



جَامِعَةُ الْبَيَانِ



## Course Description

# Al-Bayan University College of Business Administration

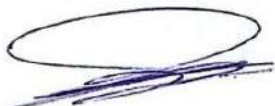
2023 - 2024

Department of Accounting  
March 18, 2024

<b>University</b>	Al-Bayan University
<b>Faculty</b>	College of Business Administration
<b>Department</b>	Accounting
<b>Title of Academic Program</b>	Administrative and economic program
<b>Degree</b>	Bachelor in Accounting
<b>Type of Study</b>	Morning and evening
<b>Date of Preparing the Course Description</b>	18-03-2024
<b>Date of Completing the Course Description</b>	30-03 -2024

**Head of Department**

**Signe**

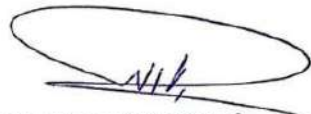


**Name** Dr. Najji Shayeb Alrikabi

**Date** 18-03-2024

**Deputy Dean for Scientific Affairs**

**Signe**



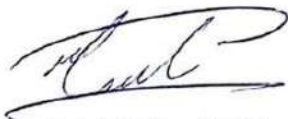
**Name** Dr. Ahmad Hameed

**Date** 18-03-2024

This File has been Checked by Quality Assurance Section

**Head of Quality Assurance Section**

**Signe**



**Name** Zahra Abdel Abbas Abdel

**Date** 14-04-2024



**Dr. Madyan Almsah**

**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 <sup>st</sup>	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 <sup>nd</sup>	02012101	Intermediate Accountings	3	2
	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 <sup>rd</sup>	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 <sup>th</sup>	02011401	Advanced Cost Accounting	3
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**

**Date: 30 - 3 - 2024**

**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 horizontal financial analysis, standard costing tools, and responsibility 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.**

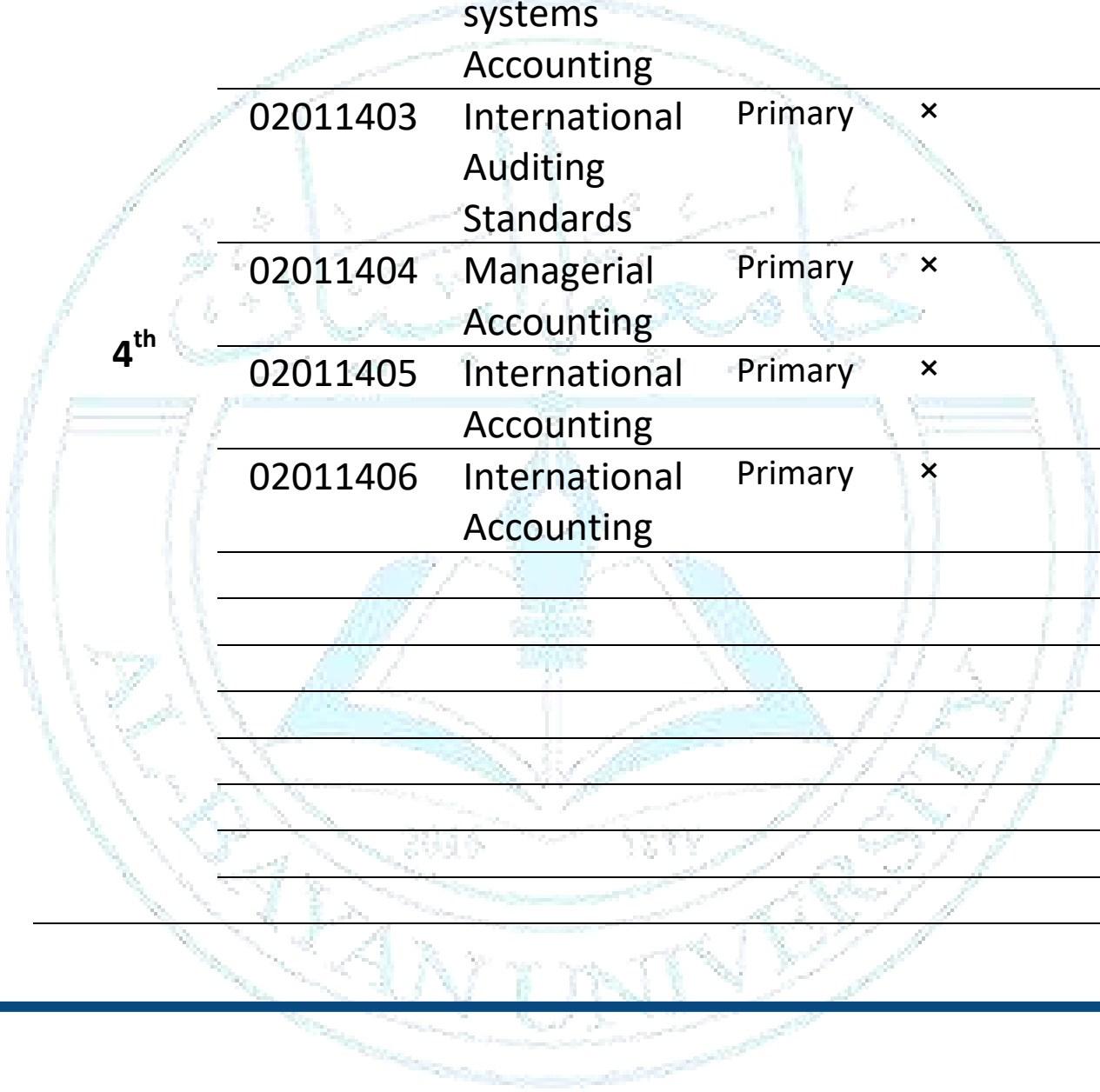


**P (3): Distinguishing professional ethics and behavior in the field of accounting and auditing**

				Program Skills					
				Learning Outcomes Requir					
Year/Level	Course Code	Course Title	Primary or Optional	Knowledge					
				A1	A2	A3	A4	B1	B2
1 <sup>st</sup>	02011101	Financial Accounting	Primary	x			-	x	x
	02011102	Business Administrative	Primary		x		-		x
	02011103	Economic Principles	Primary		x		-		x
	02011104	Computer Skills	Primary		x		-		x
	02011105	English Languages	Primary					x	
	02011106	Human Rights and democracy's	Primary					x	
2 <sup>nd</sup>	02012101	Intermediate Accountings	Primary	x			-	x	x
	02012102	Government Accounting	Primary	x			-	x	x

	02012103	Accounting English	Primary	x	-	x	x
	02012104	Marketing and Trade	Primary		x	-	x
	02012105	Business Law	Primary		x	-	
	02012106	Accounting and computer	Primary	x	-	x	x
	02012107	General Mathematics	Primary		x	-	
	02013101	Cost Accounting	Primary	x	-	x	x
	02013102	Corporate Accounting	Primary	x	-	x	x
	02013103	Uniform Accounting system	Primary	x	-	x	x
	02013104	Tax Accounting	Primary	x	-	x	x
3 <sup>rd</sup>	02013105	Financial statement Analysis	Primary	x	-	x	x
	02011306	Accounting for Financial Enterprises	Primary	x	-	x	x

	02011401	Advanced Cost Accounting	Primary	×	-	×	×
	02011402	Specialized systems Accounting	Primary	×	-	×	×
	02011403	International Auditing Standards	Primary	×	-	×	×
	02011404	Managerial Accounting	Primary	×	-	×	×
4 <sup>th</sup>	02011405	International Accounting	Primary	×	-	×	×
	02011406	International Accounting	Primary	×	-	×	×



## Course Description (1)

<b>1. Course Title</b>		<b>Principles of business administration/1</b>
<b>2. Course Code</b>		<b>1102 م د ع</b>
<b>3. Semester/Year</b>		<b>First semester / 2023-2024</b>
<b>4. Description Preparation Date</b>		<b>2024</b>
<b>5. Available Attendance Form</b>		<b>Academic classes</b>
<b>6. No. of Hours (Total)</b>		<b>30 hours</b>
<b>7. No. of Credits (Total)</b>		<b>2</b>
<b>8. Course Administrator Name</b>		<b>Dr. Ahmed Hameed Kareem</b>
<b>9. E-mail</b>		<b>Ahemd.ha@albayan.edu.iq</b>
<b>10. Course Objectives</b>		
<b>Knowledge</b>	<b>A1</b>	Knowledge of administrative functions and facility functions in business organizations.
	<b>A2</b>	Knowing how to set future goals and how to plan and organize to achieve goals in different work environments.
	<b>A3</b>	Learn how to monitor strategies in terms of structure, budgets, administrative support, incentives, organization culture, and practicing strategic leadership.
	<b>A4</b>	Identify how the organization can be managed in light of environmental variables in particular.
<b>Skills</b>	<b>B1</b>	Ability to think creatively and analyze objectively.
	<b>B2</b>	The ability to represent theoretical material with examples from practical reality.
	<b>B3</b>	The ability to sequence ideas and link topics.
	<b>B4</b>	The ability to employ what has been learned in practical life.
<b>Values</b>	<b>C1</b>	Acquire positive values such as perseverance, objectivity, organization and planning.
	<b>C2</b>	Forming positive inclinations and trends to study and comprehend the material.
	<b>C3</b>	Emphasizing the managerial skills of the manager and businessman, such as developing analytical and communication skills and time management.

	C4	Developing personal and practical capabilities in leadership and performance monitoring.	
<b>11. Teaching and Learning Strategies</b>			
1.	Continuous interaction and communication with students inside and outside the classroom	4.	Use diversity in ways and showcase your talents and experiences.
2.	Encouraging cooperation among students.	5.	
3.	Encourage active learning through speaking and writing	6.	

12. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	2	The student understands the topic	-A conceptual introduction to management -The nature of management and the need for it. -Management is a science and an art	theoretical	a test
2	2	The student understands the topic	-Director jobs -Director roles -Manager skills	theoretical	a test
3	2	The student understands the topic	-Business organizations/concepts -The importance and objectives of management	theoretical	a test
4	2	The student understands the topic	Development of organizational thought/classical school	theoretical	a test
5	2	The student understands the topic	The development of organizational thought/the school of human relations	theoretical	a test
6	2	The student understands the topic	Development of organizational thought/modern trends	theoretical	a test
7	2		the first exam		
8	2	The student understands the topic	Development of organizational thought/contemporary trends and strategic management	theoretical	a test
9	2	The student understands the topic	Management environment	theoretical	a test
10	2	The student understands the topic	The nature of the mutual impact between business organizations	theoretical	a test
11	2	The student understands the topic	-Objectives	theoretical	a test

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				-Objectives		
	12	2	The student understands the topic	Effectiveness and efficiency	theoretical	a test
	13	2	The student understands the topic	Administrative planning	theoretical	a test
	14	2	The student understands the topic	Make decisions and solve problems	theoretical	a test
	15	2		Second exam		

## 14. Course Evaluation

توزيع الدرجة من 100 على وفق المهام المكلف بها الطالب مثل التحضير اليومي والامتحانات اليومية والشفوية والشهرية والتحريرية والتقارير .... الخ

## 15. Learning & Teaching Resources

Required textbooks (curricular if any)	Principles of Management / Khalil Al-Shamaa / 2022
Main References (sources)	-Principles of Management / Khalil Al-Shamaa / 2022 - Principles of Business Administration / Saad Ali Hammoud / 2017
Recommended Books & References (Scientific Journals, Reports ...)	-Principles of Management/ Ali Muhammad Mansour -Basics of Business Administration/Souad Bernouti -Specialized administrative journals
Websites or Electronic References	University websites and administrative scientific journals



## Course Description (1)

Principles of Economics	<b>1. Course Name</b>	
02011102	<b>2. Course Code</b>	
Chapter One	<b>3. Semester / Year</b>	
16/3/2024	<b>4. The history of preparation of this description</b>	
Grades	<b>5. Available Attendance Forms</b>	
10 hours per week / 40 hours per month	<b>6. Number of Credit Hours (Total)</b>	
40	<b>7. Number of Units (Total)</b>	
Zeina Amer Abdul daim	<b>8. Course administrator name</b>	
Zeena.@albayan.edu.iq	<b>Email</b>	
<b>9. Course Objectives</b>		
Knowledge of the foundations, concepts and principles of economics	A1	Knowledge
Know the nature of the relationships that exist between the elements of the economy	A2	
Know how to tackle economic problems	A3	
Know the nature of the relationships that exist between the variables of the economy	A4	
Understand and analyze economic theories and their tools in addressing various economic phenomena	B1	Skills
Enable them to calculate, analyze and predict some economic indicators	B2	
Acquire skill related to how to identify the overall problem in economics, inventory and analyze these problems and find out their causes	B3	
Daily and surprise exams, discussion and joint dialogue	C1	Values
Encourage students to participate in the lecture based on prior preparation	C2	

Monthly exams and homework		C3	
<b>10. Teaching and Learning Strategies</b>			
Solve some practical examples by the student	3.	The meeting is according to the weekly schedule according to the allocated hours	1.
Solving some practical examples by the teaching staff	4.	Provide the student with the basics and additional topics related to learning outcomes	2.

11. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Questions & Discussion	Lectures	The general framework of economics in capitalist and social thought	The concept of economics	2	1
Questions & Discussion	Lectures	Economic problems and their nature	Relative scarcity of production elements	2	2
Questions & Discussion	Lectures	Demand, demand law, demand curve and demand table	The concept of demand and what the law of demand stipulates	2	3
Daily exams	Lectures	Elasticity of demand and methods of measuring it	The concept of flexibility, its types and importance	2	4
Questions & Discussion	Lectures	Consumer market theory	Consumer market theory	2	5
Questions & Discussion	Lectures	Width, law of supply, curve and table of supply	The concept of presentation and the law of presentation	2	6
examination	Lectures	The concept of utility and hypotheses	The concept of utility and the law of accumulation of marginal utility	2	7
Daily exams	Lectures	Production theory	Production concept, factors of production	2	8
Questions & Discussion	Lectures	Costs and revenues	Production costs, cost concept	2	9
Questions & Discussion	Lectures	Markets, price setting and equilibrium	Market concept, market types	2	10
Questions & Discussion	Lectures	Distribution theory	The concept of wages, types of wages	2	11
Daily exams	Lectures	National income	The concept of national income	2	12
Questions & Discussion	Lectures	Money & Banking	The concept of money, types of money	2	13

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Questions & Discussion	Lectures	Internal and external trade	The concept of internal and external trade	2	14
examination	Lectures	Monetary inflation	The concept of inflation, types of inflation	2	15

## 12. Course Evaluation

Daily preparation = 10  
 First monthly exam = 15  
 Second monthly exam = 15  
 Final Exam = 60

## 13. Learning and Teaching Resources

Principles of Economics / Karim Mahdi Al-Hasnawi	Required textbooks (Methodology, if any)
Fundamentals of Economics / Prof. Adnan Manati Sal	Main references (Sources)

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## Course Description ( 1 )

<b>1. Course Title</b>	Arabic
<b>2. Course Code</b>	
<b>3. Semester/Year</b>	Seasonal / Season 1
<b>4. Description Preparation Date</b>	2024/2023
<b>5. Available Attendance Form</b>	Daily attendance according to the lecture schedule
<b>6. No. of Hours (Total)</b>	hours 30
<b>7. No. of Credits (Total)</b>	2
<b>8. Course Administrator Name</b>	M.M. Khansa Saad Fajr
<b>9. E-mail</b>	Khansaa.s@albayan.edu.Iq
<b>Course</b>	
<b>Objectives</b>	
<b>10.</b>	The student should be familiar with the principles and rules of the Arabic language
<b>Knowledge</b>	<b>A1</b> The program aims to raise the student's ability to the level of understanding In the field of language
	<b>A2</b> . Enabling students to obtain knowledge in the origins of speech and sentences.
	<b>A3</b> Enabling students to obtain knowledge in ancient and modern poetry and prose and their types
	<b>A4</b>

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<b>Skills</b>	<b>B1</b>	Teaching the student how to become able to use eloquent linguistic methods
	<b>B2</b>	. Teaching the student to analyze understand, deduce, and employ the prescribed curriculum vocabulary,
	<b>B3</b>	: Students acquire the skill of writing sentences correctly
	<b>B4</b>	Students gain the ability to pronounce letters correctly
<b>Values</b>	<b>C1</b>	The skill of reading, criticizing and judging texts
	<b>C2</b>	The skill of verbal and written communication with others
	<b>C3</b>	The skill of researching linguistic and literary sources
	<b>C4</b>	Promoting scientific research in the field of the Arabic language and its sciences and preparing linguistic and literary studies and research

## 11. Teaching and Learning Strategies

<b>1.</b>	ELECTRONIC LECTures	<b>4.</b>	Theoretical lectures in the form of recitation
<b>2.</b>	Asking questions and opening the door to dialogue	<b>5.</b>	Summarizing lectures with emphasis on vocabulary
<b>3.</b>	Assigning the student to reports	<b>6.</b>	The mission

## 12. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	2	Introduction to the Arabic language	Punctuation marks	Explanation of theoretical lectures from the teaching subject using modern teaching and presentation methods	A quick review with students at the end of the lecture

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2	2	The student should be able to formulate behavioral goals and formulate a question that achieves the goal	How to write hamza	Explanation of theoretical lectures from the teaching subject using modern teaching and presentation methods	Daily testing
3	2	Know and understand	Sections of speech	Explanation of theoretical lectures from the teaching subject using modern teaching and presentation methods	Question within the lecture
4	2	Identifying linguistic and literary problems among students	Original and subsidiary grammatical signs	Explanation of theoretical lectures from the teaching subject using modern teaching and presentation methods	Question within the lecture
5	2	Know and understand	Free poetry	Explanation of theoretical lectures from the teaching subject using modern teaching and presentation methods	Daily testing
6	2	Know and understand	The Inflected and Inflected form of verbs	Explanation of theoretical lectures from the teaching subject using modern teaching and presentation methods	Daily testing
7	2	Know and understand	The built and the Arabized are nouns	Explanation of theoretical lectures from the teaching subject using modern teaching and presentation methods	Daily testing
8	2	Know and understand	Dhaad and Dhaa	Explanation of theoretical lectures from the teaching subject using modern teaching and presentation methods	Daily testing



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9	2	Know and understand	Sections of the nominal and verbal sentence	Explanation of theoretical lectures from the teaching subject using modern teaching and presentation methods	Daily testing
10	2	Know and understand	Correct and incorrect verbs	Explanation of theoretical lectures from the teaching subject using modern teaching and presentation methods	Daily testing
11	2	Know and understand	Passive verb	Explanation of theoretical lectures from the teaching subject using modern teaching and presentation method	Daily testing
12	2	Know and understand	Active verb	Explanation of theoretical lectures from the teaching subject using modern teaching and presentation methods	Daily testing
13	2	Know and understand	Modern poetic schools	Explanation of theoretical lectures from the teaching subject using modern teaching and presentation methods	Daily testing
14	2	Know and understand	Nazik al-Malaika	Explanation of theoretical lectures from the teaching subject using modern teaching and presentation methods	Asking questions and answering them from the student
15	2	Know and understand	Jeweler •	Explanation of theoretical lectures from the teaching subject using modern teaching and presentation methods	Asking questions and answering them from the student
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### 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 and written exams, reports, etc. Attendance and participation 10% Daily exam 10% Monthly exam 20% Final exam 60% Final grade 100%

### 14. Learning & Teaching Resources

Required textbooks (curricular if any)	Methodical books/help books
Main References (sources)	Basic texts prepared by the subject teacher
Recommended Books & References (Scientific Journals, Reports ...)	Reports/periodicals and scientific journals
Websites or Electronic References	International Information Network (Internet)

## Course Description ( 1 )

<b>1. Course Title</b>	Financial Accounting (1)		
<b>2. Course Code</b>	1011mm1		
<b>3. Semester/Year</b>	First year/first semester		
<b>4. Description Preparation Date</b>	2024		
<b>5. Available Attendance Form</b>	Present in full time		
<b>6. No. of Hours (Total)</b>	75		
<b>7. No. of Credits (Total)</b>	60		
<b>8. Course Administrator Name</b>	Abdulameer sabbar		
<b>9. E-mail</b>			
<b>10. Course Objectives</b>			
<b>Knowledge</b>	<b>A1</b>	Know the basics of financial accounting	
	<b>A2</b>	Knowledge of the intellectual framework of accounting	
	<b>A3</b>	Knowledge of the origins and history of accounting	
	<b>A4</b>		
<b>Skills</b>	<b>B1</b>	Record daily entries	
	<b>B2</b>	Posting, balancing and preparing balances	
	<b>B3</b>	Preparing financial statements	
	<b>B4</b>	Learn the accounting cycle fully	
<b>Values</b>	<b>C1</b>	Learn how to set up real accounts	
	<b>C2</b>	Avoid fraud and forgery in accounting work	
	<b>C3</b>	Mastering work and giving it priority	
	<b>C4</b>	Know the basics of financial accounting	
<b>11. Teaching and Learning Strategies</b>			
<b>1.</b>	Daily lectures	<b>4.</b>	Daily duties
<b>2.</b>	Solve practical exercises	<b>5.</b>	Share students' ideas
<b>3.</b>	Participation in lectures	<b>6.</b>	Practical examples from reality

## 12. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	5	Introduction to financial accounting and the work environment in companies	Accounting in action	Lectures	the test
2	5	Basic functions of accounting and users of accounting information	Accounting jobs	Lectures	the test
3	5	Objectives of accounting, elements of accounting, accounting hypotheses...	Scientific aspect	Lectures	the test
4	5	An aspect of the single constraint theory	Single entry	Lectures	the test
5	5	Using the budget equation and how it works	Budget equation	Lectures	the test
6	5	Basics of double entry registration	Double entry	Lectures	the test
7	5	Classifying and recording transactions using a double-entry method	Double entry	Lectures	the test
8	5	Analyzing transactions with registration, posting, balance, and preparing a trial balance	Accounting Cycle	Lectures	the test
9	5	Forming the company and increasing and decreasing capital	Capital formation	Lectures	the test
10	5	Use of loans and interest calculation	Personal loans and withdrawals	Lectures	the test
11	5	Classification of voluntary and capital expenses	Expenses	Lectures	the test
12	5	Classifies the types of inventory purchases and their returns	Accounting for goods	Lectures	the test

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13	5	Accounting for sales, their return and allowances	the sales	Lectures	the test
14	5	Types of trade and cash discount	Discount	Lectures	the test
15	5	Calculating the cost of goods sold	Cost of goods	Lectures	the test
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## 13. Course Evaluation

توزيع الدرجة من 100 على وفق المهام المكلف بها الطالب مثل التحضير اليومي والامتحانات اليومية والشفوية والشهرية والتحريرية والتقارير .... الخ

## 14. Learning & Teaching Resources

Required textbooks (curricular if any)	Principles of financial accounting
Main References (sources)	Basics of financial accounting
Recommended Books & References (Scientific Journals, Reports ...)	Principles of Financial Accounting (KISO)
Websites or Electronic References	

## Course Description ( 1 )

<b>1. Course Title</b>	English	
<b>2. Course Code</b>	02011105	
<b>3. Semester/Year</b>	2023-2024 /First semester	
<b>4. Description Preparation Date</b>	2024/3/1	
<b>5. Available Attendance Form</b>	Lectures	
<b>6. No. of Hours (Total)</b>	30	
<b>7. No. of Credits (Total)</b>	2	
<b>8. Course Administrator Name</b>	Dr. Habib Abdul Hussein Habib	
<b>9. E-mail</b>	<a href="mailto:habib.a@albayan.edu.iq">habib.a@albayan.edu.iq</a>	
<b>10. Course Objectives</b>		
<b>Knowledge</b>	<b>A1</b>	The student acquires the concept of the English language for the purpose of developing the basic concepts and correct methods for learning the English language.
	<b>A2</b>	Developing students' English language skills as well as enhancing scientific thinking in improving the English language
	<b>A3</b>	Preparing graduates who hold a university degree in the field of accounting to be competent to serve the public, private and mixed sectors, according to what they received in their academic studies.
	<b>A4</b>	Striving to modernize and develop the curriculum and make it compatible with the requirements of all sectors to meet all needs of the accounting department's outputs
<b>Skills</b>	<b>B1</b>	Develop a plan for learning the English language and choose the correct approach to achieve an understanding of the English language
	<b>B2</b>	Developing the student's ability to understand the English language and how to obtain the required results
	<b>B3</b>	The ability to represent theoretical material with examples from practical reality.
	<b>B4</b>	
<b>Values</b>	<b>C1</b>	Enhancing the student's skill to research and improve the English language
	<b>C2</b>	Develop and enhance a strategy for understanding business dealings using the English language for the student



# جامعة البتراء

C3	Instilling confidence in students in what they are doing so that this will be reflected in their work in the future
C4	Directing students on how to benefit from social media services within the limits of compliance with the rights of authors and publishers and not to abuse, illegally quote, or counterfeit.

## 11. Teaching and Learning Strategies

1.	The student's thinking strategy for learning the rules and vocabulary of the English language	4.	
2.	Skill strategy for understanding, writing and reading English vocabulary	5.	
3.	Strategy for understanding English grammar	6.	

## 12. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	2	Able to know the English language and approaches that led to interest in learning English language	English	solving exercises	Tests, discussions and assignments
2	2	Able to know the English language and approaches that led to interest in learning English language	English	solving exercises	Tests, discussions and assignments
3	2	Able to know the English language and approaches that led to interest in learning English language	Introduction to the study of the English language	solving exercises	Tests, discussions and assignments
4	2	Able to know the English language and approaches that led to interest in learning English language	Introduction to the study of the English language	solving exercises	Tests, discussions and assignments
5	2	Able to know the English language and approaches that led to interest in learning English language	What is the English language and importance?	solving exercises	Tests, discussions and assignments
6	2	Able to know the English language and the approaches that led to interest in learning the English language	What is the English language and importance?	solving exercises	Tests, discussions and assignments
7	2	Able to know the English language and approaches that led to interest in learning English language	General goals for learning the English language	solving exercises	Tests, discussions and assignments
8	2	Able to know the English language and approaches that led to interest in learning English language	General goals for learning the English language	solving exercises	Tests, discussions and assignments
9	2	Able to know the English language and approaches that led to interest in learning English language	the first exam	solving exercises	Tests, discussions and assignments
10	2	Able to know the English language and approaches that led to interest in learning English language	the need	solving exercises	Tests, discussions and assignments

# جامعة البتة

11	2	Able to know the English language and approaches that led to interest in learning English language	Institutions that use the English language have weaknesses	solving exercises	Tests, discussions and assignments
12	2	Able to know the English language and approaches that led to interest in learning English language	Institutions that use the English language have weaknesses	solving exercises	Tests, discussions and assignments
13	2	Able to know the English language and approaches that led to interest in learning English language	The main factors affecting learning the English language	solving exercises	Tests, discussions and assignments
14	2	Able to know the English language and approaches that led to interest in learning English language	The main factors affecting learning the English language	solving exercises	Tests, discussions and assignments
15	2	Able to know the English language and approaches that led to interest in learning English language	Second exam	solving exercises	Tests, discussions and assignments
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# جامعۃ البیان

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### 13. Course Evaluation

توزيع الدرجة من 100 على وفق المهام المكلف بها الطالب مثل التحضير اليومي والامتحانات اليومية والشفوية والشهرية  
والتحضيرية والتقارير.... الخ

### 14. Learning & Teaching Resources

Required textbooks (curricular if any)	New Headway Plus
Main References (sources)	John and Liz Soars
Recommended Books & References (Scientific Journals, Reports ...)	Listen and read everything published about the English language
Websites or Electronic References	Specialized websites

## Course Description ( 1 )

<b>1. Course Title</b>	Principles of Statistics 1 / Department of Finance and Banking		
<b>2. Course Code</b>	0211202		
<b>3. Semester/Year</b>	Chapter 2		
<b>4. Description Preparation Date</b>	1/4/2024		
<b>5. Available Attendance Form</b>	Lectures inside the hall		
<b>6. No. of Hours (Total)</b>	15		
<b>7. No. of Credits (Total)</b>	3		
<b>8. Course Administrator Name</b>	M.M. Maha Hassan Sultan		
<b>9. E-mail</b>	Maha.h@albayan.edu.iq		
<b>10. Course Objectives</b>			
<b>Knowledge</b>	<b>A1</b>	Giving lectures and using methodological books	
	<b>A2</b>	Solve problems related to the scientific subject	
	<b>A3</b>	Using advanced statistical methods to solve models according to the vocabulary of the prescribed curriculum	
	<b>A4</b>	Preparing financial statistical reports	
<b>Skills</b>	<b>B1</b>	Thinking skill and response speed	
	<b>B2</b>	The skill of deduction and analysis	
	<b>B3</b>	Observation skill	
	<b>B4</b>		
<b>Values</b>	<b>C1</b>	Encouraging students to continuously participate in lectures	
	<b>C2</b>	Developing the spirit of contribution and cooperation among students	
	<b>C3</b>	Developing a commitment to ethics University	
	<b>C4</b>	Developing creativity, initiative and learning	
<b>11. Teaching and Learning Strategies</b>			
<b>1.</b>	Conducting short tests to measure the student's understanding of the topic	<b>4.</b>	
<b>2.</b>	Enabling students to diagnose the	<b>5.</b>	

# جامعة البتة

	statistical skills required in financial sciences		
3.	Keeping up with developments in statistical science, specifically in financial and banking aspects	6.	

## 12. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	3	Statistics and its areas of use	Principles of Statistics1	theoretical/applied	Daily exams and homework
2	3	Sampling concepts and types	Principles of Statistics1	theoretical/applied	Daily exams and homework
3	3	solving exercises	Principles of Statistics1	theoretical/applied	Daily exams and homework
4	3	Simple random sampling and its use	Principles of Statistics1	theoretical/applied	Daily exams and homework
5	3	stratified random sampling and its use	Principles of Statistics1	theoretical/applied	Daily exams and homework
6	3	systematic random sampling and its use	Principles of Statistics1	theoretical/applied	Daily exams and homework
7	3	solving exercises	Principles of Statistics1	theoretical/applied	Daily exams and homework
8	3	First month exam	Principles of Statistics1	Exam	Daily exams and homework
9	3	Random variable and its types	Principles of Statistics1	theoretical/applied	Daily exams and homework
10	3	Create a frequency distribution table	Principles of Statistics1	theoretical/applied	Daily exams and homework
11	3	solving exercises	Principles of Statistics1	theoretical/applied	Daily exams and homework
12	3	Geometric display of data	Principles of Statistics1	theoretical/applied	Daily exams and homework
13	3	Rectangle graph and circle graph	Principles of Statistics1	theoretical/applied	Daily exams and homework
14	3	Measures of central tendency	Principles of Statistics1	theoretical/applied	Daily exams and homework
15	3	Second month exam	Principles of Statistics1	Exam	Daily exams and homework



### 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)	Principles of statistics Dr. Mahmoud Al-Mashhadani, And methods Statistics In decision making d. Hamed Al-Shammari
Main References (sources)	<b>aFor research and books Arab and foreign studies With precise specialization in General mathematics</b>
Recommended Books & References (Scientific Journals, Reports ...)	<b>All Arab and foreign articles, research, and study cases With precise specialization in General mathematicson Websites/Internet</b>
Websites or Electronic References	

## Course Description (1)

Accounting readings and correspondence	<b>Course Name .1</b>	
02011204	<b>Course Code .2</b>	
Second semester/2023-2024	<b>Semester/ year .3</b>	
2024/4/2	<b>Date this description .4 was prepared</b>	
Classrooms	<b>A. Available .5 attendance forms</b>	
hours 30	<b>Number of study .6 hours (total)</b>	
2	<b>Number of units .7 (total)</b>	
assistant lecturer : Ibtihaj Taher Saber .	<b>Name of the course .8 administrator</b>	
Ibtihaj.t@albayan.edu.iq	<b>Email</b>	
<b>objectives Course .9</b>		
Introducing the student to accounting terminology to understand and memorize it in a way that makes him able to comprehend the terminology presented and which he deals with in the various fields related to specialization in administrative and accounting aspects	<b>A1</b>	<b>Knowledge</b>
Introducing the student to commercial messages and their types	<b>A2</b>	
Enabling the student to write commercial letters of all kinds	<b>A3</b>	
Enabling the student to memorize accounting vocabulary and terminology in English and enabling him to write letters	<b>A4</b>	

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Business related to his specialty in accounting			
,The student acquires correspondence skills in the English language giving him the opportunity to communicate with everything new in the field of specialization and commercial companies		<b>B1</b>	<b>Skills</b>
Enabling the student to acquire the skill of communicating with research and articles published in specialized journals		<b>B2</b>	
The skill of identifying everything that happens in electronic commerce through knowledge of the required terms		<b>B3</b>	
		<b>B4</b>	
Lectures		<b>C1</b>	<b>Value</b>
PDF format Lectures in		<b>C2</b>	
Recorded videos		<b>C3</b>	
Listening to lectures through the display screen		<b>C4</b>	
<b>Teaching and learning strategies.10</b>			
Student participation in discussions	.4	Recent scientific research and reports	.1
	.5	Daily exams	.2

Course structure .11

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
Daily/theoretical and oral exams	theoretical	Basic Accounting	Basic terms in Accounting	2	1
Daily/theoretical and oral exams	theoretical	Definition of Accounting	Definition of Accounting	2	2
Daily/theoretical and oral exams	theoretical	Bookkeeping	Accounting and Bookkeeping	2	3
Daily/theoretical and oral exams	theoretical	Usefulness of Accounting	Usefulness of Accounting	2	4
Daily/theoretical and oral exams	theoretical	Types of Accounting	Types of Accounting and Definitions	2	5
Daily/theoretical and oral exams	theoretical	Users of Accounting Informations	Users of Accounting Informations	2	6
Daily/theoretical and oral exams	theoretical	Types of Financial Statements	Types of Financial Statements	2	7
Daily/theoretical and oral exams	theoretical	Accounting Principals Assumptions and Constraints	Accounting Principals Assumptions and Constraints	2	8
Daily/theoretical and oral exams	theoretical	Business correspondence	Definitions of Business Correspondence and types	2	9
Daily/theoretical and oral exams	theoretical	Good business letters	The Qualities of required by Good business letters	2	10
Daily/theoretical and oral exams	theoretical	Business Letters	An applications on business	2	11

# جامعة البتة

Daily/theoretical and oral exams	theoretical	Good business letters	Inquiries letters	2	12
Daily/theoretical and oral exams	theoretical	Business letters	Circular letters	2	13
Daily/theoretical and oral exams	theoretical	Invoicing transactions	Introduction to invoicing transactions	2	14
Daily/theoretical and oral exams	theoretical	Types of invoices	Types of invoices	2	15

# جامعة البتة

## Course evaluation .12

,The quest consists of 40, distributed between daily and monthly exams attendance, and a final exam score of 60

## Learning and teaching resources .13

lectures prepared by the professor according to the curriculum vocabulary	Required prescribed books (Methodology, if any)
	Main references (Sources )
	Recommended supporting books and references (Scientific journals) (...reports
	,electronic references Internet sites

## Course Description ( 2 )

<b>1. Course Title</b>	Financial Accounting (2)		
<b>2. Course Code</b>	1011mm1		
<b>3. Semester/Year</b>	First year/Second semester		
<b>4. Description Preparation Date</b>	2024		
<b>5. Available Attendance Form</b>	Present in full time		
<b>6. No. of Hours (Total)</b>	75		
<b>7. No. of Credits (Total)</b>	60		
<b>8. Course Administrator Name</b>	Abdulameer sabbar		
<b>9. E-mail</b>			
<b>10. Course Objectives</b>			
<b>Knowledge</b>	<b>A1</b>	Knowledge of financial accounting methods	
	<b>A2</b>	Knowledge of the depth of the study of accounting	
	<b>A3</b>	Knowledge of accounting problems	
	<b>A4</b>		
<b>Skills</b>	<b>B1</b>	Record daily entries	
	<b>B2</b>	Calculating types of depreciation	
	<b>B3</b>	Preparing financial statements	
	<b>B4</b>	Classification of accounting items	
<b>Values</b>	<b>C1</b>	Learn how to set up real accounts	
	<b>C2</b>	Avoid fraud and forgery in accounting work	
	<b>C3</b>	Mastering work and giving it priority	
	<b>C4</b>	Know the basics of financial accounting	
<b>11. Teaching and Learning Strategies</b>			
<b>1.</b>	Daily lectures	<b>4.</b>	Daily duties
<b>2.</b>	Solve practical exercises	<b>5.</b>	Share students' ideas
<b>3.</b>	Participation in lectures	<b>6.</b>	Practical examples from reality

12. The Structure of the Course					
Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	5	Accounting for commercial papers	Arrest papers	Lectures	the test
2	5	Accounting for commercial papers	Payment papers	Lectures	the test
3	5	Accounting for non-current assets, acquisition costs, purchase expenses...	Non-current assets	Lectures	the test
4	5	Accounting for the sale and exchange of fixed assets	Selling assets	Lectures	the test
5	5	Accounting for extinctions and knowing their types	Extinction	Lectures	the test
6	5	Accounting for prepaid expenses	Constraint adjustments	Lectures	the test
7	5	Accounting for revenue received in advance and revenue	Constraint adjustments	Lectures	the test
8	5	Detecting and treating accounting errors	Accounting errors	Lectures	the test
9	5	Methods of dealing with accounting errors	Accounting errors	Lectures	the test
10	5	Preparing an adjusted trial balance	Trial Balance	Lectures	the test
11	5	Preparing all final accounts	Financial statements	Lectures	the test



# جامع البیان

12	5	Classification of accounts	Trading account	Lectures	the test
13	5	Classification of accounts	Calculating profits and losse	Lectures	the test
14	5	income list	Financial Statements	Lectures	the test
15	5	Statement of financial positio	Financial Statements	Lectures	the test
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## 13. Course Evaluation

توزيع الدرجة من 100 على وفق المهام المكلف بها الطالب مثل التحضير اليومي والامتحانات اليومية والشفوية والشهرية والتحريرية والتقارير .... الخ

## 14. Learning & Teaching Resources

Required textbooks (curricular if any)	Principles of financial accounting
Main References (sources)	Basics of financial accounting
Recommended Books & References (Scientific Journals, Reports ...)	Principles of Financial Accounting (KISO)
Websites or Electronic References	

## Course Description ( 1 )

<b>1. Course Title</b>		<b>General mathematics 1</b>	
<b>2. Course Code</b>		02011202	
<b>3. Semester/Year</b>		Second semester (2023-2024)	
<b>4. Description Preparation Date</b>		17-03-2024	
<b>5. Available Attendance Form</b>		Classroom	
<b>6. No. of Hours (Total)</b>		<b>45</b>	
<b>7. No. of Credits (Total)</b>		<b>3</b>	
<b>8. Course Administrator Name</b>		Ass. Lecture Maysam Sachit khudair	
<b>9. E-mail</b>		<b>maysam.s@albayan.edu.iq</b>	
<b>10. Course Objectives</b>			
<b>Knowledge</b>	<b>A1</b>	Introducing the student to the basic principles of general mathematics 1 and the importance of mathematics	
	<b>A2</b>	Acquiring mathematics skills	
	<b>A3</b>	Acquiring mental skills that help in solving mathematical equations	
	<b>A4</b>	Acquiring modern technical skills for mathematical formulas	
<b>Skills</b>	<b>B1</b>	Thinking skill and response speed	
	<b>B2</b>	The skill of deduction and analysis	
	<b>B3</b>	Observation skill	
<b>Values</b>	<b>C1</b>	Encouraging students to continuously participate in lectures	
	<b>C2</b>	Developing the spirit of contribution and cooperation among students	
	<b>C3</b>	Developing commitment to university ethics	
	<b>C4</b>	Developing creativity, initiative and learning	
<b>11. Teaching and Learning Strategies</b>			
<b>1.</b>	Lectures in pdf format	<b>4.</b>	Preparing class assignments
<b>2.</b>	View lectures using data show	<b>5.</b>	
<b>3.</b>	Interactive lectures in class	<b>6.</b>	

12. The Structure of the Course					
Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	3	Function	General Mathematics1	Theoretical / appl	Daily exams and homework
2	3	Linear and nonlin equations	General Mathematics1	Theoretical / appl	Daily exams and homework
3	3	Practical examples	General Mathematics1	Theoretical / appl	Daily exams and homework
4	3	the aim	General Mathematics1	Theoretical / applied	Daily exams and homework
5	3	purpose relationship	General Mathematics1	Theoretical / appl	Daily exams and homework
6	3	General examples	General Mathematics1	Theoretical / appl	Daily exams and homework
7	3	1 month exam	General Mathematics1	Exam	Daily exams and homework
8	3	differentiation	General Mathematics1	Theoretical / appl	Daily exams and homework
9	3	General examples	General Mathematics1	Theoretical / appl	Daily exams and homework
10	3	Derivatives	General Mathematics1	Theoretical / appl	Daily exams and homework
11	3	Derivative relationship	General Mathematics1	Theoretical / appl	Daily exams and homework
12	3	General examples	General Mathematics1	Theoretical / appl	Daily exams and homework
13	3	Practical exercises in financial and accounti field	General Mathematics1	Theoretical / appl	Daily exams and homework
14	3	2 month exam	General Mathematics1	Exam	Daily exams and homework
15	3	review	General Mathematics1	Theoretical / appl	Daily exams and homework

### 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.

First monthly exam - 15 marks

Second monthly exam - 15 marks

Daily preparation - 10 degrees

Final exam - 60 marks

### 14. Learning & Teaching Resources

Required textbooks

(curricular if any)

**Principles of mathematics Dr. Dhafer Hussein Rashid**

Main References

(sources)

**Principles of mathematics Dr. Dhafer Hussein Rashid**

Recommended Books & References

(Scientific Journals, Reports ...)

**Arab and foreign research and textbooks with precise specialization in general mathematics**

Websites or Electronic References

**All Arab and foreign articles, research, and study cases with a specific specialization in general mathematics on websites/the Internet**

## Course Description ( 1 )

<b>1. Course Title</b>		<b>Marketing and e-commerce</b>
<b>2. Course Code</b>		<b>02012104</b>
<b>3. Semester/Year</b>		<b>2023-2024/first semester</b>
<b>4. Description Preparation Date</b>		<b>2024/4/2</b>
<b>5. Available Attendance Form</b>		<b>Lectures</b>
<b>6. No. of Hours (Total)</b>		<b>45 hours</b>
<b>7. No. of Credits (Total)</b>		<b>2</b>
<b>8. Course Administrator Name</b>		<b>Tamara Safaa Fadil Tawfiq</b>
<b>9. E-mail</b>		<b>tamara.s@albayan.edu.iq</b>
<b>10. Course Objectives</b>		
<b>Knowledge</b>	<b>A1</b>	<b>Increasing students' knowledge of the importance of marketing at organizational or macroeconomic level.</b>
	<b>A2</b>	<b>Increasing students' knowledge of the importance of business organizations study their marketing environment (public, private, "industrial environment," and internal) knowing the strengths, weaknesses, opportunities, and threats order to be able From developing appropriate marketing strategies and knowing how to target the market, which is the basic step in market segmentation</b>
	<b>A3</b>	<b>Knowing the strengths, weaknesses, opportunities and threats so that business organizations can develop appropriate marketing strategies..</b>
	<b>A4</b>	<b>Increasing students' knowledge of the importance of studying the elements of marketing mix (product planning, pricing, Promotion and distribution (and its importance in the marketing process business organizations as well as at the individual level and its role in achieving goals of both parties, the seller and the buyer.</b>
	<b>A5</b>	<b>Increasing students' knowledge of the importance of services and the characteristics that distinguish them from goods.</b>
	<b>A6</b>	<b>Increasing students' knowledge of the importance of international marketing in providing products to various countries of the world During entry into foreign markets by adopting different methods</b>
<b>Skills</b>	<b>B1</b>	<b>Enabling the student to diagnose marketing problems and develop solutions for them</b>
	<b>B2</b>	<b>Creating an interactive environment among students by using scientific dialogue and discussion methods to motivate them to think creatively in marketing.</b>
	<b>B3</b>	<b>Enabling students to acquire marketing skills based on serving the</b>

# جامعة البتة

		organization, i.e. their purchasing behavior According to the organization specialty (organizational behavior) and not according to his personal purchasing behavior
	<b>B4</b>	
<b>Values</b>	<b>C1</b>	Spreading the spirit of cooperation among students in terms of scientific assistance and rejecting selfishness.
	<b>C2</b>	Spreading the spirit of perseverance and diligence and rejecting cases of laziness that lead to cheating and thus failure.
	<b>C3</b>	Encouraging students about the importance of attachment to science and respect for scientists.
	<b>C4</b>	Urging students to adhere to lofty principles such as honesty, integrity, and to avoid traits that contradict them.
<b>11. Teaching and Learning Strategies</b>		
<b>1.</b>	By mentioning some examples that urge adherence to the lofty principles of our Arab and Islamic heritage	<b>4.</b> By attending lectures
<b>2.</b>	By mentioning some examples of Arab, Islamic and humanitarian figures who were distinguished by their perseverance in acquiring knowledge and their keenness to keep up with scholars.	<b>5.</b> Through their commitment to preparations.
<b>3.</b>	It is done through students' response and interaction with the examples presented.	<b>6.</b>

## 12. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	3 hours per week	Definition of marketing - concept of marketing philosophical trends for developing the concept Marketing - The importance marketing to the organization And at the macroeconomic level	Introduction to the study marketing	Lectures	Questions and discussion
2		The concept of market segmentation - the benefits the mixMarket segmentation marketing and process Segmentation of market mix strategies - marketing and target market	Market segmentation	Lectures	Questions and discussion
3		The concept of the marketing environment - justifications Its study - the specific (micro) environment, the macro (general) environment	Marketing environment	Lectures	Questions and discussion
4		Consumer concept market consumer characteristics	Consumer markets and purchasing behavior	Lectures	Questions and discussion



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		affecting behavior Consumer – practical steps take Purchase decision			
5		The buyer as a business organization - a market Business organizations – steps to take Purchase decision – habits, motivations for purchasing –the purchase	The market of business organizations and their purchasing behavior	Lectures	Questions and discussion
6		Product concept - importance the product – product What's new and steps to develop it	the product	Lectures	Questions and discussion
7		the first exam			
8		Stages of the product life cycle – reasons Product failure	the product	Lectures	Questions and discussion
9		Its importance - the concept services - the difference in characteristics - the marketing services from others It is in goods	Services	Lectures	Questions and discussion
10		The concept of market communications - elements the marketing communicati process - objectives marketing communications	Marketing Communications (Promotion)	Lectures	Questions and discussion
11		Promotional mix - strategy Marketing Communications	Marketing Communications (Promotion)	Lectures	Questions and discussion

# جامعة البيان

		Budget Promotion			
12		Its importance - the concept of pricing - its importance - His goals	Pricing	Lectures	Questions and discussion
13		Factors affecting price decisions - -- pricing methods	Pricing	Lectures	Questions and discussion
		Second exam			
14		The concept and importance the marketing channel marketing outlets (for consumer goods, workers' goods and services) factors affecting Choosing the marketing channel.	Marketing channels (distribution)	Lectures	Questions and discussion
15		The concept of international marketing - its importance - Methods of entering international markets (External)	International marketing	Lectures	Questions and discussion
16		Electronic commerce	Electronic commerce	Lectures	Questions and discussion
End the course		Evaluating student understanding	Exam	Lectures	Questions and discussion
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## 13. Course Evaluation

توزيع الدرجة من 100 على وفق المهام المكلف بها الطالب مثل التحضير اليومي والامتحانات اليومية والشفوية والشهرية والتحريرية والتقارير .... الخ

## 14. Learning & Teaching Resources

Required textbooks (curricular if any)	Marketing Management book written by Thamer Al-Bakri 2020
Main References (sources)	Marketing Management Book by Thamer Al-Bakri - 2015 Marketing Management Book Aldewa J 1999
Recommended Books & References (Scientific Journals, Reports ...)	View master's and doctoral theses on marketing- Management and economics magazines
Websites or Electronic References	

## Course Description ( 1 )

<b>1. Course Title</b>	General mathematics	
<b>2. Course Code</b>	02012107	
<b>3. Semester/Year</b>	First semester / Accounting Department, second stage	
<b>4. Description Preparation Date</b>	1/4/2024	
<b>5. Available Attendance Form</b>	Lectures inside the hall	
<b>6. No. of Hours (Total)</b>	10	
<b>7. No. of Credits (Total)</b>	2	
<b>8. Course Administrator Name</b>	M.M. Maha Hassan Sultan	
<b>9. E-mail</b>	Maha.h@albayan.edu.iq	
<b>10. Course Objectives</b>		
<b>Knowledge</b>	<b>A1</b>	Giving lectures and using methodological books
	<b>A2</b>	Solve problems related to the scientific subject
	<b>A3</b>	Using advanced methods to solve models according to the vocabulary of the prescribed curriculum
	<b>A4</b>	
<b>Skills</b>	<b>B1</b>	Thinking skill and response speed
	<b>B2</b>	The skill of deduction and analysis
	<b>B3</b>	Observation skill
	<b>B4</b>	
<b>Values</b>	<b>C1</b>	Encouraging students to continuously participate in lectures
	<b>C2</b>	Developing the spirit of contribution and cooperation among students
	<b>C3</b>	Developing a commitment to ethicsTUniversity
	<b>C4</b>	Developing creativity, initiative and learning
<b>11. Teaching and Learning Strategies</b>		

# جامعة البتة

1.	Conducting short tests to measure the student's understanding of the topic	4.	
2.	Enabling students to identify the skills required in science	5.	
3.	Keeping up with developments in mathematical sciences, specifically in accounting aspects	6.	

## 12. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	3	Chapter One: Groups, definition and basic concepts	General mathematics	theoretical/applied	Daily exams and homework
2	3	Algebraic operations on groups	General mathematics	theoretical/applied	Daily exams and homework
3	3	Practical exercises	General mathematics	theoretical/applied	Daily exams and homework
4	3	Chapter Two: Functions and objectives, definition of the function, types of functions	General mathematics	theoretical/applied	Daily exams and homework
5	3	Goals and continuity	General mathematics	theoretical/applied	Daily exams and homework
6	3	Practical exercises	General mathematics	theoretical/applied	Daily exams and homework
7	3	Chapter Three: Differentiation, derivative, laws of derivative	General mathematics	theoretical/applied	Daily exams and homework
8	3	Differentiation, applied exercises	General mathematics	Exam	Daily exams and homework
9	3	The use of derivatives in the field of management	General mathematics	theoretical/applied	Daily exams and homework

# جامعة البيان

10	3	Chapter Four: Analysis of curves, increasing and decreasing functions	General mathematics	<b>theoretical/applied</b>	<b>Daily exams and homework</b>
11	3	Extrema, concavity and inflection points, practical exercises	General mathematics	<b>theoretical/applied</b>	<b>Daily exams and homework</b>
12	3	Chapter Five: Integration, basic formulas for integration	General mathematics	<b>theoretical/applied</b>	<b>Daily exams and homework</b>
13	3	Practical exercises	General mathematics	<b>theoretical/applied</b>	<b>Daily exams and homework</b>
14	3	Chapter Six: Vectors and matrices, algebraic operations on matrices and vectors, matrix transmutation	General mathematics	<b>theoretical/applied</b>	<b>Daily exams and homework</b>
15	3	General mathematics	General mathematics	<b>Exam</b>	<b>Daily exams and homework</b>



### 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)	Book by Prof. Dr. Dhafer Hussein Rashid
Main References (sources)	aFor research and books Arab and foreign studies With precise specialization in General mathematics
Recommended Books & References (Scientific Journals, Reports ...)	All Arab and foreign articles, research, and study cases With precise specialization in General mathematics on Websites/Internet
Websites or Electronic References	

## Course Description ( 1 )

<b>1. Course Title</b>		<b>Intermediate accounting (1)</b>
<b>2. Course Code</b>		<b>02012101</b>
<b>3. Semester/Year</b>		<b>2023/2024 First course</b>
<b>4. Description Preparation Date</b>		<b>01/04/2024</b>
<b>5. Available Attendance Form</b>		<b>In-person lectures</b>
<b>6. No. of Hours (Total)</b>		<b>75 hours</b>
<b>7. No. of Credits (Total)</b>		<b>4</b>
<b>8. Course Administrator Name</b>		<b>Rafid Hamid Zbala</b>
<b>9. E-mail</b>		<b>Rafid.h@albayan.edu.iq</b>
<b>10. Course Objectives</b>		
<b>Knowledge</b>	<b>A1</b>	Gain the ability and skill to recognize accounting terminology.
	<b>A2</b>	Gain the skill of reading and understanding short-term investments.
	<b>A3</b>	solving exercises.
	<b>A4</b>	Acquire the skill of measuring short-term extinction.
<b>Skills</b>	<b>B1</b>	The ability to think about how to conclude these contracts, their advantages, and how to benefit from means of communication.
	<b>B2</b>	The ability to represent theoretical material with practical examples.
	<b>B3</b>	The ability to sequence ideas and link topics.
	<b>B4</b>	
<b>Values</b>	<b>C1</b>	Gaining knowledge through familiarity with the basics of the subject, explain the methods, and knowing the laws related to these works.
	<b>C2</b>	Acquiring cognitive skills by stating the understanding and perception acquired the student about the chapter within the subject in general and brief terms.
	<b>C3</b>	Developing the student's ability to work on performing assignments and exercises and submitting them on the scheduled date.
	<b>C4</b>	Developing the student's ability to dialogue and discuss.

**11. Teaching and Learning Strategies**

1.	<b>Interrogation method.</b>	4.	<b>Giving lectures Theoretically, with scientific examples that contribute effectively to understanding the scientific material.</b>
2.	<b>Lecture method.</b>	5.	
3.	<b>How to discuss and conduct interactive dialogues among students.</b>	6.	

## 12. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	5hours In the week	Knowledge of the characteristics of accounting information, assumptions and accounting principles	Theoretical framework	Lectures	Discussion with exams Fast and intellectual
2	5	Definition of the most important financial statements	Final Accounts	Lectures	Discussion with exams Fast and intellectual
3	5	Know the profit and cost of goods sold Available and gross profit	Exercises on a list Income	Lectures	Discussion with exams Fast and intellectual
4	5	Ability to prepare a balance sheet	Exercises on the balance sheet	Lectures	Discussion with exams Fast and intellectual
5	5	Know the principle of revenue matching With expenses	Constraint adjustments	Lectures	Discussion with exams Fast and intellectual
6	5	the first exam			
7	5	Ability to solve exercises related to settlements	Settlement exercises The restriction	Lectures	Discussion with exams Fast and intellectual
8	5	Knowledge of accounts receivables and calculation methods Allowance for doubtful debts	Debtors	Lectures	Discussion with exams Fast and intellectual
9	5	The student's understanding accounting operations in debtors	Exercises on debtors	Lectures	Discussion with exams Fast and intellectual
10	5	Differentiating between profits and retained earnings	Statement of retained earnings	Lectures	Discussion with exams Fast and intellectual

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		<b>Second exam</b>			
11	5				
12	5	<b>Solve exercises related to retained earnings</b>	<b>Exercises on a list Profits Detained</b>	<b>Lectures</b>	<b>Discussion with exams Fast and intellectual</b>
13	5	<b>Understanding operational and investment flows And financing</b>	<b>Statement of Cash Flows</b>	<b>Lectures</b>	<b>Discussion with exams Fast and intellectual</b>
14	5	<b>The student's ability to prepare a list of flows Cash</b>	<b>Exercises on a list cash flow</b>	<b>Lectures</b>	<b>Discussion with exams Fast and intellectual</b>
15		<b>Assess students' understanding</b>	<b>final exam</b>		

### 13. Course Evaluation

توزيع الدرجة من 100 على وفق المهام المكلف بها الطالب مثل التحضير اليومي والامتحانات اليومية والشفوية والشهرية والتحريرية والتقارير .... الخ

### 14. Learning & Teaching Resources

Required textbooks (curricular if any)	<b>Intermediate financial accounting according to accounting standards IAS and M Reporting standards International Finance IFRS</b>
Main References (sources)	<b>Intermediate Financial Accounting, College of Administration and Economics Written by Dr. Bushra Fadel Al-Taie Dr. Hakim Hammoud Falih Dr. Salama Ibrahim Ali</b>
Recommended Books & References (Scientific Journals, Reports ...)	
Websites or Electronic References	<b>Recent relevant scientific research and articles that contribute to providing the student with important scientific information in his field of specialization. specialization.</b>

# جامعة البصرة

## Course Description (1)

Government Accounting 1	<b>Course Name .1</b>	
02012102	<b>CodeThe decision .2</b>	
First semester / 2023_2024	<b>the chapter /the year .3</b>	
4/4/2024	<b>Date this was .4 paredthe description</b>	
Classes	<b>aAttendance forms .5 available</b>	
60	<b>Number of study .6 hours (total)</b>	
45	<b>Number of units .7 (total)</b>	
M.M. Russell Mahdi Fadel	<b>Name of the course .8 administrator</b>	
rusul.m@albayan.edu.iq	<b>Email</b>	
<b>Course objectivesScholarship .9</b>		
Concepts and importance of government accounting	<b>A1</b>	<b>Knowledge</b>
Knowledge of government accounting system design	<b>A2</b>	
Knowledge of the state's public treasury and the central and decentralized system	<b>A3</b>	
	<b>A4</b>	

# جامعة البتة

Methods of preparing the state's general budget	<b>B1</b>	<b>Skills</b>	
Stages of preparing the state's general budget	<b>B2</b>		
Distinguishing between centralization and decentralization in the government system	<b>B3</b>		
Being able to know the difference between government accounting and financial accounting	<b>B4</b>		
	<b>C1</b>	<b>Value</b>	
	<b>C2</b>		
	<b>C3</b>		
	<b>C4</b>		
<b>Teaching and learning strategies.10</b>			
	<b>4.</b>	Scientific lectures	<b>1.</b>
	<b>5.</b>	Discussions	<b>2.</b>
	<b>6.</b>	Reports	<b>3.</b>

<b>Course structure .11</b>					
<b>Evaluation method</b>	<b>Learning method</b>	<b>Name of the unit or topic</b>	<b>Required learning outcomes</b>	<b>hours</b>	<b>the week</b>
1- Exams of all kinds 2-Reports	1-Method of giving lectures 2-Student councils 3-Discussions	Introduction to government accounting		4	1



# جامعة البتة

1- Exams of all kinds 2-Reports	1-Method of giving lectures 2-Student councils 3-Discussions	Expenditure theories for the governmental unit		4	2
1- Exams of all kinds 2-Reports	1-Method of giving lectures 2-Student councils 3-Discussions	Budgets		4	3
1- Exams of all kinds 2-Reports	1-Method of giving lectures 2-Student councils 3-Discussions	Expenditures and revenues		4	4
1- Exams of all kinds 2-Reports	1-Method of giving lectures 2-Student councils 3-Discussions	Preparing the general budget		4	5
1- Exams of all kinds 2-Reports	1-Method of giving lectures 2-Student councils 3-Discussions	The public treasury		4	6
1- Exams of all kinds 2-Reports	1-Method of giving lectures 2-Student councils 3-Discussions	Central accounting system		4	7
1- Exams of all kinds 2-Reports	1-Method of giving lectures 2-Student councils 3-Discussions	Decentralized accounting system		4	8
1- Exams of all kinds 2-Reports	1-Method of giving lectures 2-Student councils 3-Discussions	Expenses in government accounting		4	9
1- Exams of all kinds 2-Reports	1-Method of giving lectures 2-Student councils 3-Discussions	Expense processing		4	10
1- Exams of all kinds 2-Reports	1-Method of giving lectures 2-Student councils	Expense processing		4	11

# جامعة البتة

	3-Discussions				
1- Exams of all kinds 2-Reports	1-Method of giving lectures 2-Student councils 3-Discussions	venues in government accounting		4	12
1- Exams of all kinds 2-Reports	1-Method of giving lectures 2-Student councils 3-Discussions	Revenue processing		4	13
1- Exams of all kinds 2-Reports	1-Method of giving lectures 2-Student councils 3-Discussions	Revenue processing		4	14
1- Exams of all kinds 2-Reports	1-Method of giving lectures 2-Student councils 3-Discussions	Practical examples		4	15
					16
					17
					18
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					20
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					30

**Course evaluation .12**

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.

**Learning and teaching resources .13**

<p>1) Fundamentals of government accounting / Asaad Al-Awwad and Talal Al-Jajawi Governmental accounting, theoretical concepts and practical applications/Bushra Al-Mashhadani, Sana Ahmed and Sahar Talal</p>	<p>Required prescribed books (Methodology, if any)</p>
	<p>Main references ( Sources)</p>
<p>world wide web</p>	<p>Recommended supporting books and references (Scientific journals, reports....)</p>
<p>world wide web</p>	<p>electronic references, Internet sites</p>

## Course Description ( 1 )

<b>1. Course Title</b>	<b>Baath crimes</b>	
<b>2. Course Code</b>		
<b>3. Semester/Year</b>	<b>Chapter one</b>	
<b>4. Description Preparation Date</b>	<b>20/30/2024</b>	
<b>5. Available Attendance Form</b>	Courses	
<b>6. No. of Hours (Total)</b>	<b>16</b>	
<b>7. No. of Credits (Total)</b>	<b>2</b>	
<b>8. Course Administrator Name</b>	<b>Dr. Ali Abdullah Majeed</b>	
<b>9. E-mail</b>	<b>aliabdallahal@yahoo.com</b>	
<b>10. Course Objectives</b>		
<b>Knowledge</b>	<b>A1</b>	Knowing the heinous crimes committed by the Baath regime in Iraq
	<b>A2</b>	Students acquire knowledge and awareness of the era of the criminal Baath regime
	<b>A3</b>	
	<b>A4</b>	
<b>Skills</b>	<b>B1</b>	Enabling the student to reach the truth about the Iraqi regime ruled by iron and fire
	<b>B2</b>	An increase in the student's awareness regarding the development of his ability to compare and contrast between government systems The dictator and the democrat
	<b>B3</b>	
	<b>B4</b>	
<b>Values</b>	<b>C1</b>	Understanding the nature, importance and goals of the Baath regime's crimes and their impact on the life of the individual within Iraqi society
	<b>C2</b>	The student's ability to understand and study the history of Iraq by examining the history of a regime that destroyed people And trees and stone

	C3		
	C4		
<b>11. Teaching and Learning Strategies</b>			
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
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

## 12. The Structure of the Course

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

### 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)	<b>The prescribed curriculum</b>
Main References (sources)	<b>The crimes of the Baath regime in Iraq</b>
Recommended Books & References (Scientific Journals, Reports ...)	
Websites or Electronic References	

## Course Description ( 1 )

<b>1. Course Title</b>	Financial Accounting (1)		
<b>2. Course Code</b>	1011mm1		
<b>3. Semester/Year</b>	First year/first semester		
<b>4. Description Preparation Date</b>	2024		
<b>5. Available Attendance Form</b>	Present in full time		
<b>6. No. of Hours (Total)</b>	75		
<b>7. No. of Credits (Total)</b>	60		
<b>8. Course Administrator Name</b>	Abdulameer sabbar		
<b>9. E-mail</b>			
<b>10. Course Objectives</b>			
<b>Knowledge</b>	<b>A1</b>	Know the basics of financial accounting	
	<b>A2</b>	Knowledge of the intellectual framework of accounting	
	<b>A3</b>	Knowledge of the origins and history of accounting	
	<b>A4</b>		
<b>Skills</b>	<b>B1</b>	Record daily entries	
	<b>B2</b>	Posting, balancing and preparing balances	
	<b>B3</b>	Preparing financial statements	
	<b>B4</b>	Learn the accounting cycle fully	
<b>Values</b>	<b>C1</b>	Learn how to set up real accounts	
	<b>C2</b>	Avoid fraud and forgery in accounting work	
	<b>C3</b>	Mastering work and giving it priority	
	<b>C4</b>	Know the basics of financial accounting	
<b>11. Teaching and Learning Strategies</b>			
<b>1.</b>	Daily lectures	<b>4.</b>	Daily duties
<b>2.</b>	Solve practical exercises	<b>5.</b>	Share students' ideas
<b>3.</b>	Participation in lectures	<b>6.</b>	Practical examples from reality



## 12. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	5	Introduction to financial accounting and the work environment in companies	Accounting in action	Lectures	the test
2	5	Basic functions of accounting and users of accounting information	Accounting jobs	Lectures	the test
3	5	Objectives of accounting, elements of accounting, accounting hypotheses...	Scientific aspect	Lectures	the test
4	5	An aspect of the single constraint theory	Single entry	Lectures	the test
5	5	Using the budget equation and how it works	Budget equation	Lectures	the test
6	5	Basics of double entry registration	Double entry	Lectures	the test
7	5	Classifying and recording transactions using a double-entry method	Double entry	Lectures	the test
8	5	Analyzing transactions with registration, posting, balance, and preparing a trial balance	Accounting Cycle	Lectures	the test
9	5	Forming the company and increasing and decreasing capital	Capital formation	Lectures	the test
10	5	Use of loans and interest calculation	Personal loans and withdrawals	Lectures	the test
11	5	Classification of voluntary and capital expenses	Expenses	Lectures	the test
12	5	Classifies the types of inventory purchases and their returns	Accounting for goods	Lectures	the test

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13	5	Accounting for sales, their return and allowances	the sales	Lectures	the test
14	5	Types of trade and cash discount	Discount	Lectures	the test
15	5	Calculating the cost of goods sold	Cost of goods	Lectures	the test
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					

## 13. Course Evaluation

توزيع الدرجة من 100 على وفق المهام المكلف بها الطالب مثل التحضير اليومي والامتحانات اليومية والشفوية والشهرية والتحريرية والتقارير .... الخ

## 14. Learning & Teaching Resources

Required textbooks (curricular if any)	Principles of financial accounting
Main References (sources)	Basics of financial accounting
Recommended Books & References (Scientific Journals, Reports ...)	Principles of Financial Accounting (KISO)
Websites or Electronic References	

## Course description form

### Course description

1. Educational institution	Al-Bayan University - Business Administration
2. Scientific department/center	Accounting Department
3. Course name/code	Accounting Operations Research in English / 02012205
4. Available attendance formats	In class
5. Semester/year	semester
6. Number of academic hours (total)	3*15 45
7. Date of preparation of this description	The beginning of the school year
<p>8. Objectives of the course</p> <ul style="list-style-type: none"> <li>1- Introducing the student to the concept of quantitative applications and how to find solutions to economic problems.</li> <li>2- Introducing the student how to achieve the goal that the institution aspires to.</li> </ul>	
<p>9. Course outcomes and methods of teaching, learning and evaluation</p> <p>A- Cognitive goals</p> <ul style="list-style-type: none"> <li>1- To familiarize the student with the concept of quantitative methods and his areas of interest and study</li> <li>2 - The student should recognize the meaning of the goal function</li> <li>3- The student should know the meaning of the constraints to be achieved</li> <li>4- The student should know how to find the values of variables</li> </ul>	

**B- Course-specific skills objectives**

- 1- To be skilled in using the computer
- 2- To find the values of the variables and thus find the optimal solution
- 3- Achieving the goal, whether it is maximizing profits or reducing costs

**C- Methods of teaching and learning**

- 1- Problem solving method
- 2- Cooperative learning method
- 3- Active learning method

**D- Assessment methods**

- 1- Tests (weekly, monthly and quarterly) in addition to the preparation of each student research papers on the subject of the lecture
- 2- Preparing researches, papers and articles on the subject and discussing these articles

**10. Emotional and value goals**

Creating motivation for the student on how to transform the problem from speech to a mathematical application

11. General and qualifying transferable skills (other skills related to employability and personal development).

- 1- Encouraging students to deal with various educational materials in the light of appropriate technical and technical skills.
- 2- - Developing students' abilities to analyze educational content to identify thinking skills and problem-solving skills

<b>Signe</b>	
<b>Name</b>	Haidar Adnan Ameer
<b>Official e-mail</b>	<b>haidar.adnan@albayan.edu.iq</b>

12.Course Structure					
the week	hours	Required learning outcomes	Name of the unit/topic	Teaching method	Assessment method
1	3	Recognize the meaning of operations research science	Basic required of liner programming	Dialogue, discussion and solving exercises	Daily rapid tests and asking questions and answers
2	3	Recognize the meaning of operations research science	The general L P problem	Dialogue, discussion and solving exercises	Daily rapid tests and asking questions and answers
3	3	Recognize the meaning of canonical formula	Canonical form	Dialogue, discussion and solving exercises	Daily rapid tests and asking questions and answers
4	3		Daily exam		
5	3	Recognize the meaning of standard form	The Standard form	Dialogue, discussion and solving exercises	Daily rapid tests and asking questions and answers
6	3		Monthly exam		
7	3	The student should be able to formulate a model that achieves the objectives	Analysis of L P problem	Dialogue, discussion and solving exercises	Daily rapid tests and asking questions and answers

8	3	Recognize the meaning of Graphical method	The Graphical method	Dialogue, discussion and solving exercises	Daily rapid tests and asking questions and answers
9	3	Recognize the meaning of Graphical method	Basic Steps of Graphical method	Dialogue, discussion and solving exercises	Daily rapid tests and asking questions and answers
10	3		Daily exam		
11	3	Recognize the meaning of simplex method	Simplex Method	Dialogue, discussion and solving exercises	Daily rapid tests and asking questions and answers
12	3	Recognize the meaning of simplex method	Simplex Method	Dialogue, discussion and solving exercises	Daily rapid tests and asking questions and answers
13	3		Monthly exam		
14	3	Recognize the meaning of Dual problem	Dual problem	Dialogue, discussion and solving exercises	Daily rapid tests and asking questions and answers
15	3		Semester exam		
13. Infrastructure					
1- Required prescribed books			<b>Operations-Research-Hamdi-Taha</b>		



2- Recommended books and references (scientific journals, reports, etc.)	<b>Operations-Research-Hamdi-Taha</b>
14.Course Development Plan    Field visits	

# جامعة البصرة

## Course Description (1)

Government accounting 2	<b>Course Name .1</b>	
02012202	<b>CodeThe decision .2</b>	
Second semester / 2023_2024	<b>the chapter /the year .3</b>	
4/4/2024	<b>Date this was .4 paredthe description</b>	
Classes	<b>aAttendance forms .5 available</b>	
60	<b>Number of study .6 hours (total)</b>	
45	<b>Number of units .7 (total)</b>	
M.M. Russell Mahdi Fadel	<b>Name of the course .8 administrator</b>	
rusul.m@albayan.edu.iq	<b>Email</b>	
<b>Course objectivesScholarship .9</b>		
Knowing the predecessors, their types and treatment	<b>A1</b>	<b>Knowledge</b>
Knowing the deposits, their types, and their treatment	<b>A2</b>	
	<b>A3</b>	
	<b>A4</b>	
Being able to determine expenses and advances	<b>B1</b>	<b>Skills</b>

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Being able to distinguish between types of predecessors	<b>B2</b>	<b>Value</b>	
Being able to determine revenues and deposits	<b>B3</b>		
	<b>B4</b>		
	<b>C1</b>		
	<b>C2</b>		
	<b>C3</b>		
	<b>C4</b>		
<b>Teaching and learning strategies .10</b>			
	<b>4.</b>	Scientific lectures	<b>1.</b>
	<b>5.</b>	Discussions	<b>2.</b>
	<b>6.</b>	Reports	<b>3.</b>

<b>Course structure .11</b>					
<b>Evaluation method</b>	<b>Learning method</b>	<b>Name of the unit or topic</b>	<b>Required learning outcomes</b>	<b>hours</b>	<b>the week</b>
1- Exams of all kinds 2-Reports	1-Method of giving lectures 2-Student councils 3-Discussions	Imprest accounts		4	1
1- Exams of all kinds 2-Reports	1-Method of giving lectures 2-Student councils 3-Discussions	Temporary advances		4	2

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1- Exams of all kinds 2-Reports	1-Method of giving lectures 2-Student councils 3-Discussions	Advance for working individuals	4	3
1- Exams of all kinds 2-Reports	1-Method of giving lectures 2-Student councils 3-Discussions	Credit advances	4	4
1- Exams of all kinds 2-Reports	1-Method of giving lectures 2-Student councils 3-Discussions	Deposit account	4	5
1- Exams of all kinds 2-Reports	1-Method of giving lectures 2-Student councils 3-Discussions	Accounting treatment of trusts	4	6
1- Exams of all kinds 2-Reports	1-Method of giving lectures 2-Student councils 3-Discussions	Types of deposits	4	7
1- Exams of all kinds 2-Reports	1-Method of giving lectures 2-Student councils 3-Discussions	Accounting for government negotiations	4	8
1- Exams of all kinds 2-Reports	1-Method of giving lectures 2-Student councils 3-Discussions	Tenders	4	9
1- Exams of all kinds 2-Reports	1-Method of giving lectures 2-Student councils 3-Discussions	Tenders	4	10
1- Exams of all kinds 2-Reports	1-Method of giving lectures 2-Student councils 3-Discussions	Tenders	4	11
1- Exams of all kinds 2-Reports	1-Method of giving lectures 2-Student councils	Final Accounts	4	12

# جامعۃ البیان

	3-Discussions				
1- Exams of all kinds 2-Reports	1-Method of giving lectures 2-Student councils 3-Discussions	Final Accounts		4	13
1- Exams of all kinds 2-Reports	1-Method of giving lectures 2-Student councils 3-Discussions	Final Accounts		4	14
1- Exams of all kinds 2-Reports	1-Method of giving lectures 2-Student councils 3-Discussions	Practical examples		4	15
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**Course evaluation .12**

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.

**Learning and teaching resources .13**

<p>1) Fundamentals of government accounting / Asaad Al-Awwad and Talal Al-Jajawi Governmental accounting, theoretical concepts and practical applications/Bushra Al-Mashhadani, Sana Ahmed and Sahar Talal</p>	<p>Required prescribed books (Methodology, if any)</p>
	<p>Main references ( Sources)</p>
<p>world wide web</p>	<p>Recommended supporting books and references (Scientific journals, reports....)</p>
<p>world wide web</p>	<p>electronic references, Internet sites</p>

# جامعة البصرة

## وصف المقرر ( ١ )

1. اسم المقرر	المالية العامة/1
2. رمز المقرر	02032105
3. الفصل / السنة	الفصل الاول
4. تاريخ إعداد هذا الوصف	2024/3/2
5. أشكال الحضور المتاحة	محاضرات حضورية
6. عدد الساعات الدراسية (الكلي)	30
7. عدد الوحدات (الكلي)	2
8. اسم مسؤول المقرر الدراسي	زينب خلف يونس
الايمل	Zainab.k@albayan.edu.iq
9. اهداف المقرر الدراسية	
المعرفة	١أ معرفة الطالب بكل ما يحيط بالمالية العامة من حيث طبيعة النشاط الحكومي من خلال النفقات العامة وبلوغ اهدافها،
	٢أ معرفة الطالب بالايرادات العامة.
	٣أ معرفة الطالب بالسياسة الضريبية والاثار الاقتصادية لكل من النفقات العامة والايرادات العامة.
	٤أ معرفة طبيعة الموازنة العامة.
المهارات	١ب مهارات الحفظ
	٢ب مهارات التحليل
	٣ب تزويد الطالب بمزيد من المفردات الخاصة في مجال الاختصاص لتطوير مهاراته المالية .
	٤ب
القيم	١ج الامتحانات اليومية الشفوية اضافة الى الامتحانات الشهرية التحريرية والنهائية.
	٢ج عرض الكتب والامثلة.
	٣ج تفعيل الحوارات والنقاشات وخلق روح المنافسة داخل الصف.
	٤ج
10. استراتيجيات التعليم والتعلم	
١. طريقة المحاضرة	٤. طريقة الشرح والتوضيح
٢. طريقة التعلم الذاتي	٥.
٣. تفاعل ومناقشة الطلبة	٦.

# جَامِعَةُ الْبَيِّنَاتِ

## 11. بنية المقرر

الأسبوع	الساعات	مخرجات التعلم المطلوبة	اسم الوحدة او الموضوع	طريقة التعلم	طريقة التقييم
١	2	التعرف على نشأة علم المالية العامة: عناصر المالية العامة: أهداف المالية العامة: العلاقة بين المالية العامة والعلوم الأخرى:	مفاهيم عامة عن علم المالية العامة.	محاضرات	اسئلة ونقاش
٢	2	تعريف الحاجات العامة والحاجات الخاصة: دور الحكومة في اشباع الحاجات العامة: الفرق بين الحاجات العامة والخاصة	الحاجات العامة والحاجات الخاصة.	محاضرات	اسئلة ونقاش
٣	2	التعرف على المدارس الفكرية المنظرة للمالية العامة: تعريف النفقة العامة: تقسيمات النفقات العامة:	المدارس الفكرية المنظرة للمالية العامة	محاضرات	اسئلة ونقاش
٤	2	تعريف النفقة العامة: تقسيمات النفقات العامة:	النفقات العامة	محاضرات	اسئلة ونقاش



# جَامِعَةُ الْبَيِّنَاتِ

			ضوابط النفقات العامة: الرقابة على الإنفاق العام: حدود النفقات العامة:		
اسئلة ونقاش	محاضرات	ظاهرة تزايد النفقات العامة	التعرف على ظاهرة تزايد النفقات العامة:	2	٥
اسئلة ونقاش	محاضرات	الآثار الاقتصادية للنفقات العامة	معرفة الآثار الاقتصادية للنفقات العامة: أولاً: الآثار المباشرة للنفقات العامة على الإنتاج والاستهلاك القوميين: ثانياً: الآثار المباشرة للنفقات العامة في الاستهلاك القومي: ثالثاً: الآثار غير المباشرة للنفقات العامة على الإنتاج والاستهلاك:	2	٦
اسئلة ونقاش	محاضرات	الإيرادات العامة	التعرف على مفهوم الإيرادات العامة: تقسيمات الإيرادات العامة:	2	٧
اسئلة ونقاش	محاضرات	مصادر الإيرادات العامة	التعرف على الإيرادات الاقتصادية: إيرادات أملاك الدولة - الدومين الرسوم الضرائب.	2	٨

# جَامِعَةُ الْبَيِّنَاتِ

		اختبار تحريري1	اختبار تحريري1	2	9
اسئلة ونقاش	محاضرات	الضريبة انواع السعر الضريبي	اولا: ماهية الضريبة وخصائصها: ثانيا: أساس فرض الضريبة: ثالثا: قواعد الضريبة: التعرف على سعر الضريبة: وما هي أنواع الضرائب:	2	10
اسئلة ونقاش	محاضرات	القروض العامة	تعريف القروض العامة وأنواع القروض العامة	2	11
اسئلة ونقاش	محاضرات	الآثار الاقتصادية للقروض العامة	كيفية إصدار القروض العامة وماهي الآثار الاقتصادية للقروض العامة	2	12
اسئلة ونقاش	محاضرات	الموازنة العامة	تعريف الموازنة العامة: قواعد الموازنة العامة: نظام تبويب الموازنة العامة: المراحل التي تمر بها الموازنة العامة:	2	13

# جامعة البيان

			التعرف على الآثار الاقتصادية للموازنة العامة للدولة: انواع العجز في الموازنة العامة:		
اسئلة ونقاش	محاضرات	السياسة المالية	مفهوم السياسة المالية: اهداف السياسة المالية: أدوات وقواعد السياسة المالية:	2	14
		اختبار تحريري 2	اختبار تحريري 2	2	15

# جامعة البتة

12. تقييم المقرر	
السعي فصلي ٤٠ درجة موزع على الامتحانات الشهرية والتقارير وحضور الطلبة و60 درجة امتحانات نهاية الفصل	
13. مصادر التعلم والتدريس	
الكتب المقررة المطلوبة ( المنهجية أن وجدت )	د. باسم خميس عبيد المالية العامة والسياسات المالية والنقدية 2023 وكتب معتمدة من الجامعة المستنصرية
المراجع الرئيسية ( المصادر )	
الكتب والمراجع الساندة التي يوصى بها (المجلات العلمية، التقارير.... )	
المراجع الإلكترونية، مواقع الانترنت	

اسم المادة الدراسية: مالية عامة  
اسم التدريسي: زينب خلف يونس  
المرحلة الدراسية : المرحلة الثانية

## Course Description ( 1 )

<b>1. Course Title</b>		<b>Intermediate accounting (2)</b>
<b>2. Course Code</b>		<b>02012201</b>
<b>3. Semester/Year</b>		<b>second</b>
<b>4. Description Preparation Date</b>		<b>01/04/2024</b>
<b>5. Available Attendance Form</b>		<b>Attendance</b>
<b>6. No. of Hours (Total)</b>		<b>75 hours</b>
<b>7. No. of Credits (Total)</b>		<b>75</b>
<b>8. Course Administrator Name</b>		<b>Rafid Hamid Zbala</b>
<b>9. E-mail</b>		<b>Rafid.h@albayan.edu.iq</b>
<b>10. Course Objectives</b>		
<b>Knowledge</b>	<b>A1</b>	Inventory evaluation and recognized accounting methods
	<b>A2</b>	Identify the concept of investments in securities and their types
	<b>A3</b>	Solving exercises
	<b>A4</b>	Explain the accounting treatments related to the acquisition and evaluation of fixed assets
<b>Skills</b>	<b>B1</b>	The ability to think about how to conclude these contracts, their advantages, and how to benefit from means of communication
	<b>B2</b>	The ability to represent theoretical material with practical examples
	<b>B3</b>	The ability to sequence ideas and link topics
	<b>B4</b>	
<b>Values</b>	<b>C1</b>	Gaining knowledge through familiarity with the basics of the subject, explaining methods, and knowing the laws related to these works.
	<b>C2</b>	Acquiring cognitive skills by stating the understanding and perception acquired by the student about the chapter within the subject in general and brief terms
	<b>C3</b>	Developing the student's ability to work on performing assignments and exercises and submitting them on the scheduled date
	<b>C4</b>	Developing the student's ability to dialogue and discuss.

## 11. Teaching and Learning Strategies

1.	Interrogation method.	4.	Delivering theoretical lectures with scientific examples
2.	Lecture method.	5.	
3.	How to discuss and conduct interactive dialogues among students.	6.	

## 12. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	5	Accounting for commodity inventory, the concept of commodity inventory in commercial and industrial companies	Merchandise inventory	Discussion with Exa The quick one And intellectual	Discussions And the questions Direct
2	5	Accounting for commodity inventory according to the periodic and continuous inventory system	Merchandise inventory		
3	5	Methods of valuing commodity inventory and disclosing it in the financial statements	Merchandise inventory		
4	5	Solve exercises related to commodity inventory	Merchandise inventory		
5	5	Accounting for financial investments, the concept of investments, types of securities	Financial investments		
6	5	Accounting for investments debt and equity securities	Financial investments		
7	5	Evaluation of the investment portfolio at the end of the	Financial investments		

# جامعة البيان

		period and disclosure of it in the financial statements			
8			The first exam		
9	5	Knowledge of the concept of fixed assets, their characteristics, and ways to obtain fixed assets	Accounting for fixed assets		
10	5	Depreciation of fixed assets and methods of calculating depreciation and recording in records	Accounting for fixed assets		
11	5	Solve exercises	Accounting for fixed assets		
12	5	Decrease in fixed assets and methods of disposal of fixed assets	Accounting for fixed assets		
13	5	Accounting for intangible assets and methods of obtaining them	Accounting for intangible assets		
14			The second exam		
15		Evaluating student comprehension	Exam		



### 13. Course Evaluation

توزيع الدرجة من 100 على وفق المهام المكلف بها الطالب مثل التحضير اليومي والامتحانات اليومية والشفوية والشهرية والتحريرية والتقارير .... الخ

### 14. Learning & Teaching Resources

Required textbooks  
(curricular if any)

**For Intermediate Financial Accounting  
as per IAS Standards and Standards  
International financial reporting  
standards for international funds**

Main References  
(sources)

**Intermediate Financial Accounting,  
College of Administration and  
Economics  
Written by Dr. Bushra Fadel Al-Taie  
Dr. Hakim Hammoud Falih  
Dr. Salama Ibrahim Ali**

Recommended Books & References  
(Scientific Journals, Reports ...)

Websites or Electronic References

**Recent relevant scientific research and  
articles that contribute to providing the  
student with important scientific  
information in his field of  
specialization.**

## Course Description ( 1 )

<b>1. Course Title</b>		<b>Accounting 2/English</b>
<b>2. Course Code</b>		
<b>3. Semester/Year</b>		<b>Second/ 2023-2024</b>
<b>4. Description Preparation Date</b>		<b>19-3-2024</b>
<b>5. Available Attendance Form</b>		
<b>6. No. of Hours (Total)</b>		<b>4</b>
<b>7. No. of Credits (Total)</b>		<b>4</b>
<b>8. Course Administrator Name</b>		<b>Riyadh Al-Abdullah</b>
<b>9. E-mail</b>		
<b>10. Course Objectives</b>		
<b>Knowledge</b>	<b>A1</b>	The provision of general theoretical background.
	<b>A2</b>	The provision of logical sequence.
	<b>A3</b>	The provision of theoretical background for each topic.
	<b>A4</b>	The provision of links between accounting practices and economic events.
<b>Skills</b>	<b>B1</b>	Skills in understanding the conceptual of accounting practices.
	<b>B2</b>	Skills in understanding different accounting techniques.
	<b>B3</b>	Skills in understanding the relationship between accounting techniques and contexts.
	<b>B4</b>	Skills in understanding the relationships between various accounting techniques.
<b>Values</b>	<b>C1</b>	An emphasis on the ethical dimension pf accounting practices.
	<b>C2</b>	An emphasis on understanding the accounting practices.
	<b>C3</b>	An emphasis on the intimate relationship between accounting representation and economic events and transactions.
	<b>C4</b>	An emphasis on having accounting techniques capable of describing real wo situations

## 11. Teaching and Learning Strategies

1.	Lectures.	4.	Hypothetical solutions
2.	Participations.	5.	Recurring questions and solutions
3.	Hypothetical problems	6.	

## 12. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	4	Knowledge, skills, abilities and ethical dimensions.	Accounting for Property, Plant, Equipment	Lecture and participation	Exams and quizzes
2	4	Knowledge, skills, abilities and ethical dimensions.	Practices	Lecture and participation	Exams and quizzes
3	4	Knowledge, skills, abilities and ethical dimensions.	Depreciation accounting	Lecture and participation	Exams and quizzes
4	4	Knowledge, skills, abilities and ethical dimensions.	Practices	Lecture and participation	Exams and quizzes
5	4	Knowledge, skills, abilities and ethical dimensions.	Inventory valuation : Cost basis approach	Lecture and participation	Exams and quizzes
6	4	Knowledge, skills, abilities and ethical dimensions.	Explanation of (FIFO,LIFO,W.A) methods	Lecture and participation	Exams and quizzes
7	4	Knowledge, skills, abilities and ethical dimensions.	Practices	Lecture and participation	Exams and quizzes
8	4	Knowledge, skills, abilities and ethical dimensions.	Accounts Receivable	Lecture and participation	Exams and quizzes
9	4	Knowledge, skills, abilities and ethical dimensions.	Practices	Lecture and participation	Exams and quizzes
10	4	Knowledge, skills, abilities and ethical dimensions.	Accounting For investment (Equity investment)	Lecture and participation	Exams and quizzes
11	4	Knowledge, skills, abilities and ethical dimensions.	Practices	Lecture and participation	Exams and quizzes
12	4	Knowledge, skills, abilities and ethical dimensions.	Accounting For investment (Debt investment)	Lecture and participation	Exams and quizzes
13	4	Knowledge, skills, abilities and ethical dimensions.	Practices	Lecture and participation	Exams and quizzes
14	4	Knowledge, skills, abilities and ethical dimensions.	Accounting for Stockholders Equity (Common stock & Preferred Stock	Lecture and participation	Exams and quizzes
15	4	Knowledge, skills, abilities and ethical dimensions.	Dividends policy	Lecture and participation	Exams and quizzes
16	4	Knowledge, skills, abilities and ethical dimensions.	Practices	Lecture and participation	Exams and quizzes

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## 13. Course Evaluation

توزيع الدرجة من 100 على وفق المهام المكلف بها الطالب مثل التحضير اليومي والامتحانات اليومية والشفوية والشهرية والتحريرية والتقارير .... الخ

## 14. Learning & Teaching Resources

Required textbooks (curricular if any)	1. John J. Wild and Ken W. Shaw Fundamental Accounting principles. McGraw-Hill Education, 24 <sup>th</sup> Edition.
Main References (sources)	2. Jerry J. Weygandt, Paul D. Kimmel and Donald E. Kieso. Accounting Principles. Wiley. 12 <sup>th</sup> Edition. 3. Donald E. Kieso, Jerry J. Weygandt and Terry D. Warfield. Intermediate Accounting. Wiley. 4 <sup>th</sup> Edition.
Recommended Books & References (Scientific Journals, Reports ...)	
Websites or Electronic References	

## Course Description ( 2 )

<b>1. Course Title</b>	Financial Accounting (2)		
<b>2. Course Code</b>	1011mm1		
<b>3. Semester/Year</b>	First year/Second semester		
<b>4. Description Preparation Date</b>	2024		
<b>5. Available Attendance Form</b>	Present in full time		
<b>6. No. of Hours (Total)</b>	75		
<b>7. No. of Credits (Total)</b>	60		
<b>8. Course Administrator Name</b>	Abdulameer sabbar		
<b>9. E-mail</b>			
<b>10. Course Objectives</b>			
<b>Knowledge</b>	<b>A1</b>	Knowledge of financial accounting methods	
	<b>A2</b>	Knowledge of the depth of the study of accounting	
	<b>A3</b>	Knowledge of accounting problems	
	<b>A4</b>		
<b>Skills</b>	<b>B1</b>	Record daily entries	
	<b>B2</b>	Calculating types of depreciation	
	<b>B3</b>	Preparing financial statements	
	<b>B4</b>	Classification of accounting items	
<b>Values</b>	<b>C1</b>	Learn how to set up real accounts	
	<b>C2</b>	Avoid fraud and forgery in accounting work	
	<b>C3</b>	Mastering work and giving it priority	
	<b>C4</b>	Know the basics of financial accounting	
<b>11. Teaching and Learning Strategies</b>			
<b>1.</b>	Daily lectures	<b>4.</b>	Daily duties
<b>2.</b>	Solve practical exercises	<b>5.</b>	Share students' ideas
<b>3.</b>	Participation in lectures	<b>6.</b>	Practical examples from reality

12. The Structure of the Course					
Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	5	Accounting for commercial papers	Arrest papers	Lectures	the test
2	5	Accounting for commercial papers	Payment papers	Lectures	the test
3	5	Accounting for non-current assets, acquisition costs, purchase expenses...	Non-current assets	Lectures	the test
4	5	Accounting for the sale and exchange of fixed assets	Selling assets	Lectures	the test
5	5	Accounting for extinctions and knowing their types	Extinction	Lectures	the test
6	5	Accounting for prepaid expenses	Constraint adjustments	Lectures	the test
7	5	Accounting for revenue received in advance and revenue	Constraint adjustments	Lectures	the test
8	5	Detecting and treating accounting errors	Accounting errors	Lectures	the test
9	5	Methods of dealing with accounting errors	Accounting errors	Lectures	the test
10	5	Preparing an adjusted trial balance	Trial Balance	Lectures	the test
11	5	Preparing all final accounts	Financial statements	Lectures	the test



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12	5	Classification of accounts	Trading account	Lectures	the test
13	5	Classification of accounts	Calculating profits and losse	Lectures	the test
14	5	income list	Financial Statements	Lectures	the test
15	5	Statement of financial positio	Financial Statements	Lectures	the test
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## 13. Course Evaluation

توزيع الدرجة من 100 على وفق المهام المكلف بها الطالب مثل التحضير اليومي والامتحانات اليومية والشفوية والشهرية والتحريرية والتقارير .... الخ

## 14. Learning & Teaching Resources

Required textbooks (curricular if any)	Principles of financial accounting
Main References (sources)	Basics of financial accounting
Recommended Books & References (Scientific Journals, Reports ...)	Principles of Financial Accounting (KISO)
Websites or Electronic References	

## Course Description ( 1 )

<b>1. Course Title</b>	Accounting for non-profit units	
<b>2. Course Code</b>	02012203	
<b>3. Semester/Year</b>	2023-2024 /Second Semester	
<b>4. Description Preparation Date</b>	2024/3/19	
<b>5. Available Attendance Form</b>	Lectures	
<b>6. No. of Hours (Total)</b>	45	
<b>7. No. of Credits (Total)</b>	3	
<b>8. Course Administrator Name</b>	Dr. Nawfal Mahmood Mousa	
<b>9. E-mail</b>	Nawfal . m@albayan . edu . iq	
<b>10. Course Objectives</b>		
<b>Knowledge</b>	<b>A1</b>	Students gain information about the importance and characteristics of activities of non-profit units
	<b>A2</b>	Understanding the nature of these activities and the role of the accountant addressing the problems resulting from the nature and characteristics of the activities
	<b>A3</b>	Clarifying the accounting treatments used in non-profit units
	<b>A4</b>	Guiding students on how to prepare accounts to analyze unit activities
<b>Skills</b>	<b>B1</b>	Knowing the principles used to show the results of each activity of these un
	<b>B2</b>	Learn how to prepare final accounts and calculate revenues and liabilities accordance with international standards for each activity.
	<b>B3</b>	Knowledge of the foundations of proof, measurement and account disclosure.
	<b>B4</b>	Knowing the principles used to show the results of each activity of these un
<b>Values</b>	<b>C1</b>	Developing the spirit of cooperation that the accountant must have with rest of the workers in the unit
	<b>C2</b>	Learn neutrality, independence and integrity at work
	<b>C3</b>	Instilling confidence in students in what they are doing so that this will reflected in their work in the future

	<b>C4</b>	Guiding students on how to benefit from social media services within limits of commitment to the rights of authors and publishers and not to abuse, illegally quote, or falsify.
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## 11. Teaching and Learning Strategies

1.	Understand the nature and characteristics of the activity of non-profit units.	4.	Identify the accounting treatments for types of funds and show them in the financial statements
2.	Knowledge of the most important international standards that govern accounting work in non-profit units.	5.	Distinguishing between restricted money and unrestricted money and reaching a financial position.
3.	Basis for distinguishing between the types of funds in these units.	6.	Distinguish between the different stages in the work of each activity in non-profit units.

## 12. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	3	Identify the concept and characteristics of non-profit units and the nature of their activities	The concept and characteristics of non-profit units and the nature of their activities	solving exercises	Tests, discussions and assignments
2	3	Understanding the accounting principles for non-profit units	Accounting principles for non-profit units	solving exercises	Tests, discussions and assignments
3	3	Identify accounting standards for non-profit units	Accounting standards for non-profit units	solving exercises	Tests, discussions and assignments
4	3	Understanding the foundations of profit measurement, and accounting disclosure for the operations of non-profit units	Basis of profit, measurement and accounting disclosure for the operations of non-profit units	solving exercises	Tests, discussions and assignments
5	3	Understand the structure and elements of the accounting system in non-profit units	The structure and elements of the accounting system in non-profit units	solving exercises	Tests, discussions and assignments
6	3	Conducting accounting entries and preparing accounts	Final accounts and financial statements in non-profit units	solving exercises	Tests, discussions and assignments
7	3	Conducting accounting entries and preparing accounts	How to prepare financial statement models	solving exercises	Tests, discussions and assignments
8	3	Understanding the nature and work of the activity of clubs, associations and unions	The nature and work of the activity of clubs, associations and unions	solving exercises	Tests, discussions and assignments
9	3	Understanding the characteristics and nature of the activity of clubs, associations and unions	Characteristics and nature of the activity of clubs, associations and unions	solving exercises	Tests, discussions and assignments
10	3	Accounting treatments	Accounting organization and accounting treatments therein	solving exercises	Tests, discussions and assignments
11	3	How to prepare financial statements for clubs, associations and unions	Financial statements in clubs, associations and unions	solving exercises	Tests, discussions and assignments
12	3	Understanding the characteristics and nature of government hotel activities	Characteristics and nature of government hotel activities	solving exercises	Tests, discussions and assignments
13	3	How to make entries and prepare financial statements	Accounting organization and accounting treatments therein	solving exercises	Tests, discussions and assignments
14	3	How to make entries and prepare financial statements	Financial statements in government hotel activities	solving exercises	Tests, discussions and assignments

# جامعة البيان

15	3	How to make entries and prepare financial statements	Financial statements in government activities	solving exercises	Tests, discussions and assignments questions
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## 13. Course Evaluation

توزيع الدرجة من 100 على وفق المهام المكلف بها الطالب مثل التحضير اليومي والامتحانات اليومية والشفوية والشهرية والتحريرية والتقارير .... الخ

## 14. Learning & Teaching Resources

Required textbooks (curricular if any)	<b>Accounting for Non-Profit Establishments / Written by: Khaled Amin Abdullah / First Edition / Zamzam Publishers and Distributors / 2010</b>
Main References (sources)	<b>Advanced Accounting / Written by: John Larsen and N. Mosh / first edition / Mars Publishing House / Riyadh 2002</b>
Recommended Books & References (Scientific Journals, Reports ...)	<b>Studies in specialized accounting / written by Hashim Ahmed and Mahmoud Abd Rabbo / first edition / University House / Alexandria 2000</b>
Websites or Electronic References	<b>Published research and articles on websites</b>

# جامعة البصرة

## Course Description (1)

Financial statement analysis	<b>Course Name .1</b>
02013105	<b>CodeThe decision .2</b>
First semester-2023/2024	<b>the chapter /the year .3</b>
1/4/2024	<b>Date this was .4 paredthe description</b>
classrooms	<b>aAttendance forms .5 available</b>
3-weekly (45)	<b>Number of study .6 hours (total)</b>
3	<b>Number of units .7 (total)</b>
M. M. Zainab Hadi Ali	<b>Name of the course .8 administrator</b>
Zainab.h@albayan.edu.iq	<b>Email</b>
<b>Course objectivesScholarship .9</b>	
Deepening the student's understanding of the concept of financial analysis, its tools, and their importance, and training him on how to calculate financial ratios and indicators based on financial statements and reports and interpreting them, as well as training the student on how to prepare a cash flow statement and calculate its ratios and indicators.	<b>Knowledge</b>



# جامعة البتة

Through the explanation, the student understands the financial statements in general, and through exercises, the student learns the method of financial analysis and the use of scientifically recognized financial ratios.		<b>Skills</b>	
This course aims to enable the student to be a model of an accountant who is able to study and analyze the financial statements, understand them and express his opinion about them in terms of the changes that occur, present the results of the ratios that he studied and the reasons for the changes that occur, and enable him to make comparisons.		<b>Value</b>	
<b>Teaching and learning strategies .10</b>			
	<b>4.</b>	Explain the material theoretically and in detail	<b>1.</b>
	<b>5.</b>	Solving problems as an applied procedure for theoretical material	<b>2.</b>
	<b>6.</b>	Conducting discussions related to the subject in order to stimulate the student's mind	<b>3.</b>

<b>Course structure .11</b>						
<b>Evaluation method</b>	<b>Mode of education</b>	<b>Name of the unit/course or subject</b>	<b>Required learning outcomes</b>	<b>hours per week</b>		
				<b>hours</b>	<b>per week</b>	
<b>Ask questions and discuss the answers</b>	<b>Attending lectures and holding discussions</b>	- Introduction to Financial Analysis, - Types of Financial Analysis, - Components of Financial analysis	<b>Overview of Financial Statement Analysis</b>	<b>3</b>	<b>1</b>	

# جامعة البتة

ask questions and discuss the answers	giving lectures and holding discussions	- Business Activities, - Financial Statements Reflect Business Activities,- Additional Information	Financial Statements - Basis of Analysis	3	2
ask questions and discuss the answers	giving lectures and holding discussions	Analysis Tools, - Valuation Models, - Analysis in an Efficient Market	Financial Statement Analysis Preview	3	3
ask questions and discuss the answers	giving lectures and holding discussions	- Reporting Environment, - Statutory Financial Reports, - Factors Affecting Statutory Financial Reports	Financial Reporting and Analysis	3	4
ask questions and discuss the answers	giving lectures and holding discussions	Giving lectures and holding discussions	Cash Flow Analysis - Statement of Cash flows, - Relevance of Cash, - Reporting by Activities.	3	5
ask questions and discuss the answers	giving lectures and holding discussions	- Special Topics, - Direct Method	Constructing the Cash Flow Statement	3	6
ask questions and discuss the answers	giving lectures and holding discussions	- Analyzing Operating Activities, - Analyzing Investing Activities, - Analyzing Financing Activities	Analysis Implications of Cash Flows	3	7
ask questions and discuss the answers	giving lectures and holding discussions	-Horizontal common-size analysis, - Vertical common-size analysis	Common-size analysis	3	8
ask questions and discuss the answers	giving lectures and holding discussions	-Liquidity Ratio	financial ratio analysis,-Liquidity Ratio	3	9
ask questions and discuss the answers	giving lectures and holding discussions	Giving lectures and holding discussions	Financial ratio analysis-Activity Ratio	3	10

# جامعة البتة

ask questions and discuss the answers	giving lectures and holding discussions	-Profitability Ratio	Financial ratio analysis	3	11
ask questions and discuss the answers	giving lectures and holding discussions	-solvency ratios	Financial ratio analysis	3	12
ask questions and discuss the answers	giving lectures and holding discussions	-Leverage Ratio	Financial ratio analysis	3	13
ask questions and discuss the answers	giving lectures and holding discussions	-Project Evaluation	Financial ratio analysis	3	14
	ask questions and discuss the answers	<b>Giving lectures and holding discussions</b>	Predict financial failure	3	15

**Course evaluation .12**

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.

**Learning and teaching resources .13**

	Required prescribed books (Methodology, if any)
<b>The first book: Analysis and discussion of financial statements, written by Dr. Qasim Mohsen Al-Hubaiti and Mr. Ziad Hashem Yahya. Book Two: Financial statement Analysis of Written by Dr. Saud Jiyad Thank you.</b>	Main references ( Sources)
	Recommended supporting books and references (Scientific journals, reports....)
	electronic references, Internet sites

## Course Description ( 1 )

<b>1. Course Title</b>		<b>Unified accounting system/1</b>	
<b>2. Course Code</b>		<b>02013103</b>	
<b>3. Semester/Year</b>		<b>The first academic course</b>	
<b>4. Description Preparation Date</b>		<b>2024</b>	
<b>5. Available Attendance Form</b>		<b>Classes</b>	
<b>6. No. of Hours (Total)</b>		<b>45</b>	
<b>7. No. of Credits (Total)</b>		<b>3</b>	
<b>8. Course Administrator Name</b>		<b>Ass.athmar abd al-rahman sharhan</b>	
<b>9. E-mail</b>		<b>Athmar.a@albayan.edu.iq</b>	
<b>10. Course Objectives</b>			
<b>Knowledge</b>	<b>A1</b>	Identify the concept, importance, objectives, assumptions and principles of the unified accounting system	
	<b>A2</b>	characteristics and scope of application of the unified accounting system .Review the features of the unified accounting system	
	<b>A3</b>	Identify the classified accounts in the unified accounting system	
	<b>A4</b>	Introducing the student to how to classify accounts within the unified accounting system and to learn about the accounting treatments for the accounts contained in the unified accounting system	
<b>Skills</b>	<b>B1</b>	Preparing research on how to prepare accounts	
	<b>B2</b>	Preparing research and discussing it between the student and the class, under the supervision of the subject professor	
	<b>B3</b>	Preparing workshops on how to process accounts	
<b>Values</b>	<b>C1</b>	Exams of all kinds	
	<b>C2</b>	Preparation, class discussion, and expression of scientific potential	
	<b>C3</b>	Preparing reports and research on the academic subject	
<b>11. Teaching and Learning Strategies</b>			
<b>1.</b>	<b>Class lecture delivery strategy</b>	<b>4.</b>	

# جامعۃ البیان

2.	Preparing workshops	5.	
3.	Giving some students an opportunity to give a lecture on one of the titles	6.	

12. The Structure of the Course					
Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	3	Introducing the student to the unified accounting system	Introduction to the unified accounting system, assumptions, principles, and accounting foundations	Method of giving - lectures Student groups-2 Workshops-3 and studies Reports -4	Exams of all kinds -1 Feedback from students- Reports and studies -3
2	3	Explaining the features and the unified characteristics accounting system and the departments that implement it	Features, characteristics and scope of application	Method of giving lectures Student groups-2 Workshops-3 Reports and studies -4	Exams of all kinds -1 Feedback from students- Reports and studies -3
3	3	Familiarize yourself with the chart of accounts	Accounting guide	Method of giving lectures Student groups-2 Workshops-3 Reports and studies -4	Exams of all kinds -1 Feedback from students- Reports and studies -3
4	3	Explanation of the accounting guide tabs	Accounting guide	Method of giving lectures Student groups-2	Exams of all kinds -1 Feedback from students- Reports and studies -3

# جامعة البيان

				Workshops-3 Reports and studies -4	
5	3	Clarifying the accounting treatment and accounting restrictions for calculating fixed assets and methods of obtaining them from the local market	Accounting treatment of assets	Method of giving lectures Student groups-2 Workshops-3 Reports and studies -4	Exams of all kinds -1 Feedback from students- Reports and studies -3
6	exam First monthly				
7	3	Clarifying the accounting treatment and accounting restrictions for calculating assets/purchases from the external market and construction by contractors	Accounting treatment of assets	Method of giving lectures Student groups-2 Workshops-3 Reports and studies -4	Exams of all kinds -1 Feedback from students- Reports and studies -3
8	3	Clarifying the accounting treatment and accounting restrictions for the inventory account	treatment of assets Accounting	Method of giving lectures Student groups-2 Workshops-3 Reports and studies -4	Exams of all kinds -1 Feedback from students- Reports and studies -3
9	3	Clarifying the accounting and recording treatment for calculating the loans granted	Accounting treatment of liabilities	Method of giving lectures Student groups-2	Exams of all kinds -1 Feedback from students- Reports and studies -3



# جامعة البيان

				Workshops-3 studies Reports and -4	
10	3	Clarifying the accounting and recording treatment of calculating financial investment	Accounting treatment of liabilities	Method of giving lectures Student groups-2 Workshops-3 Reports and studies -4	Exams of all kinds -1 Feedback from students- Reports and studies -3
11	Second monthly exam				
12	3	Clarifying accounting treatment and restrictions Miscellaneous accounts receivable And miscellaneous credits including Eligible revenues And received in advance	Accounting treatment of liabilities	Method of giving lectures Student groups-2 Workshops-3 Reports and studies -4	Exams of all kinds -1 Feedback from students- studies Reports and -3
13	3	accounting Clarifying treatment and accounting restrictions, salaries and wages accounts, and everything related to it	Accounting treatment of liabilities	Method of giving lectures Student groups-2 Workshops-3 Reports and studies -4	Exams of all kinds -1 Feedback from students- Reports and studies -3

# جامعت البیان

14	3	Clarifying the accounting treatment and accounting restrictions, salaries and wages accounts, and everything related to it	Accounting treatment of liabilities	Method of giving lectures Student groups-2 Workshops-3 studies Reports and -4	Exams of all kinds -1 Feedback from students- nd studies3 Reports a -3
15	3	Clarifying the accounting treatment and accounting restrictions for an account Incomplete and incomplete production and works  inventory Work in progress and of goods for sale  First and last period	Accounting treatment of using account	giving Method lectures Student groups-2 Workshops-3 Reports and studies -4	Exams of all kinds -1 Feedback from students- Reports and studies -3

### 13. Course Evaluation

Daily preparation = 10 degrees

First exam = 15 marks

Second exam = 15 marks

Final exam = 60 marks

### 14. Learning & Teaching Resources

Required textbooks  
(curricular if any)

**The book on the unified accounting system issued by the Federal Audit Office**

**A unified accounting system / Saud Jayed Thank you**

Main References  
(sources)

Recommended Books & References  
(Scientific Journals, Reports ...)

Websites or Electronic References

## Course Description ( 1 )

<b>1. Course Title</b>	Natural resources accounting	
<b>2. Course Code</b>	<b>02013202</b>	
<b>3. Semester/Year</b>	Second semester	
<b>4. Description Preparation Date</b>	The beginning of the second semester	
<b>5. Available Attendance Form</b>	presence	
<b>6. No. of Hours (Total)</b>	<b>30</b>	
<b>7. No. of Credits (Total)</b>	<b>2</b>	
<b>8. Course Administrator Name</b>	Dr. Haider Adel Abbas	
<b>9. E-mail</b>		
<b>10. Course Objectives</b>		
<b>Knowledge</b>	<b>A1</b>	Introducing the student to the concept of natural resources
	<b>A2</b>	Introducing the student to arithmetic operations and then accounting operations related to oil and gas accounting
	<b>A3</b>	Introducing the student to the obstacles related to accounting for natural resources
	<b>A4</b>	
<b>Skills</b>	<b>B1</b>	Discussion and dialogue about the scientific topics of the course and their practical applications

# جامعة البتة

	<b>B2</b>	Discussing the development and innovation that has occurred in the field of natural resources accounting in recent years	
	<b>B3</b>		
	<b>B4</b>		
<b>Values</b>	<b>C1</b>	Discussion and dialogue about the scientific topics of the course and their practical applications.	
	<b>C2</b>	Encouraging innovation and inventing new methods of research, achievement and development in the fields of learning.	
	<b>C3</b>	Urging the spread of the concept of responsibility accounting	
	<b>C4</b>		
<b>11. Teaching and Learning Strategies</b>			
<b>1.</b>	Active learning method	<b>4.</b>	
<b>2.</b>	Cooperative learning method	<b>5.</b>	
<b>3.</b>		<b>6.</b>	

12. The Structure of the Course					
Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	2	Identify the characteristics of natural resources	Standard formula	Exercises, discussion and solution	Ask questions and answers
2	2	Identify the costs related to obtaining a concession contract	Standard formula	Exercises, discussion and solution	Ask questions and answers
3	2	Learn about both the successful efforts method and the total cost method	Standard formula	Exercises, discussion and solution	Ask questions and answers
4	2	Identify the costs related to the drilling and development phase	Standard formula	Exercises, discussion and solution	Ask questions and answers
5	2	Acquisition and sale of assets used in production operations	Standard formula	Exercises, discussion and solution	Ask questions and answers

# جامعة البيان

6	2	Selling undeveloped contracts	Standard formula	Exercises, discussion and solution	Ask questions and answers
7	2	Preparing cost lists	Standard formula	Exercises, discussion and solution	Ask questions and answers
8	2	Methods of calculating access	Standard formula	Exercises, discussion and solution	Ask questions and answers
9	2	Decreased value of undeveloped contracts	Standard formula	Exercises, discussion and solution	Ask questions and answers
10	2	Oil production and pumping stage	Standard formula	Exercises, discussion and solution	Ask questions and answers
11	2	Methods of obsolescence of machines and equipment used in production operations	Standard formula	Exercises, discussion and solution	Ask questions and answers

# جامعة البيان

12	2	Crude oil revenues	Standard formula	Exercises, discussion and solution	Ask questions and answers
13	2	How to determine crude oil prices	Standard formula	Exercises, discussion and solution	Ask questions and answers
14	2	Financial statements of oil companies	Standard formula	Exercises, discussion and solution	Ask questions and answers
15	2	Preparing an income statement and financial position	Standard formula	Exercises, discussion and solution	Ask questions and answers
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# جامعۃ البیان

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### 13. Course Evaluation

- Exams 80 marks
- Daily preparation and reports 20 degrees

### 14. Learning & Teaching Resources

Required textbooks (curricular if any)	Specialized books in the field of natural resources accounting.  - Scientific research.  - Web sites.
Main References (sources)	
Recommended Books & References (Scientific Journals, Reports ...)	
Websites or Electronic References	

## Course Description ( 1 )

<b>1. Course Title</b>		Corporate accounting
<b>2. Course Code</b>		
<b>3. Semester/Year</b>		2023-2024 /First semester
<b>4. Description Preparation Date</b>		2024/3/19
<b>5. Available Attendance Form</b>		Lectures
<b>6. No. of Hours (Total)</b>		45
<b>7. No. of Credits (Total)</b>		3
<b>8. Course Administrator Name</b>		Dr. Nawfal Mahmood Mousa
<b>9. E-mail</b>		Nawfal . m@albayan . edu . iq
<b>10. Course Objectives</b>		
Knowledge	<b>A1</b>	Understand the nature of corporate accounting work.
	<b>A2</b>	Distinguishing between the basic characteristics of joint-stock companies and joint-stock companies -
	<b>A3</b>	Focus on accounting treatments for joint liability companies.
	<b>A4</b>	Focus on accounting treatments for joint stock companies.
Skills	<b>B1</b>	Know the components of corporate accounting by clarifying the theoretical and practical basis.
	<b>B2</b>	Knowing how to conduct accounting treatments for joint liability companies
	<b>B3</b>	Knowing how to conduct accounting treatments for joint-stock companies
	<b>B4</b>	
Values	<b>C1</b>	Developing the spirit of cooperation that the accountant must have with the rest of the employees in the unit
	<b>C2</b>	Learn neutrality, independence and integrity at work
	<b>C3</b>	Instilling confidence in students in what they are doing so that this will be reflected in their work in the future
	<b>C4</b>	Directing students on how to benefit from social media services within the limits of compliance with the rights of authors and publishers and not to abuse, illegally quote, or counterfeit.
<b>11. Teaching and Learning Strategies</b>		

# جامعة البتة

1.	Understand the nature and characteristics of joint-stock and joint-stock companies	4.	Apply some illustrative examples for each topic, and comprehensive exercises for each topic.
2.	Clarifying corporate accounting in general	5.	Assigning students to solve the assignments at the end of each chapter of the textbook, in addition to some exercises
3.	Knowledge of the most important international standards that govern accounting work in companies	6.	

## 12. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	3	Learn about the concept of companies, their types and characteristics.	The concept of companies, their types and characteristics.	solving exercises	Tests, discussions and assignments
2	3			solving exercises	Tests, discussions and assignments
3	3	Accounting treatments for capital formation in joint liability companies	Capital formation in joint liability companies	solving exercises	Tests, discussions and assignments
4	3	Accounting treatments for companies' current accounts and related operations	Current corporate accounts and related operations	solving exercises	Tests, discussions and assignments
5	3	Financial statements of joint liability companies and distribution of profits and losses	Financial statements of joint liability companies	solving exercises	Tests, discussions and assignments
6	3	Accounting treatments for increasing capital in joint-venture companies, joining a partner through purchase	Increasing capital in joint-venture companies with the addition of a purchasing partner	solving exercises	Tests, discussions and assignments
7	3	Accounting treatments for increasing capital in joint-venture companies and joining an investment partner	Increasing capital in joint-venture companies by joining an investment partner	solving exercises	Tests, discussions and assignments
8	3	Accounting treatments for capital reduction in joint liability companies, withdrawal of a partner	Reduction of capital in joint liability companies, withdrawal of a partner	solving exercises	Tests, discussions and assignments
9	3	Accounting treatments for liquidation of joint liability companies	Liquidation of joint liability companies	solving exercises	Tests, discussions and assignments
10	3	First month exam	Exam	Exam	Tests, discussions and assignments
11	3	Accounting treatments for capital formation in joint-stock companies	Capital formation in joint stock companies	solving exercises	Tests, discussions and assignments
12	3	Accounting treatments for receiving uncollected installments from shareholders and treating default	Unreceived installments from shareholders and treatment of default	solving exercises	Tests, discussions and assignments
13	3	Financial statements of joint-stock companies and distribution of profits to shareholders	Financial statements of joint stock companies	solving exercises	Tests, discussions and assignments

# جامعة البيان

14	3	Accounting treatments for increasing and decreasing capital in joint-stock companies	Increasing and decreasing capital in joint stock companies	solving exercises	Tests, discussions and assignments
15	3	Accounting treatments for liquidation of joint stock companies	Liquidation of joint stock companies	Exam	Tests, discussions and assignments
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## 13. Course Evaluation

توزيع الدرجة من 100 على وفق المهام المكلف بها الطالب مثل التحضير اليومي والامتحانات اليومية والشفوية والشهرية والتحريرية والتقارير .... الخ

## 14. Learning & Teaching Resources

Required textbooks (curricular if any)	<b>Accounting for Non-Profit Establishments / Written by: Khaled Amin Abdullah / First Edition / Zamzam Publishers and Distributors / 2010</b>
Main References (sources)	<b>Advanced Accounting / Written by: John Larsen and N. Mosh / first edition / Mars Publishing House / Riyadh 2002</b>
Recommended Books & References (Scientific Journals, Reports ...)	<b>Studies in specialized accounting / written by Hashim Ahmed and Mahmoud Abd Rabbo / first edition / University House / Alexandria 2000</b>
Websites or Electronic References	<b>Published research and articles on websites</b>

## Course Description ( 1 )

<b>1. Course Title</b>	Natural resources accounting	
<b>2. Course Code</b>	<b>02013202</b>	
<b>3. Semester/Year</b>	Second semester	
<b>4. Description Preparation Date</b>	The beginning of the second semester	
<b>5. Available Attendance Form</b>	presence	
<b>6. No. of Hours (Total)</b>	<b>30</b>	
<b>7. No. of Credits (Total)</b>	<b>2</b>	
<b>8. Course Administrator Name</b>	Dr. Haider Adel Abbas	
<b>9. E-mail</b>		
<b>10. Course Objectives</b>		
<b>Knowledge</b>	<b>A1</b>	Introducing the student to the concept of natural resources
	<b>A2</b>	Introducing the student to arithmetic operations and then accounting operations related to oil and gas accounting
	<b>A3</b>	Introducing the student to the obstacles related to accounting for natural resources
	<b>A4</b>	
<b>Skills</b>	<b>B1</b>	Discussion and dialogue about the scientific topics of the course and their practical applications



	<b>B2</b>	Discussing the development and innovation that has occurred in the field of natural resources accounting in recent years	
	<b>B3</b>		
	<b>B4</b>		
<b>Values</b>	<b>C1</b>	Discussion and dialogue about the scientific topics of the course and their practical applications.	
	<b>C2</b>	Encouraging innovation and inventing new methods of research, achievement and development in the fields of learning.	
	<b>C3</b>	Urging the spread of the concept of responsibility accounting	
	<b>C4</b>		
<b>11. Teaching and Learning Strategies</b>			
<b>1.</b>	Active learning method	<b>4.</b>	
<b>2.</b>	Cooperative learning method	<b>5.</b>	
<b>3.</b>		<b>6.</b>	

12. The Structure of the Course					
Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	2	Identify the characteristics of natural resources	Standard formula	Exercises, discussion and solution	Ask questions and answers
2	2	Identify the costs related to obtaining a concession contract	Standard formula	Exercises, discussion and solution	Ask questions and answers
3	2	Learn about both the successful efforts method and the total cost method	Standard formula	Exercises, discussion and solution	Ask questions and answers
4	2	Identify the costs related to the drilling and development phase	Standard formula	Exercises, discussion and solution	Ask questions and answers
5	2	Acquisition and sale of assets used in production operations	Standard formula	Exercises, discussion and solution	Ask questions and answers

# جامعة البيان

6	2	Selling undeveloped contracts	Standard formula	Exercises, discussion and solution	Ask questions and answers
7	2	Preparing cost lists	Standard formula	Exercises, discussion and solution	Ask questions and answers
8	2	Methods of calculating access	Standard formula	Exercises, discussion and solution	Ask questions and answers
9	2	Decreased value of undeveloped contracts	Standard formula	Exercises, discussion and solution	Ask questions and answers
10	2	Oil production and pumping stage	Standard formula	Exercises, discussion and solution	Ask questions and answers
11	2	Methods of obsolescence of machines and equipment used in production operations	Standard formula	Exercises, discussion and solution	Ask questions and answers

# جامعة البيان

12	2	Crude oil revenues	Standard formula	Exercises, discussion and solution	Ask questions and answers
13	2	How to determine crude oil prices	Standard formula	Exercises, discussion and solution	Ask questions and answers
14	2	Financial statements of oil companies	Standard formula	Exercises, discussion and solution	Ask questions and answers
15	2	Preparing an income statement and financial position	Standard formula	Exercises, discussion and solution	Ask questions and answers
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# جامعۃ البیان

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### 13. Course Evaluation

- Exams 80 marks
- Daily preparation and reports 20 degrees

### 14. Learning & Teaching Resources

Required textbooks (curricular if any)	Specialized books in the field of natural resources accounting.  - Scientific research.  - Web sites.
Main References (sources)	
Recommended Books & References (Scientific Journals, Reports ...)	
Websites or Electronic References	

## Course Description ( 1 )

<b>1. Course Title</b>	<b>Audit and oversight</b>	
<b>2. Course Code</b>	<b>02013205</b>	
<b>3. Semester/Year</b>	<b>The second</b>	
<b>4. Description Preparation Date</b>	<b>01/04/2024</b>	
<b>5. Available Attendance Form</b>	<b>In person lectures</b>	
<b>6. No. of Hours (Total)</b>	<b>45</b>	
<b>7. No. of Credits (Total)</b>	<b>45</b>	
<b>8. Course Administrator Name</b>	<b>Rafid Hamid Zbala</b>	
<b>9. E-mail</b>	<b>Rafid.h@albayan.edu.iq</b>	
<b>10. Course Objectives</b>		
<b>Knowledge</b>	<b>A1</b>	Clarifying audit, understanding its definition and types, how external audit conducted, and what its responsibilities are
	<b>A2</b>	The student understood the importance of auditing unit accounts
	<b>A3</b>	Enabling the student to understand the importance of internal and external audit
	<b>A4</b>	
<b>Skills</b>	<b>B1</b>	Enable knowledge of internal and external auditing
	<b>B2</b>	Enables knowledge of the auditor's responsibilities
	<b>B3</b>	Enables detection of fraud and errors
	<b>B4</b>	Enables one to know evidence of stability and how to obtain it
<b>Values</b>	<b>C1</b>	Gaining knowledge through familiarity with the basics of the material, explain the methods, and knowing the laws related to these workers
	<b>C2</b>	Acquiring cognitive skills by stating the understanding and perception acquired the student about the chapter within the subject in general and brief terms
	<b>C3</b>	
	<b>C4</b>	
<b>11. Teaching and Learning Strategies</b>		

# جامعۃ البیان

1.	Interrogation method	4.	
2.	Lecture method	5.	
3.	Discussion method	6.	



## 12. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	3 hours per week	A historical introduction to the development of the concept of auditing, its objectives, types and cycle in servicing establishments	History and development of the concept of auditing	Theoretical	Daily/theoretical and oral exams
2		Common auditing standards	Auditing standards		
3		Defining errors and fraud and determining their types and the auditor's position on errors and types of responsibility	Identify errors and fraud		
4		The auditor's preliminary procedures and planning for the audit process	Organizing audit procedures		
5		Auditor working papers	Determine the auditor's papers		
6		Audit program	Select a program that facilitates auditing.		
7		Evidence in auditing, factors affecting its adequacy, and types of evidence	Collect sufficient evidence.		
8		Evidence in auditing, factors affecting its adequacy, and types of evidence	Collect sufficient evidence		

# جامعة البيان

9			the first exam		
10		Define the concept of control	Concepts of control		
11		Types of internal control and their means	Types and means of control		
12		Methods of examining internal control	Types and means of control		
13		Internal auditing and internal auditing standards are understood	Concepts about auditing		
14			The second exam		
15		Auditor's report	The auditor's final report		
16		Evaluating student comprehension	Exam		

## 13. Course Evaluation

توزيع الدرجة من 100 على وفق المهام المكلف بها الطالب مثل التحضير اليومي والامتحانات اليومية والشفوية والشهرية والتحريرية والتقارير .... الخ

## 14. Learning & Teaching Resources

Required textbooks (curricular if any)	<b>Audit and oversight</b>
Main References (sources)	<b>The book Principles of Auditing and Control, written by Dr. Abdul Razzaq Muhammad Othman</b>
Recommended Books & References (Scientific Journals, Reports ...)	<b>Electronic Commerce Law, College of Administration and Economics, written by Dr. Mohamed Ahmed Hamad.</b>
Websites or Electronic References	<b>Recent relevant scientific research and articles that contribute to providing the student with important practical information in his field of specialization.</b>

## Course Description ( 1 )

<b>1. Course Title</b>	Unified accounting system/ 2	
<b>2. Course Code</b>	<b>02013203</b>	
<b>3. Semester/Year</b>	Second Semester	
<b>4. Description Preparation Date</b>	2024	
<b>5. Available Attendance Form</b>	Classes	
<b>6. No. of Hours (Total)</b>	45	
<b>7. No. of Credits (Total)</b>	<b>3</b>	
<b>8. Course Administrator Name</b>	<b>ASs.athmar abd Al-rahman sharhan</b>	
<b>9. E-mail</b>	Athmar.a@albayan.edu.iq	
<b>10. Course Objectives</b>		
<b>Knowledge</b>	<b>A1</b>	Enabling the student to gain knowledge and master the accounting record according to a guide to accounts and according to levels That evidence
	<b>A2</b>	Enabling the student to have knowledge and mastery of recording and classifying financial statements according to the requirements of the accounting system Knowledge
	<b>A3</b>	Preparing research on how to prepare accounts
	<b>A4</b>	on how to process accounts Preparing workshops
<b>A5</b>	Preparing research and discussing it between the student and the class, under the supervision of the subject professor	
<b>Skills</b>	<b>B1</b>	Scientific reports
	<b>B2</b>	Surprise exams
<b>Values</b>	<b>C1</b>	the topic and solve exercises s ability to understand'Developing the student's
	<b>C2</b>	Developing the student's ability to work by performing assignments and exercises and submitting them on the scheduled date
	<b>C3</b>	s ability to dialogue and discuss'Developing the student

## 11. Teaching and Learning Strategies

1.	Directing students to some websites to benefit from them
2.	Daily and weekly surprise tests
3.	Exercises and activities in the electronic classroom (on the Google Meet platform)
4.	Introducing students to some commercial dictionaries

## 12. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	3	Enabling students to obtain knowledge and understanding of accounting treatments, accounts, and resources	Accounting treatments, resource accounts	lecture a	Live discussions and questions
2	3	Enabling students to obtain knowledge and understanding of accounting treatments, accounts, and resources	Accounting treatments, resource accounts	a lecture	Live discussions and questions
3	3	Enabling students to obtain knowledge and understanding of accounting treatments for resource accounts	Accounting treatments, resource accounts	a lecture	Live discussions and questions
4	3	Enabling students to obtain knowledge and understanding of financial statements and final accounts	Financial statements and final accounts	a lecture	Live discussions and questions
5	3	Enabling students to obtain knowledge and understanding of financial statements and final accounts	Financial statements and final accounts	a lecture	Live discussions and questions
6	The first exam				
7	3	Enabling students to. Gain understanding and knowledge of the documentary and bookkeeping group of the unified accounting system	the documentary and bookkeeping group of the unified accounting system	a lecture	Live discussions and questions
8	3	Enabling students to gain understanding and knowledge of the documentary and book collection of the unified accounting system	Documentary and book collection for accounting system the unified	a lecture	Live discussions and questions

# جامعة البيان

9	3	s knowledge and'The student understanding of costs in the unified accounting system	Costs in the accounting system	a lecture	Live discussions and questions
10	3	The student's knowledge and understanding of costs in the unified accounting system	Costs in the accounting system	a lecture	Live discussions and questions
11	<b>The second exam</b>				
12	3	s knowledge and 'The student understanding of costs in the unified accounting system	Costs in the accounting system	a lecture	Live discussions and questions
13	3	Empowering students to know and understand the planning budgets in the unified accounting system	planning budgets In the unified accounting system	a lecture	Live discussions and questions
14	3	Empowering students to know and understand the extinction ratio table	Table of fixed assets depreciation rates	a lecture	Live discussions and questions
15	3	Enabling students to learn about the automation of the unified accounting system on the electronic calculator	Automation of the unified accounting system on the electronic calculator	a lecture	Live discussions and questions

### 13. Course Evaluation

Daily preparation = 10 degrees

First exam = 15 marks

Second exam = 15 marks

Final exam = 60 marks

### 14. Learning & Teaching Resources

Required textbooks  
(curricular if any)

The unified accounting system book issued by Bureau, the Federal Financial Supervision unified accounting system / Saud Jayed Mashkoor

Main References  
(sources)

.Basic texts  
Other course  
books



## Course Description ( 1 )

<b>1. Course Title</b>	Advanced financial accounting	
<b>2. Course Code</b>	02013201	
<b>3. Semester/Year</b>	2023-2024	
<b>4. Description Preparation Date</b>	2024-3-20	
<b>5. Available Attendance Form</b>	Courses	
<b>6. No. of Hours (Total)</b>	60	
<b>7. No. of Credits (Total)</b>	4	
<b>8. Course Administrator Name</b>	Nawfal zohaer ali	
<b>9. E-mail</b>	Nawfalalhadad7@gmail.com	
<b>10. Course Objectives</b>		
<b>Knowledge</b>	<b>A1</b>	Students gain information about the importance and characteristics of the advanced financial accounting .
	<b>A2</b>	Understanding the nature of these activities and the role of the accountant addressing the problems resulting from the nature and characteristics of the activities
	<b>A3</b>	
	<b>A4</b>	
<b>Skills</b>	<b>B1</b>	understanding ability to pick decisions under relevant cost for each decisions
	<b>B2</b>	. Guiding students on how to use new instruments help them to analyze and comparing available decisions
	<b>B3</b>	
	<b>B4</b>	
<b>Values</b>	<b>C1</b>	Developing students' awareness and understanding of the theoretical and conceptual background behind the restrictive treatments and the foundations of calculation Cost
	<b>C2</b>	Preparing students to be able to assume professional and practical responsibilities they are given the opportunity to work in a civil society organization
	<b>C3</b>	Learn how to prepare final accounts and calculate revenues and liabilities accordance with international standards for each activity
	<b>C4</b>	

### 11. Teaching and Learning Strategies

1.	Understanding the nature and characteristics of the activity of advanced financial accounting	4.	Identify the financial accounting treatments for types of funds and show them in the financial statements
2.	Knowing the most important international standards that govern accounting work profit units	5.	Distinguish between the different stages in the work of each activity in profit units
3.	The basis for distinguishing between the types of funds in these units	6.	Knowing the principles used to show the results of each activity

12. The Structure of the Course					
Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	5		Understanding absorption merger Reasons – kinds	Identify the concept of absorption merger Reasons – kinds	Tests, discussions and asl questions
2	5		Accounting procedure for absorption merger (purchased assets)	Identify the concept of absorption merger (purchased assets)	Tests, discussions and asl questions
3	5		Accounting procedure for absorption merger (purchased stocks) Prepare union balance sheets at purchased time	Understanding Accounting presiders for absorption merger (purchased stocks)	Solve exercises
4	5		Accounting procedure for absorption merger (purchased stocks) , after purchase time , cost and Owners methods	Apply Accounting presiders for absorption merger (purchased stocks) , after purchase , cost and Owners methods	Tests, discussions and asl questions
5	5		Understanding operating sector (departments) , Finance results requirements	Understanding operating sector (departments) , Finance results requirements	Tests, discussions and asl questions
6	5		Understanding branches and there kinds , Importance of accounting procedure	Understanding branches and t kinds , Importance of accounting proced	Solve exercises
7	5		Accounting procedure for internal branches centralism Method	Identify Accounting procedure internal branches centralism Method	Solve exercises
8	5		Accounting procedure for internal branches Non centralism Method	Identify Accounting procedure internal branches Non centralism Method	Tests, discussions and asl questions
9	5		Matching , prepare union balance sheets For main branch and other branches	Identify union balance sheets Importance	Tests, discussions and asl questions
10	5		Solve practice and exercises + first course exam	Solve practice and exercises + course exam	Solve practice and exersices + course exam
11	5		Understanding revenues and acknowledgments	Solve recognize	Solve exercises

# جامعة البيان

			basic , solve accounting problems	Revenue problems	
12	5		Understanding permanent Inventory , recognize revenue with main and branch over sight	Understand revenue with main branch over sight	Tests, discussions and as questions
13	5		Understanding budget whole sale , Recognize revenue and problems budget whole sale method	Recognize revenue and problem budget whole sale method	Tests, discussions and as questions
14	5		Understanding budget whole sale , Recognize revenue and problems budget whole sale method	Solve exercises revenue and problems budget whole sale method	Solve exercises
15	5		Solve practice and exercises + second course exam	Solve practice and exercises second course exam	Solve practice and exercises + sec course 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)

Main References  
(sources)

Corporates accounting and advanced  
subject in finance accounting depends on  
(IFRS)  
Bushra najim abdoullah  
Seconed book , Third edition 2024

Recommended Books & References  
(Scientific Journals, Reports ...)

Websites or Electronic References

## Course Description ( 1 )

<b>1. Course Title</b>	<b>International auditing standards</b>		
<b>2. Course Code</b>	02014103		
<b>3. Semester/Year</b>	<b>First semester</b>		
<b>4. Description Preparation Date</b>	<b>2024</b>		
<b>5. Available Attendance Form</b>	<b>Classes</b>		
<b>6. No. of Hours (Total)</b>	<b>30</b>		
<b>7. No. of Credits (Total)</b>	<b>2</b>		
<b>8. Course Administrator Name</b>	<b>Ass.athmar abd al_rahman sharhan</b>		
<b>9. E-mail</b>	Athmar.a@albyan.edu.iq		
<b>10. Course Objectives</b>			
<b>Knowledge</b>	<b>A1</b>	Identify the standards associated with the auditing stages: auditing operations, examining control, analytical procedures, and detailed examination of operations.	
	<b>A2</b>	Understanding auditing procedures enables him to obtain a professional qualification as an auditor and considered a new entry point for the student after he has become acquainted with accounting to develop auditing skills.	
	<b>A3</b>	Trying to understand the importance of proofs and evidence and learning how to collect them, their types and uses, then addressing the reports and linking them to the results of the evidence.	
	<b>A4</b>	Understanding and knowing the role of the internal control system and its auditing process	
<b>Skills</b>	<b>B1</b>	Explain the importance of the internal control system and the internal control audit process.	
	<b>B2</b>	Explain what is meant by evidence and its types	
	<b>B3</b>	Having the ability to understand what reports are, their types, and how to use them	
	<b>B4</b>		
<b>Values</b>	<b>C1</b>	Daily tests of theoretical and applied aspects and student participation in the classroom, by discussing topics presented	
	<b>C2</b>	Monthly exams	
	<b>C3</b>	Solutions to daily assignments are among the approved topics	
	<b>C4</b>	Research and reports related to the academic subject	
<b>11. Teaching and Learning Strategies</b>			
<b>1.</b>	Homework	<b>4.</b>	
<b>2.</b>	demonstration tools	<b>5.</b>	
<b>3.</b>	Recent scientific research and reports	<b>6.</b>	

## 12. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	2	Introducing the student to international auditing standards	An introductory introduction to international standards on auditing	a lecture	Daily/oral theory exams
2	2	and related services	/ Introductory matters 100-199	a lecture	Daily/oral theory exams
3	2	Introducing the student to the basic goals and principles	Responsibilities 200-299	a lecture	Daily/oral theory exams
4	2	Which governs data auditing	Responsibilities 200-299	a lecture	Daily/oral theory exams
5	2	Introducing the student to the assigned book, its conditions, and documentation	Responsibilities 200-299	a lecture	Daily/oral theory exams
6		the first exam			
7	2	Introducing the student to assessing control risks	Internal Control 400-499	a lecture	Daily/oral theory exams
8	2	Introducing the student to evident evidence	Evidence 500-599	a lecture	Daily/oral theory exams
9	2	Introducing the student to analytical procedures	Evidence 500-599	a lecture	Daily/oral theory exams
10	2	Introducing the student to the auditor's report on the financial statements	Standard 700	a lecture	Daily/oral theory exams
11		Second exam			
12		The student gets to know the articles basic information in audited documents	Standard 705	a lecture	Daily/oral theory exams
13		Introducing the student to the importance types of local audit evidence	Internal audit evidence	a lecture	Daily/oral theory exams
14		Introducing the student to the importance types of Iraqi audit evidence	Iraqi audit evidence	a lecture	Daily/oral theory exams
15		Introducing the student to the importance types of Iraqi audit evidence	Iraqi audit evidence	a lecture	Daily/oral theory exams

### 13. Course Evaluation

Daily preparation = 10

First monthly exam = 15

Second monthly exam = 15

Final exam=60

### 14. Learning & Teaching Resources

Required textbooks  
(curricular if any)

**International Auditing Standards /  
issued by the Council of the  
International Federation of  
Accountants**

Main References  
(sources)

Recommended Books & References  
(Scientific Journals, Reports ...)

Websites or Electronic References



## Course Description ( 1 )

<b>1. Course Title</b>	<b>Methods and ethics of scientific research</b>		
<b>2. Course Code</b>	1442 م هـ		
<b>3. Semester/Year</b>	2023/2024 first semester		
<b>4. Description Preparation Date</b>	2024		
<b>5. Available Attendance Form</b>	Academic classes		
<b>6. No. of Hours (Total)</b>	(2) hours per week, total (30) hours		
<b>7. No. of Credits (Total)</b>	30		
<b>8. Course Administrator Name</b>	Dr. Ahmed Hameed Kareem		
<b>9. E-mail</b>	<b>Ahemd.ha@albayan.edu.iq</b>		
<b>10. Course Objectives</b>			
<b>Knowledge</b>	<b>A1</b>	Knowledge and skills related to research concepts	
	<b>A2</b>	Knowledge and skills related to how to understand the principles of scientific research	
	<b>A3</b>	Knowledge and skills related to how to analyze data and information	
	<b>A4</b>	In addition to many knowledge and skills related to understanding many issues of publishing scientific research	
<b>Skills</b>	<b>B1</b>	Skills in understanding methods and ways of collecting data and information	
	<b>B2</b>	Skills in understanding sampling and sample elements	
	<b>B3</b>	Special skills in understanding the practical aspects of applied research and case studies	
	<b>B4</b>	Special skills in understanding analysis mechanisms and tools	
<b>Values</b>	<b>C1</b>	Introducing students to the principles of scientific research, its methods, and steps , starting with choosing the topic, applying the theoretical part, and developing the student's skills in	
	<b>C2</b>	Using modern technological means in preparing research .	
	<b>C3</b>	Introducing students to field studies to collect scientific material in various ways .	
	<b>C4</b>	How to benefit from references, sources, published and unpublished reports, as well as scientific periodicals and the subsequent arrangement of those	
<b>11. Teaching and Learning Strategies</b>			
<b>1.</b>	<b>Discussions in lectures and dialogue</b>	<b>4</b>	.

# جامعة البتة

2.	Creating a spirit of competition among students through asking questions	5	
3.		6	

12. 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 case and discussion studies	Posts with a quarterly exam
2	2	the importance of scientific research and highlighting the goals it aspires to achieve	Explaining The importance and objectives of scientific research	Theoretical with case studies and discussion	Posts with a quarterly exam
3	2	Identify the characteristics of scientific research	Characteristics of scientific research	Theoretical with case studies and discussion	Posts with a quarterly exam
4	2	Learn about the role of researchers in scientific research	The role of researchers in scientific research	Theoretical with case studies and discussion	Posts with a quarterly exam
5	2	Learn about the role of universities and companies in scientific research	The role of universities and companies in scientific research	Theoretical with case discussion studies and	Posts with a quarterly exam
6	2	Identify the stages of scientific research	Stages of scientific research	Theoretical with case studies and discussion	Posts with a quarterly exam
7	2	Statement of scientific research methods and methods	Scientific research methods	Theoretical with case studies and discussion	Posts with a quarterly exam
8	2	Reviewing scientific research methods and realizing their importance	Research Methodology	Theoretical with case studies and discussion	Posts with a quarterly exam
9	2	Study standard specifications Determine and in research work	Stages of development of scientific research	Theoretical with case studies and discussion	Posts with a quarterly exam
10	2	Determine the importance of data and methods for collecting it	Data and information of the research process	Theoretical with case studies and discussion	Posts with a quarterly exam
11	2	Learn about types of data and information	Types of data and information	Theoretical with case studies and discussion	quarterly exam Posts with a
12	2	data and information sources Statement of	Data and information sources	Theoretical with case studies and discussion	Posts with a quarterly exam

# جامعة البيان

13	2	view the most important methods of data collection	Methods of collecting data and information	Theoretical with case studies and discussion	Posts with a quarterly exam
14	2	define the concepts of population, sample, and sampling	Population, sample and sampling	case Theoretical with studies and discussion	Posts with a quarterly exam
15	2	and survey Identify the types of samples methods	Types of samples and surveys	Theoretical with case studies and discussion	Posts with a quarterly exam

## 13. Course Evaluation

توزيع الدرجة من 100 على وفق المهام المكلف بها الطالب مثل التحضير اليومي والامتحانات اليومية والشفوية والشهرية والتحريرية والتقارير .... الخ

## 14. Learning & Teaching Resources

Required textbooks  
(curricular if any)

Scientific Research: Its Concept, Tools, and Methods (2013), Dr. Dhouqan Obaidat Fikr, 9th edition, -and others, Dar Al .Amman, Jordan  
- Sekaran, U. (2003 ) “Research Methods for Business: A Skill Building Approach” 4<sup>th</sup> ed. John Wiley & Sons, Inc.  
other book in the field of scientific Any- .research  
All students must prepare a draft integrated scientific research plan on an applied or theoretical scientific topic and then discuss .it in front of the students

Main References  
(sources)

Recommended Books & References  
(Scientific Journals, Reports ...)

reports on All students must prepare .workshops held at home or abroad  
Follow up and review the latest research in .scientific journals  
made statistical software to -Apply ready analyze all types of data and information, such asEXCELL, SPSS, MINITAB, SAS, EVIEWS.

Websites or Electronic References

## Course Description (1)

International accounting	<b>Course Name .1</b>	
02014105	<b>Course Code .2</b>	
First semester /2023-2024	<b>Semester/ year .3</b>	
2024/4/2	<b>Date this description .4 was prepared</b>	
Classrooms	<b>A. Available .5 attendance forms</b>	
45	<b>Number of study .6 hours (total)</b>	
3	<b>Number of units .7 (total)</b>	
Assistant lecturer ; Ibtihaj Taher Saber	<b>Name of the course .8 administrator</b>	
Ibtihaj.t@albayan.edu.iq	<b>Email</b>	
<b>objectives Course .9</b>		
Knowing the nature of international accounting in terms of its origin and reasons for interest in it, and defining international accounting . Its objectives, and the factors influencing international accounting systems	<b>A1</b>	<b>Knowledge</b>
Knowledge of the contributions of local, regional and international organizations and bodies , in addition to knowledge of international standards and international accounting .compatibility	<b>A2</b>	

# جامعة البتة

Understanding the accounting treatment methods for transactions in a foreign currency whether related to forward purchases or forward sales	A3	Skills	
Showing the methods of translating the financial statements of companies and branches .in addition to the procedures for preparing consolidated financial statements	A4		
It measures and makes accounting disclosure of financial transactions in a foreign .currency (deferred purchases and deferred sales)	B1		
It translates foreign financial statements and prepares financial statements for both the .parent company and the subsidiary company	B2		
When financial statements are prepared according to the historical cost approach modified by the fixed monetary unit	B3	Value	
Prepares financial statements according to the current cost approach	B4		
Acquiring positive values such as objectivity, perseverance, and enhancing one's ability .Developing capabilities and skills	C1		
Promoting scientific values and principles among students and emphasizing the .importance of their studies	C3		
Emphasizing personal traits such as integrity, ethics, and honesty	C4		
<b>Teaching and learning strategies.10</b>			
Discussion groups	.4	Lectures	.1
Practical cases	.5	Reports preparation	.2
	.6	Legends	.3

<b>Course structure .11</b>					
<b>Evaluation method</b>	<b>Learning method</b>	<b>Name of the unit or topic</b>	<b>Required learning outcomes</b>	<b>hours</b>	<b>the week</b>

# جامعة البتة

Posts, quizzes	Scientific lectures	The general framework of international accounting	The origins of international accounting and the reasons for .interest in it Definition and objectives of .international accounting Factors affecting international .accounting systems	3	1
Posts, quizzes	Scientific lectures	International accounting standards and accounting compatibility Contributions of the International Accounting Federation the securities organization the difference between accounting compatibility and accounting uniformity	Contributions of organizations and bodies to the investigation International accounting .compatibility	3	2
Posts, quizzes	Scientific lectures	rates and factors affecting their determination Accounting treatments for transactions in a foreign currency Accounting treatment for forward exchange contracts Practical cases	Accounting for transactions in foreign currency and forward exchange contracts	3	3
Posts, quizzes	Scientific lectures	Accounting for operations in foreign countries Translating the financial statements of foreign companies using the current exchange rate method Procedures for preparing consolidated financial statements	Translating financial statements of foreign companies	3	4
Posts, quizzes	Scientific lectures	Advantages of traditional accounting measurement (historical (cost approach	Accounting in light of price changes	3	-7-6-5 10-9-8



# جامعة البليان

		<p>The effects of accounting measurement in light of price - changes</p> <p>Attempts to address the effects of accounting measurement historical under inflation - financial statements</p> <p>the price level changes – Practical application of the introduction</p> <p>Historical cost adjusted in fixed monetary unit</p> <p>accounting measurement according to the current cost approach</p> <p>valuating the approaches used in treating the effects</p> <p>Changes - solved exercises</p>			
Posts, quizzes	Scientific lectures	<p>inputs for determining international transfer rates</p> <p>factors affecting the determination of transfer prices</p> <p>International - Solved exercises</p>	International transfer rates	3	<p>12-11</p> <p>14-13</p> <p>15</p>

# جامعة البتة

## Course evaluation .12

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

## Learning and teaching resources .13

	Required prescribed books (Methodology, if any)
	Main references (Sources )
	Recommended supporting books and references (Scientific journals) (...reports
	,electronic references Internet sites

## Course Description (1)

<b>1. Course Title</b>		<b>Managerial Accounting /1</b>
<b>2. Course Code</b>		<b>02014201</b>
<b>3. Semester/Year</b>		<b>First 2024</b>
<b>4. Description Preparation Date</b>		<b>24-2-2024</b>
<b>5. Available Attendance Form</b>		<b>Actual Attendance</b>
<b>6. No. of Hours (Total)</b>		<b>17 Hour</b>
<b>7. No. of Credits (Total)</b>		<b>17 Unit</b>
<b>8. Course Administrator Name</b>		<b>Dr. naji Shayeb Alrikabi</b>
<b>9. E-mail</b>		<b>naji.s@albayan.edu.iq</b>
<b>10. Course Objectives</b>		
<b>Knowledge</b>	<b>A1</b>	1- Students acquire sufficient knowledge of managerial accounting in accounting major
	<b>A2</b>	2- Understand the nature, importance and objectives of management accounting in making short- and planning profitability
	<b>A3</b>	3- Learn the ability to make decisions based on the appropriate costs for each decision
	<b>A4</b>	4- Enabling the student to use techniques and tools that help him distinguish between available alternatives and use Breakeven Point.
<b>Skills</b>	<b>B1</b>	B1- Understanding the nature of employee behavior and its impact on effective budgets and relevant costs.
	<b>B2</b>	B2- Distinguish between plan, budget and general budget and breakeven point
	<b>B3</b>	B3- Distinguishing between traditional methods and modern methods in preparing the state's operating budget and opportunity costs.
	<b>B4</b>	B4- Knowing the types of tangible and intangible scientific outputs for projects that require economic feasibility.
<b>Values</b>	<b>C1</b>	1. Enhancing the student's scientific values and principles and emphasizing importance of his studies and specialization.

<b>C2</b>	2. Emphasizing the student's personal traits such as integrity, honesty, and ethi
<b>C3</b>	3. Consolidating the love of work and creativity and clarifying its importance accounting and oversight.
<b>C4</b>	4. Explain the importance of adhering to the professional and ethical standards the accounting and auditing profession

### 11. Teaching and Learning Strategies

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

12. The Structure of the Course					
Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	5	How to prepare Master Budgeting	Managerial Accounting Concepts	Theoretical and practical	Paper and oral tests
2	5	Prepare sales budget, production budget, direct material budget	Introduction Managerial Accounting Principles	Theoretical and practical	Paper and oral tests
3	5	Prepare direct labor budget	General cost of Classification Period costs, Production costs	Theoretical and practical	Paper and oral tests
4	5	Prepare selling and administrative budget	Cost behavior and Estimating costs	Theoretical and practical	Paper and oral tests
5	5	Prepare Cash budget	Breakeven Point Analysis		Paper and oral tests
6	5	Prepare Cash budget	Contribution Margin	Theoretical and practical	Paper and oral tests
7	5	Prepare Cash budget	The concept of sales mix	Theoretical and practical	Paper and oral tests
8	5		First Examination		
9	5	Prepare Capital budget	Decision making and relevant	Theoretical and practical	Paper and oral tests
10	5	Determine Discounted cash flows Net present value	Decision making and make or buy	Theoretical and practical	Paper and oral tests
11	5	Determine net present value, internal rate of return	Special orders decision	Theoretical and practical	Paper and oral tests
12	5		Second examination	Theoretical and practical	
13	5	Concept of responsibility Accounting	Scarce resources allocation	Theoretical and practical	Paper and oral tests
14	5	Determine return on investment	Adding and Dropping product line	Theoretical and practical	Paper and oral tests

# جامعة البيان

15	5	Determine residual income and economic value added	Review the cost information	Theoretical and practical	Paper and oral tests
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### 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 Tool to make decisions Kiso
Main References (sources)	Managerial Accounting Helton
Recommended Books & References (Scientific Journals, Reports ...)	<b>Journals specialized in managerial accounting</b>
Websites or Electronic References	<b>Harvard University Management Accounting website</b>

## Course Description (1)

<b>1. Course Title</b>		<b>Managerial Accounting /2</b>
<b>2. Course Code</b>		<b>02014201</b>
<b>3. Semester/Year</b>		<b>Second 2024</b>
<b>4. Description Preparation Date</b>		<b>24-2-2024</b>
<b>5. Available Attendance Form</b>		<b>Actual Attendance</b>
<b>6. No. of Hours (Total)</b>		<b>17 Hour</b>
<b>7. No. of Credits (Total)</b>		<b>17 Unit</b>
<b>8. Course Administrator Name</b>		<b>Dr. naji Shayeb Alrikabi</b>
<b>9. E-mail</b>		<b>naji.s@albayan.edu.iq</b>
<b>10. Course Objectives</b>		
<b>Knowledge</b>	<b>A1</b>	1- Students acquire sufficient knowledge of managerial accounting in accounting major
	<b>A2</b>	2- Understand the nature, importance and objectives of management accounting in making short- and long-term decisions
	<b>A3</b>	3- Learn the ability to make decisions based on the appropriate costs for each decision
	<b>A4</b>	4- Enabling the student to use techniques and tools that help him distinguish between available alternatives
<b>Skills</b>	<b>B1</b>	B1- Understanding the nature of employee behavior and its impact on effective budgets.
	<b>B2</b>	B2- Distinguish between plan, budget and general budget.
	<b>B3</b>	B3- Distinguishing between traditional methods and modern methods in preparing the state's operating budget.
	<b>B4</b>	B4- Knowing the types of tangible and intangible scientific outputs for projects that require economic feasibility.
<b>Values</b>	<b>C1</b>	1. Enhancing the student's scientific values and principles and emphasizing importance of his studies and specialization.



<b>C2</b>	2. Emphasizing the student's personal traits such as integrity, honesty, and ethi
<b>C3</b>	3. Consolidating the love of work and creativity and clarifying its importance accounting and oversight.
<b>C4</b>	4. Explain the importance of adhering to the professional and ethical standards the accounting and auditing profession

### 11. Teaching and Learning Strategies

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

## 12. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	5	How to prepare Master Budget	Master Budget	Theoretical and practical	Paper and oral tests
2	5	Prepare sales budget, production budget, direct material budget	Operating budgets	Theoretical and practical	Paper and oral tests
3	5	Prepare direct labor budget	Operating budgets	Theoretical and practical	Paper and oral tests
4	5	Prepare selling and administrative budget	Operating budgets	Theoretical and practical	Paper and oral tests
5	5	Prepare Cash budget	Operating budgets		Paper and oral tests
6	5	Prepare Cash budget	Financial budgets	Theoretical and practical	Paper and oral tests
7	5	Prepare Cash budget	Financial budgets	Theoretical and practical	Paper and oral tests
8	5		First Examination		
9	5	Prepare Capital budget	Financial budgets	Theoretical and practical	Paper and oral tests
10	5	Determine Discounted cash flows Net present value	Financial budgets	Theoretical and practical	Paper and oral tests
11	5	Determine net present value, internal rate of return	Tools of capital budget	Theoretical and practical	Paper and oral tests
12	5		Second examination	Theoretical and practical	
13	5	Concept of responsibility Accounting	responsibility Accounting	Theoretical and practical	Paper and oral tests
14	5	Determine return on investment	responsibility Accounting	Theoretical and practical	Paper and oral tests

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15	5	Determine residual income and economic value added	responsibility Accounting	Theoretical and practical	Paper and oral tests
16	5	Comparison between financial and managerial accounting	Concepts of managerial and financial accounting	Theoretical and practical	Paper and oral tests
17	5	Know the basics of classifying costs into seven groups	Classification of costs based on a number of considerations	Theoretical and practical	Paper and oral tests
18	5	Applied cases	Break-even analysis in the case of a single product	Theoretical and practical	Paper and oral tests
19	5	Draw a sensitivity analysis chart	accounting Sensitivity analysis in	Theoretical and practical	Paper and oral tests
20	5	Break-even point extraction and sensitivity	Break-even analysis and sensitivity analysis	Theoretical and practical	Paper and oral tests
21	5	Determine the target sales volume in units	Break-even analysis in case of multiple products	Theoretical and practical	Paper and oral tests
22	5		First Examination		
23	5	Measuring the correlation between break-even analysis and profitability	The relationship of break-even analysis to profitability	Theoretical and practical	Paper and oral tests
24	5	Determine what differential costs	Differential costs	Theoretical and practical	Paper and oral tests
25	5	Reaching the decision of acceptance or rejection	The decision to accept or reject an order	Theoretical and practical	Paper and oral tests
26	5	Determine opportunity costs	The decision to make or buy	Theoretical and practical	Paper and oral tests
27	5		Second exam		
28	5	How to determine the optimal selling price	Decision to stop or add a product line	Theoretical and practical	Paper and oral tests
29	5	How to make optimal use of scarce resources	The decision to sell at the optimal price	Theoretical and practical	Paper and oral tests
30	5	Determine the critical factors in this decision	Decision of scarce economic resources	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)	Managerial Accounting Tool to make decisions Kiso
Main References (sources)	Managerial Accounting Helton
Recommended Books & References (Scientific Journals, Reports ...)	<b>Journals specialized in managerial accounting</b>
Websites or Electronic References	<b>Harvard University Management Accounting website</b>



## Course Description (1)

International Financial Reporting Standards	<b>Course Name .1</b>	
02014203	<b>CodeThe decision .2</b>	
Second semester / 2023_2024	<b>the chapter /the year .3</b>	
4/4/2024	<b>Date this was .4 paredthe description</b>	
Classes	<b>aAttendance forms .5 available</b>	
30 hours	<b>Number of study .6 hours (total)</b>	
30 units	<b>Number of units .7 (total)</b>	
M.M. Rusul Mahdi Fadil	<b>Name of the course .8 administrator</b>	
rusul.m@albayan.edu.iq	<b>Email</b>	
<b>Course objectivesScholarship .9</b>		
Shedding light on international financial reporting standards	<b>A1</b>	<b>Knowledge</b>
Qualifying students to recognize numbersfromInternational Financial Reporting Standards	<b>A2</b>	
eparating students to know the bodies that issue international financial reporting standards	<b>A3</b>	
	<b>A4</b>	
Skills related to understanding International financial reporting standards.	<b>B1</b>	<b>Skills</b>
Skills related to knowledge of international financial reporting standards	<b>B2</b>	
Skills related to explaining international financial reporting standards	<b>B3</b>	
	<b>B4</b>	
	<b>C1</b>	<b>Value</b>
	<b>C2</b>	
	<b>C3</b>	

		C4	
<b>Teaching and learning strategies.10</b>			
	<b>4.</b>	Lectures on the theoretical aspect of international financial reporting standards	<b>1.</b>
	<b>5.</b>	Scientific and practical discussions on each of the international financial reporting standards.	<b>2.</b>
	<b>6.</b>	Discussion attachments	<b>3.</b>

Course structure .11

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
1- Exams of all kinds 2-Feedback from students 3- Method of surprise exams 4- Self-expression 5-Reports	1-Method of giving lectures 2-Discussions	Financial reporting and accounting standards		2	1
1- Exams of all kinds 2-Feedback from students 3- Method of surprise exams 4- Self-expression 5-ReportingR	1-Method of giving lectures 2-Discussions	Accounting standard formulation organizations at the international level		2	2
1- Exams of all kinds 2-Feedback from students 3- Method of surprise exams 4- Self-expression 5-Reports	1-Method of giving lectures 2-Discussions	Conceptual framework for financial accounting - joint projectfrsb/IASB		2	3
1- Exams of all kinds 2-Feedback from students 3- Method of surprise exams 4- Self-expression 5-Reports	1-Method of giving lectures 2-Discussions	IFRS 3 Business Combinations		2	4
1- Exams of all kinds 2-Feedback from students 3- Method of surprise exams 4- Self-expression 5-Reports	1-Method of giving lectures 2-Discussions	<b>IFRS 17 Insurance contracts</b>		2	5
1- Exams of all kinds 2-Feedback from students 3- Method of surprise exams 4- Self-expression 5-Reports	1-Method of giving lectures 2-Discussions	<b>IFRS 7 Financial Instruments - Disclosure</b>		2	6
1- Exams of all kinds	1-Method of giving	<b>IFRS 9 Financial Instruments -</b>		2	7

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2-Feedback from students 3- Method of surprise exams 4- Self-expression 5-Reports	lectures 2-Discussions	<b>Measurement</b>		
1- Exams of all kinds 2-Feedback from students 3- Method of surprise exams 4- Self-expression 5-Reports	1-Method of giving lectures 2-Discussions	<b>IFRS 8 Reporting for Operating Segments</b>	2	8
1- Exams of all kinds 2-Feedback from students 3- Method of surprise exams 4- Self-expression 5-Reports	1-Method of giving lectures 2-Discussions	<b>IFRS 8 Reporting for Operating Segments</b>	2	9
1- Exams of all kinds 2-Feedback from students 3- Method of surprise exams 4- Self-expression 5-Reports	1-Method of giving lectures 2-Discussions	<b>IFRS 10 Consolidated Financial Statements</b>	2	10
1- Exams of all kinds 2-Feedback from students 3- Method of surprise exams 4- Self-expression 5-Reports	1-Method of giving lectures 2-Discussions	<b>IFRS 11 Joint Arrangements</b>	2	11
1- Exams of all kinds 2-Feedback from students 3- Method of surprise exams 4- Self-expression 5-Reports	1-Method of giving lectures 2-Discussions	<b>IFRS 13 Measurement at fair value</b>	2	12
1- Exams of all kinds 2-Feedback from students 3- Method of surprise exams 4- Self-expression 5-Reports	1-Method of giving lectures 2-Discussions	<b>International Financial Reporting Standard: Recognition and measurement of revenue from contracts with...customers</b>	2	13
1- Exams of all kinds 2-Feedback from students 3- Method of surprise exams 4- Self-expression 5-Reports	1-Method of giving lectures 2-Discussions	<b>International Financial Reporting Standard: Recognition and measurement of revenue from contracts with customers</b>	2	14



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1- Exams of all kinds 2-Feedback from students 3- Method of surprise exams 4- Self-expression 5-Reports	1-Method of giving lectures 2-Discussions	<b>IFRS 16 Financial Lease</b>	2	15
				16
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				22
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<b>Course evaluation .12</b>	
Score distribution out of 100 40 marks, monthly exams and various activities for the student 60 marks end-of-semester exam	
<b>Learning and teaching resources .13</b>	
International Financial Reporting Standards Foundation, (2018) International Financial Reporting Standards adopted in the Kingdom of Saudi Arabia and other standards and publications approved by the Saudi Organization for Certified Public Accountants.	Required prescribed books (Methodology, if any)
	Main references ( Sources)
	Recommended supporting books and references (Scientific journals, reports....)
	electronic references, Internet sites

## Course Description (١)

Accounting Information Systems	<b>١. Course Name</b>	
٢٤٤٧	<b>٢. Course Code</b>	
second	<b>٣. Semester / Year</b>	
٢/٤ /٢٠٢٤	<b>٤. The history of preparation of this description</b>	
Came	<b>٥. Available Attendance Forms</b>	
٤٥	<b>٦. Number of Credit Hours (Total)</b>	
٣	<b>٧. Number of Units (Total)</b>	
. Huda Mohammed	<b>٨. Course administrator name</b>	
Huda.mo @ albayan.edu.iq	<b>Email</b>	
<b>٩. Course Objectives</b>		
Understand the nature of accounting information systems	A١	<b>Knowledge</b>
To distinguish between accounting disciplines that are collectively accounting information systems	A٢	
Distinguishing and knowing the characteristics of good information	A٣	
Know the types of business activity courses	A٤	

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Developing the student's ability to read and understand books related to intermediate accounting	B ١	Skills
Developing the student's ability to solve exercises	B ٢	
Develop the student's ability to dialogue and discuss	B ٣	
Developing the student's ability to read and understand books related to intermediate accounting	B ٤	
Students' participation in the electronic class to benefit from them	C ١	Values
Daily surprise and weekly tests	C ٢	
Daily duties and activities	C ٣	
Oral exams	C ٤	

## ١٠. Teaching and Learning Strategies

Know how to draw, read and cut the schemes of revenue, expense, production and financing cycles	٤.	Knowledge and understanding	١.
Know how to design accounting information systems	٥.	Program Skills Objectives	٢.
Know how to benefit from the branches of accounting information systems and achieve system integration	٦.	Knowledge of the components of accounting information systems	٣.

# جامعة البتة

Course Structure					
Evaluation meth	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The we
Discussions and direct questions	Lecture	Accounting Information Systems	Distinguish between data and information and define information properties useful and illustrate how to determine the value of information	٣	١
Discussions and direct questions	Lecture	Accounting Information Systems	Explain what is meant by the accounting information system and describe the function it performs	٣	٢
Discussions and direct questions	Lecture	Accounting Information Systems	Discuss how accounting information systems can provide management with the information needed to make decisions and identify and compare basic strategies	٣	٣

# جامعة البتة

Discussions and direct questions	Lecture	Accounting Information Systems	Introduction to documentation and data flow maps Elements included in maps Data flow	٣	٤
Discussions and direct questions	Lecture	Accounting Information Systems	Flow charts	٣	٥
Discussions and direct questions	Lecture	First exam		٣	٦
Discussions and direct questions	Lecture	Accounting Information Systems	Describe how data is entered and stored	٣	٧
Discussions and direct questions	Lecture	Accounting Information Systems	Clarify the basic concepts of database system	٣	٨
Discussions and direct questions	Lecture	Accounting Information Systems	Stages of creating and updating a database through the data relational schema	٣	٩
Discussions and direct questions	Lecture	Accounting Information Systems	Introduction to the micro-level revenue cycle	٣	١٠
Discussions and direct questions	Lecture	Second exam		٣	١١
Discussions and direct questions	Lecture	Accounting Information Systems	Recommendation for preparing invoices and cash collections	٣	١٢
Discussions and direct questions	Lecture	Accounting Information Systems	Explanation of risk control objectives and procedures	٣	١٣

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Discussions and direct questions	Lecture	Accounting Information Systems	Definition of the main risks to the revenue cycle at the time of appropriate control	٣	١٤
Discussions and direct questions	Lecture	Accounting Information Systems	Second Semester Exam	٣	١٥
Discussions and direct questions	Lecture	Accounting Information Systems	Distinguish between data and information, define useful information properties, and explain how Determine the value of information	٣	١٦
Discussions and direct questions	Lecture	Accounting Information Systems	Explain what is meant by the accounting information system and describe the function it performs	٣	١٧
					١٨
					١٩
					٢٠
					٢١
					٢٢
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					٢٤
					٢٥
					٢٦
					٢٧
					٢٨
					٢٩
					٣٠

**١١. Course Evaluation**

Distributing the score out of ١٠٠ according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, written exams, reports .... etc

**١٢. Learning and Teaching Resources**

<p>Fundamentals of Accounting Information Systems - Written by Ibrahim Al-Jazrawi - Amer Al-Janabi</p> <p>Marshall Accounting Information Systems Methodological and auxiliary books as well as relevant laws and instructions.</p>	<p>Required textbooks (Methodology, if any)</p>
<p>Marshall Accounting Information Systems</p>	<p>Main references (Sources)</p>
	<p>Recommended supporting books and references (Scientific journals, reports...)</p>
	<p>Electronic references, Websites</p>



## Course Description ( 1 )

<b>1. Course Title</b>	Advanced cost accounting	
<b>2. Course Code</b>	02014201	
<b>3. Semester/Year</b>	2023-2024	
<b>4. Description Preparation Date</b>	2024-3-27	
<b>5. Available Attendance Form</b>	courses	
<b>6. No. of Hours (Total)</b>	60	
<b>7. No. of Credits (Total)</b>	4	
<b>8. Course Administrator Name</b>	Nawfal zohaer ali	
<b>9. E-mail</b>	Nawfalalhadad7@gmail.com	
<b>10. Course Objectives</b>		
<b>Knowledge</b>	<b>A1</b>	Students gain information about the importance and characteristics of advanced cost accounting .
	<b>A2</b>	Understanding the nature of these activities and the role of the accountant addressing the problems resulting from the nature and characteristics of the activities
	<b>A3</b>	
	<b>A4</b>	
<b>Skills</b>	<b>B1</b>	understanding ability to pick decisions under relevant cost for each decision
	<b>B2</b>	. Guiding students on how to use new instruments help them to analyze and comparing available decisions
	<b>B3</b>	
	<b>B4</b>	
<b>Values</b>	<b>C1</b>	Developing students' awareness and understanding of the theoretical and conceptual background behind the restrictive treatments and the foundation of calculation cost
	<b>C2</b>	Preparing students to be able to assume professional and practical responsibilities if they are given the opportunity to work in a civil society organization
	<b>C3</b>	Learn how to prepare final accounts and calculate revenues and liabilities accordance with international standards for each activity depends on circumstances

C4

**11. Teaching and Learning Strategies**

1.	Understanding the nature and characteristics of the activity of advanced cost accounting	4.	Identify the cost accounting treatments for types of funds and show them in the financial statements
2.	Knowing the most important international standards that govern accounting work profit units	5.	Distinguish between the different stages in the work of each activity in profit units
3.	The basis for distinguishing between the types of funds in these units	6.	Knowing the principles used to show the results of each activity

12. The Structure of the Course					
Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	5		cost allocation with traditional cost method	Identify the concept of allocation with traditional cost method	Tests, discussions and assignments
2	5		cost allocation with activity based cost method	Identify the concept of allocation with activity based costing method	Tests, discussions and assignments
3	5		Cost allocation activity based costing method	Solve exercises using allocation activity based costing method	Solve exercises
4	5		inventory management	Understanding the foundations of inventory management	Tests, discussions and assignments
5	5		inventory management	inventory management with just in time system (recorded journal entries)	Tests, discussions and assignments
6	5		inventory management	Solve exercises of just time system and back flow depend on journal entries	Solve exercises
7	5		inventory management	Solve exercises of just time system and back flow depend on journal entries	Solve exercises
8	5		variances	Understanding variances (sales variance)	Tests, discussions and assignments
9	5		joint cost and by product	Understanding the concept of joint cost and by product	Tests, discussions and assignments
10	5		joint cost and by product	Joint cost method 1 – physical method 2 – sales value at split of point method 3 – net realizable value	Tests, discussions and assignments
11	5		joint cost and by product	By product method 1 – additional sales revenue 2 – other income	Solve exercises

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				3 – deduction from cost of good sold 3 – net realizable value	
12	5		Variiances	Understanding of Actual and standard data static budget variance flexable budget varia sales value variance	Tests, discussions and asl questions
13	5		Variannces	Understanding mix and yield variance Sales value variance	Tests, discussions and asl questions
14	5		Variannces	static budget variance flexable budget varia sales value variance	Solve exercises
15	5		Variannces	mix and yield variance Sales value variance	Solve exercises
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30					

## 13. Course Evaluation

توزيع الدرجة من 100 على وفق المهام المكلف بها الطالب مثل التحضير اليومي والامتحانات اليومية والشفوية والشهرية والتحريرية والتقارير .... الخ

## 14. Learning & Teaching Resources

Required textbooks (curricular if any)	1 – advanced cost accounting salah Mahdi al qawaz 2022 2 – advanced cost accounting salah Mahdi al hadithi , 2022
Main References (sources)	1 - cost accounting , Charles hornegren , 2014
Recommended Books & References (Scientific Journals, Reports ...)	
Websites or Electronic References	

## Course Description ( 1 )

<b>1. Course Title</b>		Accounting theory
<b>2. Course Code</b>		
<b>3. Semester/Year</b>		2023-2024 /Second Semester
<b>4. Description Preparation Date</b>		2024/3/19
<b>5. Available Attendance Form</b>		Lectures
<b>6. No. of Hours (Total)</b>		45
<b>7. No. of Credits (Total)</b>		3
<b>8. Course Administrator Name</b>		Dr. Nawfal Mahmood Mousa
<b>9. E-mail</b>		Nawfal . m@albayan . edu . iq
<b>10. Course Objectives</b>		
<b>Knowledge</b>	<b>A1</b>	Enabling the student to know the history, philosophy and development accounting
	<b>A2</b>	Be able to know the intellectual framework of international accounting and financial reporting
	<b>A3</b>	Enable the student to understand the structure of accounting theory and uses of accounting
	<b>A4</b>	Enabling the student to understand traditional and modern approaches building accounting theory
<b>Skills</b>	<b>B1</b>	Solve accounting problems related to changes in price levels
	<b>B2</b>	Enables the student to use disclosure and future trends
	<b>B3</b>	Understandable logical analysis to build theory
	<b>B4</b>	Know how to account for income and value
<b>Values</b>	<b>C1</b>	Developing the spirit of cooperation that the accountant must have with rest of the workers in the unit
	<b>C2</b>	Learn neutrality, independence and integrity at work
	<b>C3</b>	Instilling confidence in students in what they are doing so that this will be reflected in their work in the future
	<b>C4</b>	Guiding students on how to benefit from social media services within the limits of commitment to the rights of authors and publishers and not to abuse, illegally quote, or falsify.

**11. Teaching and Learning Strategies**

1.	Understand the nature and characteristics of accounting and its uses	4.	Identify traditional and modern approaches and the trends each approach takes to build accounting theory
2.	Know the nature of accounting theory	5.	Identify the foundations of accounting measurement and alternatives to measurement
3.	Knowledge of theoretical and non-theoretical approaches to building accounting theory	6.	

12. The Structure of the Course					
Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	3	Knowledge of the history and development of accounting	History of accounting and its development	solving exercises	Tests, discussions and assignments
2	3	Understand the nature of accounting and its uses	The nature of accounting and its uses	solving exercises	Tests, discussions and assignments
3	3	The student's knowledge of the need to build accounting theory	The need to build an accounting theory	solving exercises	Tests, discussions and assignments
4	3	The student's knowledge of traditional approaches to theory building	Traditional approaches to theory building	solving exercises	Tests, discussions and assignments
5	3	Understanding and knowing the authoritarian approach to theory building	The authoritarian approach to theory building	solving exercises	Tests, discussions and assignments
6	3	The student's knowledge of the conceptual framework of accounting - objectives and concepts	Conceptual framework of accounting objectives and concepts	solving exercises	Tests, discussions and assignments
7	3	The student's knowledge of the conceptual framework of accounting assumptions and principles	Conceptual framework of accounting assumptions and principles	solving exercises	Tests, discussions and assignments
8	3	Enable the student to solve the exercises	Review exercises	solving exercises	Tests, discussions and assignments
9	3	The student knows the behavioral approach to building theory	The behavioral approach to theory building	solving exercises	Tests, discussions and assignments
10	3	The student's knowledge of the events approach to building theory	An introduction to events to build theory	solving exercises	Tests, discussions and assignments
11	3	The student knows the descriptive approach to building theory	Descriptive approach to theory building	solving exercises	Tests, discussions and assignments
12	3	The student's knowledge of the foundation of accounting measurement	Basis of accounting measurement	solving exercises	Tests, discussions and assignments
13	3	The student's knowledge of alternative accounting measurement	Alternatives to accounting measurement	solving exercises	Tests, discussions and assignments
14	3	Enable the student to solve the exercises	Review exercises	solving exercises	Tests, discussions and assignments
15	3	The student's knowledge of value assessment methods	Fair value valuation methods	solving exercises	Tests, discussions and assignments



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## 13. Course Evaluation

توزيع الدرجة من 100 على وفق المهام المكلف بها الطالب مثل التحضير اليومي والامتحانات اليومية والشفوية والشهرية والتحريرية والتقارير .... الخ

## 14. Learning & Teaching Resources

Required textbooks (curricular if any)	Accounting Theory - Ahmed Belkawi.2009
Main References (sources)	Accounting theory - Abbas Mahdi Al-Shirazi.
Recommended Books & References (Scientific Journals, Reports ...)	
Websites or Electronic References	Published research and articles on websites

## Course Description ( 1 )

<b>1. Course Title</b>	Accounting theory	
<b>2. Course Code</b>	<b>02014205</b>	
<b>3. Semester/Year</b>	2023-2024 /Second Semester	
<b>4. Description Preparation Date</b>	2024/3/19	
<b>5. Available Attendance Form</b>	Lectures	
<b>6. No. of Hours (Total)</b>	45	
<b>7. No. of Credits (Total)</b>	3	
<b>8. Course Administrator Name</b>	Dr. Nawfal Mahmood Mousa	
<b>9. E-mail</b>	Nawfal . m@albayan . edu . iq	
<b>10. Course Objectives</b>		
<b>Knowledge</b>	<b>A1</b>	Enabling the student to know the history, philosophy and development accounting
	<b>A2</b>	Be able to know the intellectual framework of international accounting and financial reporting
	<b>A3</b>	Enable the student to understand the structure of accounting theory and uses of accounting
	<b>A4</b>	Enabling the student to understand traditional and modern approaches building accounting theory
<b>Skills</b>	<b>B1</b>	Solve accounting problems related to changes in price levels
	<b>B2</b>	Enables the student to use disclosure and future trends
	<b>B3</b>	Understandable logical analysis to build theory
	<b>B4</b>	Know how to account for income and value
<b>Values</b>	<b>C1</b>	Developing the spirit of cooperation that the accountant must have with rest of the workers in the unit
	<b>C2</b>	Learn neutrality, independence and integrity at work
	<b>C3</b>	Instilling confidence in students in what they are doing so that this will be reflected in their work in the future
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