



جامعة البتايك



Course Description

Al-Bayan University College of Business Administration

2024 - 2025

Department of Accounting
September 16, 2024

University Al-Bayan University
Faculty College of Business Administration
Department Accounting
Title of Academic Program Administrative and economic program
Degree Bachelor in Accounting
Type of Study Morning and evening
Date of Preparing the Course Description 18-03-2024
Date of Completing the Course Description -03 -202430

Head of Department

Signe



Name

Dr. Naji Shayeb
Alrikabi

Date

16-09-2024

Deputy Dean for Scientific Affairs

Signe



Name

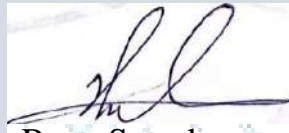
Dr. Ahmad Hameed

Date

16-09-2024

Head of Quality Assurance Section

Signe



Name

Roza Saeed
Adbulhadi

Date

16-09-2024

Madin Abdul Wahab as Dean

Approved by The Dean

1. The Vision of the Academic Program

Providing students with short- and long-term decision-making skills

2. The Message of the Academic Program

Enabling students to make appropriate use of decision-making tools

3. The Objectives of the Academic Program

Enabling students to prepare operational and investment budgets

4. The Program Accreditation

N/A

5. Other External Influences

N/A

6. Program Structure

Course Structure	Number of Courses	Credit Units	(%)	Notes
Institutional Requirements	2	4		
College Requirements	6	12		

Department Requirements	30	99
Summer Training	2 months	
Other		

7. Program Description

Year / Level	Course Code	Course Name	Credit Hours	
			Theoretical	Practical
1 st	02011101	Financial Accounting	3	2
	02011102	Business Administrative	2	1
	02011103	Economic Principles	2	-
	02011104	Computer Skills	1	2
	02011105	English Languages	2	-
	02011106	Human Rights and democracy's	2	-
	2 nd	02012101	Intermediate Accountings	3
02012102		Government Accounting	2	2

	02012103	Accounting English	2	2	
	02012104	Marketing and Trade	3	-	
	02012105	Business Law	2	-	
	02012106	Accounting and computer	2	2	
	02012107	General Mathematics	2	-	
	3 rd	02013101	Cost Accounting	3	2
		02013102	Corporate Accounting	3	2
02013103		Uniform Accounting system	3	-	
02013104		Tax Accounting	3	-	
02013105		Financial statement Analysis	2	2	
02011306		Accounting for Financial Enterprises	2	2	
4 th		02011401	Advanced Cost Accounting	3	2
	02011402	Specialized systems Accounting	3	2	

	02011403	International Auditing Standards	2	-
	02011404	Managerial Accounting	3	2
	02011405	International Accounting	2	-
	02011406	International Accounting	2	-

11. Staff					
Titles	Specialist		Requirements (if any)	Numbers	
	General	Specific		Staff	Lec
Prof	Accounting	Accounting	theory	1	
Ass. Prof	Accounting	Managerial Accounting		1	
Lecturers	Accounting	Cost Accounting		2	
Ass. Lecturers	Accounting	Accounting		3	

Professional Development Guidance for New Faculty Members

The college operates on a full-time university professor system.

Professional Development for Faculty Members

The university works to support and encourage the development of professors through:

- *Participation in local, Arab and international conferences*
- *Giving financial and moral incentives to those who publish in international magazines such as Scopus*
- *The university holds training courses as part of continuing education activity*
- *College professors, each in their specialty, provide weekly lectures to professors that include scientific developments*
- *Encouraging the movement of authorship and translation from reliable sources.*

12. Admission Criteria

College admission controls are set centrally by the university and the Ministry of Higher Education and Scientific Research, and the university sets incentives for those with high grades who are accepted into colleges by reducing the tuition fee.

13. Key Sources of Information about the Program

Instructions and standards set by the Ministry of Higher Education and Scientific Research, as well as university instructions

14. Program Development Plan

- The college adopts two methods to develop the program:
- Signing scientific twinning agreements with participating universities, whether governmental or private
 - Signing twinning agreements with Arab and foreign universities
 - Be guided by the vocabulary of educational programs found in reputable foreign universities

Model of targeted learning outcomes for the academic program

2024Date: 30 - 3 -

Department of Accounting

Semester: 2023/2024

- The targeted learning outcomes of the accounting program and their connection to the study plan subjects

Upon completion of the graduation requirements in the accounting major, the student is expected to be able to:

Targeted learning outcomes

(a) Knowledge and understanding outcomes

K(1): Describe the basic concepts of general knowledge of the program.

K(2): Clarifying the basic concepts that help the science of accounting.

K(3): Discuss accounting concepts and their applications in the field of accounting activities.

B) Intellectual Skills

I (1): Analyzing professional situations and solving problems within relevant professional contexts.

(c) General and Transferable Skills

T (1): Using scientific foundations to identify problems and determine appropriate options to solve them

T (2): Work and collaborate as an effective team member in situations that require a diversity of disciplines.

T (3): Deep understanding of accounting principles, concepts and policies.

T (4): Effective communication with organizations and associations specialized in the field of accounting.

T (5): Adopting modern methods of evaluation, starting with vertical and tools, and responsibility costing horizontal financial analysis, standard accounting, and ending with the balanced scorecard, all with the aim of laying the appropriate foundations for continuous improvement.

T (6): Bearing accounting, environmental and social responsibilities.

T (7): Respecting different cultures in professional practices.

P (1): Application of specialized knowledge in the field of accounting.

P (2): Applying specialized skills in accounting.

P (3): Distinguishing professional ethics and behavior in the field of accounting and auditing



2nd

02012101	Intermediate Accountings	Primary	x	-	x	x	-	x	-	x	x
02012102	Government Accounting	Primary	x	-	x	x	-	x	-	x	x
02012103	Accounting English	Primary	x	-	x	x	-	x	-	x	x
02012104	Marketing and Trade	Primary		x	-	x	x	-	x	-	-
02012105	Business Law	Primary	x	-			x		x	-	x
02012106	Accounting and computer	Primary	x	-	x	x	-	x		x	x
02012107	General Mathematics	Primary	x	-			-		x	-	x

3rd

02013101	Cost Accounting	Primary	x	-	x	x	-	x	-	x	x
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	02013102	Corporate Accounting	Primary	x	-	x	x	-	x	-	x	x
	02013103	Uniform Accounting system	Primary	x	-	x	x	-	x	-	x	x
	02013104	Tax Accounting	Primary	x	-	x	x	-	x	-	x	x
	02013105	Financial statement Analysis	Primary	x	-	x	x	-	x	-	x	x
	02011306	Accounting for Financial Enterprises	Primary	x	-	x	x	-	x	-	x	x
4 th	02011401	Advanced Cost Accounting	Primary	x	-	x	x	-	x	-	x	x

Course Description (1)

1. Course Title	Intermediate Accounting 1	
2. Course Code	02012101	
3. Semester/Year	The first is 2024-2025	
4. Description Preparation Date	2024/9/16	
5. Available Attendance Form	Actual presence	
6. No. of Hours (Total)	5 hours a week	
7. No. of Credits (Total)	4 units	
8. Course Administrator Name	Ass-Lec. Ali Ahmed Mohammed	
9. E-mail	ali.ah@albayan.edu.iq	
10. Course Objectives		
Knowledge	A1	Consolidating the intellectual and conceptual aspect of intermediate financial account and its importance in practical application
	A2	The student's understanding of the characteristics of financial elements and methods measuring, recognizing and disclosing them
	A3	The student learns and gains experience in dealing with accounting problems and ways address them
	A4	Familiarity with the various aspects related to intermediate financial accounting and updates that have occurred to it
Skills	B1	Apply different practical cases to process financial data
	B2	Understanding the nature of accounts and how to deal with them during the accounting cy
	B3	Distinguish between main account types and intermediate accounts
	B4	experience in how to prepare final accounts and main financial statements
Values	C1	Enhancing the student's self-confidence by introducing him to the importance of his stud and specialization
	C2	Emphasizing the importance of adhering to laws, regulations and rules of professio conduct for accountants and auditors
	C3	The importance of moral values and the qualities of honesty, integrity and honesty for student
	C4	Urging the student to persevere, diligently, and be creative, and the importance of this develop himself as an accountant or auditor
11. Teaching and Learning Strategies		

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1.	Adopting solid approaches to curriculum vocabulary	4.	Comparing the applied aspect with the conceptual aspect
2.	Lecture on the assigned topic	5.	Encouraging the student to discuss and participate
3.	Presenting problems with available solutions	6.	Assigning the student to homework

12. The Structure of the Course					
Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1.	5	The concept and objectives of conceptual framework	Framework of financial accounting	Theoretical and practical	Paper and oral test
2.	5	income statement in commercial companies	Final accounts and financial statement	Theoretical and practical	Paper and oral test
3.	5	a statement of financial position in commercial companies	Final accounts and financial statement	Theoretical and practical	Paper and oral test
4.	5	income statement in service companies	Final accounts and financial statement	Theoretical and practical	Paper and oral test
5.	5	a statement of financial position in service companies	Final accounts and financial statement	Theoretical and practical	Paper and oral test
6.	5	record adjustments for expenses and revenues	Final accounts and financial statement	Theoretical and practical	Paper and oral test
7.	5	work papers and record settlements	Final accounts and financial statement	Theoretical and practical	Paper and oral test
8.	5		First month exam	Theoretical and practical	Paper and oral test
9.		a statement of reconciliation of cash with the bank account	Final accounts and financial statement	Theoretical and practical	Paper and oral test
10.	5	Methods of a statement of reconciliation of cash with the bank account	Final accounts and financial statement	Theoretical and practical	Paper and oral test
11.	5	Methods of a cash flow statement	Final accounts and financial statement	Theoretical and practical	Paper and oral test
12.	5	Definition of debtors, disclosure of them, and types of debts	Accounting for debtors	Theoretical and practical	Paper and oral test
13.	5	Methods for estimating doubtful debts	Accounting for debtors	Theoretical and practical	Paper and oral test

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14.	5	Accounting treatment for allowance for doubtful debts	Accounting for debtors	Theoretical and practical	Paper and oral test
15.			Second month exam	Theoretical and practical	Paper and oral test

13. Course Evaluation

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

14. Learning & Teaching Resources

Required textbooks (curricular if any)	
Main References (sources)	<p>Intermediate financial accounting according to International Financial Reporting Standards Prof. Dr. Talal Muhammad Al-Jajawi, Prof. Haider Al-Masoudi, 2018 edition</p> <p>Intermediate Financial Accounting according to Accounting Standards (IAS) Prof. Bushra Fadel Al-Taie and others, 2024 edition</p>
Recommended Books & References (Scientific Journals, Reports ...)	<p>Al-Mustansiriya University, College of Administration and Economics, Accounting Department, intermediate accounting lectures</p>
Websites or Electronic References	<p>Websites specialized in accounting</p>

Course Description (1)

1. Course Title	Government Accounting (1)		
2. Course Code	20212102		
3. Semester/Year	First semester		
4. Description Preparation Date	2024/9/16		
5. Available Attendance Form	Present in full time		
6. No. of Hours (Total)	4 hours a week		
7. No. of Credits (Total)	3 Units		
8. Course Administrator Name	Abdulameer sabbar		
9. E-mail	Sabbar.ameer87@gmail.com		
10. Course Objectives			
Knowledge	A1	Knowing the basics of government accounting	
	A2	Knowing the conceptual framework of government accounting	
	A3	Knowing the origins and history of government accounting	
	A4		
Skills	B1	Recording daily entries for government accounting	
	B2	How to prepare the general budget of the state	
	B3	Preparing the budget and final accounts	
	B4		
Values	C1	Learning to prepare real accounts	
	C2	Avoiding fraud and forgery in accounting work	
	C3	Mastering the work and giving it priority	
	C4		
11. Teaching and Learning Strategies			
1.	Daily lectures	4.	Daily duties
2.	Solve practical exercises	5.	Share students' ideas
3.	Participation in lectures	6.	Practical examples from reality

2. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	4	Understanding Government Accounting	An introductory lecture on the subject of government accounting and the vocabulary of the subject		
2	4	Understanding the Theoretical Framework	Chapter One: The theoretical framework of government accounting	Lectures	the test
3	4	Understanding Theories	Chapter Two: The theory of allocated funds and its relationship with government accounting	Lectures	the test
4	4	How to Prepare the State's General Budget	Chapter Three: The general budget of the state	Lectures	the test
5	4	How to Prepare the State's General Budget	Chapter Three: The general budget of the state	Lectures	the test
6	4	How to Prepare the State's General Budget	Chapter Three: The general budget of the state	Lectures	the test
7	4	Understanding Relationships	The relationship between the theory of allocated funds and government accounting and the general budget	Lectures	the test
8	4	Possibility of Identifying Problems	Chapter Four: Problems of implementing the theory of allocated funds within the framework of Iraqi legislation for the general budget	Lectures	the test
9	4	Possibility of Identifying Problems	Chapter Four: Problems of implementing the theory of allocated funds within the framework of Iraqi legislation for the general budget	Lectures	the test
10	4	Understanding Government Systems	Centralization and decentralization in organizing accounting work Accounting treatment of public expenditures	Lectures	the test
11	4	Practical Application Expenditures	Accounting treatment of public revenues	Lectures	the test

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			Solving practical examples related to public expenditures and revenues		
12	4	Practical application of revenue	Accounting treatment of public revenues	Lectures	the test
13	4	Exercises solution	Solve practical examples related to public expenditures and revenues	Lectures	the test
14	4	Exercises solution	Solve practical examples related to public expenditures and revenues	Lectures	the test
15	4	End of course exam			

13. Course Evaluation

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

14. Learning & Teaching Resources

Required textbooks (curricular if any)	Fundamentals of Governmental Accounting
Main References (sources)	Bushra Najm Al-Mashhadani, Sanaa Ahmed Yassin and Sahar Talal Ibrahim, Governmental Accounting: Theoretical Concepts and Practical Applications, 2017 Hanna Razouki Al-Sayegh, Governmental Accounting and Public Finance Management, 1989 Muhammad Ali Wahab Al-Awad, Fundamentals of Governmental Accounting, 2019 Abu Al-Makarem, Accounting in Governmental Organizations and Other Social Organizations Iraqi Laws and Instructions Related to Governmental Accounting
Recommended Books & References (Scientific Journals, Reports ...)	
Websites or Electronic References	

Course Description (1)

1. Course Title	Pre-Intermediate Accounting/ 1	
2. Course Code	02012103	
3. Semester/Year	First /2024	
4. Description Preparation Date	2024/9/16	
5. Available Attendance Form	Actual attendance	
6. No. of Hours (Total)	20 Hrs.	
7. No. of Credits (Total)	20 unit	
8. Course Administrator Name	CPA Ahmed Abdulhussein Ahmed Al-Shaheeb	
9. E-mail	ahmed.abd@albayan.edu.iq	
10. Course Objectives		
Knowledge	A1	Students receive a theoretical foundation of accounting concepts.
	A2	Learn the procedures by which accounting entries are prepared and the procedures for posting to statutory accounts.
	A3	Understand the differences in accrual-based recording and the impact on the financial statements.
	A4	Enable the student to prepare final accounts and the necessary requirements.
Skills	B1	Enable students to distinguish between financial accounting and financial reporting and their objectives and recognize internal and external users of financial statements.
	B2	Adequate understanding of the conceptual framework of financial reporting and its components and clarification of concepts at all levels.
	B3	Ability to deal with items of account that require significant reconciliations beyond the elementary level of accounting education.
	B4	Reaching the stage of preparing financial statements by dealing with more complex variables and case studies than those studied in the principles of accounting.
Values	C1	enhancing the student's professional values and the importance of the accounting specialization in the current situation with the increasing need for accountants in the Iraqi labour market.
	C2	Emphasize that the subject studied represents the basic building block that the student needs in the subsequent stage, whether in the advanced academic stages or in the field of professional work after graduation.
	C3	Demonstrate the importance of the theoretical side of accounting as the basis of accounting and not just focus on the aspect related to accounting exercises.
	C4	The need to pay attention to knowledge and follow professional methods in the practice of accounting work.

11. Teaching and Learning Strategies

1.	Encourage students to keep abreast of developments in the global economy and their impact on accounting.
2.	Encourage students to study International Financial Reporting Standards (IFRS) because of its importance in enhancing the student's ability to deal with different accounting situations.
3.	Encourage people not to focus on working in the government sector and that the private sector is no less important, which requires moving away from the principle of studying for success only and that the main purpose is to study for learning and self-development.

12.The Structure of the Course					
Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1 st	4	Theoretical framework of financial accounting/ Basic elements in theoretical Assumptions and, Constraints) framework	Theoretical Framework for Financial Accounting	Theoretical and practical	Paper and Oral Tests
2 nd	4			Theoretical and practical	Paper and Oral Tests
3 rd	4	Basic elements in theoretical framework (elements of financial statements, qualitative characteristics of information)		Theoretical and practical	Paper and Oral Tests
4 th	4	objectives of financial reporting, who uses the accounting information, for what reasons?		Theoretical and practical	Paper and Oral Tests
		Practices	Accounting processes	Theoretical and practical	Paper and Oral Tests
5 th	4	Accounting for purchases, sales goods, Commercial notes.	Accounting processes	Theoretical and practical	Paper and Oral Tests
6 th	4	Practices	Accounting processes	Theoretical and practical	Paper and Oral Tests
7 th		First exam			Paper Tests
8 th	4	Adjusting Entries	Accounting processes	Theoretical and practical	Paper and Oral Tests
9 th	4	Practices	Accounting processes	Theoretical and practical	Paper and Oral Tests
10 th	4	Financial statements (Income statement, Statement of changes in owners' Equity, Balance Sheet)	Accounting processes	Theoretical and practical	Paper and Oral Tests
11 th	4	Practices	Accounting processes	Theoretical and practical	Paper and Oral Tests

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12 th	4		2 nd test		
13 th	4	Bank reconciliation	Accounting processes	Theoretical and practical	Paper and Oral Tests
14 th	4	Practices	Accounting processes	Theoretical and practical	Paper and Oral Tests
15 th		Second exam			Paper Tests

12. Course Evaluation

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

13. Learning & Teaching Resources

Required textbooks (curricular if any)	
Main References (sources)	<ol style="list-style-type: none"> 1- KIESO Accounting Principles 10e Kim Weygandt 2- Intermediate_Accounting_15th_Edition 3- Intermediate-Accounting-4e-IFRS-Edi
Recommended Books & References (Scientific Journals, Reports ...)	<ul style="list-style-type: none"> - Books dealing with intermediate accounting in Arabic Publications of the Financial Control. - Iraqi Board of Supreme Audit Publications of the on local accounting rules and standards adopted in the Republic of Iraq.
Websites or Electronic References	RS - International Accounting Standards Board International Accounting Standards Board (IASB) (iasplus.com)

Course Description (1)

1. Course Title	Marketing and E-Commerce	
2. Course Code	20212104	
3. Semester/Year	First / 2024	
4. Description Preparation Date	2024/9/16	
5. Available Attendance Form	Actual Attendance	
6. No. of Hours (Total)	45 Hour	
7. No. of Credits (Total)	45 Unit	
8. Course Administrator Name	Faisal Adeeb Mansoor	
9. E-mail	faisal.a@albayan.edu.iq	
10. Course Objectives		
Knowledge	A1	The student should be able to understand the theoretical framework of market and recognize its contents in detail
	A2	Understanding the difference between marketing information systems and marketing research, and their importance in developing marketing activities
	A3	Understanding how to use modern methods in pricing, promoting, and distributing goods and services
	A4	The student should be able to diagnose problems related to marketing activities and how to address them
Skills	B1	Enables the student to address problems related to marketing activities.
	B2	Enables the student to make purchasing decisions as a consumer
	B3	Enables the student to meet all market demands.
	B4	Enables the student to use modern methods of promotion via the internet
Values	C1	Enhancing the values and scientific principles in the student and emphasizing importance of their studies and specialization
	C2	Emphasizing the personal traits of the student, such as integrity, honesty, and ethics
	C3	Instilling a Attraction for work and creativity and its importance in the job market
	C4	Clarifying the importance of adhering to professional and ethical standards in accounting

11. Teaching and Learning Strategies

1.	Encouraging students to discuss topics related to marketing.	4.	Deepening the understanding of the marketing and promotion process, and preparing a promotion budget.
2.	Enabling the student to choose the appropriate marketing system.	5.	Providing up-to-date scientific resources.
3.	Enabling the student to apply acquired procedures in planning and decision-making in the field of marketing.	6.	Focusing on scientific research and academic conferences.

2. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	3	Understanding the fundamental concepts of marketing	<u>Introduction to marketing management</u> - The nature and definition of marketing - The importance and objectives of marketing - Approaches to studying marketing	Lectures, questions, and intellectual discussions	Daily tests, Oral questions Discussion Sessions
2	3	Understanding the fundamental concepts of marketing	The marketing environment	Lectures, questions, and intellectual discussions	Daily tests, Oral questions Discussion Sessions
3	3	Understanding the marketing information system	Marketing information system	Lectures, questions, and intellectual discussions	Daily tests, Oral questions Discussion Sessions
4	3	Understanding the marketing information system	Components of the marketing information system	Lectures, questions, and intellectual discussions	Daily tests, Oral questions Discussion Sessions
5	3	Understanding the marketing research system	The concept, importance, and objectives of the marketing research system	Lectures, questions, and intellectual discussions	Daily tests, Oral questions Discussion Sessions
6	3	Understanding the marketing strategy	-The concept of strategy The concept, importance, and steps of marketing strategy	Lectures, questions, and intellectual discussions	Daily tests, Oral questions Discussion Sessions
7	3	Understanding market segmentation and targeting	The basic concepts of market segmentation and identifying target markets	Lectures, questions, and intellectual discussions	Daily tests, Oral questions Discussion Sessions

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8	3	Understanding the concepts related to product planning	-The basic concepts of products -Product life cycle -Reasons for product failure	Lectures, questions, and intellectual discussions	Daily tests, Oral questions Discussion Sessions
9	3	First Examination			
10	3	Understanding the concepts related to marketing services	The concept, importance, characteristics of services The difference between goods and services	Lectures, questions, and intellectual discussions	Daily tests, Oral questions Discussion Sessions
11	3	Understanding the fundamental principles of promotion	The concept and definition of promotion	Lectures, questions, and intellectual discussions	Daily tests, Oral questions Discussion Sessions
12	3	Understanding the fundamental principles of promotion	Elements of the promotional mix	Lectures, questions, and intellectual discussions	Daily tests, Oral questions Discussion Sessions
13	3	Understanding the fundamental principles of promotion	Payment & withdraw Strategy	Lectures, questions, and intellectual discussions	Daily tests, Oral questions Discussion Sessions
14	3	Understanding the fundamental principles of promotion	How to prepare a promotion budget	Lectures, questions, and intellectual discussions	Daily tests, Oral questions Discussion Sessions
15	3	Second Examination			

13. Course Evaluation

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

14. Learning & Teaching Resources

Required textbooks (curricular if any)	Kotler, P., Armstrong, G., & Harri, L. C. (2020). Principles of marketing-Eight European edition. Harlow: Pearson Education Limited
Main References (sources)	Marketing Management
Recommended Books & References (Scientific Journals, Reports ...)	Journals and research in marketing management
Websites or Electronic References	

Course Description (1)

1. Course Title	Business law		
2. Course Code	02012105		
3. Semester/Year	1 semester 2024		
4. Description Preparation Date	2024/9/16		
5. Available Attendance Form	Available at lecture		
6. No. of Hours (Total)	2 weekly		
7. No. of Credits (Total)	20 hours		
8. Course Administrator Name	Dr helan adnan ahmed		
9. E-mail	H_adnan80@yahoo.com		
10. Course Objectives			
Knowledge	A1	Legal information Knowledge and its scope	
	A2	Basis of legal norm	
	A3	Commercial transaction and commercial contract	
	A4	Commercial transaction and banking legal norms	
Skills	B1	Understanding legal norms concerning commercial activity	
	B2	Establishing banks and firms	
	B3	Forming contract and commercial conditions	
	B4		
Values	C1	Realis relating between banking services system and law	
	C2	Understanding legal issues concerning commercial property	
	C3	Legal statement for stability for firms	
	C4		
11. Teaching and Learning Strategies			
1.	Theoretical and analytical	4.	Forms for commercial transaction
2.	Cases and judicial decisions	5.	
3.	Contract forms	6.	

2. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	2	Definition of law and its concept	Law definition	Theoretical	Discussion
2	2	The importance of sources of law	Sources of law	Theoretical	Discussion
3	2	Sources of Obligation Contract Concept Divisions	Source of obligation	Theoretical	Discussion
4	2	Pillars of the contract	Contract and will	Theoretical	Discussion
5	2	Unjustified gain / concept provisions	Unjust enrichment	Theoretical	Discussion
6	2	Unlawful work / concept / provisions	Illegal result	Theoretical	Discussion
7	2	Contracting Theories	Legitimate and illegitimate act	Theoretical	Discussion
8	2	Commercial Law / The concept reasons that justify the existence a special law for commercial activity	Tort	Theoretical	Discussion
9	2	Business / Theories that explain business	Contractual responsibilities	Theoretical	Exam
10	2	Trader (natural person) Trader (legal person) / Trader's duties	Tort responsibility	Theoretical	Discussion
11	2	Types of corporate contracts and their importance	Firm contract	Theoretical	Discussion
12	2	Individual project concept	Joint stock company	Theoretical	Discussion
13	2	Identification framework for joint stock companies	Single commercial activity	Theoretical	Discussion
14	2	Limited Liability Company Concept	Grant company	Theoretical	Discussion

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15	2	Definitional framework for joint stock companies	Type of companies	Theoretical	Discussion
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13. Course Evaluation

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

14. Learning & Teaching Resources

Required textbooks (curricular if any)	
Main References (sources)	Commercial law Prof Akram jamlki
Recommended Books & References (Scientific Journals, Reports ...)	
Websites or Electronic References	

Course Description (1)

1. Course Title		Computer accounting applications	
2. Course Code		02012106	
3. Semester/Year		First 2024	
4. Description Preparation Date		2024/9/16	
5. Available Attendance Form		Physical presence	
6. No. of Hours (Total)		4hours a week	
7. No. of Credits (Total)		3 units	
8. Course Administrator Name		Hasan hadi	
9. E-mail		hasan.h@albayan.edu.iq	
10. Course Objectives			
Knowledge	A1	Deepening the student's understanding of the concept of computer accounting applications through understanding the programs and applications that work On the computer	
	A2	The student learns and gains experience in the field of computer programs.	
	A3	Analysis of accounting data using computer programs	
	A4	Developing accounting knowledge and linking it to the practical side	
Skills	B1	Use of various techniques required for the study of current curricula	
	B2	Accounting analysis, tabulation and classification skills	
	B3	Writing research, reports and graduation projects in various accounting, finance and administrative topics.	
	B4	Increase skills by taking up other sciences and knowledge	
Values	C1	Consolidating the value aspects of economic subjects in the student, as they are important basic subjects that achieve the concept of Economics	
	C2	Enhancing the student's desire for the approved curriculum materials in accounting field	
	C3	Explaining the importance of adhering to the professional and ethical standards the accounting profession	
	C4	Instilling a love of work and creativity and clarifying its importance in account and auditing	
11. Teaching and Learning Strategies			
1.	Explaining vocabulary according to the prepared curriculum, taking into account	4.	Use and present summaries of recent research in class.

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	Renewal		
2.	Using practical examples as a teaching tool to increase subject-specific skills	5.	Test problem solving skills in small groups before moving on to solve them together with the whole class.
3.	Use the system of individual small projects or groups	6.	He contemplates his behavior and level and develops his performance in light of this contemplation.

2. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	4	Accounting operations	Net income before interest calculation Taxes - with practical examples	Theoretical and practical	Paper test and application in the laboratory
2	4	Accounting operations	Current Balance Calculation - With Examples Applied	Theoretical and practical	Paper tests and application in the laboratory
3	4	Accounting operations	Accounting items calculation (budget) Profit and Loss with Practical Examples	Theoretical and practical	Paper tests and application in the laboratory
4	4	Accounting operations	Trade discount calculation with examples Applied	Theoretical and practical	Paper tests and application in the laboratory
5	4	Introduction to Financial Functions	Future Value Function FV with Application Examples	Theoretical and practical	Paper tests and application in the laboratory
6	4	Financial functions	present value function pv with practical examples	Theoretical and practical	Paper tests and application in the laboratory
7	4	Financial functions	PMT Payment Function with Application Examples	Theoretical and practical	Paper tests and application in the laboratory
8	4	Financial functions	interest rate function with Practical examples	Theoretical and practical	Paper tests and application in the laboratory

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9	4	Accounting operations	Impact Function - Number of Periods Function with Examples Applied	Theoretical and practical	Paper tests and application in the laboratory
10	4	First exam			Paper tests and application in the laboratory
11	4	Databases	Basic concepts of databases	Theoretical and practical	Paper tests and application in the laboratory
12	4	Types of database systems:	Database environment Database structure	Theoretical and practical	Paper tests and application in the laboratory
13	4	Database Management Systems JobsGeneral	Database Management (access) Systems Jobs	Theoretical and practical	Paper tests and application in the laboratory
14	4	Databases	Create a payroll account database	Theoretical and practical	Paper tests and application in the laboratory
15	4	Second exam			Paper tests and application in the laboratory

13. Course Evaluation

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

14. Learning & Teaching Resources

Required textbooks (curricular if any)	Computer Basics and Office Applications Part Four.
Main References (sources)	Internet and web pages
Recommended Books & References (Scientific Journals, Reports ...)	Computer applications in administrative sciences
Websites or Electronic References	Electronic libraries and scientific websites.

Course Description (1)

1. Course Title		General Mathematics 2	
2. Course Code		02012107	
3. Semester/Year		First course 2024	
4. Description Preparation Date		2024-9-16	
5. Available Attendance Form		Physical presence	
6. No. of Hours (Total)		2 hours per week	
7. No. of Credits (Total)		2 Units	
8. Course Administrator Name		Mahdi Kamel Fadel	
9. E-mail		mahdi.k@albayan.edu.iq	
10. Course Objectives			
Knowledge	A1	Students gain knowledge of mathematics.	
	A2	Enabling the student to understand and solve practical examples in the accounting and financial field.	
	A3	The student is able to calculate the values of revenues and profits.	
	A4		
Skills	B1	Facilitate the process of calculating the value of assets, liabilities, revenues, expenses and profits.	
	B2	Mathematics makes addition, subtraction, multiplication and division easier for the accountant.	
	B3	Knowing the partial derivative that contains two variables as well as the partial derivative that contains more than two variables	
	B4		
Values	C1	Promoting scientific values and principles among students and emphasizing the importance of their studies and specialization.	
	C2	Instilling a love of work and creativity in the accounting field.	
	C3	Explaining the importance of commitment and love of mathematics, which help the accountant in his work.	
	C4		
11. Teaching and Learning Strategies			
1.	Encourage students to discuss topics. Scientific and solve examples related to mathematics	4.	
2.	Delve into math problems	5.	

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3.	Encourage students to solve many examples in the field of accounting and finance.	6.	
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2. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	2	Rules of partial derivatives of a single function.	Partial derivatives	Theoretical and practical	Paper and oral tests
2	2	Partial derivatives containing more than one variable	Partial derivatives	Theoretical and practical	Paper and oral tests
3	2	Partial derivatives of the second order	Partial derivatives	Theoretical and practical	Paper and oral tests
4	2	Practical examples in the financial and accounting field	Partial derivatives	Theoretical and practical	Paper and oral tests
5	2	Integration, definition of integration and integration formulas	Integration	Theoretical and practical	Paper and oral tests
6	2	Integration formulas add and subtract a set of Functions and the product division of two functions	Integration	Theoretical and practical	Paper and oral tests
7	2	Practical examples in the financial and accounting field	Integration	Theoretical and practical	Paper and oral tests
8	2	Definite and indefinite integration	Integration	Theoretical and practical	Paper and oral tests
9	2	First Exam			Paper Tests
10	2	Double Integration: Integration of a Multiple Function (Binary) variables	Double integration	Theoretical and practical	Paper and oral tests

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11	2	Examples and exercises in the field of finance and accounting	Double integration	Theoretical and practical	Paper and oral tests
12	2	Definition of vectors and algebraic matrices For matrices addition, subtraction and multiplication	Vectors and Matrices	Theoretical and practical	Paper and oral tests
13	2	Types of matrices: single matrix, matrix , identity matrix	Vectors and Matrices	Theoretical and practical	Paper and oral tests
14	2	Matrix , determinant of matrix	Vectors and Matrices	Theoretical and practical	Paper and oral tests
15	2		Second Exam		Paper Tests

13. Course Evaluation

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

14. Learning & Teaching Resources

Required textbooks (curricular if any)	General Mathematics Book
Main References (sources)	Comprehensive mathematics
Recommended Books & References (Scientific Journals, Reports ...)	Magazines and articles specialized in mathematics
Websites or Electronic References	

Course Description (1)

1. Course Title		Baath crimes	
2. Course Code		802012108	
3. Semester/Year		Chapter one	
4. Description Preparation Date		2024/9/16	
5. Available Attendance Form		Courses	
6. No. of Hours (Total)		2 Hours a week	
7. No. of Credits (Total)		2 units	
8. Course Administrator Name		Dr. Ali Abdullah Majeed	
9. E-mail		aliabdallahal@yahoo.com	
10. Course Objectives			
Knowledge	A1	Knowing the heinous crimes committed by the Baath regime in Iraq	
	A2	Students acquire knowledge and awareness of the era of the criminal Baath Regime	
	A3		
	A4		
Skills	B1	Enabling the student to reach the truth about the Iraqi regime ruled by iron and Fire	
	B2	An increase in the student's awareness regarding the development of his ability compare and contrast between government systems The dictator and the democrat	
	B3		
	B4		
Values	C1	Understanding the nature, importance and goals of the Baath regime's crimes and their impact on the life of the individual within Iraqi society	
	C2	The student's ability to understand and study the history of Iraq by examining history of a regime that destroyed people And trees and stone	
	C3		
	C4		
11. Teaching and Learning Strategies			
1.	Delivering lectures according to the weekly schedule during the hours allocated in attendance		4. Conducting monthly examinations of not less than two examinations in the prescribed subjects

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2.	Providing applied examples and case studies from the reality of the work of criminal courts	5.	Encourage students to participate in the lecture and confirm their prior preparation for the material
3.	Conducting simple hypothetical study cases that are discussed by the students with the professor to give the material a kind of interaction.	6.	Use brainstorming and creativity to find solutions to hypothetical problems and evaluate the best solution

2. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	2	Learn intellectual foundations and applied cases	Crimes of the Baath regime according to the Criminal Court Iraqi Supreme Council in 2005 AD	Class lecture	Oral exam
2-3	2	Learn intellectual foundations and applied cases	Types of Iraqi crimes	Class lecture	Oral exam
	2			Class lecture	Oral exam
4	2	Student evaluation			Written exam
5-6-7	2	Learn intellectual foundations and applied cases	Environmental crimes of the Baath regime in Iraq	Class lecture	Oral exam
	2			Class lecture	Oral exam
	2			Class lecture	Oral exam
8-9-10	2	Learn intellectual foundations and applied cases	Drying the marshes	Class lecture	Oral exam
	2			Class lecture	Oral exam
	2			Class lecture	Oral exam
11-12	2	Learn intellectual foundations and applied cases	Mass grave crimes	Class lecture	Oral exam
	2			Class lecture	Oral exam
13-14	2	Learn intellectual foundations and applied cases	Genocide cemeteries events	Class lecture	Oral exam
	2			Class lecture	Oral exam
15	2	Student evaluation			Written exam

13. Course Evaluation

Distribute (100) marks for students missions , like daily attends , home works , daily and monthly exam , reports .

14. Learning & Teaching Resources

Required textbooks (curricular if any)	The prescribed curriculum
Main References (sources)	The crimes of the Baath regime in Iraq
Recommended Books & References (Scientific Journals, Reports ...)	
Websites or Electronic References	

المرحلة الثالثة

Course Description (1)

1. Course Title		/ Cost Accounting1	
2. Course Code		02013101	
3. Semester/Year		First semester	
4. Description Preparation Date		2024/9/16	
5. Available Attendance Form		Classrooms	
6. No. of Hours (Total)		75 hours	
7. No. of Credits (Total)		60 units	
8. Course Administrator Name		Ibtihaj Taher	
9. E-mail		Ibtihaj.t@albayan.edu.iq	
10. Course Objectives			
Knowledge	A1	Explaining the concept of cost accounting and types of costs	
	A2	Measurement of product cost represented by materials, labor, and indirect .manufacturing costs	
	A3	Providing financial and non-financial information that helps management in making decisions	
	A4	Explaining the concept of indirect manufacturing costs and methods of distribut them	
Skills	B1	Preparing business reports, presentation and submission	
	B2	Possess self-awareness, cultural openness, acceptance of others and adaptation to others	
	B3	Mechanism for applying cost accounting in economic units.	
	B4	.Promote the maintenance of fair competition in the business sector	
Values	C1	Reinforcing the student's scientific values and principles and emphasizing the importance of his studies and specialization	
	C2	Emphasizing the student's personal traits such as academic honesty, integrity and .ethics	
	C3	Instilling a love of work and creativity and clarifying the importance of achievin control objectives in cost accounting	
	C4	The importance of adhering to the professional and ethical standards of the accounting profession	
11. Teaching and Learning Strategies			
1.	Homework	4.	
2.	Recent scientific research and reports	5.	

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3.	Participatory scientific discussion sessions	6.	
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2. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	5	Concept and objectives	Cost Accounting Introduction	Lectures	Daily + monthly exams
2	5	Classification methods	Cost Concepts and Classification	Lectures	Daily + monthly exams
3	5	Tabulation methods	Cost elements and methods of classification	Lectures	Daily + monthly exams
4	5	Material control	Material cost control and accounting	Lectures	Daily + monthly exams
5	5	Documentary cycle for purchases	Material cost control and accounting	Lectures	Daily + monthly exams
6	5	Documentary cycle of exchange	Material cost control and accounting	Lectures	Daily + monthly exams
7	5	Constraint treatments	Material cost control and accounting	Lectures	Daily + monthly exams
8	5	Explain the meaning of labor cost	Control and accounting of work costs	Lectures	Daily + monthly exams
9	5	Methods of determining the cost of work	Control and accounting of work costs	Lectures	Daily + monthly exams
10	5	Job cost accounting	Control and accounting of work costs	Lectures	Daily + monthly exams
11	5	Accounting treatments	Control and accounting of work costs	Lectures	Daily + monthly exams
12	5	Service cost concept	Accounting for the cost of service	Lectures	Daily + monthly exams
13	5	Traditional distribution method	Accounting for the cost of service	Lectures	Daily + monthly exams
14	5	Distribution of service centers	Accounting for the cost of service	Lectures	Daily + monthly exams
15	5	Calculate overhead rates	Accounting for the cost of service	Lectures	Daily + monthly exams

13. Course Evaluation

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

14. Learning & Teaching Resources

Required textbooks (curricular if any)	Cost Accounting / Prof. Dr. Naseef Al-Jabouri
Main References (sources)	Cost Accounting Theoretical Study and Applied Procedures Muhammad Ali Ahmed Al-Sayyidiyah
Recommended Books & References (Scientific Journals, Reports ...)	
Websites or Electronic References	

Course Description (1)

1. Course Title		Corporate Accounting	
2. Course Code		02013102	
3. Semester/Year		First course 2024	
4. Description Preparation Date		2024/9/46	
5. Available Attendance Form		Actual Attendance	
6. No. of Hours (Total)		5 hours	
7. No. of Credits (Total)		4 units	
8. Course Administrator Name		Daym Nazar Mohsen	
9. E-mail		Deem.n@albayan.edu.iq	
10. Course Objectives			
Knowledge	A1	Consolidating the intellectual and conceptual aspect of corporate accounting and importance in practical application.	
	A2	Distinguish between the basic characteristics of joint-stock companies and limited partnerships.	
	A3	Focus on accounting treatments for joint-stock companies.	
	A4	Focus on accounting treatments for joint stock companies.	
Skills	B1	Understanding the nature of joint-stock and limited partnerships.	
	B2	Knowing how to perform accounting procedures for joint-stock companies.	
	B3	Knowing how to perform accounting procedures for joint stock companies.	
	B4	Application of different practical cases of company formation.	
Values	C1	Enhancing the student's self-confidence by defining the importance of his study and specialization.	
	C2	Encouraging the student to persevere and work hard and the importance of this developing himself as an accountant.	
	C3	Learn neutrality, independence and integrity at work.	
	C4	Developing the spirit of cooperation that the accountant must have with the rest of the employees in the unit.	
11. Teaching and Learning Strategies			
1.	Adopting reliable sources for curriculum vocabulary.	4.	Assigning the student to solve homework at the end of each chapter of the prescribed book, in addition to some exercises.
2.	Explaining corporate accounting in general.	5.	Encourage students to discuss and participate.

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3. Apply illustrative examples for each topic.	6. Comparing the practical aspect with the conceptual aspect.
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2. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	5	Learn about the concept of companies, their types and characteristics	The concept of companies, their types and characteristics	Theoretical	Oral test
2	5	Accounting treatments for capital formation in joint-stock companies	Capital Formation in Joint Stock Companies	Theoretical and practical	Oral and paper test
3	5	Accounting treatments for current corporate accounts and related transactions	Corporate current accounts and related transactions	Theoretical and practical	Oral and paper test
4	5	Financial statements of joint-stock companies and distribution of profits and losses	Financial statements of joint-stock companies	Theoretical and practical	Oral and paper test
5	5	Accounting treatments for increase in capital in joint-stock companies by purchase	Increase in capital in joint-stock companies by purchase	Theoretical and practical	Oral and paper test
6	5	Accounting treatments for increasing capital in joint-stock companies, partner joining through investment	Increase capital in joint-stock companies, partner joining through investment	Theoretical and practical	Oral and paper test
7	5	Accounting treatments for reduction of capital in joint-stock companies, partner withdrawal	Reduction of capital in joint-stock companies, withdrawal of a partner	Theoretical and practical	Oral and paper test
8	5	Accounting treatments for liquidation of joint-stock companies	Liquidation of joint-stock companies	Theoretical and practical	Oral and paper test
9	5	First exam			Paper test

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10	5	Accounting treatments for capital formation in joint stock companies	Capital Formation in Joint Stock Companies.	Theoretical and practical	Oral and paper test
11	5	Accounting treatments receiving uncollected installments from shareholders and handling defaults	Uncollected installments from shareholders and treatment default	Theoretical and practical	Oral and paper test
12	5	Financial statements of joint stock companies and distribution of profits to shareholders	Financial statements of joint stock companies	Theoretical and practical	Oral and paper test
13	5	Accounting treatments for increasing and decreasing capital in joint stock companies	Increase and decrease of capital in joint stock companies	Theoretical and practical	Oral and paper test
14	5	Accounting treatments liquidation of joint stock companies	Liquidation of joint stock companies	Theoretical and practical	Oral and paper test
15	5	Second exam			Paper test

13. Course Evaluation

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

14. Learning & Teaching Resources

Required textbooks (curricular if any)	Corporate Accounting / Dr. Bushra Al-Mashhadani - 2024
Main References (sources)	
Recommended Books & References (Scientific Journals, Reports ...)	
Websites or Electronic References	Published research specializing in accounting

Course Description (1)

1. Course Title		Unified Accounting System 1	
2. Course Code		02013103	
3. Semester/Year		First course2024	
4. Description Preparation Date		16/9/2024	
5. Available Attendance Form		Actual attendance	
6. No. of Hours (Total)		3 Hours	
7. No. of Credits (Total)		3 Unit	
8. Course Administrator Name		Nadeen Azad Mohammed	
9. E-mail		nadeen.a@albyan.edu.iq	
10. Course Objectives			
Knowledge	A1	Understands the objectives of the unified accounting system, its characteristics, and the rules it relies on.	
	A2	Understands the procedures for preparing the current operations account and the balance sheet	
	A3	explains the differences between the unified accounting system and national accounts	
	A4	Understands the accounting treatments for asset accounts	
Skills	B1	Differentiates between the coding of accounts for uses, resources, assets, and Liabilities	
	B2	Distinguishes between accounting measurement and disclosure for accounts	
	B3	Conducts accounting measurement and disclosure for transactions related to use Accounts	
	B4	Prepares the current operations account and the balance sheet.	
Values	C1	Encourages students to participate in group discussions related to issues of the unified accounting system	
	C2	Encourages students to work collaboratively within a team	
	C3	utilizes the diverse abilities of individuals	
	C4		
11. Teaching and Learning Strategies			
1.	Encouraging students to discuss scientific topics related to the unified accounting system		4. Deepening the understanding of budgeting standards

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2.	Encouraging students to be creative in preparing financial statements	5.	Providing up-to-date scientific resources, including subscriptions to scientific journals
3.	Following a scientific approach in selecting alternatives to solve problems	6.	focusing on scientific research and academic conferences

2. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	3	Unified Accounting System	Introduction to the Unified Accounting System	Theoretical	Paper and oral tests
2	3	Explaining the features and characteristics of the unified accounting system and the departments that apply it	Assumptions, principles and accounting foundations, features, characteristics and scope of application	Theoretical	Paper and oral tests
3	3	Getting to know the accounting guide	Accounting Guide	Theoretical	Paper and oral tests
4	3	Explaining the tabs of the accounting guide	Accounting Guide	Theoretical	Paper and oral tests
5	3	Explaining the accounting treatment and accounting restrictions for calculating fixed assets and methods for obtaining them from the local market	Accounting treatment of asset account	Theoretical and practical	Paper and oral tests
6	3	First exam			Paper Tests
7	3	Explaining the accounting treatment and accounting entries for the assets account / purchases from the external market and construction by contractors	Accounting treatment of asset account	Theoretical and practical	Paper and oral tests
8	3	Explaining the accounting treatment and accounting entries for the inventory account	Accounting treatment of asset account	Theoretical and practical	Paper and oral tests

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9	3	Explaining the accounting and recording treatment for the account of loans granted	Accounting treatment for liabilities	Theoretical and practical	Paper and oral tests
10	3	Explain the accounting and recording treatment of financial investments account	Accounting treatment for liabilities	Theoretical and practical	Paper and oral tests
11	3	Second exam			Paper Tests
12	3	Explaining the accounting treatment and restrictions Accounting Miscellaneous debi accounts and Miscellaneous cre accounts including Accrued revenues and received in advance	Accounting treatment for liabilities	Theoretical and practical	Paper and oral tests
13	3	Explaining accounting treatment and accounting restrictions Salary and wage accounts and everything related to them	Accounting treatment for liabilities	Theoretical and practical	Paper and oral tests
14	3	Explaining accounting treatment and accounting restrictions Salary and wage accounts and everything related to it	Accounting treatment for liabilities	Theoretical and practical	Paper and oral tests
15	3	Explaining the accounting treatment and accounting restrictions for calculating the inventory of finished and unfinished production, work in progress, and inventory of goods for sale at the beginning and end of the period.	Accounting treatment of uses account	Theoretical and practical	Paper and oral tests

13. Course Evaluation

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

14. Learning & Teaching Resources

Required textbooks (curricular if any)	
Main References (sources)	Unified Accounting System Book /Federal Financial Supervisory Bureau
Recommended Books & References (Scientific Journals, Reports ...)	
Websites or Electronic References	Any specialized electronic websites in accounting

Course Description (1)

1. Course Title		Tax accounting	
2. Course Code		02013104	
3. Semester/Year		Chapter one	
4. Description Preparation Date		2024/9/16	
5. Available Attendance Form		Practical	
6. No. of Hours (Total)		3 Hours a week	
7. No. of Credits (Total)		3 units	
8. Course Administrator Name		Mr. bashar nazar naji	
9. E-mail		Bashar.n@albayan.edu.iq	
10. Course Objectives			
Knowledge	A1	Knowing the tax concept, tax rules, tax structure in Iraq and tax division	
	A2	Knowing tax evasion, the difference between evasion and avoidance, and ways prevent it	
	A3	Knowing the different concepts of income and the concept of tax income in Iraq and its sources	
	A4	Knowing tax allowances and exemptions	
Skills	B1	Empowering the student with tax foundations	
	B2	Enabling the student with the tax rules that the legislator must adopt	
	B3	Enable the student to calculate the tax for its own container	
	B4		
Values	C1	Strengthening the student's scientific values and principles on the importance of studies and specialization	
	C2	Emphasizing the personal characteristics that the student must possess, as taxes one of the basics of society.	
	C3		
	C4		
11. Teaching and Learning Strategies			
1.	Delivering lectures as scheduled each week	4.	Conduct an exam at the end of each subject
2.	Create an atmosphere of motivation and interaction during the lecture	5.	Providing examples from the tax reality in Iraq
3.	Use the thinking method and reflect it on practical reality	6.	Providing modern scientific resources

2. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	3	Learn intellectual foundations and applied cases	The concept of tax, its objectives, rules, legal basis, types and tax classification in Iraq	Class lecture	Oral exam
2	3	Learn intellectual foundations and applied cases	Tax evasion, its causes, tax avoidance and double taxation	Class lecture	Oral exam
3	3	Learn intellectual foundations and applied cases	The concept of tax accounting and the components of the tax system	Class lecture	Oral exam
4	3	First exam			Written exam
5	3	Learn intellectual foundations and applied cases	Different concepts of income	Class lecture	Oral exam
6	3	Learn intellectual foundations and applied cases	Tax Scope and Tax Annuality	Class lecture	Oral exam
7	3	Learn intellectual foundations and applied cases	Methods of estimating taxable income	Class lecture	Oral exam
8	3	Learn intellectual foundations and applied cases	(Downloads)	Class lecture	Oral exam
9		Second exam			Written exam
10	3	Learn intellectual foundations and applied cases	Real estate tax	Class lecture	Oral exam
11	3	Learn intellectual foundations and applied cases	Tax audit procedures	Class lecture	Oral exam
12	3	Learn intellectual foundations and applied cases	Tax on plots	Class lecture	Oral exam

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13	3	Learn intellectual foundations and applied cases	Tax audit procedures	Class lecture	Oral exam
14	3	Learn intellectual foundations and applied cases	payroll tax	Class lecture	Oral exam
15	3	Third exam			Written exam

13. Course Evaluation

Distribute (100) marks for students missions , like daily attends , home works , daily and monthly exam , reports .

14. Learning & Teaching Resources

Required textbooks (curricular if any)	The prescribed curriculum
Main References (sources)	Accounting and tax accounting
Recommended Books & References (Scientific Journals, Reports ...)	
Websites or Electronic References	

Course Description (1)

1. Course Title		Financial statement analysis	
2. Course Code		02013105	
3. Semester/Year		First course 2024	
4. Description Preparation Date		2024/9/16	
5. Available Attendance Form		physical presence	
6. No. of Hours (Total)		16 hours	
7. No. of Credits (Total)		12 units	
8. Course Administrator Name		Mahdi Kamel Fadel	
9. E-mail		mahdi.k@albayan.edu.iq	
10. Course Objectives			
Knowledge	A1	Students acquire sufficient knowledge to analyze financial statements	
	A2	Enabling the student to understand the evaluation and analysis of the company's financial performance	
	A3	Understanding the nature, importance and objectives of financial statement analysis	
	A4		
Skills	B1	. Enables the student to gain a deep understanding of financial performance	
	B2	.Provides information needed by users of financial reports	
	B3	Distinguish between horizontal and vertical analysis	
	B4	Knowing the types of external users in financial statement analysis	
Values	C1	Promoting scientific values and principles among students and emphasizing the importance of their studies and specialization	
	C2	Instilling a love of work and creativity and explaining its importance in the accounting field	
	C3	.Emphasizing the student's personal traits such as integrity, honesty and morals	
	C4		
11. Teaching and Learning Strategies			
1.	.Encourage students to discuss topics Scientific related to financial statement analysis	4.	Providing modern scientific resources, including subscriptions to scientific journals
2.	Focus on the scientific aspect, which helps the student solve some problems	5.	
3.	Encourage students to solve many examples in financial ratio analysis	6.	

2. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	4	Concept of financial statement analysis and users of financial statement analysis	Financial statement analysis	Theoretical	Paper and oral tests
2	4	Types and importance of financial statement analysis	The importance of financial statement analysis	Theoretical	Paper and oral tests
3	4	Horizontal and vertical analysis	Horizontal and vertical analysis	Theoretical and practical	Paper and oral tests
4	4	The concept of ratio analysis liquidity and profitability ratios	Ratio analysis concept	Theoretical and practical	Paper and oral tests
5	4	Financial solvency ratios	Ratio analysis concept	Theoretical and practical	Paper and oral tests
6	4	Practical examples of analysis ratios	Ratio analysis concept	Theoretical and practical	Paper and oral tests
7	4	Statement of discontinued operations and extraordinary items	Discontinued operations and unusual items	Theoretical and practical	Paper and oral tests
8	4	First exam			Paper tests
9	4	Interest, simple and compound interest	Interest	Theoretical and practical	Paper and oral tests
10	4	Future value	Future value	Theoretical and practical	Paper and oral tests
11	4	Calculating present values in capital budgeting decision	Current values	Theoretical and practical	Paper and oral tests
12	4	current value	current value	Theoretical and practical	Paper and oral tests
13	4	Practical examples		Theoretical and practical	Paper and oral tests

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14	4	Standards of Ethical Conduct of Accountants	of Ethical Conduct for Accountants	Theoretical and practical	Paper and oral tests
15	4	Second exam			Paper tests

13. Course Evaluation

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

14. Learning & Teaching Resources

Required textbooks (curricular if any)	Buffett financial statement analysis
Main References (sources)	Analysis Financial statement
Recommended Books & References (Scientific Journals, Reports ...)	Journals and articles specialized in financial statement analysis
Websites or Electronic References	

Course Description (1)

1. Course Title		Accounting for financial institutions
2. Course Code		02013106
3. Semester/Year		First semester
4. Description Preparation Date		2024/9/16
5. Available Attendance Form		Presence
6. No. of Hours (Total)		4 hours a week
7. No. of Credits (Total)		3 units
8. Course Administrator Name		Dr. Haider Adel Abbas
9. E-mail		Haideradel28@gmail.com
10. Course Objectives		
Knowledge	A1	Introducing the student to the concept of accounting for financial institutions
	A2	Introducing the student to arithmetic operations and then accounting operations related to accounting for financial institutions
	A3	Introducing the student to the obstacles related to accounting for financial institutions
	A4	
Skills	B1	Discussion and dialogue about the scientific topics of the course and their practical applications
	B2	Discussing the development and innovation that has occurred in the field of natural resources accounting in recent years
	B3	

	B4	
Values	C1	Discussion and dialogue about the scientific topics of the course and their practical applications.
	C2	Encouraging innovation and inventing new methods of research, achievement and development in the fields of learning.
	C3	Urging the spread of the concept of responsibility accounting
	C4	
11. Teaching and Learning Strategies		
1.	Active learning method	4. Encourage students to discuss and participate
2.	Cooperative learning method	5.
3.	Apply illustrative examples for each topic.	6.

2. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	4	Operations related to current and savings accounts	Account opening, deposits and withdrawals	Exercises, discussion and solution	Ask questions and answers
2	4	Arithmetic and accounting operations related to the fixed deposit	Opening accounts and interest calculations	Exercises, discussion and solution	Ask questions and answers
3	4	Transfer Bank	Banking transactions between the bank and the customer	Exercises, discussion and solution	Ask questions and answers
4	4	As a kicker with the most prominent discount	Banking transactions between the bank and the customer	Exercises, discussion and solution	Ask questions and answers
5	4	First exam			
6	4	Documentary credits	Types of credits and their purpose	Exercises, discussion and solution	Ask questions and answers
7	4	Accounting and accounting operations related to opening and closing credit	Commercial operations related to opening credits	Exercises, discussion and solution	Ask questions and answers

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8	4	Letters of guarantee	Accounting and accounting operations related to opening and closing credit	Exercises, discussion and solution	Ask questions and answers
9	4	Insurance companies	Letters of guarantee	Exercises, discussion and solution	Ask questions and answers
10	4	Operations related to insurance companies	Insurance companies	Exercises, discussion and solution	Ask questions and answers
11	4	Second exam			
12	4	Operations related to insurance companies	Accounting restrictions related to insurance activity	Exercises, discussion and solution	Ask questions and answers
13	4	Investment activity in insurance companies	The nature of the investment activity of insurance companies	Exercises, discussion and solution	Ask questions and answers
14	4	Financial statements of insurance companies	Balance sheet and income statement	Exercises, discussion and solution	Ask questions and answers
15	4	For the third/optional exam			

13. Course Evaluation

- Exams 80 marks
- Daily preparation and reports 20 degrees

14. Learning & Teaching Resources

Required textbooks (curricular if any)	<ul style="list-style-type: none"> - Specialized books in the field of accounting for financial institutions - Scientific research. - Web sites.
Main References (sources)	
Recommended Books & References (Scientific Journals, Reports ...)	
Websites or Electronic References	

المرحلة الرابعة

Course Description (1)

1. Course Title		Cost accounting 1	
2. Course Code		02014101	
3. Semester/Year		Semester 1	
4. Description Preparation Date		2024/9/16	
5. Available Attendance Form		Practical	
6. No. of Hours (Total)		5 Hours a week	
7. No. of Credits (Total)		4 units	
8. Course Administrator Name		Bashar nazar naji	
9. E-mail		Bashar.n@albayan.edu.iq	
10. Course Objectives			
Knowledge	A1	Knowing the nature of the work environment and what it requires in terms continuous planning to develop the main budget for the economic unit	
	A2	Students acquire sufficient knowledge of advanced cost accounting in accounting major.	
	A3		
	A4		
Skills	B1	Enabling the student to use techniques and tools that help him compare between available alternatives	
	B2	Developing the student's awareness regarding the development of his abilities to modern tools in the field of economic feasibility studies for projects.	
	B3		
	B4		
Values	C1	Understand the nature, importance and objectives of cost accounting in mak short- and long-term decisions.	
	C2	The ability to make decisions based on the appropriate costs of each decision.	
	C3		
	C4		
11. Teaching and Learning Strategies			
1.	Conducting an exam at the end of each subject	4.	Delivering lectures according to the weekly schedule during the designated hours in person.
2.	Create an atmosphere of motivation and interaction during the lecture	5.	Providing modern scientific resources

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3.	Use the thinking method and reflect it on practical reality	6.	
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1. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	5	Learn intellectual foundations and applied cases	Static budget	Class lecture	Oral exam
2	5	Learn intellectual foundations and applied cases	Flexible budget	Class lecture	Oral exam
3	5	Learn intellectual foundations and applied cases	Flexible budget	Class lecture	Oral exam
4		First exam			Written exam
5	5	Learn intellectual foundations and applied cases	Standard cost	Class lecture	Oral exam
6	5	Learn intellectual foundations and applied cases	Standard cost : setting standard	Class lecture	Oral exam
7	5	Learn intellectual foundations and applied cases	Standard cost : variances analysis	Class lecture	Oral exam
8	5	Learn intellectual foundations and applied cases	Exercises and practices	Class lecture	Oral exam
9		Second exam			Written exam
10	5	Learn intellectual foundations and applied cases	Accounting procedures for cost element	Class lecture	Oral exam
11	5	Learn intellectual foundations and applied cases	Standard costing	Class lecture	Oral exam
12	5	Learn intellectual foundations and applied cases	Accounting procedures	Class lecture	Oral exam

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13	5	Learn intellectual foundations and applied cases	Exercises and practices	Class lectu	Oral exam
14	5	Learn intellectual foundations and applied cases	Exercises and practices	Class lectu	Oral exam
15			Third exam		Written exam

2. Course Evaluation

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

3. Learning & Teaching Resources

Required textbooks (curricular if any)	Advanced Cost Accounting - Salah Mahdi Al-Khudaythi
Main References (sources)	Advanced Cost Accounting - Salah Mahdi Al-Khudaythi
Recommended Books & References (Scientific Journals, Reports ...)	
Websites or Electronic References	

Course Description (1)

1. Course Title	Specialized Accounting Systems	
2. Course Code	02014102	
3. Semester/Year	The First course	
4. Description Preparation Date	2024/9/16	
5. Available Attendance Form	In-Person Attendance	
6. No. of Hours (Total)	5 hours per week	
7. No. of Credits (Total)	4 Units	
8. Course Administrator Name	DR. MOHAMMED ABD AL AMEER -JAWAD	
9. E-mail	m7mda.cpa@gmail.com	
10. Course Objectives		
Knowledge	A1	Acquiring sufficient knowledge of accounting in specialized accounting systems
	A2	Understanding the nature, importance, and objectives of specialized accounting agricultural, hospitality, and natural resource activities
	A3	Learning the ability to prepare financial statements for various specialized activities
	A4	Enabling the student to use techniques and tools that assist in understanding specialized accounting systems
Skills	B1	Knowledge and understanding of the elements of agricultural assets and other types of activities, along with related accounting procedures..
	B2	Knowledge and understanding of the elements of agricultural assets and other types of assets..
	B3	A student who possesses methods for dealing with accounting problems numerically.
	B4	Acquiring interaction skills to make correct decisions.
Values	C1	Enhancing the values and scientific principles in the student and emphasizing the importance of their studies and specialization.
	C2	Emphasizing the personal traits of the student, such as integrity, honesty, and professional ethics.
	C3	Instilling a love for work and creativity and clarifying its importance in accounting and auditing.
	C4	Clarifying the importance of adhering to professional and ethical standards in the accounting and auditing profession.**
11. Teaching and Learning Strategies		

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1.	Encouraging the student to discuss scientific topics related to specialized accounting.	4.	Providing up-to-date scientific resources, including subscriptions to scientific journals.
2.	Motivating the student to prepare financial statements for specialized activities.	5.	Fostering interest in scientific research and academic conferences.
3.	Deepening the understanding of specialized accounting.	6.	Encouraging students to explore practical applications.

2. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	5	Concept of Specialized Accounting	Agricultural Activity Accounting	Theoretical and Practical	Written and Oral Exams
2	5	Agricultural Activity and Its Characteristics, Land Use Methods	Agricultural Activity Accounting	Theoretical and Practical	Written and Oral Exams
3	5	Accounting for Agricultural Resources	Agricultural Activity Accounting	Theoretical and Practical	Written and Oral Exams
4	5	Accounting for Human Labor and Mechanical Work	Agricultural Activity Accounting	Theoretical and Practical	Written and Oral Exams
5	5	Agricultural Cost Statements	Agricultural Activity Accounting	Theoretical and Practical	Written and Oral Exams
6	5	Crop Accounting	Agricultural Activity Accounting	Theoretical and Practical	Written and Oral Exams
7	5	Orchard and Fruit Garden Accounting	Agricultural Activity Accounting	Theoretical and Practical	Written and Oral Exams
8	5	Breeding Livestock	Agricultural Activity Accounting	Theoretical and Practical	Written and Oral Exams
9	5	Working Livestock	Agricultural Activity Accounting	Theoretical and Practical	Written and Oral Exams
10	5	Fattening Livestock	Agricultural Activity Accounting	Theoretical and Practical	Written and Oral Exams
11	5	Dairy Livestock	Agricultural Activity Accounting	Theoretical and Practical	Written and Oral Exams
12	5	Final Accounts in Agricultural Enterprises	Agricultural Activity Accounting	Theoretical and Practical	Written and Oral Exams
13	5	Income Statement	Agricultural Activity Accounting	Theoretical and Practical	Written and Oral Exams
14	5	Ledger Group and Accounting Treatments for Hotel Operation	Agricultural Activity Accounting	Theoretical and Practical	Written and Oral Exams
15	5	Measuring Revenues and Expenses in Agricultural Activity	Agricultural Activity Accounting	Theoretical and Practical	Written and Oral Exams

13. Course Evaluation

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

14. Learning & Teaching Resources

Required textbooks (curricular if any)	Pecialized Accounting - Dr. Thaer Al-Ghaban Lectures by Dr. Thaer Al-Ghaban – Al-Nahrain University. Information about the Accounting Department, study programs, and research can be found on the university's official website.
Main References (sources)	Any book that addresses the topic of specialized accounting .
Recommended Books & References (Scientific Journals, Reports ...)	Baghdad University - College of Administration and Economics - Accounting Department
Websites or Electronic References	You can look for books that cover specialized accounting in university or public libraries

Course Description (1)

1. Course Title		International auditing standards
2. Course Code		02014103
3. Semester/Year		First course 2024
4. Description Preparation Date		2024/9/16
5. Available Attendance Form		actual
6. No. of Hours (Total)		2 hours per week
7. No. of Credits (Total)		2 units
8. Course Administrator Name		Duaa Ghazi Haloub
9. E-mail		duaa.g@albayan.edu.iq
10. Course Objectives		
Knowledge	A1	Identify the standards associated with the auditing stages, auditing operations, examining control, and analytical procedure detailed examination of operations.
	A2	Understanding auditing procedures enables him to obtain a professional qualification as an auditor and is considered a new entry point after learning about accounting to develop auditing skills.
	A3	Trying to understand the importance of proofs and evidence, learning how to collect them, their types and uses, and then addressing the reports and linking them to the evidence.
	A4	Understanding and knowing the role of the internal control system and the auditing process.
Skills	B1	Explain the importance of the internal control system and the internal control audit process.
	B2	Explain what is meant by evidence and its types.
	B3	Having the ability to understand what reports are, their types, and how to use them.
	B4	
Values	C1	Emphasizing personal traits such as integrity, ethics, and honesty.
	C2	Promoting scientific values and principles among students and emphasizing the importance of their studies.
	C3	Consolidating the love of work and creativity and clarifying the importance of internal and external auditing.
	C4	The importance of adhering to the professional and ethical standards of the auditing profession.
11. Teaching and Learning Strategies		

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1.	Adopting solid sources for curriculum vocabulary	4.	Assigning the student to reports.
2.	Clarifying the auditing standards in general.	5.	Encouraging the student to discuss and participate.
3.	Apply illustrative examples for each topic.	6.	Comparing the applied aspect with the conceptual aspect.

2. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	2	An introductory introduction on international standards auditing	An introductory introduction to international standards on auditing 100-199/ Preliminary matters	Theoretical	Oral test
2	2	Introducing the student to basic objectives and principles that govern data auditing	Responsibilities 200-299	Theoretical	Oral and paper test
3	2	Introducing the student to assignment book, its conditions and documentation.	Responsibilities 200-299	Theoretical	Oral and paper test
4	2	Introducing the student to fraud and error in auditing.	Responsibilities 200-299	Theoretical	Oral and paper test
5	2	Introducing the student to work planning and preparing audit program and work papers.	Planning 300-399	Theoretical	Oral and paper test
6	2	Introducing the student assessing control risks.	Internal Control 400-499	Theoretical	Oral and paper test
7	2	Introducing the student evidentiary evidence.	Evidence 500-599	Theoretical	Oral and paper test
8	2	Introducing the student analytical procedures.	Evidence 500-599	Theoretical	Oral and paper test
9	2	First exam			Paper test
10	2	Introducing the student to auditor's report about	Standard 700	Theoretical	Oral test

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11	2	Financial statements.	Standard 705	Theoretical	Oral and paper test
12	2	The student gets to know articles and information	Internal audit evidence	Theoretical	Oral and paper test
13	2	Introducing the student to importance and types of audit evidence	Iraqi audit evidence	Theoretical	Oral and paper test
14	2	Introducing the student to importance and types of audit evidence Iraqi	Iraqi audit evidence	Theoretical	Oral and paper test
15	2	Second exam			Paper test

13. Course Evaluation

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

14. Learning & Teaching Resources

Required textbooks (curricular if any)	International Auditing Standards Book / Dr. Fatima Saleh Mahdi Al-Ghurban / 2022-2023
Main References (sources)	
Recommended Books & References (Scientific Journals, Reports ...)	
Websites or Electronic References	Published research specialized in auditing standards.

Course Description (1)

1. Course Title		Management accounting
2. Course Code		02014104
3. Semester/Year		First course 2024
4. Description Preparation Date		16/9/2024
5. Available Attendance Form		Actual attendance
6. No. of Hours (Total)		5 Hours
7. No. of Credits (Total)		4 Unit
8. Course Administrator Name		Nadeen Azad Mohammed
9. E-mail		nadeen.a@albyan.edu.iq
10. Course Objectives		
Knowledge	A1	Students acquire sufficient knowledge of managerial accounting in the accounti major
	A2	Understand the nature, importance and objectives of management accounting in making short- and long-term decisions
	A3	Learn the ability to make decisions based on the appropriate costs for each decision
	A4	Enabling the student to use techniques and tools that help him distinguish between available alternatives
Skills	B1	Understanding the nature of employee behavior and its impact on effective budgets.
	B2	Distinguish between plan, budget and general budget.
	B3	Distinguishing between traditional methods and modern methods in preparing state's operating budget.
	B4	Knowing the types of tangible and intangible scientific outputs for projects that require economic feasibility.
Values	C1	Enhancing the student's scientific values and principles and emphasizing the importance of his studies and specialization.
	C2	Emphasizing the student's personal traits such as integrity, honesty , and ethics.
	C3	Consolidating the love of work and creativity and clarifying its importance accounting and oversight.
	C4	Explain the importance of adhering to the professional and ethical standards of accounting and auditing profession

11. Teaching and Learning Strategies

1.	Encouraging students to discuss scientific topics related to management accounting	4.	Deepen understanding of capital budgeting standards
2.	Encouraging students to be creative in preparing operational and capital budgets	5.	Providing modern scientific resources, including subscription to scientific journals
3.	Follow the scientific method in choosing alternatives to solve problems	6.	Interest in scientific research and scientific conferences

2. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	5	How to understand cost concepts	Introduction:Managerial Accounting Concepts and Principles	Theoretical and practical	Paper and oral tests
2	5	Distinguishing between costs	Introduction:Managerial Accounting Concepts and Principles	Theoretical and practical	Paper and oral tests
3	5	How to separate mixed costs	General Cost Classification: Period Costs, Product Costs Variable Cost, Fixed Cost, Direct Cost, Indirect Cost Differential Cost and Revenue, Opportunity Cost, Sunk Cost	Theoretical and practical	Paper and oral tests
4	5	How to measure the impact of fixed costs on decision-making	General Cost Classification: Period Costs, Product Costs Variable Cost, Fixed Cost, Direct Cost, Indirect Cost Differential Cost and Revenue, Opportunity Cost, Sunk Cost	Theoretical and practical	Paper and oral tests

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5	5	Measuring the effect of variable costs on pricing	Cost behavior and cost estimating a cost function	Theoretical and practical	Paper and oral tests
6	5	Understanding breakeven in units and amounts	The Basics of Cost-Volume-profit (CVP) Analysis: Break Even Analysis, Break-Even Computations, Contribution Margin, Contribution Margin Ratio (CM Ratio), Some Applications of CVP Concepts	Theoretical and practical	Paper and oral tests
7	5	How to measure contribution margin and margin of safety	Importance of the Contribution Margin, CVP Relationships in Graphic Form, Target Net Profit Analysis The Margin of Safety, Operating Leverage	Theoretical and practical	Paper and oral tests
8	5	Understanding the relationship between net profit and breakeven analysis	Importance of the Contribution Margin, CVP Relationships in Graphic Form, Target Net Profit Analysis The Margin of Safety, Operating Leverage	Theoretical and practical	Paper and oral tests
9	5	How to understand operating leverage	The Concept of Sales Mix The Definition of sales Mix Sales	Theoretical and practical	Paper and oral tests

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			Mix and Break-Even Analysis. Sales Mix and per Unit Contribution Margin, Assumptions of CVP Analysis		
10	5	How to calculate target sales	The Concept of Sales Mix The Definition of sales Mix Sales Mix and Break-Even Analysis. Sales Mix and per Unit Contribution Margin, Assumptions of CVP Analysis	Theoretical and practical	Paper and oral tests
11	5	First Exam			Paper Tests
12	5	Understanding the impact of differential costs on decisions	Decision Making and Relevant Information: Adding and Dropping Product Lines, and Other Segments. The Make or Buy Decision	Theoretical and practical	Paper and oral tests
13	5	How to add or drop a product line	Decision Making and Relevant Information: Adding and Dropping Product Lines, and Other Segments. The Make or Buy Decision	Theoretical and practical	Paper and oral tests
14	5	How to accept or reject an order"	Special Orders decision	Theoretical and practical	Paper and oral tests

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15	5	Second Exam		Paper Tests

13. Course Evaluation

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

14. Learning & Teaching Resources

Required textbooks (curricular if any)	managerial accounting (Salah Al-koaz)
Main References (sources)	managerial accounting tool to make decision kiso
Recommended Books & References (Scientific Journals, Reports ...)	Journals specialized in managerial accounting
Websites or Electronic References	Harvard University Management Accounting website

Course Description (1)

1. Course Title		International Accounting
2. Course Code		02014105
3. Semester/Year		First course 2024
4. Description Preparation Date		16/9/2024
5. Available Attendance Form		Actual Attendance
6. No. of Hours (Total)		2 hours
7. No. of Credits (Total)		2 units
8. Course Administrator Name		Daym Nazar Mohsen
9. E-mail		Deem.n@albayan.edu.iq
10. Course Objectives		
Knowledge	A1	Consolidating the intellectual and conceptual aspect of international accounting and its importance in practical application.
	A2	Knowing the contributions of local and international organizations and bodies, in addition to knowing international standards and international account compliance.
	A3	Knowing the old and modern international standards and their importance in different countries.
	A4	Understanding the accounting methods for foreign currency transactions, whether related to purchases or sales.
Skills	B1	Measures and discloses accounting transactions in a foreign currency.
	B2	Translates foreign financial statements and prepares financial statements for both the parent company and the subsidiary.
	B3	Prepares financial statements according to the historical cost approach modified constant monetary units.
	B4	Prepares financial statements according to the current cost approach.
Values	C1	Acquiring positive values such as objectivity, perseverance and enhancing one's self-esteem.
	C2	Developing capabilities and skills.
	C3	Promoting scientific values and principles among students and emphasizing the importance of their studies.
	C4	Emphasis on personal traits such as integrity, ethics and honesty.
11. Teaching and Learning Strategies		
1.	Adopting reliable sources for curriculum vocabulary.	4. Comparing the practical aspect with the conceptual aspect.

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2.	Apply illustrative examples for each topic.	5.	Assigning the student to do homework.
3.	Encourage students to discuss and participate.	6.	Explain international accounting in general.

2. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	2	International Accounting and International Business	General Framework for International Accounting and International Business	Theoretical	Oral test
2	2	The impact of different environmental variables on accounting	Understand the differences in environmental variables on accounting	My theory with discussion	Oral test, quizzes
3	2	Accounting and Financial Reporting Systems Classification	Understand accounting classifications and financial reporting	My theory with discussion	Oral test, quizzes
4	2	International Accounting Organizations Classifications	International Classification Entries	My theory with discussion	Oral test, quizzes
5	2	International Accounting Organizations	Getting to know the international accounting organizations	My theory with discussion	Oral test, quizzes
6	2	Accounting for Foreign Currency Transactions - Foreign Exchange Basics	Exchange rates and the factors affecting their determination.	My theory with discussion	Oral test, quizzes
7	2	Accounting for Foreign Currency Transactions – Foreign Currency Transactions	Accounting treatments for forward exchange contracts	My theory with discussion	Oral test, quizzes
8	2	First exam			Paper test
9	2	Translation of statements prepared in foreign currency - current/non-current method	Accounting for transactions in foreign countries using current and non-current exchange rates	My theory with discussion	Oral test, quizzes

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10	2	Translation of statements prepared in foreign currency – cash/non-cash method	Accounting for foreign currency transactions using the cash and non-cash method	My theory with discussion	Oral test, quizzes
11	2	Translation of statements prepared in foreign currency - provisional method / current rate	Accounting for foreign currency transactions using the temporary method	My theory with discussion	Oral test, quizzes
12	2	Accounting for changes in the general price level - the effect of inflation on businesses	Accounting for changes in the general price level	My theory with discussion	Oral test, quizzes
13	2	Accounting for changes in the general price level - Alternative to accounting measurement	Accounting for changes in the general price level Accounting measurement	My theory with discussion	Oral test, quizzes
14	2	Hedge accounting	General framework for hedge accounting	My theory with discussion	Oral test, quizzes
15	2	Second exam			Paper test

13. Course Evaluation

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

14. Learning & Teaching Resources

Required textbooks (curricular if any)	
Main References (sources)	International Accounting Dr. Saad Al-Muaini (2013)
Recommended Books & References (Scientific Journals, Reports ...)	
Websites or Electronic References	

Course Description (1)

1. Course Title	Scientific research methods and ethics		
2. Course Code	02014106		
3. Semester/Year	First course 2024		
4. Description Preparation Date	2024/9/16		
5. Available Attendance Form	Practical		
6. No. of Hours (Total)	2 hours a week		
7. No. of Credits (Total)	2units		
8. Course Administrator Name	Ibtihaj Taher		
9. E-mail	Ibtihaj.t@albayan.edu.iq		
10. Course Objectives			
Knowledge	A1	Knowledge and skills related to research concepts.	
	A2	Knowledge and skills related to how to understand the origins of scientific research.	
	A3	Knowledge and skills related to how to analyze data and information.	
	A4	In addition to many knowledge and skills related to understanding many issues publishing scientific research.	
Skills	B1	Skills in understanding the methods and ways of collecting data and information.	
	B2	Skills in understanding the elements of sampling and sampling.	
	B3	Skills in understanding the practical aspects of applied research and case studies.	
	B4	Skills in understanding the mechanisms and tools of analysis.	
Values	C1	Introducing students to the principles of scientific research, its methods and steps starting with choosing the topic, applying the theoretical part, and developing student's skills in scientific research.	
	C2	Using modern technology in preparing research.	
	C3	Introducing students to field studies to collect practical material in its various ways.	
	C4	How to benefit from references, sources, published and unpublished reports, as well as scientific periodicals and what follows.	
11. Teaching and Learning Strategies			
1.	Discussions in lectures.	4.	
2.	Creating a spirit of competition among students.	5.	
3.	Putting up questions and dialogue.	6.	

2. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	2	Analysis of the concept of scientific research	Introduction to Scientific Research and its Methods	Theoretical with studies and discussion	Posts with semester exam
2	2	Stating the importance of scientific research and the most prominent goals it aspires to achieve.	Importance and Objectives of Scientific Research	Theoretical with studies and discussion	Posts with semester exam
3	2	Identifying the characteristics of scientific research.	Characteristics of Scientific Research	Theoretical with studies and discussion	Posts with semester exam
4	2	Identifying the role of researchers in scientific research	The Role of Researchers in Scientific Research	Theoretical with studies and discussion	Posts with semester exam
5	2	Identify the role of universities and companies in scientific research	The role of universities and companies in scientific research	Theoretical with studies and discussion	Posts with semester exam
6	2	Identify the stages of scientific research	Stages of scientific research	Theoretical with studies and discussion	Posts with semester exam
7	2	State the methods and approach of scientific research	Scientific research methods	Theoretical with studies and discussion	Posts with semester exam
8	2	Review scientific research methods and realize their importance	Scientific research approaches	Theoretical with studies and discussion	Posts with semester exam
9	2	Determine and study the standard specifications in research work	Stages of development of scientific research	Theoretical with studies and discussion	Posts with semester exam
10	2	Determine the importance of data and methods of collecting it	Data and information of the research process	Theoretical with studies and discussion	Posts with semester exam

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11	2	Identify the types of data and information	Types of data and information	Theoretical with studies and discussion	c	Posts with semester exam
12	2	State the sources of data and information	Sources of data and information	Theoretical with studies and discussion	c	Posts with semester exam
13	2	Review the most important methods of data collection	Methods of collecting data and information	Theoretical with studies and discussion	c	Posts with semester exam
14	2	Define the concepts of society, sample and inspection	Community, sample and sampling	Theoretical with studies and discussion	c	Posts with semester exam
15	2	Identify the types of samples and survey methods	Types of samples and survey	Theoretical with studies and discussion	c	Posts with semester exam

13. Course Evaluation

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

14. Learning & Teaching Resources

Required textbooks (curricular if any)	<p>-Scientific Research: Its Concept, Tools and Methods (2013) Dr. Dhoqan Obeidat and others, Dar Al Fikr, 9th ed., Amman, Jordan.</p> <p>-Sekaran, U. (2003) "Research Methods for Business: A Skill Building Approach" 4th ed. John Wiley & Sons, Inc.</p>
Main References (sources)	
Recommended Books & References (Scientific Journals, Reports ...)	
Websites or Electronic References	<p>All students must prepare reports on workshops held inside or outside the country. Follow up and review the latest research in scientific journals.</p> <p>Apply ready-made statistical software to analyze all types of data and information such as, EXCELL, SPSS, MINITAB, SAS, EVIEWS</p>