Course Description Form
Course Description Governmental Accounting 1

This course description provides a concise summary of the main course features and the learning outcomes expected of the student, demonstrating whether the student has made the most of the available learning opportunities. It must be linked to the program description.

1. Educational Institution	College of Administration and Economics/University of Maysan
2. Academic Department/Center	Accounting Department
3. Course Name/Code	Governmental Accounting 1
4. Available Attendance Formats	Lectures
5. Semester/Year	First Semester/Academic Year 2024-2025
6. Number of Class Hours (Total)	4 hours x 30 = 120 hours
7. Date this Description Was Prepared	٢٠٢٤/٠٩/٠١

١. Course objectives:
.١Introducing and explaining the theoretical framework of government accounting
2. Providing students with the ability to understand and use the tools of the theoretical framework of government accounting.
3. Expanding students' understanding of how to conduct accounting transactions within the framework of government accounting.
4. Using the scientific approach to solve accounting problems faced by accountants in non-profit government entities.

١. Course outcomes, teaching, learning and assessment methods
A- Cognitive objectives: ١.Completion and coverage of the course material. ٢.Familiarity with the subject of public finance and the entities responsible for implementing and evaluating public finance. ٣.Understanding the tools, means, and methods of public finance.

B - Course-Specific Skill Objectives:

١.Theoretical skills through understanding the science of finance, the nature of public and private needs, the nature of public expenditures and public revenues, and the nature of the general budget.

٢.Practical skills through enabling the student to analyze financial policy, identify the obstacles it faces, and understand how taxes are calculated.

Teaching and learning methods

١. Lecture delivery method.
٢. Student groups.
٣. Reports and studies.
4.Workshops.
5.Use of visual aids and digital projectors for topics that require them.

Evaluation methods

1.Daily tests.
٢. Termly tests.
٣.Assignments.
٤.Reports and studies.

1.Emotional and value-based objectives:
٢.Activating public policy values and a sense of responsibility toward public service.
٣. Enhancing public finance outcomes.

D - General and Transferable Skills (other skills related to employability and personal development).

.١Verbal Communication.
.٢Teamwork.
.٣Analysis and Verification.
.٤Written Communication.
.٥Planning and Organization.
.٦Flexibility.

١. course structure

Evaluation method	Teaching method	Unit name/topic	Required learning outcomes	Hours	Week
١. Daily tests. ٢. Termly tests. ٣. Assignments. 4.Reports and studies.	.١ Lecture delivery method. ٢. Student groups. ٣. Reports and studies.	**General Introduction to Governmental Accounting**	A- Knowledge and Understanding A.1 Comprehension and coverage of the subject matter. A.2 Knowledge of public finance concepts and their characteristics. B- Subject-Specific Skills B.1 Theoretical Skills B.2 Practical Skills	**4**	١
١. Daily tests. ٢. Termly tests. ٣. Assignments. 4.Reports and studies	.١ Lecture delivery method. ٢. Student groups. ٣. Reports and studies.	**The difference between government accounting and commercial accounting**	A- Knowledge and Understanding A.1 Comprehension and coverage of the subject matter. A.2 Knowledge of public finance concepts and their characteristics. B- Subject-Specific Skills B.1 Theoretical Skills B.2 Practical Skills	٤	٢
١. Daily tests. ٢. Termly tests. ٣. Assignments. 4.Reports and studies	.١ Lecture delivery method. ٢. Student groups. ٣. Reports and studies.	**The difference between government accounting and commercial accounting**	A- Knowledge and Understanding A.1 Comprehension and coverage of the subject matter. A.2 Knowledge of public finance concepts and their characteristics. B- Subject-Specific Skills B.1 Theoretical Skills B.2 Practical Skills	٤	٣
١. Daily tests. ٢. Termly tests. ٣. Assignments. 4.Reports and studies	.١ Lecture delivery method. ٢. Student groups. ٣. Reports and studies.	**Types of general budgets**	A- Knowledge and Understanding A.1 Comprehension and coverage of the subject matter. A.2 Knowledge of public finance concepts and their characteristics. B- Subject-Specific Skills B.1 Theoretical Skills	٤	٤

			B.2 Practical Skills		
١. Daily tests. ٢. Termly tests. ٣. Assignments. 4.Reports and studies	.١ Lecture delivery method. ٢. Student groups. ٣. Reports and studies.	**The General Budget in Iraq - Concept and Objectives**	A- Knowledge and Understanding A.1 Comprehension and coverage of the subject matter. A.2 Knowledge of public finance concepts and their characteristics. B- Subject-Specific Skills B.1 Theoretical Skills B.2 Practical Skills	٤	٥
١. Daily tests. ٢. Termly tests. ٣. Assignments. 4.Reports and studies	.١ Lecture delivery method. ٢. Student groups. ٣. Reports and studies.	**Stages of preparing the general budget**	A- Knowledge and Understanding A.1 Comprehension and coverage of the subject matter. A.2 Knowledge of public finance concepts and their characteristics. B- Subject-Specific Skills B.1 Theoretical Skills B.2 Practical Skills	٤	٦
١. Daily tests. ٢. Termly tests. ٣. Assignments. 4.Reports and studies	.١ Lecture delivery method. ٢. Student groups. ٣. Reports and studies.	**Implementation of the general budget**	A- Knowledge and Understanding A.1 Comprehension and coverage of the subject matter. A.2 Knowledge of public finance concepts and their characteristics. B- Subject-Specific Skills B.1 Theoretical Skills B.2 Practical Skills	٤	٧
١. Daily tests. ٢. Termly tests. ٣. Assignments. 4.Reports and studies	.١ Lecture delivery method. ٢. Student groups. ٣. Reports and studies.	**Budget implementation oversight**	A- Knowledge and Understanding A.1 Comprehension and coverage of the subject matter. A.2 Knowledge of public finance concepts and their characteristics. B- Subject-Specific	٤	٨

			Skills B.1 Theoretical Skills B.2 Practical Skills		
١. Daily tests. ٢. Termly tests. ٣. Assignments. 4.Reports and studies	.١ Lecture delivery method. ٢. Student groups. ٣. Reports and studies.	**Government accounting system in Iraq**	A- Knowledge and Understanding A.1 Comprehension and coverage of the subject matter. A.2 Knowledge of public finance concepts and their characteristics. B- Subject-Specific Skills B.1 Theoretical Skills B.2 Practical Skills	٤	٩
١. Daily tests. ٢. Termly tests. ٣. Assignments. 4.Reports and studies	.١ Lecture delivery method. ٢. Student groups. ٣. Reports and studies.	**Government ١ accounting system in Iraq**	A- Knowledge and Understanding A.1 Comprehension and coverage of the subject matter. A.2 Knowledge of public finance concepts and their characteristics. B- Subject-Specific Skills B.1 Theoretical Skills B.2 Practical Skills	٤	١٠
١. Daily tests. ٢. Termly tests. ٣. Assignments. 4.Reports and studies	.١ Lecture delivery method. ٢. Student groups. ٣. Reports and studies.	**Revenue accounting**	A- Knowledge and Understanding A.1 Comprehension and coverage of the subject matter. A.2 Knowledge of public finance concepts and their characteristics. B- Subject-Specific Skills B.1 Theoretical Skills B.2 Practical Skills	٤	١١
١. Daily tests. ٢. Termly tests. ٣. Assignments. 4.Reports and studies	.١ Lecture delivery method. ٢. Student groups. ٣. Reports and studies.	**Expense accounting**	A- Knowledge and Understanding A.1 Comprehension and coverage of the subject matter. A.2 Knowledge of public finance concepts and their characteristics.	٤	١٢

			B- Subject-Specific Skills B.1 Theoretical Skills B.2 Practical Skills		
١. Daily tests. ٢. Termly tests. ٣. Assignments. 4.Reports and studies	.١ Lecture delivery method. ٢. Student groups. ٣. Reports and studies.	**Preparing final accounts in government units**	A- Knowledge and Understanding A.1 Comprehension and coverage of the subject matter. A.2 Knowledge of public finance concepts and their characteristics. B- Subject-Specific Skills B.1 Theoretical Skills B.2 Practical Skills	٤	١٣
١. Daily tests. ٢. Termly tests. ٣. Assignments. 4.Reports and studies	.١ Lecture delivery method. ٢. Student groups. ٣. Reports and studies.	**Financial data analysis in the government sector**	A- Knowledge and Understanding A.1 Comprehension and coverage of the subject matter. A.2 Knowledge of public finance concepts and their characteristics. B- Subject-Specific Skills B.1 Theoretical Skills B.2 Practical Skills	٤	١٤
١. Daily tests. ٢. Termly tests. ٣. Assignments. 4.Reports and studies	.١ Lecture delivery method. ٢. Student groups. ٣. Reports and studies.	**Comprehensive review and practical applications**	A- Knowledge and Understanding A.1 Comprehension and coverage of the subject matter. A.2 Knowledge of public finance concepts and their characteristics. B- Subject-Specific Skills B.1 Theoretical Skills B.2 Practical Skills	٤	١٥

2.Curriculum development plan
1. Developing the curriculum according to the annual plan to update the college's approved curricula 2. .Periodically reviewing the curriculum. 3. Monitoring academic conferences. 4. Aligning with the offerings of similar educational institutions.

course description

This course description provides a concise summary of the main characteristics of the course and the learning outcomes expected of the student, demonstrating whether they have made the most of the available learning opportunities. It must be linked to the program description

1-Educational Institution	University of Maysan – College of Administration and Economics
2-Department	Accounting Department
3-Course Name/Code	Accounting in English (1)
4-Available Attendance Forms	Lectures
5-Semester/Year	First Semester / 2024-2025-
6-Total Study Hours	hours weekly x 15 weeks = 60 hours
7-Date of Description Preparation	16/9/2024
8-Course Objectives	
A-Understanding the basic principles and concepts of accounting	
B-Developing the ability to prepare and interpret financial statements	
C-Applying accounting techniques for decision-making and problem-solving	

9-Course Outcomes, Teaching and Learning Methods, and Assessment:

A. Cognitive Objectives
A-1:Preparing the student to identify and assess the relevance of the material to their daily life needs regarding accounting fundamentals.
A-2: Adhering to the ethics of the educational institution.
A-3:Developing the ability to prepare and interpret financial statements .

B. Specific Skill Objectives for the Course
B-1:Accurately recording financial transactions using appropriate accounting systems and software.
B-2:Preparing complete and correct financial data and statements.
B-3: Applying accounting techniques to solve real-world financial . problems and case studies.
B-4:Demonstrating proficiency in analyzing financial data to support decision-making.

The instructor delivers detailed lectures:

A-The instructor requests periodic reports and homework.
B- assignments on the basic topics of the material.
C-Dividing students into groups to discuss the basic topics of the material.
D-Assigning students to prepare reports.

Assessment Methods :

A-Daily and monthly written exams for the curriculum with various short . scientific questions to assess their understanding of the material
B- Daily and monthly oral exams for the curriculum with various short. scientific questions to assess their understanding of the material.
C-Assigning students to prepare reports .
D-Daily discussion to assess students' understanding of the material and evaluate daily participation.

C. Affective and Value Objectives

C-1: Developing a sense of responsibility and ethical conduct in dealing . with financial information.
C-2 :Appreciating the importance of accuracy, transparency, and integrity in accounting practices.
C-3 :Instilling a commitment to continuous learning and professional

development in the field of accounting.
Teaching and Learning Methods
1-Lectures and theoretical discussions 2- Case studies and problem-solving 3-Practical exercises and applied training 4- Quizzes, assignments, and continuous assessment
Assessment Methods
A-Conducting written exams B-Conducting daily and surprise exams. C-Conducting oral exams
D) General and Transferable Rehabilitative Skills (Other Employability and (Personal Development Skills: -Analytical skills for financial data and making informed financial decisions. -Focus on accuracy in recording financial information and reports . -Facing financial challenges and seeking innovative solutions . -Organizing time management, especially when preparing balances and final reports. -

15-Course Structure					
Teaching Method	Assessment Method	Unit/Topic Name	Required Learning Outcomes	Hours	Week
Lecturing, discussion groups | Preparing reports	conducting written exams, conducting daily and surprise exams, conducting oral exams	Theoretical framework of financial accounting	**1-Knowledge and understanding and covering the course material. 2- Theoretical skills. 3-Practical skills**	4	First
Lecturing, discussion groups | Preparing reports	conducting written exams, conducting daily and surprise exams, conducting oral exams	Basic elements in theoretical framework (principles , assumptions and constrains)	**1-Knowledge and understanding and covering the course material. 2- Theoretical skills. 3-Practical skills**	4	Second
Lecturing, discussion groups | Preparing reports	conducting written exams, conducting daily and surprise exams, conducting oral exams	Basic elements in theoretical framework (elements of financial statements , qualitative characteristics of accounting information)	**1-Knowledge and understanding and covering the course material. 2- Theoretical skills. 3-Practical skills**	4	Third
Lecturing, discussion groups | Preparing reports	conducting written exams, conducting daily and surprise exams, conducting oral exams	Objectives of financial reporting , who uses the accounting information, for what reasons?	**1-Knowledge and understanding and covering the course material. 2- Theoretical skills.**	4	Fourth

			3-Practical skills		
Lecturing, discussion groups | Preparing reports	conducting written exams, conducting daily and surprise exams, conducting oral exams	Accounting for purchases , sales goods	**1-Knowledge and understanding and covering the course material. 2- Theoretical skills. 3-Practical skills**	4	Fifth
Lecturing, discussion groups | Preparing reports	conducting written exams, conducting daily and surprise exams, conducting oral exams	Practices	**1-Knowledge and understanding and covering the course material. 2- Theoretical skills. 3-Practical skills**	4	Sixth
Lecturing, discussion groups | Preparing reports	conducting written exams, conducting daily and surprise exams, conducting oral exams	Accounting for commercial notes	**1-Knowledge and understanding and covering the course material. 2- Theoretical skills. 3-Practical skills**	4	Seventh
Lecturing, discussion groups | Preparing reports	**conducting written exams, conducting daily and surprise exams, conducting oral exams**	Practices	**1-Knowledge and understanding and covering the course material. 2- Theoretical skills. 3-Practical skills**	4	Eighth
Lecturing,	**conductin**	Adjusting	**1-Knowledge**	4	Ninth

discussion groups | Preparing reports	**g written exams, conductin g daily and surprise exams, conductin g oral exams**	entries	**and understanding and covering the course material. 2- Theoretical skills. 3-Practical skills**		
Lecturing, discussion groups | Preparing reports	**conductin g written exams, conductin g daily and surprise exams, conductin g oral exams**	Practices	**1-Knowledge and understanding and covering the course material. 2- Theoretical skills. 3-Practical skills**	4	Tenth
Lecturing, discussion groups | Preparing reports	**conductin g written exams, conductin g daily and surprise exams, conductin g oral exams**	Financial statements (income statement , statements of changes in owner equity)	**1-Knowledge and understanding and covering the course material. 2- Theoretical skills. 3-Practical skills**	4	Elevent h
Lecturing, discussion groups | Preparing reports	**conductin g written exams, conductin g daily and surprise exams, conductin g oral exams**	Balance sheet	**1-Knowledge and understanding and covering the course material. 2- Theoretical skills. 3-Practical skills**	4	Twelve
Lecturing, discussion groups | Preparing reports	**conductin g written exams, conductin g daily and**	Practices	**1-Knowledge and understanding and covering**	4	Thirteen

	surprise exams, conducting oral exams		**the course material.** **2- Theoretical skills.** **3-Practical skills**		
Lecturing, discussion groups | Preparing reports	**conducting written exams, conducting daily and surprise exams, conducting oral exams**	Bank reconciliation	**1-Knowledge and understanding and covering the course material.** **2- Theoretical skills.** **3-Practical skills**	4	Fourteen
Lecturing, discussion groups | Preparing reports	**conducting written exams, conducting daily and surprise exams, conducting oral exams**	Practices	**1-Knowledge and understanding and covering the course material.** **2- Theoretical skills.** **3-Practical skills**	4	Fifteen

Infrastructure Main References	
Accounting in English – Accounting department – University of Baghdad – second edition	1-Required Textbooks
	2-Recommended Books and References
	A) (Scientific Journals, Reports, etc.):
	B) Electronic References, Websites, etc….

21-Course Development Plan
1-Developing course vocabulary according to the annual plan 2-Periodic review of the course 3-Compatibility with what similar educational institutions offer

Course Description Form

Course Description for Marketing and E-Commerce/Second Year/First Course

This course description provides a concise summary of the main features of the course and the learning outcomes expected of the student, demonstrating whether he/she has made the most of the opportunities learning available. The course description must be linked to the program description.

1. Educational Institution	College of Administration and Economics / University of Misan
2. Scientific Department / Centre	Department of Accounting
3. Course Name / Code	Marketing and e-commerce
4. Available Attendance Forms	Lectures
5. Course / Year	First Semester / Academic Year 2024-2025
6. Number of Study Hours (Total)	3 hours × 15 = 45 hours
7. Date of Preparing of this Description	16/9/2024
8. Course Objectives	
1. To provide the student with a cognitive skill about the concept, characteristics, and importance of marketing terminology, and to increase their knowledge of the fundamentals of marketing functions and the marketing mix within an administrative organization. 2. To provide the student with a cognitive skill about the importance of the customer to the center of creativity, development, and excellence, the focus of attention and attraction, and the development of marketing strategies and the marketing mix to meet the customer's needs, desires, and interests. 3. To provide the student with information on the nature of marketing work, how to work in the field of e-commerce, and its relationship to accounting work.	

A- Cognitive Objectives:

A1- To understand the concept and importance of marketing activities.

A2- The student will learn how to address the cognitive objectives of consumer marketing activities

A3- Study the impact of external social and economic factors on purchasing decisions.

B - Course-Specific Skills Objectives:

B1 - Understanding customer behavior and developing different mechanisms to address it.

B2 - Expanding the student's ability to deal with supply and demand in the .market and how to promote various products

B3 - Encouraging the student to learn the important marketing skills needed in the job market.

C- Emotional and Value-Based Objectives:

C1 - Activating public policy values and a sense of responsibility toward public service.

C2- Enhancing public finance outcomes.

D - General and Transferable Skills (other skills related to employability and personal development).

D1-Verbal Communication.

D2-Teamwork.

D3-Analysis and Verification.

D4-Written Communication.

D5V- Planning and Organization.

6. Flexibility.

7. Time management

D8- Initiative and motivation at work

Assessment Methods

1. Lecture delivery method.
2. Student groups.
3. Workshops.
4. Student participation.
5. Reports and assignments.

Evaluation method

1. Types of causative exams.
2. Student review feedback.
3. Facial expressions.
4. Reports and assignments

10 .Course Structure

The week	Hours	Required learning outcomes	Unit name/topic	Teaching method	Evaluation method
1	3	A- Knowledge and Understanding A.1 Understand and cover .the topic A.2 Know marketing concepts, their importance, and objectives.	Introduction to Marketing Studie	1.Lecture delivery method. 2.Student groups. .3.Workshops 4.Student participation 5.Reports and assignments	1. Types of causative exams. 2.Student review feedback 3.Facial expressions 4. Reports and assignments.
2	3	A- Knowledge and Understanding A.1 Understand and cover .the topic A.2 Know what a system is in general and what a marketing system is in particular.	Marketing system.	1.Lecture delivery method. 2.Student groups. .3.Workshops 4.Student participation 5.Reports and assignments	1. Types of causative exams. 2.Student review feedback 3.Facial expressions 4. Reports and assignments.
3	3	A- Knowledge and Understanding A.1 Understand and cover .the topic A.2 Know what a consumer is and what theories explain consumer behavior.	Consumer Behavior	1.Lecture delivery method. 2.Student groups. .3.Workshops 4.Student participation 5.Reports and assignments	1. Types of causative exams. 2.Student review feedback 3.Facial expressions 4. Reports and assignments.
4	3	A- Knowledge and Understanding A.1 Understand and cover .the topic A.2 Know what a product is, the stages of the product life cycle, its importance, and understand the reasons for product failure in the market.	Product	1.Lecture delivery method. 2.Student groups. .3.Workshops 4.Student participation 5.Reports and assignments	1. Types of causative exams. 2.Student review feedback 3.Facial expressions 4. Reports and assignments..
5	3	A- Knowledge and Understanding A.1 Understand and cover .the topic A.2 Know what pricing is and pricing methods.	Pricing.	1.Lecture delivery method. 2.Student groups. .3.Workshops 4.Student participation 5.Reports and assignments	1. Types of causative exams. 2.Student review feedback 3.Facial expressions 4. Reports and assignments.
6	3	A- Knowledge and Understanding A.1 Understand the topic	Promotion.	.1.Lecture delivery	1. Types of causative exams.

		.and its coverage A.2 Know what promotion is and its tools.		method. 2.Student groups. .3.Workshops 4.Student participation 5.Reports and assignments	2.Student review feedback 3.Facial expressions 4. Reports and assignments.
7	3	A- Knowledge and Understanding A.1 Understand and cover .the topic A.2 Know what distribution is and how consumer and industrial goods and services are distributed.	Distribution	1.Lecture delivery method. 2.Student groups. .3.Workshops 4.Student participation 5.Reports and assignments .	1. Types of causative exams. 2.Student review feedback 3.Facial expressions 4. Reports and assignments.
8	3	A- Knowledge and Understanding A.1 Understand and cover .the topic A.2 Know what sales are and how to forecast them.	Sales	1.Lecture delivery method. 2.Student groups. .3.Workshops 4.Student participation 5.Reports and assignments .	1. Types of causative exams. 2.Student review feedback 3.Facial expressions 4. Reports and assignments..
9	3	A- Knowledge and Understanding A.1 Understand and cover .the topic A.2 Know what procurement is and what is meant by centralized and decentralized purchasing.	Purchases	1.Lecture delivery method. 2.Student groups. .3.Workshops 4.Student participation 5.Reports and assignments .	1. Types of causative exams. 2.Student review feedback 3.Facial expressions 4. Reports and assignments..
10	3	A. Knowledge and Comprehension A.1 Understand and cover .the topic A.2 Know what transportation is, its types, what is meant by storage, and the types of warehouses.	Transportation and Storage.	1.Lecture delivery method. 2.Student groups. .3.Workshops 4.Student participation 5.Reports and assignments .	1. Types of causative exams. 2.Student review feedback 3.Facial expressions 4. Reports and assignments.
11	3	A. Knowledge and Understanding A.1 Understand and cover .the topic A.2 Know what a marketing information system is and what its components are. B-Subject-Specific Skills	Information Systems and Marketing Systems.	1.Lecture delivery method. 2.Student groups. .3.Workshops 4.Student participation 5.Reports and	1. Types of causative exams. 2.Student review feedback 3.Facial expressions 4. Reports and assignments.

				assignments	
12	3	Knowledge and . Understanding A.1 Understand and cover .the topic A.2 Know what services are and what the marketing mix for services is.	Services	1.Lecture delivery method. 2.Student groups. .3.Workshops 4.Student participation 5.Reports and assignments .	1. Types of causative exams. 2.Student review feedback 3.Facial expressions 4. Reports and assignments.
13	3	Knowledge and . Understanding A.1 Understand and cover .the topic A.2 Know what marketing costs are and their types.	Marketing Costs	1.Lecture delivery method. 2.Student groups. .3.Workshops 4.Student participation 5.Reports and assignments .	1. Types of causative exams. 2.Student review feedback 3.Facial expressions 4. Reports and assignments.
14	3	A. Knowledge and Understanding A.1 Understand and cover .the topic A.2 Know what e-commerce is, its forms, and how it originated.	E-Commerce	1.Lecture delivery method. 2.Student groups. .3.Workshops 4.Student participation 5.Reports and assignments	1. Types of causative exams. 2.Student review feedback 3.Facial expressions 4. Reports and assignments.

11. Educational Supplies

1- Required textbooks	
a) Main references (sources)	✓ Marketing Management, Thamer Al-Bakri, 2011.
b) Electronic references, websites, ...	✓ Scientific journals in marketing management. ✓ Marketing websites.

12. Curriculum Development Plan

Adding practical aspects in addition to the theoretical aspect to clarify the scientific picture for the student in terms of applying these marketing concepts on the ground and in public and private sector organizations in a way that primarily serves the labor market.

Course description for General Mathematics (2) / Second academic year

This course description provides a concise summary of the main features of the course and the learning outcomes expected of the student, demonstrating whether he/she has made the most of the opportunities learning available. The course description must be linked to the program description.

1. Educational Institution	College of Administration and Economics / University of Misan
2. Scientific Department / Centre	Department of Accounting
3. Course Name / Code	General Mathematics 2
4. Available Attendance Forms	Lectures
5. Course / Year	First Semester / Academic Year 2024-2025
6. Number of Study Hours (Total)	2 hours × 15 = 30 hours
7. Date of Preparing of this Description	2024

8. Course Objectives

- ✓ 1- Enabling the student to master the basics of mathematics.
- ✓ 2- Apply what you have learned in the accounting field.
- ✓ 3- Identifying sports methods and techniques.
- ✓ 4- Applied uses of mathematics in the field of accounting.

9. Course outcomes, Teaching, Learning and Evaluation methods

A- Cognitive Objectives:

1. Learn the basic concepts of differentiation (derivatives) and integration.
2. Understand the requirements of differentiation and integration to solve problems.
3. Use integration to calculate total quantities from rates of change.
4. Treat linear, quadratic, exponential, and logarithmic functions.
5. Use mathematical methods for decision making.
6. Construct mathematical equations representative of real-life situations and analyze them to make decisions based on quantitative principles.

B - Course-Specific Skills Objectives:

1- Applying mathematical concepts to real-world problems.
2- Solving mathematical problems related to accounting.
3- Using mathematical tools in quantitative interpretation.
4- Use a calculator or calculation software effectively.

Teaching and learning methods

Lecture, theoretical lectures, applications appropriate to the mathematical subject Practical examples Homework.

Evaluation methods

1. Oral Exams
2. Written Tests
3. Daily Exams
4. Homework
5. Final Exams

C-Emotional and value goals

1. Developing a positive attitude towards mathematics and its applications.
2. Instilling the values of accuracy and discipline.
3. Developing independent work skills and taking responsibility.
4. Enhancing cooperation and teamwork skills.

General skills and Qualification Transferable (other skills related to employability and personal development).

1. Analytical thinking and problem-solving skills.
2. Time management and punctuality.
3. Technology skills.
4. Effective communication skills

10 .Course Structure

The week	Hours	Required learning outcomes	Unit name/topic	Teaching method	Evaluation method
1	2		Chapter One: The Partial Derivative. One-way and multiple functions	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
2	2		Its applications according to the derivation of important variables	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
3	2		General examples, practical exercises in the field of finance and accounting.	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
4	2		Chapter Two: Integration as an inverse operation of differentiation (addition and subtraction of functions, and the product or division of two functions)	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
5	2		Definite and indefinite integration	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
6	2		General examples, practical exercises in the field of finance and accounting (taking the exam for semesters 1 and 2)	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
7	2		Chapter Three (Integration of a function of multiple (two) variables, general examples, applied exercises in the field of finance and accounting.	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
8	2		Chapter Four: Vectors and Matrices (Definition, Addition, Subtraction and Multiplication)	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.

9	2		Unary matrix, identity matrix, zero matrix, diagonal matrix, determinant of matrix.	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
10	2		Inverse matrix, partial or complete simultaneous equations.	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
11	2			1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
12	2		General examples, practical exercises in the field of finance and accounting (taking the exam for chapters 3 and 4)	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
13	2			1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
14	2		General examples, practical exercises in the field of finance and accounting.	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
15	**2**			1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.

11. Educational Supplies

1- Required textbooks	Mathematics (Dr. Dhafer Hussein Rashid) University of Bagh
a) Main references (sources)	✓ Mathematics (Dr. Dhafer Hussein Rashid) University of Baghdad
b) Electronic references, websites, ...	✓

12. Curriculum Development Plan

1. Comprehensive review of units and vocabulary.
2. Updated examples to be relevant to the accounting specialty.
3. Include case studies

Course Description Form

Course Description for the Baath Party Crimes Course/Second Year/First Course

This course description provides a concise summary of the main features of the course and the learning outcomes expected of the student, demonstrating whether he/she has made the most of the opportunities learning available. The course description must be linked to the program description.

Maysan / College of Administration University of and Economics	1. Educational institution
Accounting Department	2. Department / Scientific Center
Baath Party Crimes	3. Course Name/Code
classroom	4. Available attendance forms
First Semester / Academic Year 2024-2025	5. semester/year
3 hours × 15 = 45 hours	6. hours Number of study (total)
16/9/2024	7. Date this description was prepared

8. Course objectives

1. The course aims to develop students' skills in identifying the crimes of the Ba'ath Party in Iraq.
2. To understand the brutal tactics committed by the former regime against the Iraqi people.
3. To document these crimes internationally and the most important judicial rulings related to the subject.

9. outcomes , teaching, learning and assessment methods Course

A- Cognitive Objectives
A1- Comprehend and understand the material, including the required vocabulary (Ba'ath Party crimes(
A2- Assign students to prepare for a deeper understanding of the topic
A3- Use the board and pen
A4- Prepare illustrative materials
A5- Prepare brief reports on some topics

B - Course Skill Objectives
B1 - Illustrative Tools
B2 - Many Examples from Daily Life
B3 - Attempt to Apply the Vocabulary to Iraq for Student Understanding

C- Affective and Value-Based Objectives
C1- Pose questions about topics open to discussion by students in the classroom
C2- Pose questions for students to answer in the classroom
C3- Assign students to create papers on vocabulary topics and present them to the class

D - General and transferable skills (other skills related to employability and personal development.(
D1- Monitoring external sources
D2- Preparing external questions from these sources
D3- Monitoring classroom discussion methods

Teaching and learning methods

1. .How to give lectures
2. .Student groups
3. .Reports and studies
4. .Workshops
5. .Use visual aids and digital display devices for topics that require them

Evaluation methods

1. .Daily tests
2. .Midterm exams
3. .Duties
4. .Reports and studies

10. Course structure					
Evaluation method	Teaching method	Unit name/topic	Required learning outcomes	watch es	week
Written and oral exams	theoretical	The concept of crimes and their types	knowledge and understanding	2	the first
Written and oral exams	theoretical	Crimes of the Ba'ath regime as documented by the Iraqi Supreme Criminal Court Law ٢٠٠٥of	knowledge and understanding	2	the second
Written and oral exams	theoretical	Types of international crimes	knowledge and understanding	2	the third
Written and oral exams	theoretical	Decisions issued by the Supreme Criminal Court	knowledge and understanding	2	Fourth
Written and oral exams	theoretical	Psychological crimes	knowledge and understanding	2	Fifth
Written and oral exams	theoretical	Mechanisms of psychological crimes	knowledge and understanding	2	Sixth
Written and oral exams	theoretical	Psychological effects of crimes	knowledge and understanding	2	Seventh
Written and oral exams	theoretical	social crimes	knowledge and understanding	2	The eighth
Written and oral exams	theoretical	militarization of society	knowledge and understanding	2	Ninth
Written and oral exams	theoretical	The Baath regime's position on religion	knowledge and understanding	2	ten o'clock
Written and oral exams	theoretical	Violations of Iraqi laws	knowledge and understanding	2	eleventh
Written and oral exams	theoretical	Pictures of human rights violations and crimes of power	knowledge and understanding	2	twelfth
Written	theoretical	Some decisions on	knowledge	2	thirteenth

and oral exams		the political and military violations of the Baath regime	and understanding		
Written and oral exams	theoretical	Baath regime prisons and detention centers	knowledge and understanding	2	fourteenth
Written and oral exams	theoretical	Environmental crimes of the Baath regime in Iraq and the destruction of palm groves, trees and crops	knowledge and understanding	2	fifteenth
Exams	theoretical	**Mass grave crimes**	knowledge and understanding	2	sixteenth

11.infrastructure	
1. Ziyadi, The -Dr. Hussein Aliwi Nasser Al Geography of Crime: Principles and /Damascus /Hasad-Foundations/ Dar Al2015. -٢Ziyadi and Dr. -Dr. Hussein Aliwi Nasser Al Quraishi, Environmental Crimes -Abbas Attia Al during the Baathist Regime, Iraqi Center for Kafeel -Documenting Extremist Crimes, Al .٢٠٢٣Printing House, Karbala, -٣iminal Jundi Abdul Malik, The Cr Turath -Encyclopedia, Part Three, Dar Ihya Al .١٩٩٠Arabi, Beirut, -Al -٤Law on the Affairs and Protection of Mass and its Instructions No. ٢٠٠٦of (٥)Graves No. of (١)2019.Iraq ،	1- Required textbooks
Baath Party crimes in Iraq	2- Main References (Sources)
International agreements on the crimes of the .Baath regime in Iraq The Supreme National Commission for Accountability and Justice, Media Department, ،Mass Graves in Iraq2011.	A. books and Recommended references (scientific journals, (.reports, etc
Website Iraqi Academic Practical Journals	B. references, Electronic .....،websites

12.Curriculum Development Plan
1. Expanding the vocabulary of the crimes of the Baath regime in Iraq by adding .vocabulary related to the most important relevant international agreements 2. Expanding the relevant vocabulary in the constitutions of Arab an international countries.

Course Description Form

This course description provides a concise summary of the main features of the course and the learning outcomes expected of the student, demonstrating whether he/she has made the most of the opportunities learning available. The course description must be linked to the program description.

1. Educational Institution	College of Administration and Economics / University of Misan
2. Scientific Department / Centre	Department of Accounting
3. Course Name / Code	Financial Accounting (2)
4. Available Attendance Forms	Lectures
5. Course / Year	Second Semester / Second Year
6. Number of Study Hours (Total)	4 hours
7. Date of Preparing of this Description	19/ 1/ 2025
8. Course Objectives	
✓ 1. To deepen students' understanding of the concept of current and non-current assets. ✓ 2. To provide students with knowledge and experience in the field of accounting measurement and disclosure of assets in financial statements, focusing on related accounting issues. ✓ 3. To familiarize students with international accounting standards related to assets and the latest amendments thereto.	

9. Course outcomes, Teaching, Learning and Evaluation methods
A- Knowledge and Understanding **A1- Knowledge and understanding of the components of current assets and related accounting procedures.** **A2- Knowledge and understanding of the components of non-current assets and related accounting procedures.**

B - Subject-specific skills **Highlighting practical cases from the accounting environment for current assets** **and non-current assets.**
C- Thinking Skills **A1- The direct method of thinking, based on logic, organizes and organizes ideas according to pre-determined models or criteria.** **A2- The indirect method of thinking, based on searching for clues to solutions to problems from a set of available data and information.**
D- General and transferable skills (other skills related to employability and personal development) **D-1 Knowledge transferred from previous accounting subjects, such as accounting principles** **D-2 Knowledge relevant to international accounting standards related to current and non-current assets.**
Assessment Methods
1. Daily tests. 2. Termly tests. 3. Homework. 4. Reports and studies.

10 .Course Structure					
The week	Hours	Required learning outcomes	Unit name/topic	Teaching method	Evaluation method
1	٤	• Defining inventory, its nature, and its presentation in financial statements • Recording accounting entries under the periodic and perpetual inventory systems	Chapter One: Commodity Inventory	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
2	٤	• Methods of evaluating commodity inventory	Chapter One: Commodity Inventory	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
3	٤	• Methods of evaluating commodity inventory	Chapter One: Commodity Inventory	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
4	٤	First exam of the second semester and exam questions solutions	exam	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
5	٤	Investments in debt securities (bonds)	Chapter Two: Financial Investments	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
6	٤	Investments in debt securities (bonds)	Chapter Two: Financial Investments	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
7	٤	Investments in equity securities (stocks)	Chapter Two: Financial Investments	1.Lecture delivery method.	1. Daily tests. 2. Termly tests. 3.Assignments.

				2.Student groups. 3. Reports and studies.	4. Reports and studies.
8	٤	Investments in equity securities (stocks)	Chapter Two: Financial Investments	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
9	٤	Second semester exam and exam questions solutions	exam	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
10	٤	Chapter Three: Fixed Assets and Their Depreciation	• Definition of fixed assets • Methods of acquiring fixed assets • Revenue and capital expenditures	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
11	٤	Chapter Three: Fixed Assets and Their Depreciation	• Methods of depreciation of fixed assets	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
12	٤	Chapter Three: Fixed Assets and Their Depreciation	• Methods of dispensing with fixed assets	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
13	٤	• Definition of intangible assets • Their types and amortization	Chapter Four: Intangible Assets	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.

14	٤	• Definition of current liabilities • Types of current liabilities	Chapter Five: Trading Requests	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
15	٤	EXAM	The third exam, fourth and fifth semesters, and the solution to the exam questions	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.

11. Educational Supplies

1- Required textbooks	- Financial Accounting (Intermediate) Book According to International Financial Reporting Standards - by the authors Dr. Talal Al-Jajawi - Asst. Prof. Dr. Haider Ali Al-Masoudi
a) Main references (sources)	✓ Financial Accounting (Intermediate) according to International Accounting Standards (IAS) and Interna Financial Reporting Standards (IFRS) by the authors: Prof. Bushra Al-Taie and others / 2024Al-Ali.
b) Electronic references, websites, ...	**Intermediate Accounting –IFRS- 2nd Edition- Kieso, Weygandt, and Warfield**

12. Curriculum Development Plan

Continuously updating the curriculum in accordance with international accounting standards and international financial reporting standards, especially since Iraq is required to implement international accounting standards in the coming period. Relying on reliable foreign sources, as well as Arab sources, to monitor developments in countries around the world.

Asst. Prof. Dr. Oday Jassim Muhammed

Course Description: Governmental Accounting

This course description provides a concise summary of the main course features and the learning outcomes expected of the student, demonstrating whether the student has made the most of the available learning opportunities. It must be linked to the program description.

1- Educational Institution	University of Maysan / College of Administration and Economics
2- Academic Department/Centre	Accounting Department
3- Course Name/Code	Governmental Accounting (2)
4- Available Attendance Formats	Weekly Lectures
5- Semester/Year	Second Semester/ Second year
6- Number of Class Hours (Total)	45 Hours
7- Date this Description Was Prepared	2021-2025
8-Subject teacher and email	Assistant Professor Haider Saleh haedirsalah@uomisan.edu.iq

١.Course objectives

Introducing the student to one of the branches of accounting, namely governmental accounting, which is applied in non-profit governmental units. It also examines the various aspects of the general budget and its relationship to governmental accounting, in addition to studying the organization of accounting work under Iraqi legislation and the Financial and Accounting Manual in Iraq issued by the Ministry of Finance in 2013.

٩. Course outcomes, teaching, learning and assessment methods

A- Knowledge and understanding

1.Identify the most important topics related to government accounting

and familiarize students with the general framework of the subject.
٢. Identify the subject of the general budget, which constitutes the backbone of government accounting work in Iraq, and the most important problems associated with it.

C- Thinking Skills

C1- Utilize the academic material to understand how accounting work is performed in non-profit government entities under applicable legislation.
C2- Learn how to interact and communicate during lectures.
C3- Equip the student with the ability to grasp some of the basic issues related to the general budget, including planning, implementation, and control.

Teaching and learning methods

1- Theoretical lectures.
2- Active student participation in lectures.
3- Brainstorming questions.
4- Simulating fieldwork by presenting practical examples of the material.

Evaluation methods

1 -Through daily, monthly, and semester exams
2 -Theoretical tests
3 -Brainstorming
4 -Remote tests via Google Classroom

University of Maysan / College of Administration and Economics
Accounting Department
Governmental Accounting
Weekly Lectures
Second Semester
45 Hours
2021-2025
Assistant Professor Haider Saleh Mahdi

١٠. Course structure					
Evaluation method	**Teaching method**	**Unit name/topic**	**Required learning outcomes**	**hours**	**week**
Oral and written questions	**Lecture - Practical exercises**	**Accounting treatments for GFS advances, reasons for using advances, rules for using advances, types of advances.**	**Understanding and Analysis**	٤	1
Oral and written questions	**Lecture - Practical exercises**	**Secured advances**	**Understanding and Analysis**	٤	2
Oral and written questions	**Lecture - Practical exercises**	**Employee advances**	**Understanding and Analysis**	٤	3
Oral and written questions	**Lecture - Practical exercises**	**Permanent advances**	**Understanding and Analysis**	٤	4
Oral and written questions	**Lecture - Practical exercises**	**Credit advances**	**Understanding and Analysis**	٤	5
Oral and written questions	**Lecture - Practical exercises**	**GFS accounting treatments, reasons for using the GFS account, rules for its use, and types of trusts**	**Understanding and Analysis**	٤	6
Oral and written questions	**Lecture - Practical exercises**	**Revenue collection guarantee deposits, personal deposits**	**Understanding and Analysis**	٤	**7**
Oral and written questions	**Lecture - Practical exercises**	**Accounting for government negotiation work, legislation and instructions, direct implementation, referral method**	**Understanding and Analysis**	٤	**8**
Oral and written questions	**Lecture - Practical exercises**	**The concept of public tenders, how to implement them, and administrative procedures**	**Understanding and Analysis**	٤	**9**
Oral and written questions	**Lecture - Practical exercises**	**Accounting for government tenders, contractor advances, insurance, and work permits**	**Understanding and Analysis**	٤	**10**
Oral and written questions	**Lecture - Practical exercises**	**Accounting for Government Tendering Business from the GFS Guide**	**Understanding and Analysis**	٤	**11**
Oral and written questions	**Lecture - Practical exercises**	**Final Accounts: Concept and Importance**	**Understanding and Analysis**	٤	**12**
Oral and written questions	**Lecture - Practical exercises**	**Preparing final accounts in accordance with the requirements of the Financial Control Bureau**	**Understanding and Analysis**	٤	**13**

Oral and written questions	Lecture - Practical exercises	Preparing final accounts in accordance with the requirements of the Financial Control Bureau	Understanding and Analysis	٤	14
Oral and written questions	Lecture - Practical exercises	Comprehensive practical examples – review and end-of-course exam	Understanding and Analysis	٤	15

١١. Infrastructure	
Asaad Mohammed Abdul Wahab, Governmental Accounting, 2012	Required textbooks
D. Bushra Najm Al-Mashhad ani, Sanaa Ahmed Yassin, and Sahar Talal Ibrahim, Governmental Accounting: Theoretical Concepts and Practical Applications, 2017 ➢Hanna Rasouli Al-Sayegh, Governmental Accounting and Public Financial Management, 1989 ➢Asaad Muhammad Ali Wahab Al-Awad, Fundamentals of Governmental Accounting, 2011 ➢Al-Sultan and Abu Al-Makarem, Accounting in Governmental Organizations and Other Social Organizations ➢Iraqi Laws and Instructions Related to Governmental Accounting	Main references (sources)
➢Hanna Rasouli Al-Sayegh, Governmental Accounting and Public Financial Management, 1989 Asaad Muhammad Ali Wahab Al-Awad, ➢ Fundamentals of Governmental Accounting,	Recommended books and references (scientific journals, reports, etc.)
https://profiles.mauc.edu.iq/upload/%D9%85%D8%AD%D8%A7%D8%B6%D8%B1%D8%A7%D8%AA_%D8%AF%D9%85%D8%AC_%D8%AD%D9%83%D9%88%D9%85%D9%8A%D8%A9.pdf	Electronic references, ...websites

Course Description Form
Course Description for Non-Profit Accounting / Second Year

This course description provides a summary of the most important characteristics of the course and the learning outcomes that the student is expected to achieve, demonstrating whether he or she has made the most of the learning opportunities available. It must be linked to the program description. Non-profit organizations (NPOs) are among the most important foundations of contemporary societies, playing a significant role in charitable, social, cultural, economic, political, and other fields, whether governmental or civil. These organizations have taken on various forms and types, including organizations, unions, associations, bodies, syndicates, clubs, places of worship, and similar entities. All of these organizations share common characteristics, including the provision of services and benefits to people and society. This course aims to introduce students to the basics of accounting for NPOs, to meet the demands of the labor market and enable them to solve any accounting problems that may arise.

1. Educational Institution	College of Administration and Economics, University of Maysan
2. Academic Department/Center	Accounting Department
3. Course Name/Code	Non-Profit Accounting
4. Available Attendance Formats	Lectures
5. Semester/Year	Second Semester, Academic Year 2024-2025
6. Number of Class Hours (Total)	3 hours x 15 = 45 hours
7. Date this Description Was Prepared	January 19, 2025

8.Course objectives:

1. Introduce and educate accounting department students about the objectives, concept, and characteristics of non-profit entities.
2. Provide students with scientific knowledge in non-profit accounting.
3. Familiarize students with the basic and scientific concepts of non-profit accounting.
4. Understand the concept and structure of the accounting system and its components Providing students with knowledge of the latest accounting trends

and concepts related to non-profit accounting.
5. Providing students with knowledge of the most important accounting standards for non-profit entities.
6. Enhancing the academic aspects of accounting department students in the branches and fields of financial accounting.
7. Providing the labor market with a generation of qualified accountants to work in various profit and non-profit entities.

1. Course outcomes, teaching, learning and assessment methods

A- Cognitive objectives:
1. Complete the content of the subject matter, using all the tools and methods that enhance complete understanding.
2. Study the subject matter.
3. Learn the tools, methods, and techniques of public finance.
4. Gain knowledge of accounting for non-profit assets.

B - Course Skill Objectives:
1. Accounting records for non-profit entities according to the accounting principles and standards adopted in this field.
2. Preparing final accounts for non-profit entities.
3. Preparing budgets for non-profit entities according to the approved accounting standards.

C- Affective and Value-Based Objectives:
1. Activating public policy values and a sense of responsibility toward public service.
2. Enhancing the outcomes of the academic material (accounting for non-profit units)

D - General and Transferable Skills (other skills related to employability and personal development).
1. Verbal communication.
2. Ability to think and analyze.
3. Teamwork.
4. Analysis and verification.
5. Written communication.
6. Planning and organization
7. Flexibility.

Teaching and Learning Methods and Approaches
❖ Teaching and Learning Methods and Approaches ❖ Lecture Method ❖ Student Groups ❖ Reports and Studies ❖ Workshops ❖ Use of Visual Aids and Digital Projectors for Subjects Requiring Them
Evaluation methods
1. Daily tests. 2. Termly tests. 3. Reports and studies.

1. Course structure

Evaluation method	Teaching method	Unit name/topic	Required learning outcomes	hours	week
١. Daily tests **٢. Termly tests** **٣.Homework** **٤. Reports and studies**	**Lecture Method** **١. Theoretical and Practical** **٢. Student Groups** **٣. Reports and Studies.**	The concept and characteristics of non-profit units and the nature of .their activities	**Knowledge and Comprehension** **١. Comprehend and cover the scientific material** **٢. Understand the concepts of the scientific material** **B - Subject-Specific Skills** **١. Theoretical Skills** **٢. Practical Skills.**	**٣**	**١**
١. Daily tests **٢. Termly tests** **٣.Homework** **٤. Reports and studies**	**Lecture Method** **١. Theoretical and Practical** **٢. Student Groups** **٣. Reports and Studies.**	The concept and characteristics of non-profit units and the nature of .their activities	**Knowledge and Comprehension** **١. Comprehend and cover the scientific material** **٢. Understand the concepts of the scientific material** **B - Subject-Specific Skills** **١. Theoretical Skills** **٢. Practical Skills.**	**٣**	**٢**
١. Daily tests **٢. Termly tests** **٣.Homework** **٤. Reports and studies**	**Lecture Method** **١. Theoretical and Practical** **٢. Student Groups** **٣. Reports and Studies**	Accounting Standards for Non-Profit Entities	**Knowledge and Comprehension** **١. Comprehend and cover the scientific material** **٢. Understand the concepts of the scientific material** **B - Subject-**	**٣**	**٣**

			Specific Skills **١. Theoretical Skills** **٢. Practical Skills.**		
١. Daily tests **٢. Termly tests** **٣.Homework** **٤. Reports and studies**	**Lecture Method** **١. Theoretical and Practical** **٢. Student Groups** **٣. Reports and Studies**	Basis of recognition, measurement, and accounting disclosure for non-profit operations	**Knowledge and Comprehension** **١. Comprehend and cover the scientific material** **٢. Understand the concepts of the scientific material** **B - Subject-Specific Skills** **١. Theoretical Skills** **٢. Practical Skills.**	**٣**	**٤**
. Daily tests **٢. Termly tests** **٣.Homework** **٤. Reports and studies**	**Lecture Method** **١. Theoretical and Practical** **٢. Student Groups** **٣. Reports and Studies**	Structure and Elements of the Accounting System in Non-Profit Units	**Knowledge and Comprehension** **١. Comprehend and cover the scientific material** **٢. Understand the concepts of the scientific material** **B - Subject-Specific Skills** **١. Theoretical Skills** **٢. Practical Skills.**	**٣**	**٥**
. Daily tests **٢. Termly tests** **٣.Homework** **٤. Reports and studies**	**Lecture Method** **١. Theoretical and Practical** **٢. Student Groups** **٣. Reports and**	Final accounts and financial statements for non-profit entities	**Knowledge and Comprehension** **١. Comprehend and cover the scientific material**	**٣**	**٦**

	Studies		**٢. Understand the concepts of the scientific material** **B - Subject-Specific Skills** **١. Theoretical Skills** **٢. Practical Skills.**		
. Daily tests **٢. Termly tests** **٣.Homework** **٤. Reports and studies**	**Lecture Method** **١. Theoretical and Practical** **٢. Student Groups** **٣. Reports and Studies.**	How to prepare financial statement templates	**Knowledge and Comprehension** **١. Comprehend and cover the scientific material** **٢. Understand the concepts of the scientific material** **B - Subject-Specific Skills** **١. Theoretical Skills** **٢. Practical Skills.**	**٣**	**٧**
. Daily tests **٢. Termly tests** **٣.Homework** **٤. Reports and studies**	**Lecture Method** **١. Theoretical and Practical** **٢. Student Groups** **٣. Reports and Studies.**	Characteristics and nature of the activities of clubs, associations, and unions	**Knowledge and Comprehension** **١. Comprehend and cover the scientific material** **٢. Understand the concepts of the scientific material** **B - Subject-Specific Skills** **١. Theoretical Skills** **٢. Practical Skills.**	**٣**	**٨**
. Daily tests	**Lecture Method**	Characteristics and	**Knowledge and**	**٣**	**٩**

٢. Termly tests **٣.Homework** **٤. Reports and studies**	**١. Theoretical and Practical** **٢. Student Groups** **٣. Reports and Studies**	nature of the activities of clubs, associations, and unions.	**Comprehension** **١. Comprehend and cover the scientific material** **٢. Understand the concepts of the scientific material** **B - Subject-Specific Skills** **١. Theoretical Skills** **٢. Practical Skills.**		
. Daily tests **٢. Termly tests** **٣.Homework** **٤. Reports and studies**	**Lecture Method** **١. Theoretical and Practical** **٢. Student Groups** **٣. Reports and Studies.**	Accounting organization Accounting treatments	**Knowledge and Comprehension** **١. Comprehend and cover the scientific material** **٢. Understand the concepts of the scientific material** **B - Subject-Specific Skills** **١. Theoretical Skills** **٢. Practical Skills.**	**٣**	**١٠**
. Daily tests **٢. Termly tests** **٣.Homework** **٤. Reports and studies**	**Lecture Method** **١. Theoretical and Practical** **٢. Student Groups** **٣. Reports and Studies**	Financial statements for clubs, associations, clubs, and unions	**Knowledge and Comprehension** **١. Comprehend and cover the scientific material** **٢. Understand the concepts of the scientific material** **B - Subject-Specific Skills**	**٣**	**١١**

			١. Theoretical Skills **٢. Practical Skills.**		
. Daily tests **٢. Termly tests** **٣.Homework** **٤. Reports and studies**	**Lecture Method** **١. Theoretical and Practical** **٢. Student Groups** **٣. Reports and Studies.**	Accounting in Non-Profit Colleges and Universities	**Knowledge and Comprehension** **١. Comprehend and cover the scientific material** **٢. Understand the concepts of the scientific material** **B - Subject-Specific Skills** **١. Theoretical Skills** **٢. Practical Skills.**	**٣**	**١٢**
. Daily tests **٢. Termly tests** **٣.Homework** **٤. Reports and studies**	**Lecture Method** **١. Theoretical and Practical** **٢. Student Groups** **٣. Reports and Studies**	**Current and loan funds**	**Knowledge and Comprehension** **١. Comprehend and cover the scientific material** **٢. Understand the concepts of the scientific material** **B - Subject-Specific Skills** **١. Theoretical Skills** **٢. Practical Skills.**	**٣**	**١٣**
. Daily tests **٢. Termly tests** **٣.Homework** **٤. Reports and studies**	**Lecture Method** **١. Theoretical and Practical** **٢. Student Groups** **٣. Reports and Studies**	Specified income funds, endowment funds, capital asset funds, capital asset depreciation	**Knowledge and Comprehension** **١. Comprehend and cover the scientific material** **٢. Understand the**	**٣**	**١٤**

			concepts of the scientific material **B - Subject-Specific Skills** **١. Theoretical Skills** **٢. Practical Skills.**		
. Daily tests **٢. Termly tests** **٣.Homework** **٤. Reports and studies**	**Lecture Method** **١. Theoretical and Practical** **٢. Student Groups** **٣. Reports and Studies**	Practical examples, solutions to chapter exercises	**Knowledge and Comprehension** **١. Comprehend and cover the scientific material** **٢. Understand the concepts of the scientific material** **B - Subject-Specific Skills** **١. Theoretical Skills** **٢. Practical Skills.**	**٣**	**١٥**

٢.Infrastructure of scientific material	
•Accounting in non-profit units (Dr. Dijla Abdul Hussein Al-Sheikh Omar)	Required Readings: ١ Core Texts ٢ Course Books Other
• Social services (including, for example, guest lectures, vocational training, and field studies)	**Educational sites** **https://scholar.google.com/scholar?as_ylo=2024&q=**

Course Description Form
Course Description for General Finance/Second Year/Second Course

This course description provides a concise summary of the main features of the course and the learning outcomes expected of the student, demonstrating whether he/she has made the most of the opportunities learning available. The course description must be linked to the program description.

1. Educational Institution	College of Administration and Economics / University of Misan
2. Scientific Department / Centre	Department of Accounting
3. Course Name / Code	Public Finance
4. Available Attendance Forms	Lectures
5. Course / Year	Second Semester / Academic Year 2024-2025
6. Number of Study Hours (Total)	2 hours × 15 = 30 hours
7. Date of Preparing of this Description	19/ 1/ 2025

8. Course Objectives

- ✓ Introduce and educate accounting department students on the objectives of public policy concepts, public policy formulation, and the nature of their implementation and evaluation.
- ✓ Provide students with scientific knowledge in public finance.
- ✓ Familiarize students with the basic concepts of public finance.
- ✓ Provide students with modern knowledge of tax legislation concepts.
- ✓ Provide students with knowledge of tax laws in Iraq.
- ✓ Prepare qualified graduates equipped with the necessary skills in tax laws, tax payment deadlines, and methods of appealing tax assessments.
- ✓ Improve the state of financial legislation in Iraq compared to other countries.

9. Course outcomes, Teaching, Learning and Evaluation methods

A- Cognitive Objectives:

A1- Completion and coverage of the course material.
A2- Familiarity with the subject of public finance and the entities responsible for implementing and evaluating public finance.
A3- Understanding the tools, means, and methods of public finance.

B - Course-Specific Skills Objectives:

B1 - Theoretical skills through understanding the science of finance, the nature of public and private needs, the nature of public expenditures and revenues, and the nature of the general budget.
B2 - Practical skills through enabling the student to analyze financial policy, identify the obstacles it faces, and how taxes are calculated..

C- Emotional and Value-Based Objectives:

C1 - Activating public policy values and a sense of responsibility toward public service.
C2- Enhancing public finance outcomes.

D - General and Transferable Skills (other skills related to employability and personal development).

D1-Verbal Communication.
D2-Teamwork.
D3-Analysis and Verification.
D4-Written Communication.
D5V- Planning and Organization.
6. Flexibility.

Assessment Methods

1. Daily tests.
2. Termly tests.
3. Homework.
4. Reports and studies.

10 .Course Structure					
The week	Hours	Required learning outcomes	Unit name/topic	Teaching method	Evaluation method
1	2	A- Knowledge and Understanding A.1 Comprehension and coverage of the subject matter. A.2 Knowledge of public finance concepts and their characteristics. B- Subject-Specific Skills B.1 Theoretical Skills B.2 Practical Skills	Scope of Public Finance: The nature of public needs and how they are satisfied. Public and private needs. The distinction between public and private finance**.**	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
2	2	A- Knowledge and Understanding A.1 Comprehension and coverage of the subject matter. A.2 Knowledge of public finance concepts and their characteristics. B- Subject-Specific Skills B.1 Theoretical Skills B.2 Practical Skills	General Budget - Evolution of the concept of public finance, public expenditures, private revenues.	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
3	2	A- Knowledge and Understanding A.1 Comprehension and coverage of the subject matter. A.2 Knowledge of public finance concepts and their characteristics. B- Subject-Specific Skills B.1 Theoretical Skills B.2 Practical Skills	Fiscal policy. Functional concept of fiscal policy. Neutral and supply fiscal policy.	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
4	2	A- Knowledge and Understanding A.1 Comprehension and coverage of the subject matter. A.2 Knowledge of public finance concepts and their characteristics. B- Subject-Specific Skills B.1 Theoretical Skills B.2 Practical Skills	Public expenditures: The nature of public expenditures. The meaning of public expenditures and their components.	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
5	2	A- Knowledge and Understanding A.1 Comprehension and coverage of the subject matter. A.2 Knowledge of public finance concepts and their characteristics.	Public expenditure limits. - Public expenditure images.	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.

		B- Subject-Specific Skills B.1 Theoretical Skills B.2 Practical Skills			
6	2	A- Knowledge and Understanding A.1 Comprehension and coverage of the subject matter. A.2 Knowledge of public finance concepts and their characteristics. B- Subject-Specific Skills B.1 Theoretical Skills B.2 Practical Skills	The phenomenon of increasing public expenditures. - The economic effects of public expenditures.	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
7	2	A- Knowledge and Understanding A.1 Comprehension and coverage of the subject matter. A.2 Knowledge of public finance concepts and their characteristics. B- Subject-Specific Skills B.1 Theoretical Skills B.2 Practical Skills	Public revenues: the general economic surplus. Public revenues.	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
8	2	A- Knowledge and Understanding A.1 Comprehension and coverage of the subject matter. A.2 Knowledge of public finance concepts and their characteristics. B- Subject-Specific Skills B.1 Theoretical Skills B.2 Practical Skills	State revenues from the domain. - Fees.	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
9	2	A- Knowledge and Understanding A.1 Comprehension and coverage of the subject matter. A.2 Knowledge of public finance concepts and their characteristics. B- Subject-Specific Skills B.1 Theoretical Skills B.2 Practical Skills	General theory of taxation. Meaning and characteristics of tax.	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
10	2	A- Knowledge and Understanding A.1 Comprehension and coverage of the subject matter. A.2 Knowledge of public finance concepts and their characteristics. B- Subject-Specific Skills B.1 Theoretical Skills	Tax classification. Tax rate. Economic effects of taxes.	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.

		B.2 Practical Skills			
11	2	A- Knowledge and Understanding A.1 Comprehension and coverage of the subject matter. A.2 Knowledge of public finance concepts and their characteristics. B- Subject-Specific Skills B.1 Theoretical Skills B.2 Practical Skills	Public loans: meaning, types, nature, economic effects**.**	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
12	2	A- Knowledge and Understanding A.1 Comprehension and coverage of the subject matter. A.2 Knowledge of public finance concepts and their characteristics. B- Subject-Specific Skills B.1 Theoretical Skills B.2 Practical Skills	General Budget and Balance Strategies: Definition of General Budget.	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
13	2	A- Knowledge and Understanding A.1 Comprehension and coverage of the subject matter. A.2 Knowledge of public finance concepts and their characteristics. B- Subject-Specific Skills B.1 Theoretical Skills B.2 Practical Skills	The importance of the general budget and its role in modern finance.	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
14	2	A- Knowledge and Understanding A.1 Comprehension and coverage of the subject matter. A.2 Knowledge of public finance concepts and their characteristics. B- Subject-Specific Skills B.1 Theoretical Skills B.2 Practical Skills	General budget rules.	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.
15	**2**	A- Knowledge and Understanding A.1 Comprehension and coverage of the subject matter. A.2 Knowledge of public finance concepts and their characteristics. B- Subject-Specific Skills B.1 Theoretical Skills B.2 Practical Skills	The role of the general budget - public policy.	1.Lecture delivery method. 2.Student groups. 3. Reports and studies.	1. Daily tests. 2. Termly tests. 3.Assignments. 4. Reports and studies.

11. Educational Supplies	
1- Required textbooks	
a) Main references (sources)	✓ Public Finance and Financial Legislation, authored by Professor Dr. Adel Faleh Al-Ali. ✓ Public Finance, authored by Dr. Redha Sahib Abu Hamad
b) Electronic references, websites, ...	✓ Scientific journals and electronic reports in financial specializations and specialized financial fields. ✓ Central Bank of Iraq, Iraqi Ministry of Finance.

12. Curriculum Development Plan
1. Developing the curriculum according to the annual plan to update the college's approved curricula. 2. Periodically reviewing the curriculum. 3. Monitoring academic conferences. 4. Aligning with the offerings of similar educational institutions.

Course Description for Accounting Operations Research in English/Second Year

This course description provides a concise summary of the key characteristics of the course and the expected learning outcomes to be achieved by the student, demonstrating whether the student has made the most of the available learning opportunities. It must be linked to the program description.

1. Educational Institution	College of Administration and Economics / University of Missan
2. Scientific Department / Centre	Department of Accounting
3. Course Name / Code	Operations Research
4. Available Attendance Forms	Lectures
5. Course / Year	Second Semester / Academic Year 2024-2025
6. Number of Study Hours (Total)	٣ hours × 15 = ٤٥ hours
7. Date of Preparing of this Description	19/ ٠1/ 2025

8. Course Objectives

- ✓ Introduce accounting students to the concepts and importance of operations research and its role in supporting financial and managerial decision-making.
- ✓ Equip students with essential skills to build quantitative models that assist in solving accounting problems such as costs, pricing, and optimal resource allocation.
- ✓ Develop students' capabilities to use operations research methods (e.g., linear programming, transportation and assignment models) in analyzing accounting alternatives and evaluating performance.
- ✓ Enable students to use quantitative tools in production planning, inventory control, and profitability analysis.
- ✓ Train students to use appropriate computer software for solving applied problems in a business environment.
- ✓ Develop logical and analytical thinking skills in addressing cost-related problems and allocating limited resources.
- ✓ Enhance the practical aspect by linking operations research concepts with accounting reports and real-world case studies.

9. Course outcomes, Teaching, Learning and Evaluation methods

A. Cognitive Objectives

- A1 – Understand the fundamental concepts of operations research, its historical development, and its role in decision-making.
- A2 – Comprehend mathematical models used in analyzing accounting and administrative problems.
- A3 – Identify quantitative methods such as linear programming, transportation and assignment models, queuing theory, etc.
- A4 – Analyze accounting problems using appropriate operations research tools and models.
- A5 – Understand the relationship between quantitative model outputs and financial/accounting reports.
- A6 – Interpret the results of quantitative models and link them to accounting decisions such as cost management, budgeting, and pricing.
- A7 – Expand practical knowledge through the use of computer software to solve problems related to managerial accounting.

B. Skill-Based Objectives

- B1 – Construct mathematical models to solve real accounting and administrative problems related to costs, planning, and distribution.
- B2 – Apply operations research methods such as linear programming, transportation, and assignment techniques to accounting problems.
- B3 – Analyze financial data using quantitative tools to make informed accounting decisions.
- B4 – Draw and analyze activity networks to estimate time and cost.

C. Affective Objectives and Values

- C1 – Promote students' awareness of the importance of using quantitative methods in supporting accounting and managerial decision-making.
- C2 – Foster a sense of commitment and accuracy in problem analysis and selecting optimal solutions.
- C3 – Encourage teamwork and collaboration through solving applied problems in working groups.
- C4 – Enhance critical and creative thinking in handling complex problems and interpreting quantitative model results.

D. General and Transferable Skills (Skills related to employability and personal development)

- D1 – Verbal communication

- D2 – Teamwork
- D3 – Analysis and verification
- D4 – Written communication
- D5 – Planning and organization
- D6 – Flexibility

Assessment Methods

1. Daily quizzes.
2. Midterm exams.
3. Homework assignments.
4. Reports and studies.

10. Course Structure

The week	Hours	Required learning outcomes	Unit name/topic	Teaching method	Evaluation method
1	3	A – Knowledge and UnderstandingA1. Coverage of the materialA2. Understanding public finance concepts and characteristics B – Subject-specific SkillsB1. Theoretical skillsB2. Practical skills	Linear Programming: canonical and standard forms, model construction, solving using Graphical method and Simplex method	1. Lectures2. Student groups3. Reports and studies	1. Daily quizzes2. Midterm exams3. Homework4. Reports and studies
2	3	A – Knowledge and UnderstandingA1. Coverage of the materialA2. Understanding public finance concepts and characteristics B – Subject-specific SkillsB1. Theoretical skillsB2. Practical skills	Dual Model: definition and transformation from primal to dual	Same as Week 1	Same as Week 1
3	3	Same as above	Solving the problem using the dual method	Same as Week 1	Same as Week 1
4	3	Same as above	Assignment Model: mathematical formulation	Same as Week 1	Same as Week 1
5	3	Same as above	Solving using complete enumeration method	Same as Week 1	Same as Week 1
6	3	Same as above	Solving using the Hungarian method	Same as Week 1	Same as Week 1
7	3	Same as above	Transportation Problem: solving using the North-West Corner method	Same as Week 1	Same as Week 1
8	3	Same as above	Solving using the Least Cost method	Same as Week 1	Same as Week 1
9	3	Same as above	Solving using Vogel's Approximation Method	Same as Week 1	Same as Week 1
10	3	Same as above	Network Analysis: preparing the network diagram	Same as Week 1	Same as Week 1
11	3	Same as above	Solving using the Critical Path Method (CPM)	Same as Week 1	Same as Week 1
12	3	Same as above	Solving using the PERT method	Same as Week 1	Same as Week 1
13	3	Same as above	Game Theory: formulation and analytical solution	Same as Week 1	Same as Week 1

14	3	Same as above	Graphical solution to game theory problems	Same as Week 1	Same as Week 1
15	3	Same as above	Solving using the dominance method or best alternative	Same as Week 1	Same as Week 1

11. Educational Supplies

1- Required textbooks	
a) Main references (sources)	✓ Operations Research: Capabilities and Techniques by Prof Qutaiba Nabil and Engineer Sarmad AlwanAl-Ali. ✓ Operations Research by Professor Hamed Saad Noor Al-Shamarti ✓
b) Electronic references, websites, ...	✓ Adel Abdel-Moneim, Ahmed Al-Sirafi – Operations Research and Its Applications in Management, Anglo-Egyptian Library
c)Electronic References, Websites, etc.	✓ Coursera – www.coursera.org ✓ Contains courses from global universities in operations research, quantitative analysis, and process improvement

12. Curriculum Development Plan

1. **Updating the Scientific Content:**
   a. Reviewing the topics covered and adding recent subjects such as sensitivity analysis, operations research using software, and applications in managerial accounting.
   b. Focusing on practical cases and applied studies in the accounting work environment.
2. **Enhancing the Practical and Applied Aspect:**
   a. Introducing the use of specialized programs such as Excel Solver and LINDO in classroom exercises.
   b. Offering practical workshops to solve real problems in costing and financial planning using operations research models.
3. **Developing Teaching Methods:**
   a. Using interactive presentations and educational videos to explain quantitative models.
   b. Introducing active learning methods (such as project-based learning and problem-solving).
4. **Improving Assessment Tools:**
   a. Diversifying assessment tools to include exams, applied assignments, projects, and presentations.
   b. Adopting assessment based on Course Learning Outcomes (CLOs) and linking them

to targeted skills and knowledge.

5. **Linking with Labor Market Requirements:**
    a. Involving professionals from the field to review the course content.
    b. Emphasizing the skills required by accountants in the workplace, such as alternative analysis, cost reduction, and decision making.
6. **Providing Updated Learning Resources:**
    a. Updating the reference list to include recent books, scientific articles, and accredited electronic sources.
    b. Creating an electronic learning platform (such as Google Classroom or Moodle) to display lectures, resources, and assignments.
7. **Feedback and Continuous Evaluation:**
    a. Collecting feedback from students and instructors after each semester to improve the course.
    b. Using evaluation results to identify strengths and weaknesses in the course.

course description

This course description provides a concise summary of the main characteristics of the course and the learning outcomes expected of the student, demonstrating whether they have made the most of the available learning opportunities. It must be linked to the program description

1-Educational Institution	University of Maysan – College of Administration and Economics
2-Department	Accounting Department
3-Course Name/Code	Accounting in English (2)
4-Available Attendance Forms	Lectures
5-Semester/Year	Second Semester / 2024-2025-
6-Total Study Hours	hours weekly x 15 weeks = 60 hours
7-Date of Description Preparation	19/1/2025
8-Course Objectives	
A-Understanding the basic principles and concepts of accounting	
B-Developing the ability to prepare and interpret financial statements	
C-Applying accounting techniques for decision-making and problem-solving	

9-Course Outcomes, Teaching and Learning Methods, and Assessment:

A. Cognitive Objectives
A-1:Preparing the student to identify and assess the relevance of the material to their daily life needs regarding accounting fundamentals.
A-2: Adhering to the ethics of the educational institution.
A-3:Developing the ability to prepare and interpret financial statements .

B. Specific Skill Objectives for the Course
B-1:Accurately recording financial transactions using appropriate accounting systems and software.
B-2:Preparing complete and correct financial data and statements.
B-3: Applying accounting techniques to solve real-world financial . problems and case studies.
B-4:Demonstrating proficiency in analyzing financial data to support decision-making.

The instructor delivers detailed lectures:

A-The instructor requests periodic reports and homework.
B- assignments on the basic topics of the material.
C-Dividing students into groups to discuss the basic topics of the material.
D-Assigning students to prepare reports.

Assessment Methods :

A-Daily and monthly written exams for the curriculum with various short . scientific questions to assess their understanding of the material
B- Daily and monthly oral exams for the curriculum with various short. scientific questions to assess their understanding of the material.
C-Assigning students to prepare reports .
D-Daily discussion to assess students' understanding of the material and evaluate daily participation.

C. Affective and Value Objectives

C-1: Developing a sense of responsibility and ethical conduct in dealing . with financial information.
C-2 :Appreciating the importance of accuracy, transparency, and integrity in accounting practices.
C-3 :Instilling a commitment to continuous learning and professional

development in the field of accounting.
Teaching and Learning Methods
1-Lectures and theoretical discussions 2- Case studies and problem-solving 3-Practical exercises and applied training 4- Quizzes, assignments, and continuous assessment
Assessment Methods
A-Conducting written exams B-Conducting daily and surprise exams. C-Conducting oral exams
D) General and Transferable Rehabilitative Skills (Other Employability and (Personal Development Skills: -Analytical skills for financial data and making informed financial decisions. -Focus on accuracy in recording financial information and reports . -Facing financial challenges and seeking innovative solutions . -Organizing time management, especially when preparing balances and final reports. -

15-Course Structure					
Teaching Method	Assessment Method	Unit/Topic Name	Required Learning Outcomes	Hours	Week
Lecturing, discussion groups | Preparing reports	conducting written exams, conducting daily and surprise exams, conducting oral exams	Financial statements (income statement)	**1-Knowledge and understanding and covering the course material. 2- Theoretical skills. 3-Practical skills**	4	First
Lecturing, discussion groups | Preparing reports	conducting written exams, conducting daily and surprise exams, conducting oral exams	Balance sheet	**1-Knowledge and understanding and covering the course material. 2- Theoretical skills. 3-Practical skills**	4	Second
Lecturing, discussion groups | Preparing reports	conducting written exams, conducting daily and surprise exams, conducting oral exams	Owner's equity	**1-Knowledge and understanding and covering the course material. 2- Theoretical skills. 3-Practical skills**	4	Third
Lecturing, discussion groups | Preparing reports	conducting written exams, conducting daily and surprise exams, conducting oral exams	Property , plant and equipment	**1-Knowledge and understanding and covering the course material. 2- Theoretical skills. 3-Practical skills**	٤	Fourth

Lecturing, discussion groups | Preparing reports	conducting written exams, conducting daily and surprise exams, conducting oral exams	Practices	**1-Knowledge and understanding and covering the course material. 2- Theoretical skills. 3-Practical skills**	4	Fifth
Lecturing, discussion groups | Preparing reports	conducting written exams, conducting daily and surprise exams, conducting oral exams	Depreciations	**1-Knowledge and understanding and covering the course material. 2- Theoretical skills. 3-Practical skills**	4	Sixth
Lecturing, discussion groups | Preparing reports	conducting written exams, conducting daily and surprise exams, conducting oral exams	Straight line – method	**1-Knowledge and understanding and covering the course material. 2- Theoretical skills. 3-Practical skills**	4	Seventh
Lecturing, discussion groups | Preparing reports	**conducting written exams, conducting daily and surprise exams, conducting oral exams**	Double declining balance mwthod	**1-Knowledge and understanding and covering the course material. 2- Theoretical skills. 3-Practical skills**	4	Eighth
Lecturing, discussion groups |	**conducting written exams,**	Activity based depreciation method	**1-Knowledge and understanding**	4	Ninth

Preparing reports	**conducting daily and surprise exams, conducting oral exams**		**and covering the course material. 2- Theoretical skills. 3-Practical skills**		
Lecturing, discussion groups | Preparing reports	**conducting written exams, conducting daily and surprise exams, conducting oral exams**	Accounting receivable	**1-Knowledge and understanding and covering the course material. 2- Theoretical skills. 3-Practical skills**	4	Tenth
Lecturing, discussion groups | Preparing reports	**conducting written exams, conducting daily and surprise exams, conducting oral exams**	practices	**1-Knowledge and understanding and covering the course material. 2- Theoretical skills. 3-Practical skills**	4	Eleventh
Lecturing, discussion groups | Preparing reports	**conducting written exams, conducting daily and surprise exams, conducting oral exams**	Inventory (perpetual and periodic inventory system)	**1-Knowledge and understanding and covering the course material. 2- Theoretical skills. 3-Practical skills**	4	Twelve
Lecturing, discussion groups | Preparing reports	**conducting written exams, conducting daily and surprise exams,**	Fifo	**1-Knowledge and understanding and covering the course material.**	4	Thirteen

	conducting oral exams		**2- Theoretical skills. 3-Practical skills**		
Lecturing, discussion groups | Preparing reports	**conducting written exams, conducting daily and surprise exams, conducting oral exams**	Lifo	**1-Knowledge and understanding and covering the course material. 2- Theoretical skills. 3-Practical skills**	4	Fourteen
Lecturing, discussion groups | Preparing reports	**conducting written exams, conducting daily and surprise exams, conducting oral exams**	W.A	**1-Knowledge and understanding and covering the course material. 2- Theoretical skills. 3-Practical skills**	4	Fifteen

Infrastructure Main References	
Accounting in English – Accounting department – University of Baghdad – second edition	1-Required Textbooks
	2-Recommended Books and References
	A) (Scientific Journals, Reports, etc.):
	B) Electronic References, Websites, etc….

21-Course Development Plan

1-Developing course vocabulary according to the annual plan
2-Periodic review of the course
3-Compatibility with what similar educational institutions offer

Course Description Form

Headway (English)

This course description provides a brief summary of the most important characteristics of the course and the learning outcomes expected of the student to achieve, proving whether he or she has made the most of the available learning opportunities. It must be linked to the description of the program .

1. Educational Institution	College of Administration and Economics / University of Misan
2. Scientific Department / Centre	Department of Accounting
3. Course Name / Code	Headway Plus for beginners
4. Available Attendance Forms	Attendance time
5. Course / Year	Second Semester / Academic Year 2024-2025
6. Number of Study Hours (Total)	2 hours × 15 = 30 hours
7. Date of Preparing of this Description	19/ 1/ 2025
8. Course Objectives	
✓ 1.Raising the level of students in the English language and training them to practice it in their scientific life ✓ 2. Emphasizing the basic rules of that universal language and its uses in all fields ✓ 3. Developing students' abilities in the skill of reading , listening , speaking and writing in the English language ✓ 4. Enable the student to employ the English language for the purposes of communication with the community and academic and research study. ✓ 5. Enable the student to acquire a reservoir of necessary vocabulary and linguistic structures ✓ 6. Raises the feeling of students of the faculties of law and political science of the importance of the English language and its role in their specialization and in the field of research and developmen	

9.Course Outcomes and Methods of Teaching, Learning and Assessment

A- Cognitive objectives A1- Making the student able to recognize the English language with its vocabulary, sentences and phrases A2- Identify the basic rules, standards and conditions. A3- Deepening the student's understanding of the meanings and words of the English language and distinguishing English sounds and the difference between different times in the language and properly A4- Enabling the student to practice English in his daily life
B - Skills objectives of the course. B1 – Acquire the skill of listening, listening, reading, writing and proper pronunciation in the English language B2 – Enable the student to use grammar, tenses and linguistic structures in a good image during different situations B3 - Developing and enabling the student to translate from English into Arabic
Teaching and learning methods
1. Explanation and clarification in the lecture 2. Discuss students and ask them questions
Evaluation methods
1. Oral and written tests 2. Student participation and interaction inside the hall 3. Perform the activities and homework assigned to it
C. Emotional and value goals C1- Linking facts and texts C2- The student's knowledge of various topics of administrative law
Teaching and learning methods
1. Methodological book 2. Seminars 3. Questions and answers 4. Power point presentations and sending videos to students 5. Discuss research and reports.
Evaluation methods
1. Conduct oral and written exams 2. Student participation and interaction inside the hall 3. Perform the activities and duties assigned to it
d. General and rehabilitative skills transferred (other skills related to employability and personal development). D1. The student should learn how to behave properly in job interviews D2. The student must pass the tests D3. The student should develop himself after graduation

10 .Course Structure					
The week	Hours	Required learning outcomes	Unit name/topic	Teaching method	Evaluation method
1	2	Acquire knowledge in the field of behavior and social relations such as greetings, acquaintances,	New Headway Plus Student's Book &Workbook Unit1:	Theoretical and practical	Homework, reports, oral exams
2	2	thanksgiving, apologies, and the names of countries , capitals and the most important cities -	Hello Unit2: Your	Theoretical and practical	Homework, reports, oral exams
3	2	Boot For some basic concepts such as Individual profile and job name	world Unit 3: All about You	Theoretical and practical	Homework, reports, oral exams
4	2	Learn about English terms Related to the life of Persons From food and drink And housing, clothes and games.	Unit 4:Family and Friends	Theoretical and practical	Homework, reports, oral exams
5	2	Getting to know the nationalities of Nationalities Other and their industries that They're famous for it.	Unit5: The way I Live	Theoretical and practical	Homework, reports, oral exams
6	2	Time management and get to know it	Unit6: Every day	Theoretical and practical	Homework, reports, oral exams
7	2	Wine & Food Favorites and housing	Unit 7: My favorites	Theoretical and practical	Homework, reports, oral exams
8	2	Ability to read and write Date of birth For certain historical figures, professions, And the names of the months	Unit 8: Where I live	Theoretical and practical	Homework, reports, oral exams
9	2	The importance of time In accomplishing tasks Or workers	Unit 9: Times past	Theoretical and practical and studies.	Homework, reports, oral exams
10	2	Sport and leisure play football	Unit 10: Get happy	Theoretical and practical and studies.	Homework, reports, oral exams
11	2	My Favorites 2 12 Question (Why? Because	Unit 11 / My Favorites 2 12 Question (Why? Because	Theoretical and practical and studies.	Homework, reports, oral exams
12	2	Reading, Pronunciation, 2 6 Everyday English	Unit 12 / Reading, Pronunciation, 2 6 Everyday English	1.Lecture delivery method. 2.Student groups.	Homework, reports, oral exams

13	2	Ability to express the sky and various means of transportation	Unit13: Times past.	Theoretical and practical and studies.	Homework, reports, oral exams
14	2	and existing social relations Based on it	Unit14: We had a great. Exercises and solutions	Theoretical and practical and studies.	Homework, reports, oral exams
15	**2**	Solve exercises Questions and Review			

11. Infrastructure

1- Required textbooks	New Headway Plus (Beginner) by John and Liz Soars, Oxford .
a) Main references (sources)	✓ Living English Structure, by W. Stander Allen . Allen
Recommended books and references (scientific journals, reports ,....)	✓ English Grammar in Use by Raymond Murphy .
B Electronic references, websites	✓ https://www.grammarly.com/blog/verb

12. Course Development Plan

1. 1. Work on providing applied scientific workshops for the English language.
   2. Take advantage of websites and the Internet in general.

Course Description Form

Course Description

This course description provides a concise summary of the main course features، demonstrating the learning outcomes expected of the student learning whether the student has made the most of the available opportunities. It must be linked to the program description.

University of Maysan / College of Administration and Economics	1. Educational institution
Accounting Department	2. / Department Scientific Center
Business Law	3. Course Name/Code
Lectures	4. Available attendance forms
Second semester/Academic year ٢٠٢٤-٢٠٢٥	5. semester/year
hours ٦٠ = ٣٠ hours x ٢	6. Number of study hours (total)
٢٠٢٥/١/١٩	7. Date this description was prepared
8. Course objectives	
The course aims to develop the student's skills in the field of legal provisions regulating business law. Aims	
Knowledge of the legal system for business	
Knowing the conditions required to acquire the status of a merchant and duties that a merchant is bound to perform the	
Learn about the types of companies and how to establish them	
Review the legal provisions of the most important commercial papers	

9. outcomes , teaching, learning and assessment methods Course
objectives Cognitive -A Comprehension and understanding of the material regarding the required (business law) vocabulary -١A Assign students to prepare to understand the topic more -٢A Use of board and pen -٣A Preparing illustrative aids -٤A ts on some topicsPreparing brief repor -٥A
Course specific skill objectives - B Illustrations -١B Many examples from daily life - ٢B Trying to apply the vocabulary to Iraq to understand the student - ٣B
Teaching and learning methods
1. .How to give lectures 2. .Student groups 3. .Reports and studies 4. .Workshops 5. .Use visual aids and digital display devices for topics that require them
Evaluation methods
1. .Daily tests 2. .Midterm exams 3. .Duties 4. .Reports and studies
Emotional and value goals -C Asking questions about topics that are open to discussion by students in the classroom -١A Ask questions for the student to solve in the classroom -٢A Assign students to create papers on vocabulary topics and present them to the students. -٣A

related to employability and other skills) General and transferable skills -D
.(personal development
Monitor external sources -١D
.Prepare external questions from those sources -٢D
Follow the classroom discussion style -٣D

10. Course structure					
Evaluation method	Teaching method	Unit name/topic	Required learning outcomes	watches	week
Written and oral exams	theoretical	Definition of law, its importance and sources of law	knowledge and understanding	٢	the first
Written and oral exams	theoretical	**Branches of law and division of its rules**	knowledge and understanding	٢	the second
Written and oral exams	theoretical	**Sources of Obligation: Contract Concept and Divisions**	knowledge and understanding	٢	the third
Written and oral exams	theoretical	**Pillars of the contract**	knowledge and understanding	٢	Fourth
Written and oral exams	theoretical	**Contracting theories**	knowledge and understanding	٢	Fifth
Written and oral exams	theoretical	**Sole will** / **concept** / **provisions** / **defects**	knowledge and understanding	٢	Sixth
Written and oral exams	theoretical	**Illegal work** / **concept** / **provisions** / **unjustified gain concept** / / **pillars**	knowledge and understanding	٢	Seventh
Written and oral exams	theoretical	**Commercial Law** / **The concept of reasons**	knowledge and understanding	٢	The eighth

		justifying the existence of a special law for commercial activity			
Written and oral exams	theoretical	**Business** / **Theories that explain business** / **Business according to the Iraqi Commercial Law**	knowledge and understanding	٢	Ninth
Written and oral exams	theoretical	**Merchant natural person**)) **Merchant** (**legal** (**person**	knowledge and understanding	٢	ten o'clock
Written and oral exams	theoretical	**Companies concept**,) **economic importance**) **Corporate legislation in Iraq**	knowledge and understanding	٢	eleventh
Written and oral exams	theoretical	**Company formation**, **membership**, **incorporation procedures and capital**, **dissolution and liquidation of**	knowledge and understanding	٢	twelfth

		the company			
Written and oral exams	theoretical	**Public Companies** / **Establishment Procedures**, **Capital Division**, **Profit and Loss Distribution**, **Merger and Liquidation of Companies**	knowledge and understanding	٢	thirteenth
Written and oral exams	theoretical	**Government Contracting Management**	knowledge and understanding	٢	fourteenth
Written and oral exams	theoretical	**Commercial papers** / **concept** / **provisions**	knowledge and understanding	٢	fifteenth
		End of course exam			sixteenth

11. infrastructure	
Commercial Law, **Dr**. **Basem Mohamed Saleh** **–Commercial Law Mediator**, **Dr**. **Aziz Al Akeili** **Commercial Companies**, **Dr**. **Latif Jabr** **The Theory of Obligation in Iraqi Civil Hakim**, **Dr**. **–Law**, **Dr**. **Abdul Majeed Al Bakri**, **M**.**M**. **Muhammad –Abdul Baqi Al Bashir–Taha Al**	1- Required textbooks

Principles of Law Book / **Dr**. **Aziz Kazim Shamaa–Faeq Al** .**The Companies Book** / **Dr**	2- Main References (Sources)
Iraqi academic practical journals	أ) Recommended books and references (scientific journals, .reports, etc)
Website **Iraqi Academic Practical Journals**	ب) Electronic references, ...،websites

12. Curriculum Development Plan
curriculum for business law and introducing legal amendments Preparing a unified related to the establishment of companies and dealing in commercial papers , including digital currencies and electronic transactions, and adding digital economy .terms