Interpreting the extent to which the rules of international criminal law apply to the regime's acts, using real examples such as: (Halabja, Al-Anfal, mass graves)** **Mass graves**

	- Identifying the nature of the crimes committed during the rule of the Ba'ath Party, including crimes against humanity, genocide, arbitrary detention and torture.
Indicative Contents	

Learning and Teaching Strategies	
Strategies	**- Presenting theoretical concepts (such as the definition of crime, its elements and types) in an interactive manner.** **- Integrating stimulating questions and short discussions during the explanation.** **- Assigning students to prepare a report on a specific case, which helps develop their research skills.**

Student workload is calculated for 15 weeks			
	Structured SWL (h/w) Structured SWL (h/w)		Structured SWL (h/sem) Structured SWL (h/sem)
	Unstructured SWL (h/w) Unstructured SWL (h/w)		Unstructured SWL (h/sem) Unstructured SWL (h/sem)
200			Total SWL (h/sem) Total SWL (h/sem)

Module Evaluation					
Relevant Learning Outcome	**Week Due**	**Weight (Marks)**	**Time/Number**		
		20% (20)		Quizzes	**Assessments**
		10% (10)		Assignments	
		0% (0)		Projects / Lab.	
		10% (10)		Report	
		10% (10)		**Midterm Exam**	**Quizzes**
		50% (50)		**Final Exam**	
		100%(100 MARKS)		**Total assessment**	

Delivery Plan (Weekly Syllabus) - Theoretical	
	Material Covered
Week 1	The concept of crimes and their categories
Week 2	Crimes of the Ba'ath regime as documented under the Iraqi Supreme Criminal Tribunal Law of 2005
Week 3	Types of international crimes and the rulings issued by the Supreme Criminal Tribunal
Week 4	Psychological crimes and the mechanisms of psychological crimes
Week 5	Social crimes
Week 6	The Ba'athist regime's position on religion
Week 7	Violations of Iraqi laws
Week 8	Forms of human rights violations and crimes of the authority
Week 9	Some of the Ba'ath regime's decisions involving political and military violations, and the locations of the Ba'ath regime's prisons and detention centers
Week 10	Environmental crimes of the Ba'ath regime in Iraq
Week 11	War and radioactive pollution and the explosion of landmines
Week 12	Destruction of cities and villages (the scorched earth policy)
Week 13	Drying of the marshes
Week 14	Bulldozing of palm groves, trees and crops
Week 15	Mass grave crimes

Learning and Teaching Resources		
	Text	**Available in the Library?**

Required Texts	**The Ministry's prescribed curriculum**	
Recommended Texts	**1. Hussein Alaiwi Nasir Al-Ziyadi, The Geography of Crime: Principles and Foundations / Dar Al-Hasad / Damascus / 2015.** **2. Dr. Hussein Alaiwi Nasir Al-Ziyadi and Dr. Abbas Atiya Al-Quraishi, Environmental Crimes in the Era of the Ba'athist Regime, Iraqi Center for Documenting the Crimes of Extremism, Dar Al-Kafeel Printing, Karbala, 2023.** **3. Jundi Abdul Malik, The Criminal Encyclopedia, Part Three, Dar Ihya' Al-Turath Al-Arabi, Beirut, 1990.** **Law on the Affairs and Protection of Mass Graves No. (5) of 2006 and its Instructions No. (1) of 2019, Iraq.**	
Websites	**Any book or website containing topics related to the crimes of the Ba'ath regime in Iraq may be relied upon.**	

Grading Scheme				
Group	Grade	Grade	Marks %	Definition
Success Group (50 - 100)	Excellent	A – Excellent	90 – 100	Outstanding Performance
	Very Good	B - Very Good	80 – 89	Above average with some errors
	Good	C – Good	70 – 79	Sound work with notable errors

	Satisfactory	D – Satisfactory	60 – 69	Fair but with major shortcomings
	Sufficient	E – Sufficient	50 – 59	Work meets minimum criteria
Fail Group (0 – 49)	Fail (Marginal)	FX – Fail	(45-49)	More work required but credit awarded
	Fail	F – Fail	(0-44)	Considerable amount of work

Decimal marks above or below 0.5 will be rounded to the higher or lower full mark (for example, a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54). The university has a policy of not condoning "near-pass fails", so the only adjustment to the marks awarded by the original marker(s) will be the automatic rounding outlined above.

Module Information

Module Information

Module Title	**Intermediate Accounting 2**		**Module Delivery**
Module Type	**Semester 2**		
Module Code			
ECTS Credits	**45**		
SWL (hr/sem)			
Module Level		**Semester of Delivery**	
Administering Department	Accounting and Banking Sciences	**College**	College of Administration and Economics

Brjwh]od ule Leader		**e-mail**	
Module Leader's Acad. Title	Lecturer Dr.	**Module Leader's Qualification**	
Module Tutor	Fahima Asliwa Haido	**e-mail**	Name: Fahima Asliwa Haido Email: fahemaasleawa@gmail.com
Peer Reviewer Name		**e-mail**	Dr. Salim Muhammad Abboud / University Dr. Muna Kamil / Al-Nahrain Prof. Dr. Talal Muhammad A Prof. Dr. Haider Ali Kieso's book
Scientific Committee Approval Date		**Version Number**	

Relation with other Modules

Relation with Other Modules

Prerequisite module		**Semester**	
Co-requisites module		**Semester**	

Module Aims, Learning Outcomes and Indicative Contents

Module Aims, Learning Outcomes and Indicative Contents

Module Aims Module Aims	• Enabling the student to record financial transactions and events from the approved records • Enabling the student to provide financial information on the cash flows of the economic unit The student's knowledge of bank statement reconciliation, the replacement of fixed assets and the methods of their depreciation

Module Learning Outcomes **Module Learning Outcomes**	Treatment of current and long-term liabilities Treatment of the bank statement Accounting for long-term investments Treatment of fixed and current assets
Indicative Contents **Indicative Contents**	

Relation with other Modules

Relation with Other Modules

Prerequisite module		**Semester**	
Co-requisites module		**Semester**	

Module Aims, Learning Outcomes and Indicative Contents

Module Aims, Learning Outcomes and Indicative Contents

Module Aims **Module Aims**	• Enabling the student to record financial transactions and events from the approved records • Enabling the student to provide financial information on the cash flows of the economic unit The student's knowledge of bank statement reconciliation, the replacement of fixed assets and the methods of their depreciation
Module Learning Outcomes	Treatment of current and long-term liabilities Treatment of the bank statement Accounting for long-term investments

Module Learning Outcomes	Treatment of current assets and fixed assets
Indicative Contents **Indicative Contents**	

Learning and Teaching Strategies Learning and Teaching Strategies			
Strategies	1- Relying on lectures and the whiteboard to solve exercises 2- Students' participation in solving exercises to gauge their abilities and comprehension through discussion and questions 3- Delivering lectures 4- Homework and reports		
Student Workload (SWL) **Student Workload (SWL)**			
Structured SWL (h/sem) **Structured SWL (h/sem)**		**Structured SWL (h/w)** **Structured SWL (h/w)**	
Unstructured SWL (h/sem) **Unstructured SWL (h/sem)**		**Unstructured SWL (h/w)** **Unstructured SWL (h/w)**	
Total SWL (h/sem) **Total SWL (h/sem)**	120 / hours		
Module Evaluation **Module Evaluation**			

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	10			
	Assignments	10			
	Seminar	10			
Summative assessment	Midterm Exam	10			
	Final Exam	10			
Total assessment					

Delivery Plan (Weekly Syllabus)

Delivery Plan (Weekly Syllabus) - Theoretical

	Material Covered
Week 1	Procedures required to achieve internal control over cash on hand
Week 2	Treatment of the cash shortage found upon physical count and closing the shortage
Week 3	**Treatment of the cash surplus during the count**
Week 4	**The petty cash advance: replenishing it, closing it, and reducing it if it exceeds the company's needs, or increasing it**
Week 5	Bank statement reconciliation by the method of bringing both balances - the book balance and the bank statement balance - to the correct balance
Week 6	The method of bringing the book balance to the balance per the bank statement
Week 7	The method of bringing the bank balance to the balance per the books
Week 8	Investments in debt securities: bonds purchased at par and purchased at a premium
Week 9	Purchase of bonds at a discount
Week 10	Investments in equity securities: shares by the fair value method
Week 11	The equity method
Week 12	Tangible fixed assets: their concept, characteristics and depreciation methods
Week 13	Exchange of similar and dissimilar fixed assets

Week 14	Sale of fixed assets
Week 15	Intangible assets

Grading Scheme

Grading Scheme

Group	**Grade**	Grade	**Marks (%)**	**Definition**
Success Group (50 - 100)	A – Excellent	**Excellent**	90 – 100	Outstanding Performance
	B – Very Good	**Very Good**	80 – 89	Above average with some errors
	C – Good	**Good**	70 – 79	Sound work with notable errors
	D – Satisfac	**Satisfactory**	60 – 69	Fair but with major shortcomings

	tory			
	I – Sufficient	**Sufficient**	50 – 59	Work meets minimum criteria
Fail Group (0 – 49)	**IX** – Fail	**Fail (Marginal)**	(45-49)	More work required but credit awarded
	I – Fail	**Fail**	(0-44)	Considerable amount of work required
Note:				

Third Stage

Course Description Form
Course Name
Cost Accounting 1 and 2
Course Code
Semester / Year
First and second courses
Date of preparing this description
- 2026-2025
Available attendance forms
In person
Number of study hours (total) / number of units (total)
90 hours for the first and second courses / 90 units
Name of the course administrator (if more than one, list all)
Name: Email: Lect. Dr. Majida Abdul Majeed Abdul Aziz majeda.abdelmajid2@alfarabiuc.edu.iq
Course Objectives

Module Aims	
Introducing the student to the concept of cost accounting, the calculation of product costs, and the production systems used in calculating product costs	• Consolidating the scientific foundations of cost accounting among students, as it is the basis on which the third–stage subjects are built • Giving students experience in applying cost accounting in the industrial sector • Enabling the student to understand cost elements and how to apply control over them • Enabling the student to prepare cost statements and the methods of preparing them

Teaching and Learning Strategies	
Strategy	• Cooperative concept planning strategy • Brainstorming strategy • Note-chain strategy

Course Structure

Week	Hours	Required Learning Outcomes	Unit or Subject Name	Learning Method	Evaluation Method

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 1 2 3 4 5	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	Familiarizing students with the concept of cost accounting in the industrial sector Giving students skills in the practical applications of cost accounting with respect to the accounting treatment of each of the cost elements; giving students skills in how to prepare cost statements in the industrial sector according to the four cost theories: absorption, direct, variable and utilized-capacity	Introduction to cost accounting The concept of cost accounting and the difference between it and financial accounting Cost elements and the methods of classifying them Identifying and accumulating costs Analysis of cost centers Analysis of cost elements Cost unit The documentary set for costs Cost theories The absorption (total) theory	Explaining the subject matter with practical applications and exercises to clarify the theoretical side of the subject	Assigning homework Monthly examinations Discussions Preparing reports by the student Daily examinations End-of-course examinations

6 7 8 9 10 11 12 13 14 15			The direct theory The variable theory The utilized-capacity theory Solutions to exercises Second course Methods of accounting for cost elements: actual costs Standard costs Journal entry treatments Raw materials and pricing of stock issues Indirect expenses Allocation of indirect manufacturing expenses Applying indirect expenses Job order costing system Process costing system; banks'		

			costing system		

Course Evaluation
Distribution of the mark out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly and written examinations, reports, etc. - distributed as 40 marks for coursework and 60 marks for the final examination
Learning and Teaching Resources

Required textbooks (curricular, if any)	Muhammad Ali Ahmed Al-Sayadiya - 1986 - Cost Accounting: A Theoretical Study and Applied Procedures - Directorate of Dar Al-Kutub for Printing and Publishing - University of Mosul
Main references (sources)	Cost Accounting, Dr. Nasif Jasim Al-Jubouri
Recommended supporting books and references (scientific journals, reports, etc.)	
Electronic references, websites	

1. Course Name
Quantitative Methods (1)
2. Course Code
/////
3. Semester / Year
First course / for the academic year 2024/2025
4. Date of preparing this description
1/10/2024

5. Available attendance forms
The official attendance prescribed for all universities
6. Number of study hours (total) / number of units (total)
(30) hours and number of units (2)
7. Name of the course administrator (if more than one, list all)
Name: Lect. Dr. Muhannad Kadhim Email:
8. Course Objectives

Module Aims	
1. The student acquires a knowledge-based sk regarding the basic concepts of the Public Finance subject in general. 2. Demonstrating the importance, role a details of revenues and expenditures, the public budget and financial auditing.	• ..... • ..... • .....

9. Teaching and Learning Strategies	
Strategy	Giving students specialized scientific and knowledge skills strengthen their future work as accountants in various fields, in relation to public finance.

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or Subject Name	Learning Method	Evaluation Method
(1)	(2)	Quantitative methods	Public Finance and related concepts	Lecture and discussion and presentatio Lectures (PowerPoint)	Tests and feedba
(2)	(2)	Quantitative methods	Characteristics the science Public Finance	Lecture and discussion and presentatio	Quizzes and feedback

				Lectures (PowerPoint)	
(3)	(2)	Quantitative methods	Public needs	Lecture and discussion and presentatic Lectures (PowerPoint)	Quizzes and feedback
(4)	(2)	Quantitative methods	Public expenditures	Lecture and discussion and presentatic Lectures (PowerPoint)	Quizzes and feedback
(5)	(2)	Quantitative methods	Economic effects of pul expenditures	Lecture and discussion and presentatic Lectures (PowerPoint)	Quizzes and feedback
(6)	(2)	Quantitative methods	Monthly examination	/////////	//////////
(7)	(2)	Quantitative methods	Public revenues	Lecture and discussion and presentatic Lectures (PowerPoint)	Quizzes and feedback
(8)	(2)	Quantitative methods	State revenues from the domair	Lecture and discussion and presentatic Lectures (PowerPoint)	Quizzes and feedback
(9)	(2)	Quantitative methods	Economic effect of public loans	Lecture and discussion and presentatic Lectures (PowerPoint)	Quizzes and feedback

(10)	(2)	Quantitative methods	The public budg	Lecture and discussion and presentatic Lectures (PowerPoint)	Quizzes and feedback
(11)	(2)	Quantitative methods	Monthly examination	////////	//////////
(12)	(2)	Quantitative methods	Rules of the pub budget	Lecture and discussion and presentatic Lectures (PowerPoint)	Quizzes and feedback
(13)	(2)	Quantitative methods	Stages of the cyc The public budg	Lecture and discussion and presentatic Lectures (PowerPoint)	Quizzes and feedback
(14)	(2)	Quantitative methods	Budget executio budget	Lecture and discussion and presentatic Lectures (PowerPoint)	Quizzes and feedback
(15)	(2)	Quantitative methods	Budget auditing budget	Lecture and discussion and presentatic Lectures	Quizzes and feedback

11. Course Evaluation

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

12. Learning and Teaching Resources

Required textbooks (curricular, if any)	Asst. Lect. Mustafa Khalid Abdul Hadi Financial Management (2) lecture notes
Main references (sources)	1. Operations Research and Its Econor Applications - Makid Ali; 2. Operations Resear in Accounting - Dr. Abdul Mun'im Falih, I

	Khalid Abdul Mun'im Zaki, Dr. Taha Tal Ibrahim, Dr. Muhammad Abdul Adheem Hassan
Recommended supporting books and references (scientific journals, reports, etc.)	/////
Electronic references, websites	/////

1. Course Name	
Corporate Finance (1)	
2. Course Code	
/////	
3. Semester / Year	
First course / for the academic year 2024/2025	
4. Date of preparing this description	
1/10/2025	
5. Available attendance forms	
The official attendance prescribed for all universities	
6. Number of study hours (total) / number of units (total)	
(30) hours and number of units (2)	
7. Name of the course administrator (if more than one, list all)	
Name: Asst. Lect. Aya Hassan Atiya Email: ayaa.hassan@alfarabiuc.edu.iq	
8. Course Objectives	
Module Aims	• ..... • .....

3. The student acquires a knowledge-based skill regarding the basic concepts of the Corporate Finance subject in general. 4. Demonstrating the importance and role of corporate finance in dealing with companies.	• .....

9. Teaching and Learning Strategies

Strategy	Giving students specialized scientific and knowledge skills to strengthen their future work as accountants in various fields, in relation to dealing with companies and banks

10.Course Structure

Week	**Hours**	**Required Learning Outcomes**	**Unit or Subject Name**	**Learning Method**	**Evaluation Method**
(1)	(2)	Corporate Finance	Introduction to working capital management	Lecture and discussion and presentation Lectures (PowerPoint)	Tests and feedback

(2)	(2)	Corporate Finance	The role of working capital management and its effect on the cash cycle	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(3)	(2)	Corporate Finance	Determining the level of investment in current assets and its effect on the company's risk and profitability	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(4)	(2)	Corporate Finance	The combined effect of current assets policy and its impact on the company's risk and profitability	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback

(5)	(2)	Corporate Finance	Working capital management under risk	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(6)	(2)	Corporate Finance	Monthly examination	/////////	//////////
(7)	(2)	Corporate Finance	**Applied problems**	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(8)	(2)	Corporate Finance	Financing structure policy	Lecture and discussion and presentation	Quizzes and feedback

				Lectures (PowerPoint)	
(9)	(2)	Corporate Finance	Financing and its effect on investments	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(10)	(2)	Corporate Finance	Financial break-even point	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(11)	(2)	Corporate Finance	Monthly examination	////////	//////////
(12)	(2)	Corporate Finance	Choosing an optimal financing structure	Lecture and discussion	Quizzes and feedback

				and presentation Lectures (PowerPoint)	
(13)	(2)	Corporate Finance	Capital budgeting and risk	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(14)	(2)	Corporate Finance	Corporate distress (corporate bankruptcy) and reorganization	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(15)	(2)	Corporate Finance	Applied problems	Lecture and discussion and presentation	Quizzes and feedback

				Lectures (PowerPoint)	

11.Course Evaluation
Distribution of the mark out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly and written examinations, reports, etc.

12.Learning and Teaching Resources	
Required textbooks (curricular, if any)	Dr. Muhammad Ayman Izzat Al-Maidani, Financial Management in Companies
Main references (sources)	
Recommended supporting books and references (scientific journals, reports, etc.)	/////
Electronic references, websites	/////

1. Course Name
Financial Markets
2. Course Code
/////
3. Semester / Year
First course / for the academic year 2024/2025
4. Date of preparing this description
1/10/2024

<table>
<tr><td colspan="2">5. Available attendance forms</td></tr>
<tr><td colspan="2">The official attendance prescribed for all universities</td></tr>
<tr><td colspan="2">6. Number of study hours (total) / number of units (total)</td></tr>
<tr><td colspan="2">(32) hours and number of units (2)</td></tr>
<tr><td colspan="2">7. Name of the course administrator (if more than one, list all)</td></tr>
<tr><td colspan="2">Name: Asst. Prof. Khudair Abbas Ahmed   Email: drkhaaa@gmail.com</td></tr>
<tr><td colspan="2">8. Course Objectives</td></tr>
<tr><td>Module Aims
5. The student acquires a knowledge-based skill regarding the basic concepts
of the Financial Markets subject in general.
6. Demonstrating the importance and role of financial markets in dealing in shares, bonds and financial derivatives.</td><td>• .....
• .....
• .....</td></tr>
<tr><td colspan="2">9. Teaching and Learning Strategies</td></tr>
<tr><td>Strategy</td><td>Giving students specialized scientific and knowledge skills to strengthen
their future work
as accountants in various fields, in relation to dealing in shares, bonds and financial derivatives</td></tr>
</table>

10.Course Structure					
Week	**Hours**	**Required Learning Outcomes**	**Unit or Subject Name**	**Learning Method**	**Evaluation Method**
(1)	(2)	Financial Markets	The financial system	Lecture and discussion and presentation Lectures (PowerPoint)	Tests and feedback
(2)	(2)	Financial Markets	Structure of financial markets	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(3)	(2)	Financial Markets	A sample of some world stock exchanges	Lecture and discussion and presentation	Quizzes and feedback

				Lectures (PowerPoint)	
(4)	(2)	Financial Markets	Securities market indices	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(5)	(2)	Financial Markets	Efficiency of financial markets	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(6)	(2)	Financial Markets	Monthly examination	/////////	//////////
(7)	(2)	Financial Markets	Market equilibrium	Lecture and discussion	Quizzes and feedback

				and presentation Lectures (PowerPoint)	
(8)	(2)	Financial Markets	Financial instruments used in financial markets	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(9)	(2)	Financial Markets	Return and risk on investment	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(10)	(2)	Financial Markets	Portfolio theory (investment)	Lecture and discussion and presentation	Quizzes and feedback

				Lectures (PowerPoint)	
(11)	(2)	Financial Markets	Monthly examination	////////	//////////
(12)	(2)	Financial Markets	Financial information required in the market	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(13)	(2)	Financial Markets	Financial market indices and their relationship to the economic situation	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(14)	(2)	Financial Markets	The role of the Arab Monetary	Lecture and discussion	Quizzes and feedback

			Fund in reforming Arab capital markets	and presentation Lectures (PowerPoint)	
(15)	(2)	Financial Markets	Iraq Stock Exchange	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback

11.Course Evaluation	
Distribution of the mark out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly and written examinations, reports, etc.	
12.Learning and Teaching Resources	
Required textbooks (curricular, if any)	Asst. Prof. Khudair Abbas Ahmed (Financial Markets
Main references (sources)	Dr. Mubarak bin Sulaiman Al Fawaz (Financial Markets from an Islamic Perspective book) Dr. Abdul Kareem Ahmed Qandouz (Financial Markets book)
Recommended supporting books and references (scientific journals, reports, etc.)	/////

Electronic references, websites	/////

1. Course Name	
Banking Accounting	
2. Course Code	
/////	
3. Semester / Year	
Second course / for the academic year 2024/2025	
4. Date of preparing this description	
1/2/2025	
5. Available attendance forms	
The official attendance prescribed for all universities	
6. Number of study hours (total) / number of units (total)	
(24) hours and number of units (3)	
7. Name of the course administrator (if more than one, list all)	
Name: Lect. Dr. Itihad Shakir Mahmoud Email: ithad.schakir@alfarabiuc.edu.iq	
8. Course Objectives	
Module Aims 1- Getting to know banking work 2- Understanding the accounting system in banks 3- Treatment of banking accounting operations	• ..... • ..... • .....

4- Preparing the financial statements of banks 5- Internal control and auditing in banks	

9. Teaching and Learning Strategies	
Strategy	1- Giving students specialized scientific and knowledge skills, particularly with regard to banking business. 2- Compliance with international accounting standards. 3- Managing financial and accounting risks. 4- Digital and technical transformation in accounting. 5- Compliance with legislation and regulatory bodies.

10. Course Structure

Week	**Hours**	**Required Learning Outcomes**	**Unit or Subject Name**	**Learning Method**	**Evaluation Method**
(1)	(3)	Banking Accounting	Giving students an overview of letters of guarantee and giving an example on the subject	Lecture and discussion and presentation Lectures (PowerPoint)	Tests and feedback

(2)	(3)	Banking Accounting	Examples of letter of guarantee cases	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(3)	(3)	Banking Accounting	An overview of documentary credits and giving an example on the subject	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(4)	(3)	Banking Accounting	Examples of documentary credit cases	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback

(5)	(3)	Banking Accounting	An overview of the foreign exchange market and giving an example on the subject	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(6)	(3)	Banking Accounting	Monthly examination	/////////	//////////
(7)	(3)	Banking Accounting	**Giving students applications on recording the entries required for buying and selling foreign currencies**	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(8)	(3)	Banking Accounting	An overview of remittances and giving an example on the subject	Lecture and discussion and presentation Lectures	Quizzes and feedback

				(PowerPoint)	
(9)	(3)	Banking Accounting	Explaining domestic remittances sold and giving cases on them	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(10)	(3)	Banking Accounting	Explaining domestic remittances purchased and giving cases on them	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(11)	(3)	Banking Accounting	Monthly examination	////////	//////////
(12)	(3)	Banking Accounting	Explaining foreign remittances sold and giving their	Lecture and discussion and presentation	Quizzes and feedback

			specific cases	Lectures (PowerPoint)	
(13)	(3)	Banking Accounting	Explaining foreign remittances purchased and giving their specific cases	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(14)	(3)	Banking Accounting	Giving students general examples	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(15)	(3)	Banking Accounting	Continuation of the explanation of general examples	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback

11. Course Evaluation	
Distribution of the mark out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly and written examinations, reports, etc.	
12. Learning and Teaching Resources	
Required textbooks (curricular, if any)	Lect. Dr. Itihad Shakir Mahmoud (Accounting for Financial Institutions)
Main references (sources)	Asst. Prof. Faiza Ibrahim Mahmoud Chartered Accountant Dr. Basheer Ghani Atra
Recommended supporting books and references (scientific journals, reports, etc.)	/////
Electronic references, websites	/////

1. Course Name
Corporate Finance (2)
2. Course Code
/////
3. Semester / Year
Second course / for the academic year 2024/2025
4. Date of preparing this description
1/10/2024

5. Available attendance forms					
The official attendance prescribed for all universities					
6. Number of study hours (total) / number of units (total)					
(30) hours and number of units (2)					
7. Name of the course administrator (if more than one, list all)					
Name: Asst. Lect. Aya Hassan Atiya Email: ayaa.hassan@alfarabiuc.edu.iq					
8. Course Objectives					
Module Aims 7. The student acquires a knowledge-based skill regarding the basic concepts of the Corporate Finance subject in general. 8. Demonstrating the importance and role of corporate finance in dealing with companies.			• ..... • ..... •		
9. Teaching and Learning Strategies					
Strategy	Giving students specialized scientific and knowledge skills to strengthen their future work as accountants in various fields, in relation to dealing with companies and banks				
10. Course Structure					
Week	**Hours**	**Required Learning Outcomes**	**Unit or Subject Name**	**Learning Method**	**Evaluation Method**

(1)	(2)	Corporate Finance	Forecasting financing needs	Lecture and discussion and presentation Lectures (PowerPoint)	Tests and feedback
(2)	(2)	Corporate Finance	The percentage-of-sales (balance sheet ratios to sales) method	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(3)	(2)	Corporate Finance	Applied problems	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(4)	(2)	Corporate Finance	Short-term, medium-term and long-term financing	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback

(5)	(2)	Corporate Finance	Risk, return and the opportunity cost of capital	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(6)	(2)	Corporate Finance	Monthly examination	/////////	//////////
(7)	(2)	Corporate Finance	**Analysis of financing ratios**	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(8)	(2)	Corporate Finance	Types of financing ratios and their applications	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback

(9)	(2)	Corporate Finance	Return on investment and estimating funds	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(10)	(2)	Corporate Finance	Estimating sources and uses of funds	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(11)	(2)	Corporate Finance	Monthly examination	////////	//////////
(12)	(2)	Financial Markets	Applied problems	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(13)	(2)	Corporate Finance	The return on investment system	Lecture and discussion and presentation	Quizzes and feedback

				Lectures (PowerPoint)	
(14)	(2)	Corporate Finance	Cash budget and uncertainty	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(15)	(2)	Corporate Finance	Computer-based financial planning model	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback

11. Course Evaluation

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

12. Learning and Teaching Resources

Required textbooks (curricular, if any)	Dr. Muhammad Ayman Izzat Al-Maidani, Financial Management in Companies
Main references (sources)	
Recommended supporting books and references (scientific journals, reports, etc.)	/////

Electronic references, websites	/////

1. Course Name
Financial Management (1)
2. Course Code
/////
3. Semester / Year
Second course / for the academic year 2024/2025
4. Date of preparing this description
1/10/2024
5. Available attendance forms
The official attendance prescribed for all universities
6. Number of study hours (total) / number of units (total)
(32) hours and number of units (3)
7. Name of the course administrator (if more than one, list all)
Name: Asst. Lect. Bilal Abdul Razzaq Email:
8. Course Objectives

Module Aims 9. The student acquires a knowledge-based sl regarding the basic concepts of the Public Finance subject in general. 10. Demonstrating the importance, role a details of revenues and expenditures, the public budget and financial auditing.	• ..... • ..... • .....

9. Teaching and Learning Strategies	
Strategy	Giving students specialized scientific and knowledge skills strengthen

	their future work as accountants in various fields, in relation to public financ

10. Course Structure					
Week	**Hours**	**Required Learning Outcomes**	**Unit or Subject Name**	**Learning Method**	**Evaluation Method**
(1)	(2)	Financial Management	Public Finance and related concepts	Lecture and discussion and presentatic Lectures (PowerPoint)	Tests a feedback
(2)	(2)	Financial Management	Characteristics the science Public Finance	Lecture and discussion and presentatic Lectures (PowerPoint)	Quizzes and feedback
(3)	(2)	Financial Management	Public needs	Lecture and discussion and presentatic Lectures (PowerPoint)	Quizzes and feedback
(4)	(2)	Financial Management	Public expenditures	Lecture and discussion and presentatic Lectures (PowerPoint)	Quizzes and feedback
(5)	(2)	Financial Management	Economic effects of pul expenditures	Lecture and discussion and presentatic Lectures (PowerPoint)	Quizzes and feedback
(6)	(2)	Financial Management	Monthly examination	/////////	//////////

(7)	(2)	Financial Management	Public revenues	Lecture and discussion and presentatio Lectures (PowerPoint)	Quizzes and feedback
(8)	(2)	Financial Management	State revenues from the domair	Lecture and discussion and presentatio Lectures (PowerPoint)	Quizzes and feedback
(9)	(2)	Financial Management	Economic effect of public loans	Lecture and discussion and presentatio Lectures (PowerPoint)	Quizzes and feedback
(10)	(2)	Financial Management	The public budg	Lecture and discussion and presentatio Lectures (PowerPoint)	Quizzes and feedback
(11)	(2)	Financial Management	Monthly examination	////////	//////////
(12)	(2)	Financial Management	Rules of the pub budget	Lecture and discussion and presentatio Lectures (PowerPoint)	Quizzes and feedback
(13)	(2)	Financial Management	Stages of the cyc The public budg	Lecture and discussion and presentatio Lectures (PowerPoint)	Quizzes and feedback

(14)	(2)	Financial Management	Budget executio budget	Lecture and discussion and presentatic Lectures (PowerPoint)	Quizzes and feedback
(15)	(2)	Financial Management	Budget auditing budget	Lecture and discussion and presentatic Lectures	Quizzes and feedback

11. Course Evaluation

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

12. Learning and Teaching Resources

Required textbooks (curricular, if any)	Asst. Lect. Mustafa Khalid Abdul Hadi Financial Management (2) lecture notes
Main references (sources)	Financial Management - Prof. Dr. Muhamm Ali Al-Amiri; Financial Management: Bas Concepts and Applied Practices i Accounting Studies and Financial and Banki Sciences - (Asst. Prof. Dr. Iyad Tahir, Ass Lect. Muhammad Ibrahim, Asst. Lect. Muhanm Abdul Rahman); Financial Managemer Scientific and Applied Foundations - Pro Dr. As'ar Hameed Al-Ali
Recommended supporting books and references (scientific journals, reports, etc.)	/////
Electronic references, websites	/////

1. Course Name
Banking Accounting
2. Course Code

/////

3. Semester / Year

First course / for the academic year 2024/2025

4. Date of preparing this description

1/10/2024

5. Available attendance forms

The official attendance prescribed for all universities

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

(24) hours and number of units (3)

7. Name of the course administrator (if more than one, list all)

Name: Lect. Dr. Itihad Shakir Mahmoud   Email: ithad.schakir@alfarabiuc.edu.iq

8. Course Objectives

Module Aims 6- Getting to know banking work 7- Understanding the accounting system in banks 8- Treatment of banking accounting operations 9- Preparing the financial statements of banks 10- Internal control and auditing in banks	• ..... • ..... • .....

9. Teaching and Learning Strategies

Strategy	2- Giving students specialized scientific and knowledge skills, particularly with regard to banking business. 2- Compliance with international accounting standards. 3- Managing financial and accounting risks. 4- Digital and technical transformation in accounting. 5- Compliance with legislation and regulatory bodies.

10. Course Structure					
Week	**Hours**	**Required Learning Outcomes**	**Unit or Subject Name**	**Learning Method**	**Evaluation Method**
(1)	**(3)**	**Banking Accounting**	**An overview of accounting in banking activity, its nature and types, and the sections included in the organizational structure of banks**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Tests and feedback**
(2)	**(3)**	**Banking Accounting**	**Explaining the records and documents of banking operations and the foundations of banking activity**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**
(3)	**(3)**	**Banking Accounting**	**Accounting treatments of banking operations (cashier's custody)**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**

(4)	**(3)**	**Banking Accounting**	**How to record the entries specific to the cash and treasury division at the general administration**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**
(5)	**(3)**	**Banking Accounting**	**Giving students the necessary examples of how to record accounting entries at the cashier and the general administration**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**
(6)	**(3)**	**Banking Accounting**	**Monthly examination**	**/////////**	**//////////**
(7)	**(3)**	**Banking Accounting**	**Giving students applications on the cash division in the branches**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**
(8)	**(3)**	**Banking Accounting**	**Definition of the current account and**	**Lecture and discussion**	**Quizzes**

			the procedures for opening it	and presentation Lectures (PowerPoint)	and feedback
(9)	**(3)**	**Banking Accounting**	**Explaining credit current accounts in detail and giving the necessary examples**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**
(10)	**(3)**	**Banking Accounting**	**Explaining debit current accounts and giving the necessary examples**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**
(11)	**(3)**	**Banking Accounting**	**Monthly examination**	**////////**	**//////////**
(12)	**(3)**	**Banking Accounting**	**Explaining savings accounts and giving the necessary examples**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**

(13)	**(3)**	**Banking Accounting**	**Explaining deposit accounts and giving the necessary examples**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**
(14)	**(3)**	**Banking Accounting**	**Giving students general examples**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**
(15)	**(3)**	**Banking Accounting**	**Continuation of the explanation of general examples**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**

11. Course Evaluation

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

12. Learning and Teaching Resources

Required textbooks (curricular, if any)	**Lect. Dr. Itihad Shakir Mahmoud (Accounting for Financial Institutions)**
Main references (sources)	**Asst. Prof. Faiza Ibrahim Mahmoud** **Chartered Accountant Dr. Basheer Ghani Atra**
Recommended supporting books and references (scientific journals, reports, etc.)	**/////**
Electronic references, websites	**/////**

1. Course Name
Tax Accounting
2. Course Code
/////
3. Semester / Year
Second course / for the academic year 2024/2025
4. Date of preparing this description
1/10/2025
5. Available attendance forms
The official attendance prescribed for all universities
6. Number of study hours (total) / number of units (total)
(30) hours and number of units (2)
7. Name of the course administrator (if more than one, list all)
Name: Noora Sabri Shukur Email: noora.sabri@alfarabiuc.edu.ip

8. Course Objectives

ρνινγ αβουτ ταξ χονχεπτσ, τηειρ φουνδατιονσ ανδ βενεφιτσ, τηε τψπεσ οφ ταξ ανδ τηε ταξ στρυχτυρε ιν Ιραθ, ασ ωελλ ασ λεαρνινγ αβουτ ινχομε ταξ, ρεαλ εστατε ταξ, ϖαχαντ λανδ ταξ, αλλοωανχεσ, εξεμπτιονσ ανδ δεδυχτιβλε εξπενσεσ	• • •

9. Teaching and Learning Strategies

Strategy	**Giving students specialized scientific and knowledge skills to strengthen** **their future work** **as accountants in various fields, in relation to dealing with companies and banks**

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or Subject Name	Learning Method	Evaluation Me

					tho d
(1)	**(2)**	**Tax Accounting**	**Tax concepts, their foundations and benefits, the types of**	**Lect ure and disc ussi on and pres enta tion Lect ures (Po wer Poin t)**	**Tes ts an d fee db ack**
(2)	**(2)**	**Tax Accounting**	**tax and the tax structure in Iraq, and the nature of accounting for taxes.**	**Lect ure and disc ussi on and pres enta tion Lect ures (Po wer**	**Qui zze s an d fee db ack**

				Poin t)	
(3)	(2)	Tax Accounting	The concept of taxable income	Lect ure and disc ussi on and pres enta tion Lect ures (Po wer Poin t)	Qui zze s an d fee db ack
(4)	(2)	Tax Accounting	and the incomes subject to tax under Iraqi legislation	Lect ure and disc ussi on and pres enta tion Lect ures (Po wer	Qui zze s an d fee db ack

				Poin t)	
(5)	**(2)**	**Tax Accounting**	**Tax exemptions and allowances**	**Lect ure and disc ussi on and pres enta tion Lect ures (Po wer Poin t)**	**Qui zze s an d fee db ack**
(6)	**(2)**	**Tax Accounting**	**Monthly examination**	**//// //// /**	**/// /// /// /**
(7)	**(2)**	**Tax Accounting**	**and the annuality of tax and the scope of its application**	**Lect ure and disc ussi on and pres enta tion**	**Qui zze s an d fee db ack**

				Lectures (PowerPoint)	
(8)	**(2)**	**Tax Accounting**	**Deductible expenses (deductions)**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**
(9)	**(2)**	**Tax Accounting**	**Losses and how they are treated for tax purposes, and the scale of tax rates**	**Lecture and discussion and presentation**	**Quizzes and feedback**

				Lectures (PowerPoint)	
(10)	**(2)**	**Tax Accounting**	**Costs related to the economic activity of the costs**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**
(11)	**(2)**	**Tax Accounting**	**Monthly examination**	**////////**	**//////////**
(12)	**(2)**	**Tax Accounting**	**Methods of estimating taxable**	**Lecture**	**Quizzes**

			income and collecting tax	**and discussion and presentation Lectures (PowerPoint)**	**and feedback**
(13)	**(2)**	**Tax Accounting**	**Penalties imposed by the Income Tax Law to secure its provisions (tax examination)**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**

(14)	**(2)**	**Tax Accounting**	**Historical overview, the taxable event, the tax base and the scope of its application**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**
(15)	**(2)**	**Corporate Finance**	**Exemptions, estimating real estate income and the tax rate**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**

11. Course Evaluation	
Distribution of the mark out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly and written examinations, reports, etc.	
12. Learning and Teaching Resources	
Required textbooks (curricular, if any)	
Main references (sources)	
Recommended supporting books and references (scientific journals, reports, etc.)	/////
Electronic references, websites	/////

1. Course Name
Evaluation of Investment Decisions
2. Course Code
/////
3. Semester / Year
First course / for the academic year 2025/2026
4. Date of preparing this description
1/10/2025
5. Available attendance forms
The official attendance prescribed for all universities
6. Number of study hours (total) / number of units (total)
(24) hours and number of units (3)
7. Name of the course administrator (if more than one, list all)
Name: Asst. Lect. Khudair Abbas Email:

8. Course Objectives	
Module Aims 1- Measuring the feasibility of investments 2- Choosing between investment alternatives 3- Identifying potential risks 4- Achieving optimal use of resources	• ..... • ..... • .....

9. Teaching and Learning Strategies	
Strategy	1- Defining the investment objective 2- Collecting and analyzing data 3- Using financial evaluation tools 4- Comparing investment alternatives 5- Making the final decision

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or Subject Name	Learning Method	Evaluation Method
(1)	(3)	Evaluation of Investment Decisions	An overview of the concept of investment, the definition of investment, and the distinction between the investor, speculation and gambling	Lecture and discussion and presentation Lectures (PowerPoint)	Tests and feedback

(2)	**(3)**	**Evaluation of Investment Decisions**	**Explaining the economic importance of investment and the objectives of investment**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**
(3)	**(3)**	**Evaluation of Investment Decisions**	**Types of investment decisions**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**
(4)	**(3)**	**Evaluation of Investment Decisions**	**Factors affecting investment and investment instruments**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**
(5)	**(3)**	**Evaluation of Investment Decisions**	**Economic feasibility study**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**

(6)	**(3)**	**Evaluation of Investment Decisions**	**Monthly examination**	**/////////**	**//////////**
(7)	**(3)**	**Evaluation of Investment Decisions**	**The importance of economic feasibility and its advantages**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**
(8)	**(3)**	**Evaluation of Investment Decisions**	**Types of economic feasibility**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**
(9)	**(3)**	**Evaluation of Investment Decisions**	**Criteria for evaluating investment decisions**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**

(10)	**(3)**	**Evaluating investment decisions**	**Criteria that do not take time into account: the payback period**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**
(11)	**(3)**	**Evaluation of Investment Decisions**	**Monthly examination**	**////////**	**//////////**
(12)	**(3)**	**Evaluation of Investment Decisions**	**Explaining the accounting rate of return criterion**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**
(13)	**(3)**	**Evaluation of Investment Decisions**	**Explaining the profitability index criterion**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**
(14)	**(3)**	**Evaluation of Investment Decisions**	**Giving students general examples**	**Lecture and discussion and presentation**	**Quizzes and feedback**

				Lectures (PowerPoint)	
(15)	(3)	Evaluation of Investment Decisions	Continuation of the explanation of general examples	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback

11. Course Evaluation	
Distribution of the mark out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly and written examinations, reports, etc.	
12. Learning and Teaching Resources	
Required textbooks (curricular, if any)	Books taken from the Iraqi University
Main references (sources)	
Recommended supporting books and references (scientific journals, reports, etc.)	/////
Electronic references, websites	/////

1. Course Name
Unified Accounting System (1)
2. Course Code
/////
3. Semester / Year
First course / for the academic year 2024/2025

4. Date of preparing this description
1/10/2024
5. Available attendance forms
The official attendance prescribed for all universities
6. Number of study hours (total) / number of units (total)
(30) hours and number of units (2)
7. Name of the course administrator (if more than one, list all)
Name: Hassan Ali Kadhim Email:
8. Course Objectives

B1 - The student's ability to make the accounting entries for acquiring fixed assets **B2 - Enabling the student to record the accounting entries specific to inventory** **tudent's ability to prepare the statements**	• ..... • ..... • .....

9. Teaching and Learning Strategies	
Strategy	**A1- The student's knowledge of the nature of the unified accounting system** **A2- The student's understanding of the accrual basis and when to use it** **A3- The student's knowledge of how to record accrual entries** **A4- The student's knowledge of how to record payment and receipt entries** **A5- The student's understanding of how to post to the relevant accounts** **6- Balancing the accounts and showing the effect of ose accounts on the financial statements**

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or Subject Name	Learning Method	Evaluation Method
(1)	(2)	Unified Accounting System (1)	The nature of the unified accounting system	Lecture and discussion and presentation Lectures (PowerPoint)	Tests and feedback
(2)	(2)	Unified Accounting System (1)	Objectives and benefits of the unified accounting system	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(3)	(2)	Unified Accounting System (1)	The foundations and principles adopted by the system	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback

(4)	**(2)**	**Unified Accounting System (1)**	**The foundations and principles adopted by the system**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**
(5)	**(2)**	**Unified Accounting System (1)**	**The foundations and principles adopted by the system**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**
(6)	**(2)**	**Unified Accounting System (1)**	**Monthly examination**	**/////////**	**//////////**
(7)	**(2)**	**Unified Accounting System (1)**	**The chart of accounts of the unified accounting system**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**
(8)	**(2)**	**Unified Accounting System (1)**	**The chart of accounts of the unified accounting system**	**Lecture and discussion and presentation**	**Quizzes and feedback**

				Lectures (PowerPoint)	
(9)	**(2)**	**Unified Accounting System (1)**	**The chart of accounts of the unified accounting system**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**
(10)	**(2)**	**Unified Accounting System (1)**	**Explanations of the unified chart of accounts**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**
(11)	**(2)**	**Unified Accounting System (1)**	**Monthly examination**	**////////**	**//////////**
(12)	**(2)**	**Unified Accounting System (1)**	**The set of books in the unified accounting system**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**

(13)	**(2)**	**Unified Accounting System (1)**	**The set of books in the unified accounting system**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**
(14)	**(2)**	**Unified Accounting System (1)**	**Accounting treatments of asset accounts**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**
(15)	**(2)**	**Unified Accounting System (1)**	**Accounting treatments of asset accounts**	**Lecture and discussion and presentation Lectures (PowerPoint)**	**Quizzes and feedback**

11. Course Evaluation

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

12. Learning and Teaching Resources

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

Recommended supporting books and references (scientific journals, reports, etc.)	/////
Electronic references, websites	/////

Fourth Stage

1. Course Name
Managerial Accounting
2. Course Code
3. Semester / Year
Semester (Course 1)
Date of preparing this description
2026/ 2025
4. Available attendance forms
Daily attendance
5. Number of study hours (
(45) / number of units (3)
6. Name of the course administrator (if more than one, list all)
Name: Fahima Asliwa Haido Email: fahemaasleawa@gmail.com

7. Course Objectives	
Module Aims	**1- Acquiring the skill and knowledge of the functions of managerial accounting and its relationship with financial accounting, and the ethical standa of the management accountant....** **2- Learning about the break-even point, the contribution margin and the margin of safety...** **3- Learning about net profit after tax.....**

8. Teaching and Learning Strategies	
Strategy	1- Relying on lectures and the whiteboard to solve exercise 2- Students' participation in solving exercises to gauge thei abilities and comprehension through discussion and questions 3- Lecture method 4- Homework and reports

9. Course Structure					
Week	**Hours**	**Required Learning Outcomes**	**Unit or Subject Name**	**Learning Method**	**Evaluation Method**
First and secon d and third	9	Introdu ction to manage rial account ing	Definition of managerial accounting, the functions of managerial accounting, the relationship of managerial accounting with financial accounting and cost accounting, and the ethical standards of the management accountant	Deliverin g lectures with questioni ng	Theore tical test and exami nation s of variou s types, with report s
Fourth , fifth, sixth, sevent h and eighth	1	Break-even point	Assumptio ns of cost-volume-profit analysis, the break-even point in units and amounts and the methods of calculating it: the equation method, the margin	Deliverin lectures with questionin	Theore tical test and exami nation s of variou s types

			method and the graphical method And the margin of safety in quantities and amounts, and the effects of changes - increase or decrease - in price, variable and fixed costs, and the volume of activity		
Ninth, tenth and eleventh	9	Target profit	Target profit in quantities and amounts, the effect of taxes on the analysis, the sales volume that achieves a target profit after tax, the income statement, and the multi-product break-even point in quantities	Delivering lectures with questioning	Theoretical test and examinations of various types

			and amounts		
Twelfth, thirteenth, fourteenth and fifteenth	1	Decision-making	The role of the accountant in decision-making; the special order acceptance decision; the make-or-buy decision; the decision to add or drop a product line; and the scarce resource allocation decision	Delivering lectures with questioning	Theoretical test and examinations of various types

10. Course Evaluation
Distribution of the mark out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly and written examinations, reports, etc.

11. Learning and Teaching Resources	
Required textbooks (curricular, if any)	Prof. Dr. Nasif Jasim Muhammad A Prof. Dr. Manal Jabbar Suroor Lect. Mushtaq Kamil Faraj
Main references (sources)	Asst. Prof. Dr. Naji Shayeb Al-Rikal Asst. Prof. Salah Mahdi Al-Kawaz Asst. Prof. Faiz Naeem Yousif
Recommended supporting books and references (scientific journals, reports, etc.)	
Electronic references, websites	

1. Course Name	
Auditing and Control (1)	
2. Course Code	
/////	
3. Semester / Year	
First course / for the academic year 2025/2026	
4. Date of preparing this description	
1/10/2025	
5. Available attendance forms	
The official attendance prescribed for all universities	
6. Number of study hours (total) / number of units (total)	
(2) hours and number of units (2)	
7. Name of the course administrator (if more than one, list all)	
Name: Lect. Dr. Itihad Shakir Mahmoud Email: ithad.schakir@alfarabiuc.edu.iq	
8. Course Objectives	
Module Aims 1- Verifying the validity and accuracy of financial data 2- Ensuring compliance with policies and regulations 3- Detecting errors and fraud	• ..... • ..... • .....
9. Teaching and Learning Strategies	
Strategy	3- Giving students specialized scientific and knowledge skills, particularly with regard to auditing

	4- Analyzing audit reports 5- Corrective and development plans 6- Documentation and participation

10.Course Structure

Week	**Hours**	**Required Learning Outcomes**	**Unit or Subject Name**	**Learning Method**	**Evaluation Method**
(1)	(2)	Auditing and Control	The emergence and development of auditing, its concept, definition and its specific elements	Lecture and discussion and presentation Lectures (PowerPoint)	Tests and feedback
(2)	(2)	Auditing and Control	Explaining the importance of auditing, its objectives, and the difference between	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback

			auditing and accounting		
(3)	(2)	Auditing and Control	Explaining the qualifications and conditions of the auditor	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(4)	(2)	Auditing and Control	Explaining the rights and duties of the auditor	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(5)	(2)	Auditing and Control	Types of auditing	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback

(6)	(2)	Auditing and Control	Monthly examination	/////////	//////////
(7)	(2)	Auditing and Control	**Explaining audit evidence**	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(8)	(2)	Auditing and Control	Continuation of the explanation of audit evidence	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(9)	(2)	Auditing and Control	Explaining the types of audit evidence	Lecture and discussion and presentation	Quizzes and feedback

				Lectures (PowerPoint)	
(10)	(2)	Auditing and Control	Explaining the types of accounting errors	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(11)	(3)	Banking Accounting	Monthly examination	////////	//////////
(12)	(2)	Auditing and Control	Explaining the internal control system, its emergence and types	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(13)	(2)	Auditing and Control	Explaining the basic components of the internal	Lecture and discussion	Quizzes and feedback

			control system	and presentation Lectures (PowerPoint)	
(14)	(2)	Auditing and Control	Explaining the methods and means of examining internal control systems	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(15)	(2)	Auditing and Control	Continuation of the explanation of the internal control system	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback

11.Course Evaluation
Distribution of the mark out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly and written examinations, reports, etc.

12.Learning and Teaching Resources	
Required textbooks (curricular, if any)	Al-Nahrain University curriculum

Main references (sources)	
Recommended supporting books and references (scientific journals, reports, etc.)	/////
Electronic references, websites	/////

1. Course Name
Auditing and Control (2)
2. Course Code
/////
3. Semester / Year
Second course / for the academic year 2025/2026
4. Date of preparing this description
1/2/2025
5. Available attendance forms
The official attendance prescribed for all universities
6. Number of study hours (total) / number of units (total)
(2) hours and number of units (2)
7. Name of the course administrator (if more than one, list all)
Name: Asst. Lect. Bilal Abdul Razzaq Email:
8. Course Objectives

<table>
<tr><td colspan="3">Module Aims

11- Accuracy of information and reports
12- Compliance with internal fundamentals
13- Ensuring the efficiency and effectiveness of operations</td><td colspan="3">• .....
• .....
• .....</td></tr>
<tr><td colspan="6">9. Teaching and Learning Strategies</td></tr>
<tr><td colspan="2">Strategy</td><td colspan="4">7- Giving students specialized scientific and knowledge skills, particularly with regard to audit work
8- Disseminating feedback and evaluation
9- Analyzing audit reports</td></tr>
<tr><td colspan="6">10.Course Structure</td></tr>
<tr><td>Week</td><td>Hours</td><td>Required Learning Outcomes</td><td>Unit or Subject Name</td><td>Learning Method</td><td>Evaluation Method</td></tr>
<tr><td>(1)</td><td>(2)</td><td>Auditing and Control</td><td>Explaining the preliminary steps of the audit process</td><td>Lecture
and discussion
and presentation
Lectures
(PowerPoint)</td><td>Tests and feedback</td></tr>
</table>

(2)	(2)	Auditing and Control	Explaining the audit program	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(3)	(2)	Auditing and Control	Explaining the types of audit programs	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(4)	(2)	Auditing and Control	Explaining the audit of current assets	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback

(5)	(2)	Auditing and Control	Continuation of the audit of current assets	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(6)	(2)	Auditing and Control	Monthly examination	/////////	//////////
(7)	(2)	Auditing and Control	**Explaining the audit of financial investments**	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(8)	(2)	Auditing and Control	Explaining the audit of notes receivable and debtors	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback

(9)	(2)	Auditing and Control	Explaining the audit of current liabilities	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(10)	(2)	Auditing and Control	Explaining the audit of prepaid expenses and unearned revenues	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(11)	(2)	Auditing and Control	Monthly examination	////////	//////////
(12)	(2)	Auditing and Control	Explaining the audit of capital, reserves and retained earnings	Lecture and discussion and presentation	Quizzes and feedback

				Lectures (PowerPoint)	
(13)	(2)	Auditing and Control	Explaining working papers	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(14)	(2)	Auditing and Control	Explaining the definition of the auditor's report and its types	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(15)	(2)	Auditing and Control	Continuation of the topic: the auditor's report, its importance and standards	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback

11.Course Evaluation	
Distribution of the mark out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly and written examinations, reports, etc.	
12.Learning and Teaching Resources	
Required textbooks (curricular, if any)	Al-Nahrain University curriculum
Main references (sources)	
Recommended supporting books and references (scientific journals, reports, etc.)	/////
Electronic references, websites	/////

1. Course Name
Accounting and International Standards (1)
2. Course Code
/////
3. Semester / Year
First course / for the academic year 2025/2026
4. Date of preparing this description
1/10/2025
5. Available attendance forms
The official attendance prescribed for all universities

6. Number of study hours (total) / number of units (total)	
(30) hours and number of units (2)	
7. Name of the course administrator (if more than one, list all)	
Name: Asst. Lect. Ahmed Fadhil Madhi Email:	
8. Course Objectives	
Module Aims 11. The student acquires a knowledge-based skill regarding the basic concepts of the Governmental Accounting subject in general. 12. Demonstrating the importance of governmental accounting in dealing with companies.	• ..... • ..... • .....
9. Teaching and Learning Strategies	
Strategy	Giving students specialized scientific and knowledge skills to strengthen their future work as accountants in various fields, in relation to dealing with companies and banks
10. Course Structure	

Week	Hours	Required Learning Outcomes	Unit or Subject Name	Learning Method	Evaluation Method
(1)	(2)	Accounting and International Standards	The nature and concept of international accounting	Lecture and discussion and presentation Lectures (PowerPoint)	Tests and feedback
(2)	(2)	Accounting and International Standards	The nature and concept of international accounting	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(3)	(2)	Accounting and International Standards	The nature and concept of international accounting	Lecture and discussion and presentation Lectures	Quizzes and feedback

				(PowerPoint)	
(4)	(2)	Accounting and International Standards	Reasons for studying international accounting	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(5)	(2)	Accounting and International Standards	Fields of studying international accounting	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(6)	(2)	Accounting and International Standards	Monthly examination	/////////	//////////
(7)	(2)	Accounting and International Standards	**The work and guidelines of international governmental organizations**	Lecture and discussion and presentation	Quizzes and feedback

				Lectures (PowerPoint)	
(8)	(2)	Accounting and International Standards	The work and guidelines of international governmental organizations	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(9)	(2)	Accounting and International Standards	International Financial Reporting Standards, International Accounting Standards	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(10)	(2)	Accounting and International Standards	International Financial Reporting Standards, International Accounting Standards	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback

(11)	(2)	Accounting and International Standards	Monthly examination	////////	//////////
(12)	(2)	Accounting and International Standards	Accounting for inventory according to Accounting Standard (2)	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(13)	(2)	Accounting and International Standards	Accounting for inventory according to Accounting Standard (2)	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(14)	(2)	Accounting and International Standards	International accounting organizations and the pronouncements	Lecture and discussion	Quizzes and feedback

			of the Accounting Standards Board	and presentation Lectures (PowerPoint)	
(15)	(2)	Accounting and International Standards	International accounting organizations and the pronouncements of the Accounting Standards Board	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback

11.Course Evaluation
Distribution of the mark out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly and written examinations, reports, etc.

12.Learning and Teaching Resources	
Required textbooks (curricular, if any)	International Accounting and Financial Reporting Standards: Theoretical and Practical Aspects - Prof. Dr. Muhammad Abu Nassar and Dr. Jum'a Humaidat, 2019
Main references (sources)	

Recommended supporting books and references (scientific journals, reports, etc.)	/////
Electronic references, websites	/////

1. Course Name	
Accounting and International Standards (2)	
2. Course Code	
/////	
3. Semester / Year	
Second course / for the academic year 2025/2026	
4. Date of preparing this description	
1/10/2025	
5. Available attendance forms	
The official attendance prescribed for all universities	
6. Number of study hours (total) / number of units (total)	
(30) hours and number of units (2)	
7. Name of the course administrator (if more than one, list all)	
Name: Asst. Lect. Ahmed Fadhil Madhi Email:	
8. Course Objectives	
Module Aims 13. The student acquires a knowledge-based skill regarding the basic concepts	• ..... • ..... • .....

of the Governmental Accounting subject in general. 14. Demonstrating the importance of governmental accounting in dealing with companies.	

9. Teaching and Learning Strategies

Strategy	Giving students specialized scientific and knowledge skills to strengthen their future work as accountants in various fields, in relation to dealing with companies and banks

10. Course Structure

Week	**Hours**	**Required Learning Outcomes**	**Unit or Subject Name**	**Learning Method**	**Evaluation Method**
(1)	(2)	Accounting and International Standards	The nature, concept and approaches to dealing in foreign currencies	Lecture and discussion and presentation Lectures (PowerPoint)	Tests and feedback

(2)	(2)	Accounting and International Standards	The nature, concept and approaches to dealing in foreign currencies	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(3)	(2)	Accounting and International Standards	Accounting for import and export operations in foreign currency	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(4)	(2)	Accounting and International Standards	Accounting for import and export operations in foreign currency	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback

(5)	(2)	Accounting and International Standards	Accounting for lending, borrowing and hedging operations in foreign currency	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(6)	(2)	Accounting and International Standards	Monthly examination	/////////	//////////
(7)	(2)	Accounting and International Standards	**Basis of foreign exchange**	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(8)	(2)	Accounting and International Standards	Questions and practical applications	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback

(9)	(2)	Accounting and International Standards	Basic concepts of consolidated financial statements, and the methods of preparing them in the case of full acquisition by holding companies	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(10)	(2)	Accounting and International Standards	Basic concepts of consolidated financial statements, and the methods of preparing them in the case of full acquisition by holding companies	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(11)	(2)	Accounting and International Standards	Monthly examination	////////	//////////

(12)	(2)	Accounting and International Standards	Methods of preparing financial statements in the case of partial acquisition by holding companies	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(13)	(2)	Accounting and International Standards	Questions and practical applications	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback
(14)	(2)	Accounting and International Standards	Hedge accounting	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback

(15)	(2)	Accounting and International Standards	Accounting for changes in the general price level - the effect of inflation on companies	Lecture and discussion and presentation Lectures (PowerPoint)	Quizzes and feedback

11.Course Evaluation	
Distribution of the mark out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly and written examinations, reports, etc.	
12.Learning and Teaching Resources	
Required textbooks (curricular, if any)	International Accounting and Financial Reporting Standards: Theoretical and Practical Aspects - Prof. Dr. Muhammad Abu Nassar and Dr. Jum'a Humaidat, 2019
Main references (sources)	
Recommended supporting books and references (scientific journals, reports, etc.)	/////
Electronic references, websites	/////

1. Course Name

Managerial Accounting 2
2. Course Code
3. Semester / Year
Semester (Course 2)
4. Date of preparing this description
2025 / 2026
5. Available attendance forms
Daily attendance
6. Number of study hours
(45) / number of units (3)
7. Name of the course administrator (if more than one, list all)
Name: Fahima Asliwa Haido Email: fahemaasleawa@gmail.com

8. Course Objectives	
Module Aims	**Acquiring skill in planning budgets and the importance** **Enabling the student to prepare capital budg and make the investment decision.....**

9. Teaching and Learning Strategies	
Strategy	1- Relying on lectures on the smart board to solve exercis 2- Students' participation in solving exercises to gauge the abilities and comprehension through discussion and questions 3- Lecture method and daily homework

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or Subject Name	Learning Method	Evaluation Method
First, second, third, fourth, fifth, sixth, seventh, eighth and ninth	2	Planning budgets	The concept of planning budgets and their importance, and the types of operating budgets: sales, production, raw materials, purchases, wages, marketing expenses, administrative expenses, cost of goods sold, ending inventory and cash	Delivering lectures with questioning	Examinations of various types
Tenth, eleventh, twelfth, thirteenth, fourteen	1	Capita budget and investme decisio	The concept of capital budgets, their importance and	Delivering lectures with questioning	Examinations of various types

th and fifteenth			evaluation methods / payback period, net present value and internal rate of return		

11. Course Evaluation
Distribution of the mark out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly and written examinations, reports, etc.

12. Learning and Teaching Resources	
Required textbooks (curricular, if any)	Prof. Dr. Nasif Jasim Muhamma Ali Prof. Dr. Manal Jabbar Suroor Lect. Mushtaq Kamil Faraj Prof. Dr. Naji Shayeb Al-Rikabi Asst. Prof. Salah Mahdi Al-Kawa Asst. Prof. Faiz Naeem Yousif
Main references (sources)	
Recommended supporting books and references (scientific journals, reports, etc.)	
Electronic references, websites	

1. Course Name
Advanced Accounting 1 and 2
2. Course Code
3. Semester / Year

First and second courses
4. Date of preparing this description
2025 – 2026
5. Available attendance forms
In person
6. Number of study hours (total) / number of units (total)
90 hours / 90 units
7. Name of the course administrator (if more than one, list all)
Name: Email: Lect. Dr. Majida Abdul Majeed Abdul Aziz majeda.abdelmajid2@alfarabiuc.edu.iq
8. Course Objectives

Module Aims	Teaching the student the skills of dealing with the various cases related to the subject of companies of all types Skills of identifying problems related to companies, analyzing their causes and providing solutions Skills of keeping up with developments and with what is imposed by legal changes, legislation and business technologies…..

9. Teaching and Learning Strategies	
Strategy	

	• Cooperative concept planning strategy • Brainstorming strategy • Note-chain strategy

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or Subject Name	Learning Method	Evaluation Method

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 1 2 3 4	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	Knowledge and understanding, and understanding the nature of the work of corporate accounting And distinguishing between the basic characteristics of partnerships and joint–stock companies; knowing the accounting treatment for establishing the types of companies; focusing on the accounting	Conceptual introduction to companies Partnerships The nature of partnerships and their characteristics Procedures and requirements for establishing companies Formation of capital Partners' current accounts; insurance on the lives of partners Increase and reduction of capital Methods of distributing profits and losses among partners Withdrawal of a partner and admission of a partner Liquidation of a partnership	Applying some illustrative examples for each topic, solving comprehensive exercises for each topic, and brainstorming during the lecture Students' participation in the lecture	Assigning students to solve homework at the end of each chapter, in addition to some external exercises; daily examinations; monthly examinations

5 6 7 8 9 10 11 12 13 14 15	3 3 3 3 3 3 3 3 3 3 3	treatment in organizing the work of partnerships as well as joint–stock companies Providing students with the appropriate concepts and procedures for understanding corporate accounting	Solving exercises Second course Joint–stock companies The nature of joint–stock companies, their types and characteristics; requirements and procedures of joint–stock companies Distribution of profits to shareholders Dissolution of the joint–stock company Merger Conversion Liquidation of the joint–stock company Accounting in establishments with departments and branches Analysis of data specific to branches and departments		

			Final accounts Types of branches and methods of organizing accounts The centralized method The decentralized method Consolidated final accounts Accounting in holding and subsidiary companies The nature of holding and subsidiary companies Consolidated financial statements: foundations and procedures		

11. Course Evaluation

Distribution of the mark out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly and written examinations, reports, etc., distributed as: 40 marks for coursework and 60 marks for the final examination

12. Learning and Teaching Resources

Required textbooks (curricular, if any)	Advanced Financial Accounting - Dr Bushra Al-Mashhadani

Main references (sources)	
Recommended supporting books and references (scientific journals, reports, etc.)	
Electronic references, websites	

1. Course Name:
Accounting and Banking Information Systems
2. Course Code
3. Semester / Year
Semester-based
4. Date of preparing this description
2025-2026
5. Available attendance forms

In person
6. Number of study hours (total) / number of units (total)
3 hours per week
7. Name of the course administrator (if more than one, list all)
Name: Asst. Lect. Noora Sabri Email:
8. Course Objectives
Module Aims: Presenting the theoretical framework of accounting informati systems. Giving the student the ability to understand and use accounti information systems. Broadening the student's horizons regarding accounting informati systems.
9. Teaching and Learning Strategies

Strategy	Daily tests for students In-class exercises and activities Brainstorming with students through unexpected questions that require thinking

10.Course Structure

Week	**Hours**	**Required Learning Outcomes**	**Unit or Subject Name**	**Learning Method**	**Evaluation Method**
1	3	Introduction t accounting Definition of accounting	Introduction to accounting information syster	Explaining th subject with practica examples and	Daily, weekly and monthly examinations preparing repo
2	3	terms and the		brainstorming	and the end-o
3	3	terms of the accounting	The system: its	with unexpected	semester examination
4	3	system	elements, functio and activities	questions and conductin	
5	3		Types of main	daily tests fo	
6	3		transactions of th	students	
7	3			in class	

8 9 10 11 12 13 14 15	3 3 3 3 3 3 3 3		accounting information syste The importance o techniques for developing and documenting accounting information Data flow diagrar Flowcharts Data input, storag and processing; th output system of t accounting information syste Principles of management anc information syster The role of information syster in achieving objectives The revenue cycl The expenditure cycle The production cy Payroll processing manual and computerized systems General ledger ar financial reportin systems The role of control the accounting information syste		
11.Course Evaluation					

Distribution of the mark out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly and written examinations, reports, etc. The number of monthly examinations is two per semester, each worth 10 marks; 10 marks for quizzes and reports; 5 marks for activity; 5 marks for attendance; and 60 marks for the end-of-semester examination.	
12.Learning and Teaching Resources	
Required textbooks (curricular, if any)	
Main references (sources)	Fundamentals of Accounting Information Systems Dr. Ibrahim Al-Jazrawi and Dr. Om Al-Janabi
Recommended supporting books and references (scientific journals, reports, etc.)	
Electronic references, websites	

Please tick the boxes corresponding to the individual program learning outcomes being assessed																			
				Required program learning outcomes															
Year / Level	Course Code	Course Name	Core or non-core	Knowledge objectives				Program-specific skills objectives				Affective and value objectives				General and transferable qualifying skills (other skills related to employability and personal development)			
				A1	A2	A3	A4	B1	B2	B3	B4	C1	C2	C3	C4	D 1	D 2	D 3	D4
First / First Course	CR1104	Principles of Microeconomics	**Core**	✓		✓		✓		✓		✓	✓		✓	✓		✓	✓
	CR1103	Principles of Business Administration	**Core**	✓		✓	✓		✓		✓	✓			✓		✓	✓	✓
	CR1101	Principles of Accounting	**Core**	✓		✓	✓		✓	✓			✓	✓	✓		✓		
	CR1102	Principles of Statistics	**Core**	✓	✓		✓		✓	✓			✓		✓		✓	✓	✓
	UN115	Human Rights and Democracy	**Non-core**	✓		✓	✓	✓		✓	✓	✓	✓		✓		✓	✓	
	UN116	Arabic Language	**Non-core**	✓	✓	✓		✓		✓		✓		✓	✓	✓		✓	✓

	CR1204	Principles of Macroeconomics	**Core**	✓	✓	✓		✓	✓	✓	✓	✓		✓		✓			✓
	CR1203	Marketing	**Core**	✓	✓		✓	✓		✓		✓	✓		✓	✓	✓		✓
First Stage / Second Course	CR1201	Financial Accounting	**Core**	✓	✓	✓		✓	✓		✓		✓		✓		✓	✓	✓
	CR1202	Principles of Statistics	**Core**	✓	✓		✓		✓		✓	✓	✓	✓		✓	✓	✓	✓
	UN126	English Language	**Non-core**	✓		✓	✓		✓	✓		✓		✓	✓		✓	✓	✓
	UN125	Fundamentals of Computer Science	**Non-core**	✓	✓	✓		✓	✓		✓		✓		✓		✓	✓	✓
Second Stage / First Course	CR1103	Money and Banking	**Core**	✓		✓	✓		✓		✓		✓			✓		✓	✓
	CR1104	Public Finance (1)	**Core**	✓		✓		✓	✓		✓		✓		✓			✓	✓
	CR1101	Intermediate Accounting (1)	**Core**	✓		✓		✓			✓		✓	✓		✓		✓	✓
	CR1102	Governmental Accounting (1)	**Core**	✓	✓	✓		✓		✓		✓		✓		✓	✓		✓

	UN115	Banking Marketing	**Core**	✓	✓	✓		✓	✓	✓	✓	✓		✓			✓	✓	✓
	UN116	Computer	**Core**	✓	✓	✓		✓		✓		✓	✓		✓	✓		✓	✓
	UN126	English Language	**Core**	✓	✓	✓	✓		✓	✓		✓		✓	✓		✓		
	UN125	Criminalization of the Ba'ath	**Non-core**	✓	✓		✓	✓	✓				✓	✓			✓	✓	✓
	CR1204	Electronic Commerce	**Core**	✓	✓	✓	✓		✓	✓	✓		✓	✓		✓		✓	✓
	CR1203	Banking Operations	**Core**	✓		✓	✓	✓		✓	✓		✓	✓	✓	✓		✓	✓
Second Stage / Second Course	CR1202	Tax Accounting	**Core**	✓															
	CR1201	Intermediate Accounting (2)	**Core**	✓															
	CR1205	Financial Management (1)	**Core**	✓															
	CR1203	Corporate Finance (1)	**Core**																
	CR1202	Quantitative Methods (English)	**Core**																

	CR1203	Unified Accounting System (1)	**Core**	✓	✓		✓		✓		✓		✓		✓		✓		✓
	CR1204	Banking Accounting (1)	**Core**	✓															
	CR1205	Cost Accounting (1)	**Core**	✓		✓		✓	✓		✓		✓			✓		✓	✓
	CR1206	Monetary Policy and Banking System	**Core**	✓ ✓		✓	✓		✓	✓			✓			✓		✓	✓
	CR1201	Financial Management (2)	**Core**		✓	✓		✓		✓	✓	✓				✓	✓		✓
	CR126	Corporate Finance (2)	**Core**	✓	✓	✓	✓				✓		✓	✓			✓	✓	✓
Third Stage / First Course	CR1203	Unified Accounting System (2)	**Core**	✓															
	CR1204	Banking Accounting (2)	**Core**	✓															
	ACB109	Cost Accounting (2)	**Core**	✓															
	CR1204	Banking Operations	**Core**	✓															

	CR1202	Financial Feasibility Studies	**Core**	✓															
	CR1201	Managerial Accounting /1	**Core**	✓															
	CR1203	Auditing and Control /1	**Core**		✓		✓	✓	✓					✓					
	CR1202	Advanced Accounting /1	**Core**	✓	✓	✓	✓					✓		✓		✓		✓	✓
Third Stage / Second Course	UN126	Accounting and Banking Information Systems	**Core**	✓															
	UN126	Ethics and Methods of Scientific Research	Core	✓															
	UN125	International Accounting Standards /1	**Core**	✓															
	CR1203	Islamic Banks /1	**Core**	✓															
	CR1201	Managerial Accounting /1	**Core**	✓															
	CR1201	Managerial Accounting /2	**Core**	✓															

	CR1203	Auditing and Control /2	**Core**	✓															
Fourth Stage / First Course	CR1202	Advanced Accounting /2	**Core**	✓															
	CR1201	Islamic Banks /2	**Core**	✓															
	UN125	International Accounting Standards /2	**Core**	✓															
	CR1104	Principles of Microeconomics	**Core**	✓															
	CR1103	Principles of Business Administration	**Core**	✓															
	CR1101	Principles of Accounting	**Core**	✓															
	CR1102	Principles of Statistics	**Core**	✓	✓		✓	✓		✓	✓		✓	✓		✓	✓		✓
Fourth Stage /	UN115	Human Rights and Democracy	**Non-core**	✓															

Second Course																			
✓	UN116 ✓	Arabic Language ✓	**Non-core** ✓	✓															
✓	CR1204 ✓	Principles of Macroeconomics ✓	**Core** ✓	✓															
✓	CR1203 ✓	Marketing ✓	**Core** ✓	✓															
✓	CR1201 ✓	Financial Accounting ✓	**Core** ✓	✓															
	CR1202	Principles of Statistics	**Core**	✓			✓	✓	✓		✓	✓		✓	✓	✓		✓	✓