جامعة البيان

Course Description

Al-Bayan University

College of Business Administration

2025 - 2026

Department of Accounting

September 30, 2025

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

Head of Department	
Signe	
Name	Dr. Naji Shayeb Alrikabi
Date	30-09-2025

Deputy Dean for Scientific Affairs	
Signe	
Name	Dr. Ahmad Hameed
Date	30-09-2025

Head of Quality Assurance Section	
Signe	
Name	Roza Saeed Adbulhadi
Date	30-09-2025

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	Credit Hours Practical
1st	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	-
2nd	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	2	-

		Mathematics		
3rd	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
4th	02011401	Advanced Cost Accounting	3	2
	02011402	Specialized systems Accounting	3	2
	02011403	International Auditing Standards	2	-
	02011404	Managerial Accounting	3	2
	02011405	International Accounting	2	-
	02011406	International Accounting	2	-

11. Staff

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

Professional Development

Guidance for New Faculty Members

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

Professional Development for Faculty Members

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

- Participation in local, Arab and international conferences

- Giving financial and moral incentives to those who publish in international magazines such as Scopus

- The university holds training courses as part of continuing education activity

- College professors, each in their specialty, provide weekly lectures to professors that include scientific developments

- Encouraging the movement of authorship and translation from reliable sources.

12. Admission Criteria

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

13. Key Sources of Information about the Program

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

14. Program Development Plan

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

Model of targeted learning outcomes for the academic program

2024Date: 30 - 3 -
Department of Accounting
Semester: 2023/2024
- The targeted learning outcomes of the accounting program and their connection to the study plan subjects

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

Targeted learning outcomes

(a) Knowledge and understanding outcomes

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

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

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

B) Intellectual Skills

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

(c) General and Transferable Skills

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

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

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

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

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

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

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

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

P (2): Applying specialized skills in accounting.

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

Program Skills

Year/Level	Course Code	Course Title	Primary or Optional	A1	A2	A3	A4	B1	B2	B3	B4	C1	C2	C3	C4
				Learning Outcomes Required from the Program											
				Knowledge				Skills				Values			
1st	02011101	Financial Accounting	Primary	×			–	×	×	×	– –	×			
	02011102	Business Administrative	Primary		×		–		×		–		×		
	02011103	Economic Principles	Primary		×		–		×		–		×		
	02011104	Computer Skills	Primary		×		–		×		–			×	
	02011105	English Languages	Primary			×				×	–			×	
	02011106	Human Rights and democracy's	Primary			×				×	–			×	

	02012101	Intermediate Accountings	Primary	×			–	×	×		–	×	–	×	×
	02012102	Government Accounting	Primary	×			–	×	×		–	×	–	×	×
	02012103	Accounting English	Primary	×			–	×	×		–	×	–	×	×
	02012104	Marketing and Trade	Primary			×	–	×		×	–		×	–	–
2nd	02012105	Business Law	Primary		×		–			×	–		×	–	×
	02012106	Accounting and computer	Primary	×			–	×	×		–	×		×	×
	02012107	General Mathematics	Primary		×		–			×	–		×	–	×
3rd	0201310	Cost	Primary	×			–	×	×		–	×	–	×	×

	1	Accounting										
	02013102	Corporate Accounting	Primary	×	–	×	×	–	×	–	×	×
	02013103	Uniform Accounting system	Primary	×	–	×	×	–	×	–	×	×
	02013104	Tax Accounting	Primary	×	–	×	×	–	×	–	×	×
	02013105	Financial statement Analysis	Primary	×	–	×	×	–	×	–	×	×
	02011306	Accounting for Financial Enterprises	Primary	×	–	×	×	–	×	–	×	×
4th	02011401	Advanced Cost	Primary	×	–	×	×	–	×	–	×	×

	Accounting										
02011402	Specialized systems Accounting	Primary	×	−	×	×	−	×	−	×	×
02011403	International Auditing Standards	Primary	×	−	×	×	−	×	−	×	×
02011404	Managerial Accounting	Primary	×	−	×	×	−	×	−	×	×
02011405	International Accounting	Primary	×	−	×	×	−	×	−	×	×
02011406	International Accounting	Primary	×	−	×	×	−	×	−	×	×

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المرحلة الثالثة

Course Description (1)

1. Course Title	/ Cost Accounting1
2. Course Code	02013101
3. Semester/Year	First semester
4. Description Preparation Date	2025/9/30
5. Available Attendance Form	Classrooms
6. No. of Hours (Total)	75 hours
7. No. of Credits (Total)	60 units
8. Course Administrator Name	Ibtihaj Taher
9. E-mail	Ibtihaj.t@albayan.edu.iq

10. Course Objectives		
Knowledge	**A1**	Explaining the concept of cost accounting and types of costs
	A2	Measurement of product cost represented by materials, labor, and indirect .manufacturing costs
	A3	financial information that helps management in -non Providing financial and making decisions
	A4	Explaining the concept of indirect manufacturing costs and methods of distributi them
Skills	**B1**	Preparing business reports, presentation and submission
	B2	cultural openness, acceptance of others and adaptation to ,awareness-Possess sel others
	B3	Mechanism for applying cost accounting in economic units.
	B4	.Promote the maintenance of fair competition in the business sector
Values	**C1**	principles and emphasizing the Reinforcing the student’s scientific values and importance of his studies and specialization
	C2	Emphasizing the student's personal traits such as academic honesty, integrity and .ethics
	C3	achieving Instilling a love of work and creativity and clarifying the importance c control objectives in cost accounting
	C4	The importance of adhering to the professional and ethical standards of the accounting profession

11. Teaching and Learning Strategies			
1.	Homework	**4.**	
2.	Recent scientific research and reports	**5.**	
3.	Participatory scientific discussion sessions	**6.**	

2. **The Structure of the Course**

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

13. Course Evaluation	
The grade is distributed out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly and written exams, reports, etc.	
14. Learning & Teaching Resources	
Required textbooks (curricular if any)	-Cost Accounting / Prof. Dr. Naseef Al Jabouri
Main References (sources)	Cost Accounting Theoretical Study and Applied Procedures Muhammad Ali Ahmed Sayyidiyah-Al
Recommended Books & References (Scientific Journals, Reports …)	
Websites or Electronic References	

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Course Description (1)

1. Course Title	Corporate Accounting
2. Course Code	02013102
3. Semester/Year	First course 2025
4. Description Preparation Date	2025/9/30
5. Available Attendance Form	Actual Attendance
6. No. of Hours (Total)	5 hours
7. No. of Credits (Total)	4 units
8. Course Administrator Name	Daym Nazar Mohsen
9. E-mail	Deem.n@albayan.edu.iq

10. Course Objectives

Knowledge	**A1**	Consolidating the intellectual and conceptual aspect of corporate accounting a its importance in practical application.
	A2	Distinguish between the basic characteristics of joint-stock companies and limi partnerships.
	A3	Focus on accounting treatments for joint-stock companies.
	A4	Focus on accounting treatments for joint stock companies.
Skills	**B1**	Understanding the nature of joint-stock and limited partnerships.
	B2	Knowing how to perform accounting procedures for joint-stock companies.
	B3	Knowing how to perform accounting procedures for joint stock companies.
	B4	Application of different practical cases of company formation.
Values	**C1**	Enhancing the student's self-confidence by defining the importance of his stud and specialization.
	C2	Encouraging the student to persevere and work hard and the importance of this developing himself as an accountant.
	C3	Learn neutrality, independence and integrity at work.
	C4	Developing the spirit of cooperation that the accountant must have with the rest the employees in the unit.

11. Teaching and Learning Strategies

1.	Adopting reliable sources for curriculum vocabulary.	**4.**	Assigning the student to solve homework at the end of each chapter of the prescribed book, in addition to some exercises.
2.	Explaining corporate accounting in general.	**5.**	Encourage students to discuss and participate.
3.	Apply illustrative examples for each topic.	**6.**	Comparing the practical aspect with the conceptual aspect.

2. The Structure of the Course

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

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

13. Course Evaluation	
The grade is distributed out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly and written exams, reports, etc.	
14. Learning & Teaching Resources	
Required textbooks (curricular if any)	Corporate Accounting / Dr. Bushra Al-Mashhadani - 2024
Main References (sources)	
Recommended Books & References (Scientific Journals, Reports …)	
Websites or Electronic References	Published research specializing in accounting

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Course Description (1)

1. Course Title	**Unified Accounting System 1**
2. Course Code	02013103
3. Semester/Year	**First course2024**
4. Description Preparation Date	**30/9/2025**
5. Available Attendance Form	**Actual attendance**
6. No. of Hours (Total)	**3 Hours**
7. No. of Credits (Total)	**3 Unit**
8. Course Administrator Name	Nadeen Azad Mohammed
9. E-mail	nadeen.a@albyan.edu.iq

10. Course Objectives

Knowledge	**A1**	Understands the objectives of the unified accounting system, its characteristics, and the rules it relies on.
	A2	Understands the procedures for preparing the current operations account and the balance sheet
	A3	explains the differences between the unified accounting system and national accounts
	A4	Understands the accounting treatments for asset accounts
Skills	**B1**	Differentiates between the coding of accounts for uses, resources, assets, and Liabilities
	B2	Distinguishes between accounting measurement and disclosure for accounts
	B3	Conducts accounting measurement and disclosure for transactions related to use Accounts
	B4	Prepares the current operations account and the balance sheet.
Values	**C1**	Encourages students to participate in group discussions related to issues of the unified accounting system
	C2	Encourages students to work collaboratively within a team
	C3	utilizes the diverse abilities of individuals
	C4	

11. Teaching and Learning Strategies

1.	Encouraging students to discuss scientific topics related to the unified accounting system	**4.**	Deepening the understanding of budgeting standards
2.	Encouraging students to be creative in	**5.**	Providing up-to-date scientific

	preparing financial statements		resources, including subscriptions to scientific journals
3.	Following a scientific approach in selecting alternatives to solve problems	**6.**	focusing on scientific research and academic conferences

2. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	3	Unified Accounting System	Introduction to the Unified Accounting System	Theoretical	Paper and oral tests
2	3	Explaining the features and characteristics of the unified accounting system and the departments that apply it	Assumptions, principles and accounting foundations, features, characteristics and scope of application	Theoretical	Paper and oral tests
3	3	Getting to know the accounting guide	Accounting Guide	Theoretical	Paper and oral tests
4	3	Explaining the tabs of the accounting guide	Accounting Guide	Theoretical	Paper and oral tests
5	3	Explaining the accounting treatment and accounting restrictions for calculating fixed assets and methods for obtaining them from the local market	Accounting treatment of asset account	Theoretical and practical	Paper and oral tests
6	3	First exam			Paper Tests
7	3	Explaining the accounting treatment and accounting entries For the assets account / purchase from the external market and construction by contractors	Accounting treatment of asset account	Theoretical and practical	Paper and oral tests
8	3	Explaining the accounting treatment and accounting entries for the inventory account	Accounting treatment of asset account	Theoretical and practical	Paper and oral tests
9	3	Explaining the accounting and	Accounting treatment for liabiliti	Theoretical and practical	Paper and oral tests

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

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

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

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Course Description (1)

1. Course Title	**Tax accounting**
2. Course Code	**02013104**
3. Semester/Year	**Chapter one**
4. Description Preparation Date	**2025/9/30**
5. Available Attendance Form	**Practical**
6. No. of Hours (Total)	**3 Hours a week**
7. No. of Credits (Total)	**3 units**
8. Course Administrator Name	**Mr. bashar nazar naji**
9. E-mail	**Bashar.n@albayan.edu.iq**

10. Course Objectives

Knowledge	**A1**	Knowing the tax concept, tax rules, tax structure in Iraq and tax division
	A2	Knowing tax evasion, the difference between evasion and avoidance, and ways prevent it
	A3	Knowing the different concepts of income and the concept of tax income in I and its sources
	A4	Knowing tax allowances and exemptions
Skills	**B1**	Empowering the student with tax foundations
	B2	Enabling the student with the tax rules that the legislator must adopt
	B3	Enable the student to calculate the tax for its own container
	B4	
Values	**C1**	Strengthening the student’s scientific values and principles on the importance his studies and specialization
	C2	Emphasizing the personal characteristics that the student must possess, as taxes one of the basics of society.
	C3	
	C4	

11. Teaching and Learning Strategies

1.	**Delivering lectures as scheduled each week**	**4.**	**Conduct an exam at the end of each subject**
2.	**Create an atmosphere of motivation and interaction during the lecture**	**5.**	**Providing examples from the tax reality in Iraq**
3.	**Use the thinking method and reflect it on practical reality**	**6.**	**Providing modern scientific resources**

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

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

13. Course Evaluation	
Distribute (100) marks for students missions , like daily attends , home works , daily and monthly exam , reports .	
14. Learning & Teaching Resources	
Required textbooks (curricular if any)	**The prescribed curriculum**
Main References (sources)	**Accounting and tax accounting**
Recommended Books & References (Scientific Journals, Reports …)	
Websites or Electronic References	

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Course Description (1)

1. Course Title	Financial statement analysis
2. Course Code	02013105
3. Semester/Year	First course 2024
4. Description Preparation Date	2025/9/30
5. Available Attendance Form	physical presence
6. No. of Hours (Total)	16 hours
7. No. of Credits (Total)	12 units
8. Course Administrator Name	Mahdi Kamel Fadel
9. E-mail	mahdi.k@albayan.edu.iq

10. Course Objectives

Knowledge	**A1**	statements Students acquire sufficient knowledge to analyze financial
	A2	Enabling the student to understand the evaluation and analysis of the company's financial performance
	A3	Understanding the nature, importance and objectives of financial statemen analysis
	A4	
Skills	**B1**	. a deep understanding of financial performance Enables the student to gain
	B2	.Provides information needed by users of financial reports
	B3	Distinguish between horizontal and vertical analysis
	B4	Knowing the types of external users in financial statement analysis
Values	**C1**	Promoting scientific values and principles among students and emphasizing the .importance of their studies and specialization
	C2	Instilling a love of work and creativity and explaining its importance in the accounting field
	C3	.student's personal traits such as integrity, honesty and morals Emphasizing the
	C4	

11. Teaching and Learning Strategies

1.	.Encourage students to discuss topics related to financial Scientific statement analysis	**4.**	Providing modern scientific resources, including subscriptions to .scientific journals
2.	Focus on the scientific aspect, which helps the student solve some .problems	**5.**	
3.	Encourage students to solve many .examples in financial ratio analysis	**6.**	

2. The Structure of the Course

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

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

13. Course Evaluation	
student, such as The grade is distributed out of 100 according to the tasks assigned to the ,daily preparation, daily, oral, monthly and written exams .reports, etc	
14. Learning & Teaching Resources	
Required textbooks (curricular if any)	Buffett financial statement analysis
Main References (sources)	Analysis Financial statement
Recommended Books & References (Scientific Journals, Reports …)	Journals and articles specialized in financial statement analysis
Websites or Electronic References	

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Course Description (1)

1. Course Title		Accounting for financial institutions
2. Course Code		02013106
3. Semester/Year		First semester
4. Description Preparation Date		2025/9/30
5. Available Attendance Form		Presence
6. No. of Hours (Total)		4 hours a week
7. No. of Credits (Total)		3 units
8. Course Administrator Name		Dr. Haider Adel Abbas
9. E-mail		Haideradel28@gmail.com
10. Course Objectives		
Knowledge	**A1**	Introducing the student to the concept of accounting for financial institutions
	A2	Introducing the student to arithmetic operations and then accounting operations related to accounting for financial institutions
	A3	Introducing the student to the obstacles related to accounting for financial institutions
	A4	
Skills	**B1**	Discussion and dialogue about the scientific topics of the course and their practical applications
	B2	Discussing the development and innovation that has occurred in the field of natural resources accounting in recent years
	B3	

	B4	
Values	**C1**	Discussion and dialogue about the scientific topics of the course and their practical applications.
	C2	Encouraging innovation and inventing new methods of research, achievement and development in the fields of learning.
	C3	Urging the spread of the concept of responsibility accounting
	C4	

11. Teaching and Learning Strategies

1.	Active learning method	**4.**	Encourage students to discuss and participate
2.	Cooperative learning method	**5.**	
3.	Apply illustrative examples for each topic.	**6.**	

جامعة البيان

2. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	4	Operations related to current and savings accounts	Account opening, deposits and withdrawals	Exercises, discussion and solution	Ask questions and answers
2	4	Arithmetic and accounting operations related to the fixed deposit	Opening accounts and interest calculations	Exercises, discussion and solution	Ask questions and answers
3	4	Transfer Bank	Banking transactions between the bank and the customer	Exercises, discussion and solution	Ask questions and answers
4	4	As a kicker with the most prominent discount	Banking transactions between the bank and the customer	Exercises, discussion and solution	Ask questions and answers
5	4	First exam			
6	4	Documentary credits	Types of credits and their purpose	Exercises, discussion and solution	Ask questions and answers
7	4	Accounting and accounting operations related to opening and closing credit	Commercial operations related to opening credits	Exercises, discussion and solution	Ask questions and answers
8	4	Letters of guarantee	Accounting and accounting operations related to opening	Exercises, discussion and solution	Ask questions and answers

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

13. Course Evaluation
- Exams 80 marks - Daily preparation and reports 20 degrees

14. Learning & Teaching Resources	
Required textbooks (curricular if any)	- Specialized books in the field of accounting for financial institutions - Scientific research. - Web sites.
Main References (sources)	
Recommended Books & References (Scientific Journals, Reports …)	
Websites or Electronic References	

جامعة البيان

المرحلة الرابعة

جامعة البيان

Course Description (1)

1. Course Title	**Cost accounting 1**
2. Course Code	**02014101**
3. Semester/Year	**Semester 1**
4. Description Preparation Date	**2025/9/30**
5. Available Attendance Form	**Practical**
6. No. of Hours (Total)	**5 Hours a week**
7. No. of Credits (Total)	**4 units**
8. Course Administrator Name	Bashar nazar naji
9. E-mail	**Bashar.n@albayan.edu.iq**

10. Course Objectives		
Knowledge	**A1**	Knowing the nature of the work environment and what it requires in terms continuous planning to develop the main budget for the economic unit
	A2	Students acquire sufficient knowledge of advanced cost accounting in accounting major.
	A3	
	A4	
Skills	**B1**	Enabling the student to use techniques and tools that help him compare betwe the available alternatives
	B2	Developing the student's awareness regarding the development of his abilities use modern tools in the field of economic feasibility studies for projects.
	B3	
	B4	
Values	**C1**	Understand the nature, importance and objectives of cost accounting in mak short- and long-term decisions.
	C2	The ability to make decisions based on the appropriate costs of each decision.
	C3	
	C4	

11. Teaching and Learning Strategies			
1.	Conducting an exam at the end of each subject	**4.**	Delivering lectures according to the weekly schedule during the designated hours in person.
2.	Create an atmosphere of motivation and interaction during the lecture	**5.**	Providing modern scientific resources
3.	Use the thinking method and reflect it on practical reality	**6.**	

جامعة البيان

1. **The Structure of the Course**					
Week	**Hours**	**RLOs**	**Topic/Subject Name**	**Learning Method**	**Evaluation Method**
1	5	Learn intellectual foundations a applied cases	Static budget	Class lectu	Oral exam
2	5	Learn intellectual foundations a applied cases	Flexible budget	Class lectu	Oral exam
3	5	Learn intellectual foundations a applied cases	Flexible budget	Class lectu	Oral exam
4		First exam			Written exam
5	5	Learn intellectual foundations a applied cases	Standard cost	Class lectu	Oral exam
6	5	Learn intellectual foundations and applie cases	Standard cost : setting standard	Class lectu	Oral exam
7	5	Learn intellectual foundations a applied cases	Standard cost : variances analusis	Class lectu	Oral exam
8	5	Learn intellectual foundations a applied cases	Exercises and practices	Class lectu	Oral exam
9		Second exam			Written exam
10	5	Learn intellectual foundations a applied cases	Accounting procedures for cost element	Class lectu	Oral exam
11	5	Learn intellectual foundations a applied cases	Standard costing	Class lectu	Oral exam
12	5	Learn intellectual foundations a applied cases	Accounting procedures	Class lectu	Oral exam
13	5	Learn intellectual foundations a	Exercises and practices	Class lectu	Oral exam

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

2. Course Evaluation	
The grade is distributed out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly and written exams, reports, etc.	
3. Learning & Teaching Resources	
Required textbooks (curricular if any)	**Advanced Cost Accounting - Salah Mahdi Al-Khudaythi**
Main References (sources)	**Advanced Cost Accounting - Salah Mahdi Al-Khudaythi**
Recommended Books & References (Scientific Journals, Reports …)	
Websites or Electronic References	

جامعة البيان

Course Description (1)

1. Course Title	Specialized Accounting Systems
2. Course Code	02014102
3. Semester/Year	The First course
4. Description Preparation Date	2025/9/30
5. Available Attendance Form	In-Person Attendance
6. No. of Hours (Total)	5 hours per week
7. No. of Credits (Total)	4 Units
8. Course Administrator Name	DR. MOHAMMED ABD AL AMEER -JAWAD
9. E-mail	m7mda.cpa@gmail.com

10. Course Objectives

Knowledge	**A1**	Acquiring sufficient knowledge of accounting in specialized accounting systems
	A2	Understanding the nature, importance, and objectives of specialized accounting i agricultural, hospitality, and natural resource activities
	A3	Learning the ability to prepare financial statements for various specialized activities
	A4	Enabling the student to use techniques and tools that assist in understanding specialized accounting systems
Skills	**B1**	Knowledge and understanding of the elements of agricultural assets and other types of activities, along with related accounting procedures..
	B2	Knowledge and understanding of the elements of agricultural assets and other types of assets..
	B3	A student who possesses methods for dealing with accounting problems numerically.
	B4	Acquiring interaction skills to make correct decisions.
Values	**C1**	Enhancing the values and scientific principles in the student and emphasizing th importance of their studies and specialization.
	C2	Emphasizing the personal traits of the student, such as integrity, honesty, and professional ethics.
	C3	Instilling a love for work and creativity and clarifying its importance in accounti and auditing.
	C4	Clarifying the importance of adhering to professional and ethical standards in th accounting and auditing profession.**

11. Teaching and Learning Strategies

1.	Encouraging the student to discuss scientific topics related to specialized	**4.**	Providing up-to-date scientific resources, including subscriptions to

	accounting.		scientific journals.
2.	Motivating the student to prepare financial statements for specialized activities.	**5.**	Fostering interest in scientific research and academic conferences.
3.	Deepening the understanding of specialized accounting.	**6.**	Encouraging students to explore practical applications.

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

13. **Course Evaluation**	
The grade is distributed out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly and written exams, reports, etc.	
14. Learning & Teaching Resources	
Required textbooks (curricular if any)	Pecialized Accounting - Dr. Thaer Al-Ghaban Lectures by Dr. Thaer Al-Ghaban – Al-Nahrain University. Information about the Accounting Department, study programs, and research can be found on the university's official website.
Main References (sources)	Any book that addresses the topic of specialized accounting .
Recommended Books & References (Scientific Journals, Reports …)	Baghdad University - College of Administration and Economics - Accounting Department
Websites or Electronic References	You can look for books that cover specialized accounting in university or public libraries

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Course Description (1)

1. Course Title	International auditing standards
2. Course Code	02014103
3. Semester/Year	First course
4. Description Preparation Date	2025/9/30
5. Available Attendance Form	actual
6. No. of Hours (Total)	2 hours per week
7. No. of Credits (Total)	2 units
8. Course Administrator Name	Duaa Ghazi Haloub
9. E-mail	duaa.g@albayan.edu.iq

10. Course Objectives		
Knowledge	**A1**	**Identify the standards associated with the auditing stages, auditing operations, examining control, and analytical procedure detailed examinati of operations.**
	A2	**Understanding auditing procedures enables him to obtain a professio qualification as an auditor and is considered a new entry point after learni about accounting to develop auditing skills.**
	A3	**Trying to understand the importance of proofs and evidence, learning how collect them, their types and uses, and then addressing the reports and linki them to the evidence.**
	A4	**Understanding and knowing the role of the internal control system and auditing process.**
Skills	**B1**	**Explain the importance of the internal control system and the internal cont audit process.**
	B2	**Explain what is meant by evidence and its types.**
	B3	**Having the ability to understand what reports are, their types, and how to u them.**
	B4	
Values	**C1**	**Emphasizing personal traits such as integrity, ethics, and honesty.**
	C2	**Promoting scientific values and principles among students and emphasizi the importance of their studies.**
	C3	**Consolidating the love of work and creativity and clarifying the importance internal and external auditing.**
	C4	**The importance of adhering to the professional and ethical standards of t auditing profession.**

11. Teaching and Learning Strategies

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

2. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	2	An introductory introduction international standards auditing	An introductory introduction to international standards on auditing 100-199/ Preliminary matters	Theoretical	Oral test
2	2	Introducing the student to t basic objectives and princip that govern data auditing	Responsibilities 200-299	Theoretical	Oral and paper test
3	2	Introducing the student to t assignment book, its conditio and documentation.	Responsibilities 200-299	Theoretical	Oral and paper test
4	2	Introducing the student to fra and error in auditing.	Responsibilities 200-299	Theoretical	Oral and paper test
5	2	Introducing the student to wo planning and preparing t audit program and worki papers.	Planning 300-399	Theoretical	Oral and paper test
6	2	Introducing the student assessing control risks.	Internal Control 400-499	Theoretical	Oral and paper test
7	2	Introducing the student evidentiary evidence.	Evidence 500-599	Theoretical	Oral and paper test
8	2	Introducing the student analytical procedures.	Evidence 500-599	Theoretical	Oral and paper test
9	2	First exam			Paper test
10	2	Introducing the student to t auditor's report about	Standard 700	Theoretical	Oral test

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

13. Course Evaluation	
Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports, etc.	
14. Learning & Teaching Resources	
Required textbooks (curricular if any)	International Auditing Standards Book / Dr. Fatima Saleh Mahdi Al-Ghurban / 2022-2023
Main References (sources)	
Recommended Books & References (Scientific Journals, Reports …)	
Websites or Electronic References	Published research specialized in auditing standards.

Course Description (1)

1. Course Title		**Management accounting**
2. Course Code		**02014104**
3. Semester/Year		**First course**
4. Description Preparation Date		**30/9/2025**
5. Available Attendance Form		**Actual attendance**
6. No. of Hours (Total)		**5 Hours**
7. No. of Credits (Total)		**4 Unit**
8. Course Administrator Name		Nadeen Azad Mohammed
9. E-mail		nadeen.a@albyan.edu.iq
10. Course Objectives		
Knowledge	**A1**	Students acquire sufficient knowledge of managerial accounting in the accounti major
	A2	Understand the nature, importance and objectives of management accounting in making short- and long-term decisions
	A3	Learn the ability to make decisions based on the appropriate costs for each decision
	A4	Enabling the student to use techniques and tools that help him distinguish between available alternatives
Skills	**B1**	Understanding the nature of employee behavior and its impact on effective budgets.
	B2	Distinguish between plan, budget and general budget.
	B3	Distinguishing between traditional methods and modern methods in preparing state’s operating budget.
	B4	Knowing the types of tangible and intangible scientific outputs for projects that require economic feasibility.
Values	**C1**	Enhancing the student’s scientific values and principles and emphasizing the importance of his studies and specialization.
	C2	Emphasizing the student’s personal traits such as integrity, honesty , and ethics.
	C3	Consolidating the love of work and creativity and clarifying its importance accounting and oversight.
	C4	Explain the importance of adhering to the professional and ethical standards of accounting and auditing profession

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

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

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

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

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

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

Course Description (1)

1. Course Title	International Accounting
2. Course Code	02014105
3. Semester/Year	First course
4. Description Preparation Date	30/9/2025
5. Available Attendance Form	Actual Attendance
6. No. of Hours (Total)	2 hours
7. No. of Credits (Total)	2 units
8. Course Administrator Name	Daym Nazar Mohsen
9. E-mail	Deem.n@albayan.edu.iq

10. Course Objectives

Knowledge	**A1**	Consolidating the intellectual and conceptual aspect of international accounti and its importance in practical application.
	A2	Knowing the contributions of local and international organizations and bodies, addition to knowing international standards and international account compliance.
	A3	Knowing the old and modern international standards and their importance countries.
	A4	Understanding the accounting methods for foreign currency transactions, whet related to purchases or sales.
Skills	**B1**	Measures and discloses accounting transactions in a foreign currency.
	B2	Translates foreign financial statements and prepares financial statements for b the parent company and the subsidiary.
	B3	Prepares financial statements according to the historical cost approach modified constant monetary units.
	B4	Prepares financial statements according to the current cost approach.
Values	**C1**	Acquiring positive values such as objectivity, perseverance and enhancing on self-esteem.
	C2	Developing capabilities and skills.
	C3	Promoting scientific values and principles among students and emphasizing importance of their studies.
	C4	Emphasis on personal traits such as integrity, ethics and honesty.

11. Teaching and Learning Strategies

1.	Adopting reliable sources for curriculum vocabulary.	**4.**	Comparing the practical aspect with the conceptual aspect.

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

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2. The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	2	International Accounting and International Business	General Framework for International Accounting and International Business	Theoretical	Oral test
2	2	The impact of different environmental variables on accounting	Understand the differences in environmental variables on accounting	My theory with discussio	Oral test, quizzes
3	2	Accounting and Financial Reporting Systems Classificatio	Understand accounting classifications and financial reporting	My theory with discussio	Oral test, quizzes
4	2	International Accounting Organizations Classifications	International Classification Entri	My theory with discussio	Oral test, quizzes
5	2	International Accounting Organizations	Getting to know the international accounting organizations	My theory with discussio	Oral test, quizzes
6	2	Accounting for Foreign Currenc Transactions - Foreign Exchang Basics	Exchange rates and the factors affecting their determination.	My theory with discussio	Oral test, quizzes
7	2	Accounting for Foreign Currenc Transactions – Foreign Currenc Transactions	Accounting treatments for forwa exchange contracts	My theory with discussio	Oral test, quizzes
8	2	First exam			Paper test
9	2	Translation of statements prepa in foreign currency - current/no current method	Accounting for transactions in foreign countries using current a non-current exchange rates	My theory with discussio	Oral test, quizzes
10	2	Translation of statements prepa in foreign currency – cash/non-	Accounting for foreign currency transactions using the cash and	My theory with discussio	Oral test, quizzes

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

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

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

Course Description (1)

1. Course Title	Scientific research methods and ethics
2. Course Code	02014106
3. Semester/Year	First course
4. Description Preparation Date	2025/9/30
5. Available Attendance Form	Practical
6. No. of Hours (Total)	2 hours a week
7. No. of Credits (Total)	2units
8. Course Administrator Name	Ibtihaj Taher
9. E-mail	Ibtihaj.t@albayan.edu.iq

10. Course Objectives

Knowledge	**A1**	Knowledge and skills related to research concepts.
	A2	Knowledge and skills related to how to understand the origins of scienti research.
	A3	Knowledge and skills related to how to analyze data and information.
	A4	In addition to many knowledge and skills related to understanding many issues publishing scientific research.
Skills	**B1**	Skills in understanding the methods and ways of collecting data and information
	B2	Skills in understanding the elements of sampling and sampling.
	B3	Skills in understanding the practical aspects of applied research and case studies
	B4	Skills in understanding the mechanisms and tools of analysis.
Values	**C1**	Introducing students to the principles of scientific research, its methods and ste starting with choosing the topic, applying the theoretical part, and developing student's skills in scientific research.
	C2	Using modern technology in preparing research.
	C3	Introducing students to field studies to collect practical material in its vari ways.
	C4	How to benefit from references, sources, published and unpublished reports, well as scientific periodicals and what follows.

11. Teaching and Learning Strategies

1.	Discussions in lectures.	**4.**	
2.	Creating a spirit of competition among students.	**5.**	
3.	Putting up questions and dialogue.	**6.**	

2. The Structure of the Course					
Week	**Hours**	**RLOs**	**Topic/Subject Name**	**Learning Method**	**Evaluation Method**
1	2	Analysis of the concept of scientific research	Introduction to Scientific Researc and its Methods	Theoretical with c studies and discussion	Posts with semester exam
2	2	Stating the importance of scientific research and the most prominent goals it aspires to achieve.	Importance and Objectives of Scientific Research	Theoretical with c studies and discussion	Posts with semester exam
3	2	Identifying the characteristics o scientific research.	Characteristics of Scientific Research	Theoretical with c studies and discussion	Posts with semester exam
4	2	Identifying the role of researche in scientific research	The Role of Researchers in Scientific Research	Theoretical with c studies and discussion	Posts with semester exam
5	2	Identify the role of universities and companies in scientific research	The role of universities and companies in scientific research	Theoretical with c studies and discussion	Posts with semester exam
6	2	Identify the stages of scientific research	Stages of scientific research	Theoretical with c studies and discussion	Posts with semester exam
7	2	State the methods and approach of scientific research	Scientific research methods	Theoretical with c studies and discussion	Posts with semester exam
8	2	Review scientific research methods and realize their importance	Scientific research approaches	Theoretical with c studies and discussion	Posts with semester exam
9	2	Determine and study the stand specifications in research work	Stages of development of scientif research	Theoretical with c studies and discussion	Posts with semester exam
10	2	Determine the importance of da and methods of collecting it	Data and information of the research process	Theoretical with c studies and discussion	Posts with semester exam
11	2	Identify the types of data and	Types of data and information	Theoretical with c	Posts with semester exam

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

13. Course Evaluation

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

14. Learning & Teaching Resources

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