



Course Description Form

1. Educational Institution:	Administrative Technical College / Mosul
2. Scientific Department:	Accounting Techniques
3. Course Name/Code:	Accounting Theory 1 AT4110
4. Available Attendance Forms:	Presence
5. Chapter/Year:	Level IV Semester One
6. Number of Academic Hours (Total):	60 hours
7. Date this description was prepared:	1/9/2025
8.name:	waadallah maan waadallah
9.email:	waadallah.maan@ntu.edu.iq
Objectives of the Accounting Theory Course 1 1. Introduce students to the concept of accounting theory and its importance in developing accounting thought and practice. 2. Clarifying the development of accounting thought and the schools of thought affecting accounting. 3. Enable students to understand the scientific and logical foundations on which accounting principles and standards are based. 4. Introduce students to the intellectual and theoretical framework of accounting and its basic elements. 5. Develop students' ability to analyze and evaluate accounting assumptions, principles, and concepts. 6. Clarify the role of accounting theory in the formulation of accounting standards and the development of professional practices. 7. To provide students with critical thinking skills in the study of contemporary accounting issues and problems.	

8. Enable students to understand the qualitative characteristics of accounting information and its impact on decision-making.
9. Linking the theoretical aspects of accounting with practical applications in financial reporting.
10. Preparing students to study advanced accounting courses and scientific research in the field of accounting.

1. Course Outcomes , Teaching, Learning and Assessment Methods

Course Outcomes

After completing the Accounting Theory course (1), the student will be able to understand the intellectual and scientific foundations of accounting and its historical development, familiarize himself with the theoretical and intellectual framework of accounting, analyze accounting assumptions, principles, and concepts, with the ability to interpret the qualitative characteristics of accounting information, understand the role of accounting theory in the development of accounting standards and professional practices, in addition to developing critical thinking skills in addressing contemporary accounting issues and linking the theoretical aspect to practical application.

Evaluation Methods	Teaching and Learning Methods	Outputs
		A- Knowledge After completing the course, the student will be able to: The student has knowledge of the concept of accounting theory and its importance in the development of accounting practice, an understanding of the development of accounting thought and different schools of thought, with familiarity with the intellectual framework of accounting and its elements, basic accounting assumptions and principles, the qualitative characteristics of accounting information, and the role of accounting theory in the formulation and development of accounting standards.
		B. Skills After completing the course, the student will be able to: The student will be able to analyze and interpret accounting concepts, assumptions, and principles in light of the theoretical framework of accounting, evaluate the qualitative characteristics of accounting information, link the theory to practical applications in

		financial reporting, in addition to developing critical thinking skills in discussing contemporary accounting issues and interpreting differences in accounting standards and practices.			
		The student acquires the skills of comparative analysis between different schools of accounting thought, the ability to discuss and evaluate developments in international accounting standards, as well as the development of scientific research skills in interpreting accounting problems, and formulating opinions based on sound theoretical foundations, in a way that enhances his ability to deal with contemporary accounting issues academically and systematically.			
2. Course Structure (Theoretical and Practical Vocabulary)					
Evaluation Method	Teaching Method	Module Name / or Subject	Required Learning Outcomes	W at ch es	The week
Tests & Reports	Practical Theoretical	Introduction Accounting Theory	The student should clarify the concept of accounting theory and importance in the development of accounting.	5	1
Tests & Reports	Practical Theoretical	The Evolution Accounting Thought	The student should explain the stages of the development of accounting thought over time.	5	2
Tests & Reports	Practical Theoretical	Accounting Schools Thought	The student should distinguish between schools of thought various in accounting.	5	3
Tests & Reports	Practical Theoretical	Accounting Intellectual Framework	The student should explain the components and elements of the accounting intellectual framework.	5	4
Tests & Reports	Practical Theoretical	Accounting Assumptions	The student should clarify the basic assumptions on which accounting is based.	5	5

Tests & Reports	Practical Theoretical	Accounting Principles	The student should explain accounting principles and its role in practice.	5	6
Tests & Reports	Practical Theoretical	Accounting Standards	The student should explain the role of standards in Organizing Accounting Practice.	5	7
Tests & Reports	Practical Theoretical	Qualitative characteristics information	The student should distinguish characteristics Quality of accounting information.	5	8
Tests & Reports	Practical Theoretical	Accounting Measurement	The student should clarify foundations of and the concepts of accounting measurement.	5	9
Tests & Reports	Practical Theoretical	Accounting Disclosure	The student should explain importance of disclosure in financial reports.	5	10
Tests & Reports	Practical Theoretical	IFRS Conceptual Framework	The student should analyze conceptual framework IFRS international standards .	5	11
Tests & Reports	Practical Theoretical	The Relation between Theory and Practice	The student should link accounting theory with practical application.	5	12
Tests & Reports	Practical Theoretical	Contemporary Accounting Issues	The student should discuss accounting issues Modern Cash.	5	13
Tests & Reports	Practical Theoretical	Applications & Case Studies	The student should employ theoretical concepts in the analysis of practical cases.	5	14
Tests & Reports	Practical Theoretical	Introduction Accounting Theory	The student should clarify the concept of the theory Accounting and its importance in development of accounting.	5	15

3. Course Development Plan	
1. Updating the course content in line with the evolution of the International Financial Reporting Standards (IFRS) conceptual framework. 2. Enhancing the analytical and critical aspect of students in discussing contemporary accounting issues. 3. Introducing modern case studies related to the applications of accounting theory in practice. 4. Encourage the use of modern scientific research and international accounting journals as educational resources. 5. Linking theoretical concepts with practical applications in the preparation and presentation of financial statements. 6. Developing students' skills in comparative analysis between different schools of accounting thought. 7. Use modern teaching methods such as interactive learning and student presentations. 8. Enhancing scientific research and academic writing skills in the field of accounting theory. 9. Adopt various assessments including research, presentations, and analytical tests. 10. Link the course to recent developments in digital accounting and international standards.	
4. Infrastructure	
Available	Classrooms, Laboratories & Workshop
Available	1- Required Textbooks
	2- Main References (Sources)
Hassan, Abdel Wahab, Accounting Theory: The Intellectual and Applied Framework , Dar Wael for Publishing and Distribution, Modern Edition.	A) Recommended books and references (scientific journals, reports,)
None	B) References, Websites,



Course Description Form

1. Educational Institution:	Administrative Technical College / Mosul
2. Scientific Department:	Accounting Techniques
3. Course Name/Code:	Accounting Theory 2
4. Available Attendance Forms:	Presence
5. Chapter/Year:	Level Four Semester Two
6. Number of Academic Hours (Total):	60 hours
7. Date this description was prepared:	1/9/2025
8.name:	Waadallah maan waadallah
9.email:	waadallah.maan@ntu.edu.iq
Objectives of theAccounting Theory 2 course 1. Introduce students to the concept of accounting theory and its importance in developing accounting thought and practice. 2. Clarifying the development of accounting thought and the schools of thought affecting accounting. 3. Enable students to understand the scientific and logical foundations on which accounting principles and standards are based. 4. Introduce students to the intellectual and theoretical framework of accounting and its basic elements. 5. Develop students' ability to analyze and evaluate accounting assumptions, principles, and concepts.	

6. Clarify the role of accounting theory in the formulation of accounting standards and the development of professional practices.
7. To provide students with critical thinking skills in the study of contemporary accounting issues and problems.
8. Enable students to understand the qualitative characteristics of accounting information and its impact on decision-making.
9. Linking the theoretical aspects of accounting with practical applications in financial reporting.
10. Preparing students to study advanced accounting courses and scientific research in the field of accounting.

1. Course Outcomes , Teaching, Learning and Assessment Methods

Course Outcomes

After completing the Accounting Theory course (2), the student will be able to understand the intellectual and scientific foundations of accounting and its historical development, familiarize himself with the theoretical and intellectual framework of accounting, analyze accounting assumptions, principles, and concepts, with the ability to interpret the qualitative characteristics of accounting information, and understand the role of accounting theory in the development of accounting standards and professional practices, in addition to developing critical thinking skills in addressing contemporary accounting issues and linking the theoretical aspect to practical application.

Evaluation Methods	Teaching and Learning Methods	Outputs
		A- Knowledge After completing the course, the student will be able to: The student has knowledge of the concept of accounting theory and its importance in the development of accounting practice, an understanding of the development of accounting thought and different schools of thought, with familiarity with the intellectual framework of accounting and its elements, basic accounting assumptions and principles, the qualitative characteristics of accounting information, and the role of accounting theory in the formulation and development of accounting standards.
		B. Skills After completing the course, the student will be able to:

		The student will be able to analyze and interpret accounting concepts, assumptions, and principles in light of the theoretical framework of accounting, evaluate the qualitative characteristics of accounting information, link the theory to practical applications in financial reporting, in addition to developing critical thinking skills in discussing contemporary accounting issues and interpreting differences in accounting standards and practices.
		The student acquires the skills of comparative analysis between different schools of accounting thought, the ability to discuss and evaluate developments in international accounting standards, as well as the development of scientific research skills in interpreting accounting problems, and formulating opinions based on sound theoretical foundations, in a way that enhances his ability to deal with contemporary accounting issues academically and systematically.

2. Course Structure (Theoretical and Practical Vocabulary)

Evaluation Method	Teaching Method	Module Name / or Subject	Required Learning Outcomes	W at ch es	The week
Tests & Reports	Practical Theoretical	Introduction to Accounting Theory	The student should clarify concept of the theory Accounting and its importance the development of accounting	5	1
Tests & Reports	Practical Theoretical	The Origin and Development Accounting	The student should explain the origin and development of accounting thought through historical stages.	5	2
Tests & Reports	Practical Theoretical	Accounting Schools of Thought	The student should distinguish between schools Different Intellectual Accounting.	5	3

Tests & Reports	Practical Theoretical	Accounting Intellectual Framework	The student should explain the components of the accounting intellectual framework and its basic elements.	5	4
Tests & Reports	Practical Theoretical	Accounting Assumptions	The student should clarify assignments on which accounting is based.	5	5
Tests & Reports	Practical Theoretical	Accounting Principles	The student should explain accounting principles and its role in practical application.	5	6
Tests & Reports	Practical Theoretical	International Accounting Standards	The student should explain the of standards International Accounting in Organizing Accounting Practice.	5	7
Tests & Reports	Practical Theoretical	Qualitative Characteristics Accounting Information	The student should distinguish characteristics Quality of financial accounting information.	5	8
Tests & Reports	Practical Theoretical	Accounting Measurement	The student should clarify methods and the concepts of accounting measurement.	5	9
Tests & Reports	Practical Theoretical	Accounting Disclosure	The student should explain importance of disclosure Accounting in Financial Reporting.	5	10

Tests & Reports	Practical Theoretical	IFRS Conceptual Framework	The student should analyze framework Conceptual IFRS.	5	11
Tests & Reports	Practical Theoretical	The Relationship between Theory and Practice	The student should link accounting theory with practical application.	5	12
Tests & Reports	Practical Theoretical	Contemporary Accounting Issues	The student should discuss accounting issues Critically contemporary.	5	13
Tests & Reports	Practical Theoretical	Applied Case Studies	The student should employ theoretical concepts in the analysis of practical cases.	5	14
Tests & Reports	Practical Theoretical	Applied Case Study	The student should employ theoretical concepts in the analysis of applied practical cases.	5	15
3. Course Development Plan					
1. Updating the course content in line with the evolution of the International Financial Reporting Standards (IFRS) conceptual framework. 2. Enhancing the analytical and critical aspect of students in discussing contemporary accounting issues. 3. Introducing modern case studies related to the applications of accounting theory in practice. 4. Encourage the use of modern scientific research and international accounting journals as educational resources. 5. Linking theoretical concepts with practical applications in the preparation and presentation of financial statements. 6. Developing students' skills in comparative analysis between different schools of accounting thought. 7. Use modern teaching methods such as interactive learning and student presentations.					

8. Enhancing scientific research and academic writing skills in the field of accounting theory. 9. Adopt various assessments including research, presentations, and analytical tests. 10. Link the course to recent developments in digital accounting and international standards.	
4. Infrastructure	
Available	Classrooms, Laboratories & Workshop
Available	1- Required Textbooks
	2- Main References (Sources)
Hassan, Abdel Wahab, Accounting Theory: The Intellectual and Applied Framework , Dar Wael for Publishing and Distribution, Modern Edition.	A) Recommended books and references (scientific journals, reports,)
None	B) References, Websites,

Course Description Form

1. Course Name:					
Advanced Financial Accounting (Joint Stock Companies)					
2. Course Code:					
AT419					
3. Semester / Year:					
Second semester/Fourth stage/2024–2025					
4. Description Preparation Date:					
1/9/2025					
5. Available Attendance Forms:					
Attendance					
6. Number of Credit Hours (Total) / Number of Units (Total)					
4 hours, 3 units per week					
7. Course administrator's name (mention all, if more than one name)					
Name: Dr. Israa Yousif Thanoon Email: israyd@ntu.edu.iq					
8. Course Objectives					
Course Objectives		The student's familiarity with the accounting of joint–stock companies and a close understanding of joint–stock companies and simple recommendations.			
9. Teaching and Learning Strategies					
Strategy		1. Explain the scientific material to students in detail. 2. Involve students in solving mathematical problems. 3. Discuss and discuss vocabulary related to the topic.			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Knowledge and practical application	The Nature and Types of Joint Stock Companies	Practical + Theoretical	Tests and reports
2	4	Knowledge and practical application	Requirements and Procedures for Establish Joint Stock Companies	Practical + Theoretical	Tests and reports
3	4	Knowledge and practical application	Characteristics of Joint Stock Companies	Practical + Theoretical	Tests and reports
4	4	Knowledge and practical application	Issuing Shares and Paying Off Capital	Practical + Theoretical	Tests and reports
5	4	Knowledge and practical application	Offering Shares for Public Subscription and Paying the Value in One Payment	Practical + Theoretical	Tests and reports

6	4	Knowledge and practical application	Issuing Shares in Cash and Paying the Value in Installments	Practical + Theoretical	Tests and reports
7	4	Knowledge and practical application	Delayed Payment of Installments and Selling the Shares of the Late Shareholder	Practical + Theoretical	Tests and reports
8	4	Knowledge and practical application	Issuing Shares in Kind	Practical + Theoretical	Tests and reports
9	4	Knowledge and practical application	Establishment and Issuance Expenses	Practical + Theoretical	Tests and reports
10	4	Knowledge and practical application	Adjusting Capital in a Joint Stock Company	Practical + Theoretical	Tests and reports
11	4	Knowledge and practical application	Increasing Capital by Issuing New Shares and an Issue Premium, Capitalizing Reserves, and Converting Bonds	Practical + Theoretical	Tests and reports
12	4	Knowledge and practical application	Reducing Capital by Extinguishing Accumulated Losses	Practical + Theoretical	Tests and reports
13	4	Knowledge and practical application	Bond Loans, Bond Issuances, Bond Repayments	Practical + Theoretical	Tests and reports
14	4	Knowledge and practical application	Final Accounts, Budgets, and Dividends	Practical + Theoretical	Tests and reports
15	4	Knowledge and practical application	Dissolution of Joint Stock Companies	Practical + Theoretical	Tests and reports

11. Course Evaluation

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

12. Learning and Teaching Resources

Required textbooks (curricular book any)	nothing
Main references (sources)	Kamel Al-Abbadi and Asmaa Al-Orfali (2002), Corporate Accounting University House
Recommended books and references (scientific journals, reports...)	- Rashad Noman Al-Badani, 1997, Corporate Accounting Faculty of Commerce and Economics, Sana'a University - Naji Abdul Mukhleef Al-Saadoun, 1986, Advanced Accounting According to the Provisions of the Iraqi Companies Law, Maaref Press, Baghdad - Sabah Sadiq Jaafar, 2004, Companies Law No. 21 of 19 and its Amendments, Dar Al-Hurriyah Printing House Baghdad - Dr. Suad Saeed Ghazal, 2002, Advanced Accounting University House for Printing, Publishing and Translation Mosul Branch - Dr. Ahmed Omar Ba Mashmos, 2004, Capital Companies Al-Amin Center for Publishing and Distribution
Electronic References, Websites	

Course Description Form

1. Course Name:					
accounting information systems					
2. Course Code:					
AT418					
3. Semester / Year:					
First semester/Fourth stage/2024–2025					
4. Description Preparation Date:					
1/9/2025					
5. Available Attendance Forms:					
Attendance					
6. Number of Credit Hours (Total) / Number of Units (Total)					
4 hours, 3 units per week					
7. Course administrator's name (mention all, if more than one name)					
Name: Dr. Israa Yousif Thanoon Email: israyd@ntu.edu.iq					
8. Course Objectives					
Course Objectives		The student's familiarity with the concept of accounting and the development of the need for it as an information system			
9. Teaching and Learning Strategies					
Strategy	1. Explain the scientific material to students in detail. 2. Involve students in solving mathematical problems. 3. Discuss and discuss vocabulary related to the topic.				
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Knowledge and practical application	The Scientific Framework for Accounting and an Information System	Theoretical	Tests and reports
2	4	Knowledge and practical application	The Concept of Accounting and the Evolution of the Need for It as an Information System	Theoretical	Tests and reports
3	4	Knowledge and practical application	The Concept of the Accounting Information System and Its Components	Theoretical	Tests and reports
4	4	Knowledge and practical application	Behavioral Factors and the Accounting Information System	Theoretical	Tests and reports
5	4	Knowledge and practical application	The Importance of Behavioral Factors	Theoretical	Tests and reports
6	4	Knowledge and practical application	Accounting Cognition	Theoretical	Tests and reports
7	4	Knowledge and practical application	Accounting Communication	Theoretical	Tests and reports

8	4	Knowledge and practical application	The Role of Behavioral Factors in Determining the Effectiveness of the Accounting Information System	Theoretical	Tests and reports
9	4	Knowledge and practical application	Management of the Accounting Information System	Theoretical	Tests and reports
10	4	Knowledge and practical application	The Importance of the Accounting Information System in the Economic Unit	Theoretical	Tests and reports
11	4	Knowledge and practical application	Determining the Standards of Indirect Industrial Costs (Variable and Fixed)	Theoretical	Tests and reports
12	4	Knowledge and practical application	The Relationship of the Accounting Information System to Accounting Information Systems	Theoretical	Tests and reports
13	4	Knowledge and practical application	Analysis and Design of the Accounting Information System	Theoretical	Tests and reports
14	4	Knowledge and practical application	The Importance of Accounting Information System Design	Theoretical	Tests and reports
15	4	Knowledge and practical application	Accounting Information System Analysis	Theoretical	Tests and reports

11. Course Evaluation

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

12. Learning and Teaching Resources

Required textbooks (curriculum books, if any)	nothing
Main references (sources)	Dr. Ziad Hashem Al-Saqa, (2022) Accounting Information System, University of Mosul, College of Administration and Economics, Third Edition, Ibn Al-Atheer Press.
Recommended books and references (scientific journals, reports...)	
Electronic References, Website	

Course Description Form

1. Course Name:					
English Language					
2. Course Code:					
ntu201					
3. Semester / Year:					
First semester / 2025-2026					
4. Description Preparation Date:					
1-9-2025					
5. Available Attendance Forms:					
Attendance					
6. Number of Credit Hours (Total) / Number of Units (Total)					
30 hour / 2 units					
7. Course administrator's name (mention all, if more than one name)					
suhail-ahmed@ntu.edu.iq Lect. Dr. Suhail Ahmed Muhammad-Nouri					
8. Course Objectives					
Course Objectives		To make students understand the parts of speech. To enable students to construct simple sentence. To provide students with simple vocabulary and make them communicate effectively.			
9. Teaching and Learning Strategies					
Strategy		1- Explaining scientific material through theoretical lectures 2- Discussions and simplified explanations 3- Brainstorming 4- Asking questions and group discussion 5- Analyzing real-life situations and how to respond to them as homework			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Nouns	Parts of speech	Theoretical Lectures	1. Questions and discussion 2. Case analysis 3. Inquiries 4. Exam
2	2	Verbs	Parts of speech		
3	2	Adjectives	Parts of speech		
4	2	Adverbs	Parts of speech		
5	2	Helping verbs	Types of verbs		
6	2	Main Verbs	Types of verbs		
7	2	Modal Verbs	Types of verbs		
8	2	Present simple	Tense		
9	2	Past Simple	Tenses		
10	2	Present continuous	Tenses		
11	2	Writing	Writing		
12	2	Steps of writing			
13	2	Reading	Reading		
14-15	4	The steps of reading	'		
15	2	Exam	—		

5. Course Evaluation

Type	Midterm	Final	Total
Theory	50	50	100

6. Learning and Teaching Resources

Required textbooks (curricular books, if any)	New Headway Plus (Beginner) , John and Liz Soars, Oxford (Student's Book)
Main references (sources)	New Headway Plus (Beginner) , John and Liz Soars, Oxford (Workbook)
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description Form

1. Course Name:					
English Language					
2. Course Code:					
ntu201					
3. Semester / Year:					
First semester / 2025-2026					
4. Description Preparation Date:					
1-9-2025					
5. Available Attendance Forms:					
Attendance					
6. Number of Credit Hours (Total) / Number of Units (Total)					
30 hour / 2 units					
7. Course administrator's name (mention all, if more than one name)					
suhail-ahmed@ntu.edu.iq Lect. Dr. Suhail Ahmed Muhammad-Nouri					
8. Course Objectives					
Course Objectives		To make students understand the parts of speech. To enable students to construct simple sentence. To provide students with simple vocabulary and make them communicate effectively.			
9. Teaching and Learning Strategies					
Strategy		1- Explaining scientific material through theoretical lectures 2- Discussions and simplified explanations 3- Brainstorming 4- Asking questions and group discussion 5- Analyzing real-life situations and how to respond to them as homework			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Nouns	Parts of speech	Theoretical Lectures	1. Questions and discussion 2. Case analysis 3. Inquiries 4. Exam
2	2	Verbs	Parts of speech		
3	2	Adjectives	Parts of speech		
4	2	Adverbs	Parts of speech		
5	2	Helping verbs	Types of verbs		
6	2	Main Verbs	Types of verbs		
7	2	Modal Verbs	Types of verbs		
8	2	Present simple	Tense		
9	2	Past Simple	Tenses		
10	2	Present continuous	Tenses		
11	2	Writing	Writing		
12	2	Steps of writing			
13	2	Reading	Reading		
14-15	4	The steps of reading	'		
15	2	Exam	—		

5. Course Evaluation

Type	Midterm	Final	Total
Theory	50	50	100

6. Learning and Teaching Resources

Required textbooks (curricular books, if any)	New Headway Plus (Beginner) , John and Liz Soars, Oxford (Student's Book)
Main references (sources)	New Headway Plus (Beginner) , John and Liz Soars, Oxford (Workbook)
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description Form

1. Course Name:					
accounting 1					
2. Course Code:					
TCMM106					
3. Semester / Year:					
first					
4. Description Preparation Date:					
1/9/2025					
5. Available Attendance Forms:					
Class					
6. Number of Credit Hours (Total) / Number of Units (Total)					
75 hours/ 60					
7. Course administrator's name (mention all, if more than one name)					
Name: Bilal m. daood Email: bilal_daood@ntu.edu.iq					
8. Course Objectives					
Course Objectives			9. Introduce the fundamental principles and concepts of accounting . 10. Explains the methods of recording accounting entries. 11. Preparing final accounts		
12. Teaching and Learning Strategies					
Strategy					
13. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	5	Discount on sales and purchases	Trade discount		
2	5	Discount on sales and purchases	cash discount		
3	5	Discount on sales and purchases	Quantity discount		
4	5	Cash purchase	Fixed assets processing		
5	5	Purchase on credit	Fixed assets processing		
6	5	Sale of assets	Fixed assets processing		
7	5		exam		
8	5	Replace existing with another.	Fixed assets processing		

9	5	Balance by balances, and balance totals.	Preparing the trial balance		
10	5	Account lockout	Setting up a trading account		
11	5	Account lockout	Preparing the profit and account		
12	5	Show financial position	Preparing the budget statement		
13	5	Expenses and revenues paid received in advance	Regulatory settlements		
14	5	Practical applications of the previous concepts Exercises and case studies	Comprehensive review applications		
15	5		Exam		
14. Course Evaluation					
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc					
15. Learning and Teaching Resources					
Book		Muqdad Ahmed Al-Jalili			
		Principles of Financial Accounting Hamdi Al-Omrani			
Electronic References, Websites		https://www.youtube.com/results?search_query=managerial+accounting+			

Course Description Form

1. Course Name:					
Audit 1					
2. Course Code:					
AT319					
3. Semester / Year:					
Third					
4. Description Preparation Date:					
1/9/2025					
5. Available Attendance Forms:					
Class					
6. Number of Credit Hours (Total) / Number of Units (Total)					
75 hours/ 60					
7. Course administrator's name (mention all, if more than one name)					
Name: Bilal m. daood Email: bilal_daood@ntu.edu.iq					
8. Course Objectives					
Course Objectives			9. Introduce the fundamental principles and concepts of Audit 1 10. Explains the methods of Financial control Preparing Audit 1		
11. Teaching and Learning Strategies					
Strategy					
12. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Definition and concept	Introduction to Auditing		
2	4	Objectives and procedures	Audit objectives		
3	4	Local and international	Auditing standards		
4	4	Auditor characteristics	The auditor		
5	4	Auditor characteristics	The auditor		
6	4	The role of the auditor in correcting errors	Mistakes and cheating		
7	4		Exam		
8	4	Contractual liability and professional liability	Auditor's responsibility		

9	4	Criminal liability, liability for the actions of assistants.	Auditor's responsibility		
10	4	Regulatory procedures	Auditing requirements		
11	4	concept, factors	Internal audit		
12	4	Objectives Standards and Methods Practice Images and Reports	Internal Audit		
13	4	Standards and Methods Practice Images and Reports	Internal Audit		
14	4	Practical applications of the previous concepts Exercises and case studies	Comprehensive review applications		
15	4		Exam		
13. Course Evaluation					
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc					
14. Learning and Teaching Resources					
Book		Principles of Auditing and Internal Control / Abdul Razzaq Muham Othman			
		Articles and publications of the Federal Board of Supreme Audit in Ira			
Electronic References, Websites		https://www.youtube.com/results?search_query=managerial+accounting			

Course Description Form



1. Course Name:					
Audit 2					
2. Course Code:					
AT319					
3. Semester / Year:					
Third					
4. Description Preparation Date:					
1/9/2025					
5. Available Attendance Forms:					
Class					
6. Number of Credit Hours (Total) / Number of Units (Total)					
75 hours/ 60					
7. Course administrator's name (mention all, if more than one name)					
Name: Bilal m. daood Email: bilal_daood@ntu.edu.iq					
8. Course Objectives					
Course Objectives			9. Introduce the fundamental principles and concepts of Audit 1 10. Explains the methods of Financial control Preparing Audit 1		
11. Teaching and Learning Strategies					
Strategy					
12. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	definition and concept	The concept of internal auditing:		
2	4	goals and procedures	Internal audit objectives		
3	4	Local and international	internal audit standards		
4	4	Organizational structure	Organizational structure of Internal Audit Department		
5	4	Financial, operational, administrative	Internal Audit Practice Pictures		
6	4	Types of reports	Internal audit reports		
7	4		Exam		

8	4	Differences and similarities	Between internal and external auditor		
9	4	Audit programs	Audit programs		
10	4	Concept, factors, evidence efficiency, means	Evidence		
11	4	Concept, types	Using samples in auditing		
12	4	Buy, sell, cash, futures, returns	Operations audit		
13	4	Auditing cash, inventory, notes receivable, debtors, short-term investments	Capital items audit		
14	4	Critical applications of the previous concepts Exercises and case studies	Comprehensive review applications		
15	4		Exam		
13. Course Evaluation					
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc					
14. Learning and Teaching Resources					
Book		Principles of Auditing and Internal Control / Abdul Razzaq Muhamad Othman			
		Articles and publications of the Federal Board of Supreme Audit in Iraq			
Electronic References, Websites		https://www.youtube.com/results?search_query=managerial+accounting			

Course Description Form

1. Course Name:					
Financial control					
2. Course Code:					
AT311					
3. Semester / Year:					
Fourth					
4. Description Preparation Date:					
1/9/2025					
5. Available Attendance Forms:					
Class					
6. Number of Credit Hours (Total) / Number of Units (Total)					
75 hours/ 60					
7. Course administrator's name (mention all, if more than one name)					
Name: Bilal m. daood Email: bilal_daood@ntu.edu.iq					
8. Course Objectives					
Course Objectives			9. Introduce the fundamental principles and concepts of Financial control 10. Explains the methods of Financial control Preparing final accounts		
11. Teaching and Learning Strategies					
Strategy					
12. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Definition and characteristics	Internal control		
2	4	Branch/Department/Division	Organizational structure		
3	4	factors	Government agencies' need		
4	4	First/Second/Third	Stages of financial control		
5	4	Asset protection and data accuracy	Internal control objectives		
6	4	Organizational structure	Components of the internal control system		
7	4		Exam		
8	4	System objectives and components	accounting system		
9	4	Definition and objectives	Administrative control		

10	4	Budget control steps	Planning budgets		
11	4	Types of reports	Reports		
12	4	The concept	accounting control		
13	4	Elements	Internal control		
14	4	Practical applications of the previous concepts Exercises and case studies	Comprehensive review applications		
15	4		Exam		
13. Course Evaluation					
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc					
14. Learning and Teaching Resources					
Book		Principles of Auditing and Internal Control / Abdul Razzaq Muhamad Othman			
		Articles and publications of the Federal Board of Supreme Audit in Iraq			
Electronic References, Websites		https://www.youtube.com/results?search_query=managerial+accounting			

Course Description Form

1. Course Name:	
Principles of economics	
2. Course Code:	
TCMM113	
3. Semester / Year:	
Second semester/2024-2025	
4. Description Preparation Date:	
1/9/2025	
5. Available Attendance Forms:	
My presence	
6. Number of Credit Hours (Total) / Number of Units (Total)	
3 Hours	
7. Course administrator's name (mention all, if more than one name)	
Name: Dr. Dina Ahmad Omar Email: dinaao@ntu.edu.iq	
8. Course Objectives	
Course Objectives	* Introducing students to the principles of economics * Introducing students to solutions to economic problems in different systems * Familiarizing students with the market, the laws of supply and demand, and prices
9. Teaching and Learning Strategies	
Strategy	- The material is explained theoretically and practically using PowerPoint. - Learning outcomes are achieved through strategies that are achieved in a time period equal to the number of study weeks. - The student will learn about economic problems, supply and demand, and markets.

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
First	three	- Teaching students everything related to the curriculum's vocabulary, whether microeconomics or macroeconomics, using mathematical economics. 2- Applying the vocabulary in economic analysis to practical real-world situations.	economics - Concept Scope - Objective - macroeconomic and microeconomic analysis - Static analysis and dynamic Analysis - Scientific Research Methods and Stages of Economic Analysis Resources, Production Capacity and Their Determinants,	1- Lecture Method 2- Student Groups 3- Reports and Studies	1- Exams of various types 2- Homework 3- Reports and studies
		- Teaching students everything related to the curriculum's vocabulary, whether microeconomics or macroeconomics, using mathematical economics. 2- Applying the vocabulary in	Allocation and distribution of resources The economic problem and its components - patterns of solving the economic problem	1-Lecture Method 2- Student Groups 4- Reports and Studies	1- Exams of various types 2- Homework 3- Reports and studies

Fourth	three	macroeconomics, using mathematical economics. 2- Applying the vocabulary in economic analysis to practical real-world situations.	aggregate demand	- Lecture Method 2- Student Groups 4- Reports and Studies	- Exams of various types 2- Homework 3- Reports and studies
		- Teaching students everything related to the curriculum's vocabulary, whether microeconomics or macroeconomics, using mathematical economics. Applying the vocabulary in economic analysis to practical real-world situations	Price elasticity of demand, its concept, influencing factors, measuring elasticity of demand, types of elasticity of demand and shapes of demand curves, the importance of elasticity of demand in economic studies and decisions - income elasticity of demand, its concept,	Lecture Method 2- Student Groups	

Fifth	three		measurement, importance - cross elasticity of demand, its concept, measurement, importance	4- Reports and Studies	- Exams of various types 2- Homework 3- Reports and studies - Exams of various types 2- Homework
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					3- Reports and studies
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Sixth	Three	- Teaching students everything related to the curriculum's vocabulary, whether microeconomics or macroeconomics,	Supply - concept, determinants of supply, law of supply and supply function, supply schedule and curve, aggregate supply		- Exams of various types 2- Homework 3- Reports and studies

		using mathematical economics. 2- Applying the vocabulary in economic analysis to practical real-world situations.			
Seventh		- Teaching students everything related to the curriculum's vocabulary, whether microeconomics or macroeconomics, using mathematical economics. 2- Applying the vocabulary in economic analysis to practical real-world situations.	Elasticity of supply, its concept, influencing factors, measuring elasticity of supply, types of elasticity of supply, importance of elasticity of supply in the economic decision to invest and produce	- Lecture Method 2- Student Groups 4- Reports and Studies	- Exams of various types 2- Homework 3- Reports and studies

Eighth	Three	- Teaching students everything related to the curriculum's vocabulary, whether microeconomics or macroeconomics, using mathematical economics. 2- Applying the vocabulary in economic analysis to practical real-world situations.	Supply and demand for a commodity and price determination - Changes in supply and demand, price determination, and curve shapes	- Lecture Method 2- Student Groups 4- Reports and Studies	- Exams of various types 2- Homework 3- Reports and studies
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eighth	three	- Teaching students everything related to the curriculum's vocabulary, whether microeconomics or macroeconomics, using mathematical economics. 2- Applying the vocabulary in economic analysis to practical real-world situations.	Supply and demand for a commodity and price determination - Changes in supply and demand, price determination, and curve shapes	- Lecture Method 2- Student Groups 4- Reports and Studies	
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		- Teaching students everything related to the curriculum's vocabulary, whether microeconomics or macroeconomics, using mathematical economics. 2- Applying the vocabulary in economic analysis to practical real-world situations.	Consumer Behavior - Utility and Marginal Utility - Diminishing Marginal Utility Theory and Consumer Equilibrium - Indifference Curve Theory and Consumer Equilibrium	- Lecture Method 2- Student Groups 4- Reports and Studies	
Ninth	Three	- Teaching students everything related to the curriculum's vocabulary, whether microeconomics or macroeconomics, using mathematical economics. 2- Applying the vocabulary in economic analysis to practical real-world situations.	The effect of income change and commodity price change on consumer equilibrium	- Lecture Method 2- Student Groups 4- Reports and Studies	- Exams of various types 2- Homework 3- Reports and studies - Exams of various types 2- Homework 3- Reports and studies
Tenth		- Teaching students everything related to the curriculum's vocabulary, whether microeconomics or	The effect of income change and commodity price change on consumer equilibrium	- Lecture Method 2- Student Groups 4- Reports and Studies	- Exams of various types 2- Homework 3- Reports and studies

		macroeconomics, using mathematical economics. 2- Applying the vocabulary in economic analysis to practical real-world situations.			- Exams of various types 2- Homework 3- Reports and studies
eleven th		- Teaching students everything related to the curriculum's vocabulary, whether microeconomics or macroeconomics, using mathematical economics. 2- Applying the vocabulary in economic analysis to practical real-world situations.	Production - concept, forms of production, types of production - elements of production - natural resources, concept and characteristics - concept of labor - division of labor and its characteristics - concept of capital - types of capital - concept of organization and function	- Lecture Method 2- Student Groups 4- Reports and Studies - Lecture Method 2- Student Groups 4- Reports and Studies	- Exams of various types 2- Homework 3- Reports and studies - Exams of various types 2- Homework 3- Reports and studies
twelfth	Three	- Teaching students everything related to the curriculum's vocabulary, whether microeconomics or macroeconomics, using mathematical economics.	Prices of production factors and determining factors	- Lecture Method 2- Student Groups 4- Reports and Studies - Lecture Method	- Exams of various types 2- Homework 3- Reports and studies

		2- Applying the vocabulary in economic analysis to practical real-world situations.		2- Student Groups 4- Reports and Studies	- Exams of various types 2- Homework 3- Reports and studies
thirteenth	Three	- Teaching students everything related to the curriculum's vocabulary, whether microeconomics or macroeconomics, using mathematical economics. 2- Applying the vocabulary in economic analysis to practical real-world situations.	Production function, its concept, conditions, types - Production function with one independent variable	- Lecture Method 2- Student Groups 4- Reports and Studies	- Exams of various types 2- Homework 3- Reports and studies
fourteenth	Three	- Teaching students everything related to the curriculum's vocabulary, whether microeconomics or macroeconomics, using mathematical economics. 2- Applying the vocabulary in economic analysis	. Law of Diminishing Returns - Production Function with More Than One Independent Variable - Technological Change	- Lecture Method 2- Student Groups 4- Reports and Studies	- Exams of various types 2- Homework 3- Reports and studies

		to practical real-world situations.			
fifteen th		-Teaching students everything related to the curriculum's vocabulary, whether microeconomics or macroeconomics, using mathematical economics. 2- Applying the vocabulary in economic analysis to practical real-world situations.	The law of diminishing returns, the production function with more than one independent variable, and technological change. Other topics include inflation, taxes, loans, markets, globalization, and administrative and financial corruption.	- Lecture Method 2- Student Groups 4- Reports and Studies	- Exams of various types 2- Homework 3- Reports and studies

1. Course Evaluation	
-Working to update the vocabulary to keep pace with developments in the field of economics, for example: - Adding a chapter on economic globalization and an overview of the World Bank, its policies and financing, the World Trade Organization, and the International Monetary Fund. - Adding a chapter on the knowledge economy and intellectual capital, considering knowledge as the fifth element of production, and the knowledge economy accounting for 7% of the world's GDP.	
2. Learning and Teaching Resources	
Required textbooks	There is no book, but there are helpful resources.

(curricular books if any)	
Main references (sources)	1. Dr. Afaf Abdul Jabbar, Dr. Majeed Ali Hussein, Introduction to Microeconomic Analysis, Wael Publishing House, Amman, 1997. 2. Dr. Salem Tawfiq Al-Najfi, Introduction to Economics, University of Mosul, Dar Al-Kutub for Printing and Publishing, 1993. 3. Dr. Abdul Moneim Al-Sayed Ali, Introduction to Economics Part One and Two, Al-Mustansiriya University, Baghdad, 1986. 4. Dr. Mustafa Rushdi Sheha, Economics Through Microanalysis, Dar Al-Ma'rifa Al-Jami'a, Alexandria, 1989. 5. Dr. Muhammad Azhar Saeed Al-Samak and others, Fundamentals of Industrial Economics, University of Mosul, 1986. - Dominic Salvatore, Theories of Unit Economics, McCraw-Hill Publishing House, Fourth Edition, 1983. 7. Paul A. Samuelson, Economics, translated by Hisham Abdullah, Al-Ahlia Publishing and Distribution House, Jordan, First Edition, 2001.
Recommended books and references (scientific journals, reports...)	1- A. Issam Bin Yahya, The Role of Technology Clusters in the Transition Towards a Knowledge Economy, Center for Strategic Studies, King Abdulaziz University, 27th Edition, 2010. 2- Dr. Abdul Halim Ammar, Economic Globalization, Dar Abi Al-Fida International Group for Publishing, Distribution, and Translation, Syria. 3- Knowledge Economy Indicators, Syrian Arab Republic, National Competitiveness Source, 2013 4- Rafidain Development Journal, College of Administration and Economics, University of Mosul. 5- Journal of Economic Studies, Bayt al-Hikma, Baghdad. 6- Journal of Development and Economic Policies, Arab Planning Institute, Kuwait. 7- Competitiveness Yearbook, International Institute for Administrative Development 8- World Bank Annual Report. 9- New Economics Magazine, National Association of Algerian Economists. 10- Annual Human Development Reports, United Nations Development Program. 11- Oil and Arab Cooperation Magazine, Organization of Arab Petroleum Exporting Countries (OAPEC).

	12- Journal of the Baghdad College of Economic Sciences, University of Baghdad. 13- Journal of Economic and Administrative Sciences, University of Baghdad, College of Administration and Economics.
Electronic References, Webs	1- https://www.google.com/aclk?sa=l&ai=DChsSEwui5Kri N- 2- https://asjp.cerist.dz/en/downArticle/417/6/2/86351 3 https://www.amf.org.ae/sites/default/files/publications/2023 =

Course Description Form

1. Course Name:	
Cost accounting 1	
2. Course Code:	
AT310	
3. Semester / Year:	
third / first	
4. Description Preparation Date:	
1/9/2025	
5. Available Attendance Forms:	
Class	
6. Number of Credit Hours (Total) / Number of Units (Total)	
75 hours/ 60	
7. Course administrator's name (mention all, if more than one name)	
Name: waleed khalid shihab Email: waleed_khalid@ntu.edu.iq	
8. Course Objectives	
Course Objectives	9. Introduce the fundamental principles and concepts of management accounting and distinguish them from financial accounting. 10. Develop students' ability to analyze cost behaviors and apply various costing methods such as job costing, process costing, and activity-based costing. 11. Enhance decision-making skills by teaching tools such as cost-volume-profit analysis, budgeting, and variance analysis. 12. Equip students with skills to prepare internal reports that assist managers in planning, controlling, and evaluating business performance. 13. Enable students to use relevant management accounting data to support strategic business decisions. 14. Foster understanding of performance measurement systems and their role in organizational control and motivation. 15. Build awareness of ethical considerations in management accounting practices and promote professional responsibility.

		16. Introduce the role of digital technologies and analytics in modern management accounting and decision support systems.			
17. Teaching and Learning Strategies					
Strategy					
18. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Introduction Strategic Management Accounting	Strategic role of management accounting		
2	4	Advanced Costing Techniques	Target costing		
3	4	Advanced Budgeting Concepts	Beyond budgeting		
4	4	Strategic Performance Management	Balanced Scorecard (BSC)		
5	4	Transfer Pricing	Methods (market-based, cost-based, negotiated)		

6	4	Environmental and Sustainability Accounting	Environmental cost management		
7	4	Value Analysis	Identifying value-added activities		
8	4	Benchmarking Quality Costing	Types and uses of benchmarking		
9	4	Customer Profitability Segment Analysis	☐ Measuring customer value ☐		
10	4	Risk Management Accounting	Identifying and quantifying business risk		
11	4	Lean Accounting	Investment appraisal methods (NPV, IRR, Payback)		
12	4	Performance Measurement	Financial and non-financial indicators		
13	4	Responsibility Accounting Divisional Performance	Principles of lean management and accounting		
14	4	Ethics and Strategic Management Accounting	Ethical issues in management decision-making		
15	4	Revision and Final Assessment	Comprehensive review of topics		
19. Course Evaluation					

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

20. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Management Accounting Authors: Charles T. Horngren, Gary Sundem, William Stratton
Main references (sources)	Management Accounting Authors: Charles T. Horngren, Gary Sundem, William Stratton
Recommended books and references (scientific journals, reports...)	Management Accounting Authors: Charles T. Horngren, Gary Sundem, William Stratton
Electronic References, Websites	https://www.youtube.com/results?search_query=managerial+accounting+

Course Description Form

1. Course Name:	
Cost accounting 1	
2. Course Code:	
AT310	
3. Semester / Year:	
third / first	
4. Description Preparation Date:	
1/9/2025	
5. Available Attendance Forms:	
Class	
6. Number of Credit Hours (Total) / Number of Units (Total)	
75 hours/ 60	
7. Course administrator's name (mention all, if more than one name)	
Name: waleed khalid shihab Email: waleed_khalid@ntu.edu.iq	
8. Course Objectives	
Course Objectives	9. Introduce the fundamental principles and concepts of management accounting and distinguish them from financial accounting. 10. Develop students' ability to analyze cost behaviors and apply various costing methods such as job costing, process costing, and activity-based costing. 11. Enhance decision-making skills by teaching tools such as cost-volume-profit analysis, budgeting, and variance analysis. 12. Equip students with skills to prepare internal reports that assist managers in planning, controlling, and evaluating business performance. 13. Enable students to use relevant management accounting data to support strategic business decisions. 14. Foster understanding of performance measurement systems and their role in organizational control and motivation.

		15. Build awareness of ethical considerations in management accounting practices and promote professional responsibility. 16. Introduce the role of digital technologies and analytics in modern management accounting and decision support systems.			
17. Teaching and Learning Strategies					
Strategy					
18. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Introduction Strategic Management Accounting	Strategic role of management accounting		
2	4	Advanced Costing Techniques	Target costing		
3	4	Advanced Budgeting Concepts	Beyond budgeting		
4	4	Strategic Performance Management	Balanced Scorecard (BSC)		
5	4	Transfer Pricing	Methods (market-based, cost-based, negotiated)		

6	4	Environmental and Sustainability Accounting	Environmental cost management		
7	4	Value Analysis	Identifying value-added activities		
8	4	Benchmarking Quality Costing	Types and uses of benchmarking		
9	4	Customer Profitability Segment Analysis	☐ Measuring customer value ☐		
10	4	Risk Management Accounting	Identifying and quantifying business risk		
11	4	Lean Accounting	Investment appraisal methods (NPV, IRR, Payback)		
12	4	Performance Measurement	Financial and non-financial indicators		
13	4	Responsibility Accounting Divisional Performance	Principles of lean management and accounting		
14	4	Ethics and Strategic Management Accounting	Ethical issues in management decision-making		
15	4	Revision and Final Assessment	Comprehensive review of topics		
19. Course Evaluation					

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc	
20. Learning and Teaching Resources	
Required textbooks (curricular books, if any)	Management Accounting Authors: Charles T. Horngren, Gary Sundem, William Stratton
Main references (sources)	Management Accounting Authors: Charles T. Horngren, Gary Sundem, William Stratton
Recommended books and references (scientific journals, reports...)	Management Accounting Authors: Charles T. Horngren, Gary Sundem, William Stratton
Electronic References, Websites	https://www.youtube.com/results?search_query=managerial+accounting+

Course Description Form

1. Course Name:					
Advanced Financial Accounting (Joint Stock Companies)					
2. Course Code:					
AT419					
3. Semester / Year:					
Second semester/Fourth stage/2025–2026					
4. Description Preparation Date:					
1/9/2025					
5. Available Attendance Forms:					
Attendance					
6. Number of Credit Hours (Total) / Number of Units (Total)					
4 hours, 3 units per week					
7. Course administrator's name (mention all, if more than one name)					
Name: Dr. Israa Yousif Thanoon Email: israyd@ntu.edu.iq					
8. Course Objectives					
Course Objectives		The student's familiarity with the accounting of joint-stock companies and a close understanding of joint-stock companies and simple recommendations.			
9. Teaching and Learning Strategies					
Strategy		1. Explain the scientific material to students in detail. 2. Involve students in solving mathematical problems. 3. Discuss and discuss vocabulary related to the topic.			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Knowledge and practical application	The Nature and Types of Joint Stock Companies	Practical + Theoretical	Tests and reports
2	4	Knowledge and practical application	Requirements and Procedures for Establish Joint Stock Companies	Practical + Theoretical	Tests and reports
3	4	Knowledge and practical application	Characteristics of Joint Stock Companies	Practical + Theoretical	Tests and reports
4	4	Knowledge and practical application	Issuing Shares and Paying Off Capital	Practical + Theoretical	Tests and reports
5	4	Knowledge and practical application	Offering Shares for Public Subscription and Paying the Value in One Payment	Practical + Theoretical	Tests and reports
6	4	Knowledge and practical application	Issuing Shares in Cash and Paying the Value in Installments	Practical + Theoretical	Tests and reports
7	4	Knowledge and practical application	Delayed Payment of Installments and Selling the Shares of the Late Shareholder	Practical + Theoretical	Tests and reports

8	4	Knowledge and practical application	Issuing Shares in Kind	Practical + Theoretical	Tests and reports
9	4	Knowledge and practical application	Establishment and Issuance Expenses	Practical + Theoretical	Tests and reports
10	4	Knowledge and practical application	Adjusting Capital in a Joint Stock Company	Practical + Theoretical	Tests and reports
11	4	Knowledge and practical application	Increasing Capital by Issuing New Shares and an Issue Premium, Capitalizing Reserves, and Converting Bonds	Practical + Theoretical	Tests and reports
12	4	Knowledge and practical application	Reducing Capital by Extinguishing Accumulated Losses	Practical + Theoretical	Tests and reports
13	4	Knowledge and practical application	Bond Loans, Bond Issuances, Bond Repayments	Practical + Theoretical	Tests and reports
14	4	Knowledge and practical application	Final Accounts, Budgets, and Dividends	Practical + Theoretical	Tests and reports
15	4	Knowledge and practical application	Dissolution of Joint Stock Companies	Practical + Theoretical	Tests and reports

11. Course Evaluation

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

12. Learning and Teaching Resources

Required textbooks (curricular book any)	nothing
Main references (sources)	Kamel Al-Abbadi and Asmaa Al-Orfali (2002), Corporate Accounting University House
Recommended books and references (scientific journals, reports...)	- Rashad Noman Al-Badani, 1997, Corporate Accounting, Faculty of Commerce and Economics, Sana'a University - Naji Abdul Mukhleef Al-Saadoun, 1986, Advanced Accounting According to the Provisions of the Iraqi Companies Law, Maaref Press, Baghdad - Sabah Sadiq Jaafar, 2004, Companies Law No. 21 of 19 and its Amendments, Dar Al-Hurriyah Printing House, Baghdad - Dr. Suad Saeed Ghazal, 2002, Advanced Accounting, University House for Printing, Publishing and Translation, Mosul Branch - Dr. Ahmed Omar Ba Mashmos, 2004, Capital Companies, Al-Amin Center for Publishing and Distribution
Electronic References, Websites	

Course Description Form

1. Course Name: Investment management	
2. Course Code: AT3111	
3. Semester / Year: 2024–2025 3 / 2	
4. Description Preparation Date:	
1/9/2025	
5. Available Attendance Forms:	
6. Number of Credit Hours (Total) / Number of Units (Total)	
45 Hours / 3 Units	
7. Course administrator's name (mention all, if more than one name)	
Name: Zahida Ali Yassin Email: Zahidaay@ntu.edu.iq	
8. Course Objectives	
Course Objectives	● Enable students to define basic investment concepts and its various types. ☐ Provide students with the necessary knowledge to understand the structure and functioning of financial markets. ☐ Teach students how to evaluate financial assets through fundamental and technical analysis. ☐ Enhance students' understanding of different types of risks and how to manage them effectively. ☐ Empower students to develop effective investment strategies that align with their financial goals. ☐ Encourage students to think critically and analytically when making investment decisions. ☐ Introduce students to the latest trends and technologies in investment management. ☐ Enhance students' understanding of responsible investing and its importance.

9. Teaching and Learning Strategies	
Strategy	View videos from YouTube Discussion 3. Delivering the lecture (virtual and online) Group or cooperative education role-playing Oral, written and online tests via Classroom
10. Course Structure	

Week	Hours	Teaching method	Unit or subject name	Learning method	Evaluation method
1	3	Practical+ Theoretical	Stock Market and Investment Management	Discussion and explanation of the video presentation, questions and answers	Oral, written and electronic tests
2	3	Practical+ Theoretical	Principles on which the investment decision is based and the influencing factors	Video presentation, discussion, explanation, questions and answers Role playing,	
3	3	Practical+ Theoretical	Investment determinants	Video presentation, discussion, explanation, questions and answers Role playing,	Oral, written and electronic tests
4	3	Practical+ Theoretical	Risk: its concept and types		
5	3	Practical+ Theoretical	Sources of investment risk		
6	3	Practical+ Theoretical	Financial investment tools	Video presentation, explanation, questions and answers, discussion,	Oral, written and electronic tests
7	3	Practical+ Theoretical	Stocks, their types, advantages and disadvantages		

				workshop applications, and student solutions.	
8	3	Practical+ Theoretical	Bonds, their types, advantages and disadvantages	Video presentation, explanation, questions and answers, discussion, workshop applications, and student solutions.	
9	3	Practical+ Theoretical	Real estate, commodities, and investment funds		
10	3	Practical+ Theoretical	Fundamental analysis	Video presentation, explanation, questions and answers, discussion, workshop applications, and student solutions.	Oral, written and electronic tests
11	3	Practical+ Theoretical	Technical analysis		Oral, written and electronic tests
12	3	Practical+ Theoretical	Investment portfolio, its concept and objectives	Video presentation, explanation, questions and answers, discussion, and workshop applications.	Oral, written and electronic tests
13	3	Practical+ Theoretical	Types of investment portfolios and their decisions		
14	3	Practical+ Theoretical	Futures and futures contracts	Video presentation, explanation, questions and answers, discussion, workshop applications, and student solutions.	Oral, written and electronic tests
15	3	Practical+ Theoretical	Discussing reports		

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc	
12. Learning and Teaching Resources	
Required textbooks (curricular books, if any)	1-Dr. Muhammad Matar, Investment Management: Theoretical Framework and Practical Applications, Wael Publishing and Distribution House, Amman, 2009. 2. Muhammad Majd al-Din Bakir, Investment Portfolios: Management and Strategies, Shuaa Publishing and Science Aleppo, 2008. 3. Dr. Shaqir Nouri Musa and others Investment Management, Al-Masir Publishing, Distribution, and Printing House, Amman, 2012.
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description Form

1. Course Name: Investment management	
2. Course Code: AT3111	
3. Semester / Year: 2024–2025 3 /2	
4. Description Preparation Date:	
1/9/2025	
5. Available Attendance Forms:	
6. Number of Credit Hours (Total) / Number of Units (Total)	
45 Hours / 3 Units	
7. Course administrator's name (mention all, if more than one name)	
Name: Zahida Ali Yassin Email: Zahidaay@ntu.edu.iq	
8. Course Objectives	
Course Objectives	● Enable students to define basic investment concepts and its various types. ☐ Provide students with the necessary knowledge to understand the structure and functioning of financial markets. ☐ Teach students how to evaluate financial assets through fundamental and technical analysis. ☐ Enhance students' understanding of different types of risks and how to manage them effectively. ☐ Empower students to develop effective investment strategies that align with their financial goals. ☐ Encourage students to think critically and analytically when making investment decisions. ☐ Introduce students to the latest trends and technologies in investment management. ☐ Enhance students' understanding of responsible investing and its importance.

9. Teaching and Learning Strategies	
Strategy	View videos from YouTube Discussion 3. Delivering the lecture (virtual and online) Group or cooperative education role-playing Oral, written and online tests via Classroom
10. Course Structure	

Week	Hours	Teaching method	Unit or subject name	Learning method	Evaluation method
1	3	Practical+ Theoretical	Stock Market and Investment Management	Discussion and explanation of the video presentation, questions and answers	Oral, written and electronic tests
2	3	Practical+ Theoretical	Principles on which the investment decision is based and the influencing factors	Video presentation, discussion, explanation, questions and answers Role playing,	
3	3	Practical+ Theoretical	Investment determinants	Video presentation, discussion, explanation, questions and answers Role playing,	Oral, written and electronic tests
4	3	Practical+ Theoretical	Risk: its concept and types		
5	3	Practical+ Theoretical	Sources of investment risk		
6	3	Practical+ Theoretical	Financial investment tools	Video presentation, explanation, questions and answers, discussion,	Oral, written and electronic tests
7	3	Practical+ Theoretical	Stocks, their types, advantages and disadvantages		

				workshop applications, a student solutions.	
8	3	Practical+ Theoretical	Bonds, their types, advantages and disadvantages	Video presentation, explanation, questions and answers, discussion, workshop applications, a student solutions.	
9	3	Practical+ Theoretical	Real estate, commodities, a investment fun		
10	3	Practical+ Theoretical	Fundamental analysis	Video presentation, explanation, questions and answers, discussion, workshop applications, a student solutions.	Oral, written and electronic tests
11	3	Practical+ Theoretical	Technical analysis		Oral, written and electronic tests
12	3	Practical+ Theoretical	Investment portfolio, its concept and objectives	Video presentation, explanation, questions and answers, discussion, and workshop applications.	Oral, written and electronic tests
13	3	Practical+ Theoretical	Types of investment portfolios and their decisions		
14	3	Practical+ Theoretical	Futures and futures contracts	Video presentation, explanation, questions and answers, discussion, workshop applications, a student solutions.	Oral, written and electronic tests
15	3	Practical+ Theoretical	Discussing reports		

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc	
12. Learning and Teaching Resources	
Required textbooks (curricular books, if any)	1-Dr. Muhammad Matar, Investment Management: Theoretical Framework and Practical Applications, Wael Publishing and Distribution House, Amman, 2009. 2. Muhammad Majd al-Din Bakir, Investment Portfolios: Management and Strategies, Shuaa Publishing and Science Aleppo, 2008. 3. Dr. Shaqir Nouri Musa and others Investment Management, Al-Masir Publishing, Distribution, and Printing House, Amman, 2012.
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description Form

1. Course Name: Investment management
2. Course Code: AT3111
3. Semester / Year: 2025–2026
4. Description Preparation Date:
1/9/2025
5. Available Attendance Forms:
6. Number of Credit Hours (Total) / Number of Units (Total)
45 Hours / 3 Units
7. Course administrator's name (mention all, if more than one name)
Name: Zahida Ali Yassin Email: Zahidaay@ntu.edu.iq

8. Course Objectives

Course Objectives	• Enable students to define basic investment concepts and its various types. • Provide students with the necessary knowledge to understand the structure and functioning of financial markets. • Teach students how to evaluate financial assets through fundamental and technical analysis. • Enhance students' understanding of different types of risks and how to manage them effectively. • Empower students to develop effective investment strategies that align with their financial goals. • Encourage students to think critically and analytically when making investment decisions. • Introduce students to the latest trends and technologies in investment management. • Enhance students' understanding of responsible investing and its importance
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9. Teaching and Learning Strategies

Strategy	View videos from YouTube Discussion 3. Delivering the lecture (virtual and online) Group or cooperative education role-playing Oral, written and online tests via Classroom
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10. Course Structure

Week	Hours	Teaching method	Unit or subject name	Learning method	Evaluation method
1	3	Practical+ Theoretical	Stock Market and Investment Management	Discussion and explanation of the video presentation, questions and answers	Oral, written, and electronic tests
2	3	Practical+ Theoretical	Principles on which the investment decision is based and the influencing factors	Video presentation, discussion, explanation, questions and answers Role playing,	
3	3	Practical+ Theoretical	Investment determinants	Video presentation, discussion, explanation, questions and answers Role playing,	Oral, written, and electronic tests
4	3	Practical+ Theoretical	Risk: its concept and types		
5	3	Practical+ Theoretical	Sources of investment risk		
6	3	Practical+ Theoretical	Financial investment tools	Video presentation, explanation, questions and answers, discussion, workshop applications and student solutions.	Oral, written, and electronic tests
7	3	Practical+ Theoretical	Stocks, their types, advantages and disadvantages		
8	3	Practical+ Theoretical	Bonds, their types, advantages		

				and disadvantages	Video presentation, explanation, questions and answers, discussion, workshop applications, and student solutions.	
	9	3	Practical+ Theoretical	Real estate, commodities, and investment funds		
	10	3	Practical+ Theoretical	Fundamental analysis	Video presentation, explanation, questions and answers, discussion, workshop applications, and student solutions.	Oral, written, and electronic tests
	11	3	Practical+ Theoretical	Technical analysis		Oral, written, and electronic tests
	12	3	Practical+ Theoretical	Investment portfolio, its concept and objectives	Video presentation, explanation, questions and answers, discussion, and workshop applications.	Oral, written, and electronic tests
	13	3	Practical+ Theoretical	Types of investment portfolios and their decisions		Oral, written, and electronic tests
	14	3	Practical+ Theoretical	Futures and futures contracts	Video presentation, explanation, questions and answers, discussion, workshop applications, and student solutions.	
	15	3	Practical+ Theoretical	Discussing reports		

11. Course Evaluation

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

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)

Main references (sources)	1-Dr. Muhammad Matar, Investment Management: Theoretical Framework and Practical Applications, Wael Publishing and Distribution House, Amman, 2009. 2. Muhammad Majd al-Din Bakir, Investment Portfolios: Management and Strategies, Shuaa Publishing and Science Aleppo, 2008. 3. Dr. Shaqir Nouri Musa and others, Investment Management, Al-Masir Publishing, Distribution, and Printing House, Amman, 2012.
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	



Course description template

1.Educational institution
Administrative Technical College/Mosul
2.Sections scientific
Accounting techniques
3. Level
the third
4.Course Name/Code
Accounting for financial institutions/ AT315
5.Available forms of attendance
My presence
6.Semester/Year
Chapter Two/ 2025-2026
7.Number of study hours(The whole)
4
8.Date this description was prepared
1/9/2025
9. Course Objectives (General Course Objectives)
10.name:
Omar zidan abd alkarim
11.email:
omar.zidan@ntu.edu.iq
1– Understanding and comprehending the materialAccounting for financial institutionsProblem solvingFinanceThe list. 2Dealing with problemsFinanceAnd he proposed solutions for them.

3 – to understand Accounting systems and restrictions and how to use them
In solving unit problems
Finance
 The student.

Assessment methods	Teaching and learning methods	Learning outcomes (LOs)
- Daily and monthly tests	- Theoretical lectures - Use of educational tools (presentations - PowerPoint)	Keeping pace with development Accounting for financial institutions
- Completing exercises within the lecture and assigning external tasks	- Theoretical lectures	- Staying informed about everything new or useful and developing Skills
Discussions and dialogue	- Understanding accounting practices in companies	The ability to absorb Accounting for financial institutions - And its practical application. Dealing with crises and problems Finance. -The ability to deal with accounting systems and constraints For the student in the department Accounting

Course structure

Evaluation Method	Teaching method	Unit/Topic Name	Required learning outcomes	Hours	Week
Daily and monthly tests	theoretical	Introduction to Accounting for Financial Institutions	Student understanding of the lesson	1.5	the first
Daily and monthly tests	theoretical	Types of financial institutions (banks, insurance)	Student understanding of the lesson	1.5	the second
Daily and monthly tests	Theoretical and practical	Accounting operations in commercial banks	Student understanding of the lesson	3	the third
Daily and monthly tests	Theoretical and practical	Deposits, their types, and their accounting treatment	Student understanding of the lesson	3	Fourth
Daily and monthly tests	Theoretical and practical	Advances and loans and their accounting treatment	Student understanding of the lesson	3	Fifth
Daily and monthly tests	theoretical	Letters of credit and letters of guarantee	Student understanding of the lesson	1.5	Sixth
Daily and monthly tests	Solving exercises	General review and exercises	Student understanding of the lesson	3	Seventh
Daily and monthly tests	Quiz or exam	Midterm exam	Student understanding of the lesson	3	Eighth
Daily and monthly tests	theoretical	Introduction to Insurance Accounting	Student understanding of the lesson	1.5	Ninth
Daily and monthly tests	Theoretical and practical	Installment and Claims Processing	Student understanding of the lesson	3	tenth
Daily and monthly tests	a lecture	Reserves and insurance differences	Student understanding of the lesson	1.5	eleventh
Daily and monthly tests	practical	Preparing financial statements for banks	Student understanding of the lesson	1.5	twelfth
Daily and monthly tests	Lecture and training	Preparing financial statements for insurance companies	Student understanding of the lesson	1.5	thirteenth

Daily and monthly tests	theoretical	Accounting disclosure requirements	Student understanding of the lesson	1.5	fourteenth
Daily and monthly tests	Comprehensive training	Comprehensive review and answer questions	Student understanding of the lesson	3	fifteenth
Final exam	evaluation	Final exam	Student understanding of the lesson	According to the table	Sixteenth

Course Development Plan .1
1.Improving the quality of scientific content: *Updating concepts and theoriesAccountingIn line with modern trends in scienceAccounting. *Incorporating the latest practicesAccountingGlobal and local experiences. 2.Aligning learning outcomes with the National Qualifications Framework: *Formulating clear and measurable learning outcomes. *Linking the course outputs to the skills and knowledge required by the labor market. 3.Developing teaching methods and techniques: *Introducing active teaching methods (such as problem–based learning, brainstorming, and case studies).

*Using modern technology in delivering the material (such as: e-learning, educational videos, simulation).

4.Enhancing students' critical and analytical thinking skills:

*Training students to analyze problemsAccountingMaking decisions based on clear data and criteria.

Infrastructure .2	
Available	ssrooms, laboratories, and workshops
aer Sabri Mahmoud Al-Ghaban: Banking Operations Savings Accounts, Credits, Letters of Guarantee) and Insurance Companies with Applications and Solutions to Questions and Exercises Dr. Faiha Abdullah Yaqoub, Accounting Procedures in Banks and Insurance According to Iraqi Standards.	Main references (sources)

Course description template

This course description provides a concise summary of the course's key features and the expected learning outcomes for students, demonstrating whether they have made the most of the available learning opportunities. It must be linked to the program description.

Northern Technical University / Administrative Technical College - Mosul	Educational institution .1
Accounting Technology Department	University Department / .2 Center
Financial Management	Course Name/Code .3
Third / TechnologiesadministrationInformation	Programs that he enters .4
In-person classrooms	Available forms of .5 attendance
the chapterthe first2025-2026	Semester/Year .6
4 hours per week, totaling 90 hours	Total number of study .7 hours
1/9/2025	Date this description was .8 prepared
Course Objectives .9	
Name: zahidaa ali yaseen .10	
Email: Zahidaay@ntu.edu.iq .11	
1- To introduce the student to the scientific foundations of financial management and its basic functions.	
2- Enabling the student to understand financing, investment, and profit distribution decisions of all kinds.	

3- To introduce the student to the most important contemporary issues in the field of financial management.

Learning outcomes, teaching and learning methods, and assessment .12

A- Knowledge and understanding

Knowledge and skills related to financial decision-making. -1

Knowledge and skills related to understanding how financial markets work -2

Knowledge and skills related to evaluating projects from a financial perspective. -3

In addition to numerous knowledge and skills related to understanding many economic issues. -4

b) Subject-specific skills

B1 – Skills in understanding financial information

B2 – Skills in understanding financial statements

B3 – Skills related to understanding financial management and financial markets

B4- Skills specific to financial analysis

Teaching and learning methods

Theoretical lectures with discussion of case studies

Assessment methods: 2 exams per semester, in addition to participation in discussions and daily quizzes.

C- Thinking skills

Q1- Thinking skills specific to dealing with financial figures

C2- Analytical skills for understanding the relationship between variables

C3-Skills related to financial decision-making Q4- Skills in financial forecasting methods
Teaching and learning methods
Discussions in lectures and fostering a spirit of competition among students
Assessment methods
Adding ratings for creative ideas
D - General and transferable skills (other skills related to employability and personal development). D1- Analytical skills for financial transactions D2- Skills specific to financial forecasting D3-

Course structure .13

Evaluation Method	Teaching method	Unit/Course or Topic Name	Required learning outcomes	Hours	Week
Discussions with a midterm exam	Theory with discussions	<u>Introduction to Financial Management</u> -The nature of financial management -The relationship of financial management to other fields of knowledge.	Conceptual understanding of financial management	3	1
Discussions with a midterm exam	Theory with discussions	Financial management jobs	Conceptual understanding of financial management	3	2
Discussions with a midterm exam	Theory with discussions	Tasks and role of the financial manager -Objectives of financial management	Conceptual understanding of financial management	3	3
Discussions with a midterm exam	Theory with discussions	Changing the role of financial management The impact of inflation on financial management decisions	Conceptual understanding of financial management	3	4
Discussions with a midterm exam	Theory with application	<u>Business structures and the tax environment</u> -Legal forms of companies	Understanding the forms of business establishments and their relationship to the tax environment	3	5
Discussions with a midterm exam	Theory with application	tax environment Tax procedures and their impact on companies' financial decisions	Understanding the forms of business establishments	3	6

			and their relationship to the tax environment		
Discussions with a midterm exam	Theory with application	Depreciation and tax savings	Understanding the forms of business establishments and their relationship to the tax environment	3	7
Discussions with a midterm exam	Theory with application	Depreciation and tax savings	Understanding the forms of business establishments and their relationship to the tax environment	3	8
Discussions with a midterm exam	Theory with application	<u>Financial statements and financial analysis</u> Financial statements Financial Analysis Stages of financial analysis	Financial Analysis Concepts	3	9
Discussions with a midterm exam	Theory with application	Financial ratio analysis	Financial Analysis Concepts	3	10
Discussions with a midterm exam	Theory with application	Financial ratio analysis	Financial Analysis Concepts	3	11

Discussions with a midterm exam	Theory with application	-Revealing the sources and uses of funds, and conducting vertical and horizontal analysis.	Financial Analysis Concepts	3	12
Discussions with a midterm exam	Theory with application	Vertical and horizontal analysis	Financial Analysis Concepts	3	13
Discussions with a midterm exam	Theoretical solutions with practical applications	<u>Predicting financial needs</u> Financial planning and forecasting	Financial forecasting methods	3	14
Discussions with a midterm exam	Theory with application	Methods for predicting financial needs	Financial forecasting methods	3	15
Second course					
Discussions with a midterm exam	Theory with application	<u>Break-even and operating leverage analysis</u> Financial planning and control Break-even analysis	Financial planning	3	16
Discussions with a midterm exam	Theory with application	Break-even analysis Break-even analysis assumptions	Financial planning	3	17
Discussions with a midterm exam	Theory with application	Break-even analysis methods	Financial planning	3	18
Discussions with a	Theory with	Break-even analysis methods Operating leverage	Financial planning	3	19

midterm exam	application				
Discussions with a midterm exam	Theory with discussions	<u>Working capital management</u> -The nature of working capital management	Working capital management	3	20
Discussions with a midterm exam	Theory with discussions	Net working capital Working capital management decisions Cash flow cycle management	Working capital management	3	21
Discussions with a midterm exam	Theory with discussions	Investment policies for working capital	Working capital management	3	22
Discussions with a midterm exam	Theory with discussions	Financing policies for working capital	Working capital management	3	23
Discussions with a midterm exam	Theory with practical discussions	The concept and factors affecting the time value of money	Time value of money	3	24
Discussions with a midterm exam	Theory with practical discussions	Future value of a single payment Regular payments and payments due	Time value of money	3	25
Discussions with a midterm exam	Theory with practical discussions	Present value of a single payment Regular payments and payments due	Time value of money	3	26
Discussions with a	Theory with	<u>Capital budgeting under conditions of certainty</u>	Projects are evaluated from	3	27

midterm exam	application	-Fundamentals of capital budgeting	a financial perspective.		
Discussions with a midterm exam	Theory with application	Capital budgeting methods or standards	Projects are evaluated from a financial perspective.	3	28
Discussions with a midterm exam	Theory with application	Cash management and the motives for holding cash	Cash management	3	29
Discussions with a midterm exam	Theory with application	Inventory retention and economical payment	Inventory Management	3	30

Acceptance .14	
	Prerequisites
20	Minimum number of students
30	Largest number of students

Infrastructure .15	
Financial Management by the author, Professor Muhammad Ibrahim Al-Amri, 2001 and 2013 All publications on financial management that can be used to strengthen lectures	Required readings: Basic texts ▪ The course textbook ▪ Other ▪
There isn't one... I wish there was a virtual financial market lab.	Special requirements (including, for example, workshops, journals, software, and websites)

There are no... I hope for visits from the esteemed members of the Iraq Stock Exchange and the financial managers.	Social services (including, for example, guest lectures, vocational training and field studies)
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Course description template

1.	Educational Institution : Administrative Technical College / Mosul
2.	Scientific Section Accounting Technology Department
3.	: Course Name/Code AT415
4.	Available attendance formats : In-person
5.	Semester / Year : Second Semester
6.	Total study hours : 4 hours per week
7.	: Date this description was prepared 1/9/2025
8.	name: Anfal saber shareef
9.	email: anfals@ntu.edu.iq
8.	Course Objectives (General Course Objectives): To equip the student with the necessary skills to prepare , analyze, and interpret financial statements in (IFRS). accordance with International Financial Reporting Standards
9.	Course outcomes , teaching and learning methods, and assessment Course Outcomes serve as a bridge that (IFRS) International Financial Reporting Standards takes the student from the academic side of accounting to global professional expertise : Its importance Making sound decisions -1 Ensuring transparency and sustainability -2

A unified global business language -3

? How is it determined

The learning outcomes are designed to align with the requirements of major professional certifications, ensuring that the student will be prepared for :professional exams such as

.The Saudi Organization for Auditors and Accountants :SOCPA

.Association of Chartered Certified Accountants :ACCA

.Certified Public Accountant :CPA

.stakeholders Analyzing the needs of .3

The outputs are designed to meet the needs of the groups that will use these :reports, with a focus on

.Investors: Outputs related to profitability and risk analysis

.Lenders: Outputs related to assessing liquidity and ability to repay debts

Regulatory bodies: Outputs related to compliance and transparency

Evaluation methods	Teaching and learning methods	Outputs
		أ- The acquired Knowledge knowledge can be summarized :in four main areas ب- 1. Conceptual Knowledge) The (Conceptual Framework ت- "It is the "accounting constitution that defines the principles upon .which all standards are based :This includes knowledge of ث- Accounting assumptions: such "as the "going concern assumption and the

		"independent accounting entity" .assumption Qualitative characteristics of -ح information: How to make financial information useful through relevance, honest) representation, and .(comparability Defining the elements: When do -ح "we call a cash flow an "asset and when do we consider it a ."liability" Knowledge of International .2 -ح) Financial Reporting Standards (IFRS This is the technical aspect that -د keeps you informed about the latest developments in global accounting thought, and it :includes Recognition criteria: Knowing -د the exact time at which revenue .or expense is recorded :Measurement criteria -د Understanding how to value assets (do we use the cost we bought them for or the current .(?market value
		B - Skills Skills Technical These are the "hard" skills that enable you to :practice accounting professionally

		Preparing financial statements: The ability to build a balance sheet, income statement, and cash flow statement from scratch in a .coherent manner Applying International Financial Reporting Standards The skill of translating :(IFRS) complex economic events (such as mergers or long-term leases) into correct accounting .treatments Accounting for consolidated financial statements: The skill of compiling accounts for holding and subsidiary companies and making the necessary adjustments			
		C- Values Skills Technical These are the "hard" skills that enable you to :practice accounting professionally Preparing financial statements: The ability to build a balance sheet, income statement, and cash flow statement from scratch in a .coherent manner Applying International Financial Reporting Standards The skill of translating :(IFRS) complex economic events (such as mergers or long-term leases) into correct accounting .treatments Accounting for consolidated financial statements: The skill of compiling accounts for holding and subsidiary companies and making the necessary adjustments			
Course structure (Theoretical and practical .10 (vocabulary					
Evaluation Method	Teaching method	Unit/Topic Name	Required learning outcomes	Hours	Week

Tests and reports	Practical Theoretical	Financial reporting and accounting standards	Financial reporting is a communication system that connects the entity ;with external parties therefore, the objectives of this system are the same as .accounting objectives	4	1
Tests and reports	Practical Theoretical	International accounting standards-setting organizations	most important factors that contributed to the emergence of accounting organizations are (Industrial Revolution, the) emergence of joint-stock companies , the imposition of some taxes on individuals, the emergence of public utility companies , and the global .(depression crisis of 1929	4	2
Tests and reports	Practical Theoretical	IFRSB-IASB – Accounting Joint Project	Accounting is a social science it is known that every science has a theory. This theory attempts to explain and interpret phenomena related to this science. Due to the absence of a unified and comprehensive accounting theory, accountants have relied on the conceptual .framework of accounting	4	3
Tests and reports	Practical Theoretical	Financial Reporting Standard (2) Share-Based Payment	This standard was issued in February 2004 and became effective on Several .2005/1/1 amendments have been made to it since. This standard is intended to show how to treat and present transactions involving an entity's acquisition of goods and services, including transactions with employees, in exchange for payment in equity instruments or measured at the fair value of equity . instruments	4	4
Tests and reports	Practical Theoretical	International Financial Reporting Standard (7) Financial Instruments Disclosure	This standard was issued as an amendment to International Accounting Standard 32 (Financial Instruments) 32). (Presentation and Disclosure	4	5

Tests and reports	Practical Theoretical	International Financial Reporting Standard (9) Financial Instruments Measurement	International Financial Reporting Standard (7) - Financial Instruments Disclosure	4	6
Tests and reports	Practical Theoretical	Financial Reporting (8) Reporting on Operating Segments	This standard replaced International Accounting IAS 14)) Standard Reporting (Sectoral) This standard is based on a ,fundamental principle which is the disclosure of information that helps users of financial statements to assess the nature of the company's activities, the financial ,effects of these activities and the economic environment in which it . operates	4	7
Tests and reports	Practical Theoretical	Financial Reporting (10) Consolidated Financial Statements	This standard was issued in 2011 and replaced International Accounting Standard Consolidated ,(27IAS and Separate Financial statements . The standard aims to establish the foundations and principles relating to the preparation and presentation of consolidated financial statements when a company controls one more other .companies	4	8

Tests and reports	Practical Theoretical	International Financial Reporting Standard (11) Combined Arrangements	This standard replaced International Accounting Standard 31(IAS). Standard Joint Venture) Shares) This standard is effective from and its basic ,2013 principle is: an entity (that is a party to a joint arrangement) must identify the type of joint arrangement in which it participates and assess its rights. Its obligations and accountability for these rights and obligations in accordance with the type of joint .arrangements	4	9
Tests and reports	Practical Theoretical	International Financial Reporting Standard (13) Fair Value Measurement	Standard issued IFRS 2011, it .13 placed International accounting Standard and is the only 39 IAS standard that allows for measurement of fair value and its application to all accounting standards that require or permit measurement by fair .value	4	10

Tests and reports	Practical Theoretical	International Financial Reporting Standard (IFRS) 14 (Deferred Legal Regulatory) Accounts	Financial Reporting Standard 14 is a temporary, modern standard that applies only to entities adopting International Financial Reporting Standards for the first time, allowing them to continue accounting for deferred statutory account balances under the local standards they previously followed	4	11
Tests and reports	Practical Theoretical	International Financial Reporting Standard (15) Recognition of Revenue in Contracts with Customers	This standard was issued in 2014 and is a replacement for International Accounting 18(IFRS Standard and International) Accounting (Standard Construction IAS) Contracts 11 With the implementation of IFRS standard 15 2018	4	12
Tests and reports	Practical Theoretical	International Financial Reporting Standard (16) Finance Leases	and the (Leases 17IAS project represents a joint FASB venture between the IASB and Under standard, operating leases with terms exceeding 12 months are capitalized and .recognized as assets	4	13
Tests and reports	Practical Theoretical	International Financial Reporting Standard (18) Presentation and Disclosure in Financial Statements	This standard was introduced to respond to investors' demand for better information about companies' financial .performance	4	14

Tests and reports	Practical Theoretical	Financial Reporting Standards 19) Standard 19 Insurance contracts	This standard aims to improve transparency and consistency in financial reporting of insurance contracts	4	15
Curriculum Development Plan .11					
Continuously updating the curriculum to keep pace with labor market developments (Curriculum Update Committee, Scientific Committee) such as Developing curricula that are relevant to the labor market –1 Holding seminars and scientific conferences aimed at –2 updating school curricula Keeping up with scientific developments in the field of –3 specialization					
Infrastructure .12					
Available			Classrooms and laboratories And the workshops		
Available			Required textbooks	-1	
Write the reference name			Main references (sources)	-2	
, victory and Hamidat Abu - Mohammed , Friday 2017 Standards Accounting Reporting Financial International, Edition Third Thank you. Saud Jade 2014 Accounting International , The scale , Edition the second			Recommended books and (i),references (scientific journals (.reports, etc		
nothing			Electronic references , websites	(ب ...	



Course description template

1.	Educational institution
	Administrative Technical College / Mosul
2.	: Scientific Section
	Accounting techniques
3.	: Course Name/Code
	Government Accounting 1AT223
4.	: Available attendance formats
	My presence
5.	: Chapter/Year
	Level Two, First Semester
6.	:Number of study hours (total)
	hours 75
7.	: Date this description was prepared
	2025/9/1
8.	name:
	Athar talal
9.	email:
	Athar.talal@ntu.edu.iq

Objectives of the Government Accounting 1 course

1. Introducing students to the concept of government accounting, its objectives and importance in government units
2. To enable students to understand the principles and foundations upon which government accounting is based
3. Introducing students to the government accounting system and its role in managing and controlling public funds
4. To provide students with knowledge related to the preparation, implementation, and monitoring of the general budget
5. Clarifying the methods of recording government financial transactions and preparing accounting records and reports
6. Developing students' ability to prepare final accounts and financial reports in government units
7. Introducing students to the roles of financial control and auditing in the government sector
8. Linking the theoretical aspects of government accounting with practical applications in public sector institutions
9. Developing skills in analyzing government financial data and evaluating the efficiency of public resource utilization
10. Enhancing students' understanding of the financial legislation and regulations governing government accounting work

1. Course outcomes , teaching and learning methods, and assessment

Course Outcomes

After completing the Government Accounting course, the student will be able to understand the basic concepts and principles of government accounting, become familiar with the government accounting system and the foundations of preparing and implementing the general budget, with the ability to record government financial transactions, prepare records, reports and final accounts, analyze government financial data and apply financial control procedures to ensure the efficient management of public funds and compliance with applicable legislation and instructions.

Evaluation methods	Teaching and learning methods	Outputs
		Knowledge Upon completion of the course, the student will be able to The student possesses knowledge of the concepts and objectives of government accounting and its theoretical foundations, an understanding of the government accounting system, the state's general

		budget and its preparation and implementation stages, with familiarity with methods of recording government financial transactions and preparing reports and final accounts, and the foundations of financial control and the legislation and instructions . regulating financial work in the government sector
		B - Skills Upon completion of the course, the student will be : able to The student is able to apply government accounting procedures in recording financial transactions, preparing financial records and reports, analyzing general budget data and final accounts, in addition to using appropriate control methods to verify the integrity of public spending and the efficiency of financial . resource management in government units
		The student acquires skills in preparing and processing accounting restrictions for government units, interpreting financial reports and government budgets, and the ability to monitor budget implementation and analyze financial deviations, as well as applying financial control and auditing procedures in a way that contributes to enhancing transparency and accountability in public finance . management

Course structure (Theoretical and practical vocabulary) .2

Evaluation Method	Teaching method	Unit/Topic Name	Required learning outcomes	Hours	Week
Tests and reports	Practical Theoretical	Introduction to Government Accounting	student should explain the concept of government accounting its objectives and characteristics	5	1
Tests and reports	Practical Theoretical	legal framework for government accounting	The student should explain the legislation and laws regulating government . financial work	5	2

Tests and reports	Practical Theoretical	Government accounting system	student should explain the components of the government accounting system and how it . works	5	3
Tests and reports	Practical Theoretical	State General Budget	The student should explain the concept of the general budget, its objectives and . importance	5	4
Tests and reports	Practical Theoretical	Preparing the general budget	student should be able to distinguish the stages of preparing . the state's general budget	5	5
Tests and reports	Practical Theoretical	Implementation of the general budget	student must apply the budget implementation procedures in accordance with the approved . financial rules	5	6
Tests and reports	Practical Theoretical	government revenues	student should be able to classify and account for . government revenues	5	7
Tests and reports	Practical Theoretical	government spending	student should be able to distinguish between the types of government expenditures and the methods of recording them in . accounting	5	8
Tests and reports	Practical Theoretical	Government records and books	student should use government accounting records and books . correctly	5	9

Tests and reports	Practical Theoretical	Government accounting restrictions	student should prepare the accounting entries for government . financial transactions	5	10
Tests and reports	Practical Theoretical	Government final accounts	student should explain the cs of preparing final accounts . in government units	5	11
Tests and reports	Practical Theoretical	Government financial reports	The student should prepare government financial reports . and interpret their results	5	12
Tests and reports	Practical Theoretical	Government financial oversight	student should explain the s of financial control and their ortance in protecting public . funds	5	13
Tests and reports	Practical Theoretical	Government audit	The student should apply the basic principles of auditing in . government units	5	14
Tests and reports	Practical Theoretical	Comprehensive review and practical applications	student should employ governmental accounting concepts skills in solving practical . applications	5	15
Curriculum Development Plan					3

Curriculum Development Plan (Governmental Accounting)

1. Updating the course content to align with recent developments in government accounting .1
 . systems and international public sector standards
2. Enhancing the practical aspect through applications and case studies derived from Iraqi .2
 . government units
3. Linking the course content to the applicable financial legislation and instructions and any .3
 . amendments thereto
4. Using modern technologies and government accounting software in presenting and .4
 . implementing practical applications
5. Developing students' skills in preparing and analyzing public budgets and government .5
 . financial reports
6. Strengthening the concepts of financial control, transparency and accountability in the .6
 . management of public funds
7. Adopting diverse assessment methods including practical tests, reports, and case studies .7
8. Encouraging students to review published government financial reports and relevant .8
 . official documents
9. Developing skills in government financial analysis and decision-making related to public .9
 . resource management
10. The course is linked to the requirements of the labor market and the needs of public .10
 . sector institutions in the field of accounting and financial control

Infrastructure .4	
Available	classrooms, laboratories, and workshops
Available	Required textbooks -1
	Main references (sources) -2
Al-Shammari, Saadoun Hamoud, Government Accounting and its Applications in Government Units, Dar Al-Yazouri Scientific Publishing and Distribution . Modern Edition	Recommended books and (أ) references (scientific journals (.reports, etc
nothing	,Electronic references (ب)websites



Course description template

1.	Educational institution
	Administrative Technical College / Mosul
2.	: Scientific Section
	Accounting techniques
3.	: Course Name/Code
	Government Accounting 2AT224
4.	: Available attendance formats
	My presence
5.	: Chapter/Year
	Level Two, Second Semester
6.	: Number of study hours (total)
	hours 75
7.	: Date this description was prepared
	1/9/2025
8.	name:
	Athar talal
9.	email:
	Athar.talal@ntu.edu.iq

Objectives of the Government Accounting 1 course

1. Introducing students to the concept of government accounting, its objectives and importance in government units
2. To enable students to understand the principles and foundations upon which government accounting is based
3. Introducing students to the government accounting system and its role in managing and controlling public funds
4. ,To provide students with knowledge related to the preparation, implementation, and monitoring of the general budget
5. Clarifying the methods of recording government financial transactions and preparing accounting records and reports
6. Developing students' ability to prepare final accounts and financial reports in government units
7. Introducing students to the roles of financial control and auditing in the government sector
8. Linking the theoretical aspects of government accounting with practical applications in public sector institutions
9. Developing skills in analyzing government financial data and evaluating the efficiency of public resource utilization
10. Enhancing students' understanding of the financial legislation and regulations governing government accounting work

1. Course outcomes , teaching and learning methods, and assessment

Course Outcomes

After completing the Government Accounting course, the student will be able to understand the basic concepts and principles of government accounting, become familiar with the government accounting system and the foundations of preparing and implementing the general budget, with the ability to record government financial transactions, prepare records, reports and final accounts, analyze government financial data and apply financial control procedures to ensure the efficient management of public funds and compliance with applicable legislation and instructions.

Evaluation methods	Teaching and learning methods	Outputs
		Knowledge Upon completion of the course, the student will be able to The student possesses knowledge of the concepts and objectives of government accounting and its theoretical foundations, an understanding of the government accounting system, the state's general

		budget and its preparation and implementation stages, with familiarity with methods of recording government financial transactions and preparing reports and final accounts, and the foundations of financial control and the legislation and instructions . regulating financial work in the government sector
		B - Skills Upon completion of the course, the student will be : able to The student is able to apply government accounting procedures in recording financial transactions, preparing financial records and reports, analyzing general budget data and final accounts, in addition to using appropriate control methods to verify the integrity of public spending and the efficiency of financial . resource management in government units
		The student acquires skills in preparing and processing accounting restrictions for government units, interpreting financial reports and government budgets, and the ability to monitor budget implementation and analyze financial deviations, as well as applying financial control and auditing procedures in a way that contributes to enhancing transparency and accountability in public finance . management

Course structure (Theoretical and practical vocabulary) .2

Evaluation Method	Teaching method	Unit/Topic Name	Required learning outcomes	Hours	Week
Tests and reports	Practical Theoretical	Review of Government Accounting Concepts	student should be able to recall main concepts and principles of . government accounting	5	1
Tests and reports	Practical Theoretical	Unified Government Accounting System	The student should explain the components of the unified government accounting system and the mechanism for its . implementation	5	2

Tests and reports	Practical Theoretical	anced Government Revenue Accounting	student should handle government revenue transactions according to the approved . accounting system	5	3
Tests and reports	Practical Theoretical	anced Government Expenditure Accounting	The student should be able to apply the accounting treatments for various . government expenditures	5	4
Tests and reports	Practical Theoretical	counting for advances and trusts	student should record and process advances and deposits sactions from an accounting . perspective	5	5
Tests and reports	Practical Theoretical	ounting for government warehouses	student should apply the ounting procedures specific to ernment warehouses and . materials	5	6
Tests and reports	Practical Theoretical	ounting for government fixed assets	student should be able to dle the operations related to fixed assets in government units	5	7
Tests and reports	Practical Theoretical	Current accounts and settlements	student must complete the ounting adjustments related to . government accounts	5	8
Tests and reports	Practical Theoretical	Preparing trial balances	student should prepare the trial nce for government units . correctly	5	9

Tests and reports	Practical Theoretical	Government final accounts	student should apply the procedures for preparing . government final accounts	5	10
Tests and reports	Practical Theoretical	Government financial reports	student should prepare government financial reports and . interpret their results	5	11
Tests and reports	Practical Theoretical	Government financial oversight	The student should explain the methods of financial control and their role in . protecting public funds	5	12
Tests and reports	Practical Theoretical	Government audit	student should apply auditing procedures to government financial . operations	5	13
Tests and reports	Practical Theoretical	International Public Sector (IPSAS) Accounting Standards	The student should explain the requirements of international standards and their impact on the development of government . accounting	5	14
Tests and reports	Practical Theoretical	Integrated applications and case studies	student should be able to use acquired knowledge and skills address integrated practical cases in government accounting	5	15
Curriculum Development Plan					3

Curriculum Development Plan (Governmental Accounting)

1. Updating the course content to align with recent developments in government accounting .1
 . systems and international public sector standards
2. Enhancing the practical aspect through applications and case studies derived from Iraqi .2
 . government units
3. Linking the course content to the applicable financial legislation and instructions and any .3
 . amendments thereto
4. Using modern technologies and government accounting software in presenting and .4
 . implementing practical applications
5. Developing students' skills in preparing and analyzing public budgets and government .5
 . financial reports
6. Strengthening the concepts of financial control, transparency and accountability in the .6
 . management of public funds
7. Adopting diverse assessment methods including practical tests, reports, and case studies .7
8. Encouraging students to review published government financial reports and relevant .8
 . official documents
9. Developing skills in government financial analysis and decision-making related to public .9
 . resource management
10. The course is linked to the requirements of the labor market and the needs of public .10
 . sector institutions in the field of accounting and financial control

Infrastructure .4	
Available	classrooms, laboratories, and workshops
Available	Required textbooks -1
	Main references (sources) -2
Al-Shammari, Saadoun Hamoud, Government Accounting and its Applications in Government Units, Dar Al-Yazouri Scientific Publishing and Distribution . Modern Edition	Recommended books and (أ) references (scientific journals (.reports, etc
nothing	,Electronic references (ب),websites

Course description template

1.	Educational Institution: Administrative Technical College / Mosul
2.	Scientific Section Accounting techniques
3.	/ Course Name/Code : International Business AccountingITM401
4.	Available attendance formats : In-person
5.	Semester/Year : Semester Two
6.	:Number of study hours (total)
7.	: Date this description was prepared 2025/9/1
8.name:	Anfal saber shareef
9.email:	anfals@ntu.edu.iq
1.	Course objectives (general course objectives) It is the understanding and .1 .(IFRS) application of International Financial Reporting Standards Instead of each country using its own rules, International Accounting aims to create a common language that makes financial statements .understandable and comparable globally Facilitation Investment foreigner and financing .2 .2 When He wants investor in Japan By purchasing shares in a company .3 Saudi, It is Needs For reassurance to that Numbers Displayed Track Standards He knows him
4.	Course outcomes , teaching and learning methods, and assessment
Course Outcomes	

a roadmap foras The learning outcomes for International Accounting serve the skills and knowledge that a student or practitioner acquires by the end of .their studies in this course

**Competence in international standards -1
Foreign currency accounting skills -2
Ability to prepare consolidated financial statements -3**

Evaluation methods	Teaching and learning methods	Outputs
		Knowledge -1 Standards of Technical Knowledge .1 This is the backbone of the subject, where you gain in-depth knowledge of The structure of the International Accounting How standards are made and who decides them (IASB) Standards Board .made and who decides them The principles upon: Conceptual Framework which international financial reporting is based, such as relevance and fair representation Key differences: In-depth knowledge of the) differences between international standards in SOCPA and local standards (such as (IFRS (in America US GAAP Saudi Arabia or Knowledge of the global business .2 environment Accounting doesn't operate in a vacuum, so you'll learn how the surrounding environment affects you
		B - Skills Studying international accounting transforms you from the skills of a "traditional accountant" working within the borders of a single country to the skills of a "global financial advisor." These skills combine technical precision with cross-border analytical ability

		:Here are the key skills you will gain Skills Technical .1 These skills are the essential tools you will :use in your daily work The ability to prepare and :IFRS Mastering present financial statements in accordance with international requirements, which opens multinational doors to employment in major .corporations :Financial conversion and translation skills Mastering the techniques of converting budgets and financial statements from foreign Functional) currencies to the local currency .(vs. Presentation Currency Accounting for hedging instruments: Learn how to use financial contracts to protect a company from the risks of exchange rate .changes			
		C- Values It instills in you a set of professional and ethical values that make you a globally trusted accountant. These values are the primary driver of investor confidence in .international financial markets Here are the key values you gain from this :study Transparency and clarity .1 Transparency is a cornerstone of international accounting. International Financial Reporting are designed to make (IFRS) Standards .financial information clear and unambiguous Value gained: The belief that full and honest disclosure is the only way to build trust with external parties, regardless of how complex .the operations may be			
Course structure (Theoretical and practical vocabulary) .5					
Evaluation Method	Teaching method	Unit/Topic Name	Required learning outcomes	Hours	Week

Tests and reports	Practical Theoretical	roduction to International Accounting	derstanding the concept of international business and international companies, in addition to defining international accounting, the reasons for studying and the impact of varying environmental variables on .accounting	4	1
Tests and reports	Practical Theoretical	e impact of varying environmental variables on accounting. The impact socio-economic factors on accounting	Understanding the concept of international business and international companies, in addition to defining international accounting, the reasons for studying it , and the impact of varying environmental variables on .accounting	4	2
Tests and reports	Practical Theoretical	ancial reporting systems , approaches to international accounting classification	Understanding accounting classifications and financial reporting	4	3

			,systems identifying commonalities and themes across different countries, and understanding financial reporting classifications ,and systems including their division into main and sub- .groups		
Tests and reports	Practical Theoretical	International accounting consensus ; factors that have driven accounting towards globalization	Globalization is a historical ,phenomenon ,not a new one but it has been highlighted more clearly in the last decade of the twentieth century. It is another form of control, and understanding the most important factors that have driven accountability towards	4	4

			globalization is crucial		
Tests and reports	Practical Theoretical	International accounting organizations and applications of the International accounting Standards Board, International accounting Education Standards	counting, in filling its function, relies on procedures, principles, and methods for identification, measurement, and valuation. These principles and procedures are derived from accounting standards. International accounting standards are directly or indirectly, an internationalization of American accounting standards	4	5
Tests and reports	Practical Theoretical	accounting for changes in the general price level: Solving exercises accounting for changes in the general price level	International Accounting Standards Committee (IASC) developed a specific standard to address the problem of inflation, which has been adopted by International Accounting Standards Board (IASB). This	4	6

			standard outlines certain characteristics and economic conditions that indicate inflation is warranting its application.		
Tests and reports	Practical Theoretical	accounting for foreign currency transactions	foreign currency transactions arise when local institutions deal with customers and suppliers who use currencies other than the local currency. These transactions are often deferred. Therefore, it is essential to identify problems associated with foreign exchange	4	7
Tests and reports	Practical Theoretical	training on accounting for foreign currency transactions, translation of financial statements prepared in foreign currency using the current/non-current method.	Translating financial statements means converting amount of foreign currency to the local currency, where the translation results in changing the unit of measurement used for foreign financial statements to a local unit of measurement.	4	8

Tests and reports	Practical Theoretical	ercises on translating financial statements prepared in foreign currency using the current/non-current method, and translating financial statements prepared in foreign currency using the cash/non-cash method	Translation -1 of current assets Transfer of -2 non-current assets Translation -3 current liabilities Translation -4 non-current liabilities aining in both the monetary and non-monetary methods Translation -1 of monetary items Translation -2 non-monetary items etermining -3 profits and losses	4	9
Tests and reports	Practical Theoretical	ercises on translating financial statements prepared in foreign currency using the cash/non-cash method and translating financial statements prepared in foreign currency using the interim/current rate method	Translation -1 the provisional clauses Translation -2 non-temporary clauses etermining profits and losses	4	10
Tests and reports	Practical Theoretical	ercises on translating financial statements prepared in foreign currency using the provisional/current rate method ccounting for foreign currencies/fundamental of foreign exchange	ransaction -1 recording Translation -2 financial statements etermining profits and losses	4	11

Tests and reports	Practical Theoretical	counting for changes the general price level, exercises on accounting for changes the general price level	Translating financial statements means converting an amount of foreign currency into the local currency, where the translation results in changing the unit of measurement used in foreign financial statements to a local unit of measurement	4	12
Tests and reports	Practical Theoretical	alternative accounting measurements exercises on accounting changes in the general price level alternative accounting measurements	Translating financial statements means converting amount of foreign currency to the local currency, where the translation results in changing the unit of measurement used in foreign financial statements to a local unit of measurement	4	13
Tests and reports	Practical Theoretical	accounting , training on hedge accounting	Understanding hedging ,accounting which is based on the idea that	4	14

			entering into a sale transaction necessitates entering into a purchase transaction in order to reduce risk to the lowest possible level.		
Tests and reports	Practical Theoretical	review	view what was obtained in previous courses, focusing on topics the student finds difficult to understand, explaining them again, and conducting a test	4	15
Curriculum Development Plan .6					
Continuously updating the curriculum to keep pace with labor market developments (Curriculum Update Committee, Scientific Committee) such as Developing curricula that are relevant to the labor market –1 Holding seminars and scientific conferences aimed at –2 updating school curricula Keeping up with scientific developments in the field of –3 specialization					
Infrastructure .7					
Available			Classrooms and laboratories And the workshops		
Available			Required textbooks	-1	
			Main references (sources)	-2	

, victory and Hamidat Abu - Mohammed , Friday 2017 Standards Accounting Reporting Financial International, Edition Third ank you. Saud Jade 2014 Accounting ernational , The scale , Edition the second	Recommended books and (i ,references (scientific journals (.reports, etc
nothing	Electronic references , websites (ب ... ,



Course description template

1.Educational institution
Administrative Technical College/Mosul
2.Sections scientific
Accounting techniques
3. Level
the first
4.Course Name/Code
Financial mathematics/ AT1212
5.Available forms of attendance
My presence
6.Semester/Year
Chapter 1/ 2025-2026
7.Number of study hours(The whole)
5
8.Date this description was prepared
1/9/2025
9. Course Objectives (General Course Objectives)
10.name:
Omar zidan abd alkareem
11.email:
omar.zidan@ntu.edu.iq
The course aims to equip students with knowledge of the concept, characteristics, importance, and application of financial mathematics and its development in relation to financial and banking operations. Students will also be provided with information on calculating various types of interest, calculating payments, methods of debt repayment and replacement, evaluating small projects, tenders, bonds, studying different types of discounts, and dealing with commercial paper in banks.

Assessment methods	Teaching and learning methods	Learning outcomes (LOs)
- Daily and monthly tests	- Theoretical lectures - Use of educational tools (presentations - PowerPoint)	First – Knowledge and Understanding It defines the basic concepts of financial mathematics such as the time value of money, simple and compound interest, and discounting.. It explains the relationship between interest rates, investment period, and the value of financial amounts.. It distinguishes between the types of financial tables (interest tables, installment tables, amortization tables) and their uses..
- Completing exercises within the lecture and assigning external tasks	- Theoretical lectures	Second – Mental (Analytical) Skills He analyzes financial problems and chooses the appropriate mathematical method to solve them.. It compares investment results using different calculation methods.. Explaining the impact of changes in interest rates or time periods on financial decisions.
Discussions and dialogue		Third – Practical Skills It calculates the future and present value of sums of money using simple and compound interest.. It determines the value of periodic installments and calculates repayment and amortization schedules.. Financial spreadsheets, calculators, or computer software are used in practical solutions.. Fourth – General Skills and Values

		It applies the principles of accuracy and transparency in presenting financial accounts. He works as part of a team to solve practical problems in the field of finance and investment. - He adheres to academic integrity when using data and sources.
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Course structure .1					
Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Solving exercises Daily test monthly exam	Lecture and examples	Simple interest	Calculating simple interest	2	1
Solving exercises Daily test monthly exam	Lecture and examples	The overall benefit	Calculating wholesale interest	2	2
Solving exercises Daily test monthly exam	Lecture and examples	commercial interest	Calculating commercial interest	2	3
Solving exercises Daily test monthly exam	Lecture and examples	The correct benefit	Calculating the correct interest	2	4
Solving exercises Daily test monthly exam	Lecture and examples	Equal periodic payments	Equal periodic payments	2	5
Solving exercises Daily test monthly exam	Lecture and examples	Total payments with compound interest	Total payments with compound interest	2	6
Solving exercises Daily test monthly exam	Lecture and examples	Total payments with compound interest to the end of the term	Total payments with compound	2	7

			interest to the end of the term		
Solving exercises Daily test monthly exam	Lecture and examples	First monthly exam	First monthly exam	2	8
Solving exercises Daily test monthly exam	Lecture and examples	The correct and commercial discount for one amount	The correct and commercial discount for one amount	2	9
Solving exercises Daily test monthly exam	Lecture and examples	The correct trade discount for several amounts	The correct trade discount for several amounts	2	10
Solving exercises Daily test monthly exam	Lecture and examples	Discounting commercial papers (for one paper)	Discounting commercial papers (for one paper)	2	11
Solving exercises Daily test monthly exam	Lecture and examples	Discounting commercial papers (for multiple papers)	Discounting commercial papers (for multiple papers)	2	12
Solving exercises Daily test monthly exam	Lecture and examples	Second monthly exam	Second monthly exam	2	13
Solving exercises Daily test monthly exam	Lecture and examples	Paying off long-term debts	Paying off long-term debts	2	14
Solving exercises Daily test monthly exam	Lecture and examples	Third monthly exam	Third monthly exam	2	15

1– Developing the curriculum according to the annual plan for updating the approved study programs at the college 2– Periodic review of the course 3– Following scientific conferences and the latest developments in scientific material 4–Compatibility with what is offered by similar educational institutions		
Infrastructure .2		
Available	ssrooms, laboratories, and workshops	
General and Financial Mathematics. Dr. Muhammad Ghazi Sabri and Mona Saleh Abbas. Al-Israa University College Publications Series. Baghdad. 2022. Mathematics of Finance and Investment. Dr. Basim Khamis. Dar Al-Nahj. Baghdad.	1. Required textbooks	
Financial Mathematics. Dr. Jamal Ja'il and Ashraf Al-Sufi. Financial Mathematics (Parts 1 and 2). Dr. Abdul Salam Lafteh Saeed.	2. Main References (Sources)	
General and Financial Mathematics. Dr. Mohamed Ghazi Sabri and Mona Saleh Abbas. Al-Israa University College Publications Series. Baghdad. 2022. Mathematics of Finance and Investment. Dr. Basim Khamis. Dar Al-Nahj. Baghdad.	Recommended books and references (journals) Scientific reports,.....)	
Websites specializing in mathematics	p) Electronic references, websites	