

Names of Supervisors, Graduation Project Titles, and Examination Committee Members for Fourth-Year Students of the Department of Accounting Technology, Morning Study, Academic Year 2025–2026

NO.	Student's Full Name	Supervisor's Name	Research Title	Research Objective	Examination Committee Members
1.	• Tabarak Tariq Abdul Qadir Mahmoud • Taymaa Nizar Abdul Khaliq Mohammed	Lecturer Bilal Mohammed Dawood	Auditing the Higher Education Fund Accounts at the Technical Administrative College for the Year 2025: An Applied Study	This research aims to verify the accuracy of the final accounts of the Higher Education Fund at the Technical Administrative College for the year 2025.	Assistant Professor Dr. Israa Yousif Dannon — Chair Assistant Professor Rawa Ahmed Yousif — Member Assistant Lecturer Athar Talal Hamed — Member
2.	• Dina Ghazwan Mustafa Hamfesh • Marwa Ahmed Hamid Rashid	Dr. Israa Yousif Dannon	Accounting for Intangible Assets under the Unified Accounting System and International Accounting and Financial Reporting Standards: A Comparative Study	This research aims to compare the accounting treatment of intangible assets under the Unified Accounting System and the International Accounting and Financial Reporting Standards (IAS/IFRS) in terms of recognition, measurement, amortization, and disclosure. It seeks to identify the similarities and differences between the two	Assistant Professor Dr. Waleed Khalid Shihab — Chair Lecturer Bilal Mohammed Dawood — Member

				accounting frameworks through a comparative analysis and to examine the impact of these differences on the fairness and transparency of financial statements. The study also aims to propose recommendations for developing and harmonizing the local accounting system with international standards in a manner that serves the Iraqi accounting environment and aligns with internationally recognized accounting practices.	Assistant Lecturer Omar Zaidan Abdul Kareem — Member
3.	• Subhan Mishaal Hashim Mohammed • Saad Omar Taha Younis	Assistant Lecturer Athar Talal Hamed	The Role of Credit Cards in Enhancing Electronic Payment Systems and Developing Banking Services	This research aims to analyze the role of credit cards in enhancing the quality of banking services and improving electronic payment systems.	Assistant Professor Dr. Zahida Ali Yaseen — Chair Assistant Professor Anfal Saber Sharif — Member Assistant Lecturer Waadallah Maan Waadallah — Member
4.	• Noura Bakr Waadallah Salih • Adhraa Thaer Subhi Yousif • Fatimah Mohammed Hazim Hussein	Lecturer Anfal Saber Sharif	The Impact of Variations in the External Auditor's Supervisory Behavior on Financial Statements: An Exploratory Study of the Opinions of a Sample of Auditors in Audit Firms	This research aims to analyze the factors influencing the supervisory behavior of external auditors and examine their impact on audit quality and the reliability of financial information.	Assistant Professor Dr. Israa Yousif Dannon — Chair Lecturer Bilal Mohammed

					Dawood — Member Assistant Lecturer Waadallah Maan Waadallah — Member
5.	• Zainab Taha Abdullah (Guest Student from the Evening Study) • Hanan Mohammed Hussein Muslih	Assistant Professor Dr. Zahida Ali Yaseen	The Importance of Financial Analysis Indicators in Determining the Market Value of Corporate Shares: A Comparative Study of a Sample of Companies Listed on the Iraq Stock Exchange	1. To analyze the impact of financial analysis indicators on determining the market value of shares of companies listed on the Iraq Stock Exchange. 2. To examine the key financial indicators used in financial analysis, such as the price-to-earnings (P/E) ratio, return on assets (ROA), and return on equity (ROE). 3. To conduct a comparative study of a sample of companies listed on the Iraq Stock Exchange in order to assess how these financial indicators influence share valuation.	Assistant Professor Rawa Ahmed Yousif — Chair Lecturer Bilal Mohammed Dawood — Member Assistant Lecturer Athar Talal Hamed — Member

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NO.	Student's Full Name	Supervisor's Name	Research Title	Research Objective	Examination Committee Members
1.	Ahd Mohammed Fathi Fadia Nashwan Shaker2025	Lecturer Bilal Mohammed Dawood	Auditing the Higher Education Fund Accounts at the Technical Administrative College, Al-Hamdaniya University, for the Year 2025: An Applied Study	This research aims to verify the accuracy of the final accounts of the Higher Education Fund at the Technical Administrative College, Al-Hamdaniya University, for the year 2025.	Assistant Professor Dr. Waleed Khalid Shihab — Chair Assistant Professor Anfal Saber Sharif — Member Assistant Lecturer Waadallah Maan Waadallah — Member