Ministry of Higher Education and Scientific Research
Scientific Supervision and Evaluation Authority
Quality Assurance and Academic Accreditation Department
Accreditation Department

Academic Program and Course Description Guide

Department of Accounting Technology

2025

Introduction:

The educational program is a well-planned set of courses that include procedures and experiences arranged in the form of an academic syllabus. Its main goal is to improve and build graduates' skills so they are ready for the job market. The program is reviewed and evaluated every year through internal or external audit procedures and programs like the External Examiner Program.

The academic program description is a short summary of the main features of the program and its courses. It shows what skills students are working to develop based on the program's goals. This description is very important because it is the main part of getting the program accredited, and it is written by the teaching staff together under the supervision of scientific committees in the scientific departments.

This guide, in its second version, includes a description of the academic program after updating the subjects and paragraphs of the previous guide in light of the updates and developments of the educational system in Iraq, which included the description of the academic program in its traditional form (annual, quarterly), as well as the adoption of the academic program description circulated according to the letter of the Department of Studies T 3/2906 on 3/5/2023 regarding the programs that adopt the Bologna Process as the basis for their work.

In this regard, we can only emphasize the importance of writing an academic programs and course description to ensure the proper functioning of the educational process.

Concepts and terminology:

Academic Program Description: The academic program description provides a brief summary of its vision, mission and objectives, including an accurate description of the targeted learning outcomes according to specific learning strategies.

Course Description: Provides a brief summary of the most important characteristics of the course and the learning outcomes expected of the students to achieve, proving whether they have made the most of the available learning opportunities. It is derived from the program description.

Program Vision: An ambitious picture for the future of the academic program to be sophisticated, inspiring, stimulating, realistic and applicable.

Program Mission: Briefly outlines the objectives and activities necessary to achieve them and defines the program's development paths and directions.

Program Objectives: They are statements that describe what the academic program intends to achieve within a specific period of time and are measurable and observable.

Curriculum Structure: All courses / subjects included in the academic program according to the approved learning system (quarterly, annual, Bologna Process) whether it is a requirement (ministry, university, college and scientific department) with the number of credit hours.

Learning Outcomes: A compatible set of knowledge, skills and values acquired by students after the successful completion of the academic program and must determine the learning outcomes of each course in a way that achieves the objectives of the program.

Teaching and learning strategies: They are the strategies used by the faculty members to develop students' teaching and learning, and they are plans that are followed to reach the learning goals. They describe all classroom and extra-curricular activities to achieve the learning outcomes of the program.

University Name: Northern Technical University
Faculty/Institute: Administrative Technical College/ Mosul
Scientific Department: Accounting Techniques
Academic or Professional Program Name: Bachelor of Accounting Techniques
Final Certificate Name: Bachelor of Accounting Techniques
Academic System: Bachelor of Accounting Techniques
Description Preparation Date: 1/9/2025
File Completion Date: 1/9/2025

The Signature

Department Head: Hiba M. Hussein

Date: 1/9/2025

Signature:

Scientific Associate Name: Ahmad AL-Shallaw

Date: 1-9-2025

The file is checked by: Wijdan Hasan Hamoody
Department of Quality Assurance and University Performance
Director of the Quality Assurance and University Performance Department:
Date: 2025/9/1
Signature:

Approval of the Dean

Raafat A. Hussein

1. **Program Vision**
The department's vision is to enrich the labor market with qualified technical capabilities in the fields of accounting, auditing, and information technology, through academic and practical educational curricula that align with economic development and serve official and non-official entities as well as various economic sectors

2. **Program Mission**
the department's mission is to prepare graduates with technical skills in the fields of accounting, auditing, and information technology, along with a foundation in other relevant sciences. It also aims to equip learners with practical aspects related to their specialization and to keep pace with scientific and technological developments in line with the changing demands of the job market

3. **Program Objectives**
1. ensure the highest levels of alignment and balance between educational outcomes and the skills required by the labor market. 2. Instill in graduates the professional ethics expected of accountants and auditors within society 3. Develop the academic program and instructional materials for all departmental courses in line with advancements in technology and the increasing use of computer systems in operating accounting and financial information systems, as well as in public and business sector investment 4. Contribute to continuing education programs by enhancing the performance and efficiency of government employees and those in other business sectors, and by providing accounting and financial consultancy services to requesting entities

5. **Program Accreditation**
No

6. **Other external influences**
1. linking the program with the labor market or the community. 2. Providing financial, logistical, or training support 3. Facilitating employment and practical training opportunities 4. Offering continuous guidance and direction for the program

5. **Program Structure**

Program Structure	**Number of Courses**	**Credit hours**	**Percentage**	**Reviews***
Institution Requirements	**4**	**8**	**3%**	Core paper
College Requirements	**4**	**4**	**%3**	**Core and non-core**

Department Requirements	**47**	**224**	**94%**	
Summer Training				
Other				

* This can include notes whether the course is basic or optional.

6. Program Description				
Year/Level	**Course Code**	**Course Name**	**Credit Hours**	
Forth	**AT411**	**Cost accounting**	**theoretical**	**Practical**
			3	**2**

7. Expected learning outcomes of the program
Knowledge
By the end of this course, the student is expected to be able to: 1. Demonstrate a thorough understanding of management accounting principles, concepts, and techniques. Explain the role of management accounting in **strategic planning, decision-making, and performance evaluation**. Understand the **ethical standards and regulatory frameworks** related to cost and management accounting.
Skills
By the end of this course, the student is expected to be able to: 2.1 Analyze cost behavior using appropriate quantitative tools such as break-even analysis. 2.2 Apply different costing methods in diverse production environments (order system – stage system). 2.3 Evaluate the impact of cost options on managerial decisions (such as pricing, expansion, and cost reduction).
Ethics
By the end of this course, the student is expected to be able to: 5.1 Adhere to professional ethics in handling financial and cost information. 5.2 Demonstrate responsibility and self-discipline in performing accounting tasks and cost analysis. 5.3 Respect confidentiality when preparing and submitting cost reports within work environments or training projects. 5.4 Promote professional behavior in teamwork, such as accepting different opinions and assuming responsibility.

8. **Teaching and Learning Strategies**
First: Strategies for Developing Knowledge and Understanding • Interactive lectures to explain basic theoretical concepts. • Visual presentations (PowerPoint + practical explanations). • Guided reading from the textbook and additional references. Second: Strategies for Developing Intellectual Skills • Analyzing real-life case studies related to costing systems. • Classroom exercises and practical assignments on cost accounting and variance analysis. • Group discussions to stimulate critical thinking and link theory to practice. Third: Strategies for Developing Professional and Practical Skills • Practical applications using spreadsheets (Excel) or simplified accounting software. • Individual/group accounting assignments including preparing cost reports. • Mini-practical training in the classroom that simulates the accounting work environment. Fourth: Strategies for Developing General Skills and Values • Working in small teams to foster cooperation and responsibility. • Delivering oral presentations of short projects to develop presentation and communication skills. • Discussing ethical aspects of cost accounting (such as transparency and confidentiality).

9. Evaluation methods
First: Assessment of Knowledge and Understanding • Periodic written tests (quizzes) to measure understanding of theoretical concepts. • Midterm and final exams, which include objective and essay questions to measure comprehension and analysis of basic concepts. • Individual assignments that require explanation of cost concepts and classifications.
Second: Assessment of Mental Skills • Analyzing case studies and practical applications. In class, students are required to analyze cost data and make decisions. • Short projects/analytical reports that include a comparison of cost systems or break-even analysis. Third: Evaluation of Professional and Practical Skills • Practical exercises using Excel or simplified accounting software. • Student performance in practical classroom activities (such as preparing cost reports or production schedules). • Individual or group applied projects in preparing product costs or analyzing variances.

10. Faculty					
Faculty Members					
Academic Rank	**Specialization**		**Special Requirements/Skills (if applicable)**	**Number of the teaching staff**	
	General	**Special**		**Staff**	**Lecturer**
Dr.	Accounting	Management accounting		staff	

Professional Development
Mentoring new faculty members
Training courses in the field of specialization Courses on teaching and learning Courses on how to publish scientific research
Professional development of faculty members
Training courses in the field of specialization Developing scientific publishing skills

11. **Acceptance Criterion**
(The approved criteria for central admission of the Ministry of Higher Education and Scientific Research

12. **The most important sources of information about the program**
S. M. Datar & M. V. Rajan – Pearson Education.

13. Program Development Plan
Working to update curricula to keep pace with the labor market Working to develop the department's educational laboratories Working to develop the department's educational fields

Program Skills Outline

Course Code	Course Name	Basic or optional	Required program Learning outcomes									
			Knowledge				Skills				Ethics	
			A1	A2	A3	A4	B1	B2	B3	B4	C1	C
NTU202	**Computer**	**Core**	✓				✓				✓	
AT222	**Intermediate Accounting 2**	**Core**	✓				✓				✓	
AT224	**Governmenta l Accounting 2**	**Core**	✓				✓				✓	
AT226	**Public Finance**	**Core**	✓				✓				✓	
NTU203	**Arabic Language**	**Core**	✓				✓				✓	
AT1214	Financial Accounting	**Core**	✓				✓				✓	
TCMM104	Principle of managenent	**Core**	✓				✓				✓	
NTU102	computer principles	**Core**	✓				✓				✓	
NTU103	Arabic Language	**Core**	✓				✓				✓	
TCMM107	Principle of Economy	**Core**	✓				✓				✓	
NTU105	French language	**Core**	✓				✓				✓	
NTU 104	physical education	**Core**	✓				✓				✓	
AT223	Financial Accounting	**Core**	✓				✓				✓	
AT221	Principle of management	**Core**	✓				✓				✓	
AT225	**Governmenta l Accounting 1**	**Core**	✓				✓				✓	
AT228	**Intermediate Accounting 1**	**Core**	✓				✓				✓	
NTU201	**Tax Accounting**	**Core**	✓				✓				✓	
AT227	**Quantities methods**	**Core**	✓				✓				✓	
NTU200	**English Language**	**Core**	✓				✓				✓	
AT223	**Accounting for Non-Profit Units**	**Core**	✓				✓				✓	

AT221	**Crimes of Al-Baath Party in Iraq**	**Core**	✓				✓				✓		
NTU202	**Computer**	**Core**	✓				✓				✓		
AT222	**Intermediate Accounting 2**	**Core**	✓				✓				✓		
AT224	**Governmantal Accounting 2**	**Core**	✓				✓				✓		
AT226	**Public Finance**	**Core**	✓				✓				✓		
NTU203	**Arabic Language**	**Core**	✓				✓				✓		
AT315	**Financial Institution Accounting**	**Core**	✓				✓				✓		
AT311	**Unified Accounting System 1**	**Core**	✓				✓				✓		
AT319	**Audit 1**	**Core**	✓				✓				✓		
AT312	**Financial Mnagement 1**	**Core**	✓				✓				✓		
AT313	**Personal Companies Accounting**	**Core**	✓				✓				✓		
AT310	**Cost Accounting**	**Core**	✓				✓				✓		
AT321	**Marketing and E-commerce**	**Core**	✓				✓				✓		
AT3111	**Investment management**	**Selective**	✓				✓				✓		
AT3112	**Risk management and insurance**	**Selective**	✓				✓				✓		
AT318	**Financial management 2**	**Core**	✓				✓				✓		
AT316	**Cost Accounting 2**	**Core**	✓				✓				✓		
AT320	**Audit2**	**Core**	✓				✓				✓		
AT314	**Accounting for financial insistution**	**Core**	✓				✓				✓		
AT317	**Unified Accounting System 2**	**Core**	✓				✓				✓		
AT417	**financial institution accounting**	**Core**	✓				✓				✓		
AT411	**Management accounting 1**	**Core**	✓				✓				✓		
AT4110	**Accounting theory 1**	**Core**	✓				✓				✓		
AT414	**Financial Control**	**Core**	✓				✓				✓		

NTU400	**Scientific research Methodology**	**Core**	✓				✓				✓		
AT415	**international financial reporting standards**	**Core**	✓				✓				✓		
AT416	**Specialized systems**	**Core**	✓				✓				✓		
AT418	**accounting information system**	**Core**	✓				✓				✓		
AT412	**Management Accounting 2**	**Core**	✓				✓				✓		
AT4111	**Accounting Theory2**	**Core**	✓				✓				✓		
AT423	**research project**	**Core**	✓				✓				✓		
AT419	**Advanced Financial Accounting**	**Core**	✓				✓				✓		
AT413	**Advanced Cost Accounting**	**Core**	✓				✓				✓		
AT420	**Sustainable Development Accounting**	**Core**	✓				✓				✓		
AT421	**Forensic Aacounting**	**Core**	✓				✓				✓		
			✓				✓				✓		

- **Please tick the boxes corresponding to the individual program learning outcomes under evaluation.**

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 AccountingTheory 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	Watches	The week
Tests & Reports	**Practical Theoretical**	Introduction Accounting Theory	The student should clarify the con of accounting theory and importance in the development 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 disting between schools of thought various in accounting.	5	3
Tests & Reports	**Practical Theoretical**	Accounting Intellec 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 b assumptions on which accounting is based.	5	5

Tests & Reports	**Practical Theoretical**	Accounting Principle	The student should explain accounting principles and its role in practice.	5	6
Tests & Reports	**Practical Theoretical**	Accounting Standard	The student should explain the rol 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 accoun measurement.	5	9
Tests & Reports	**Practical Theoretical**	Accounting Disclosu	The student should explain importance of disclosure in financial reports.	5	10
Tests & Reports	**Practical Theoretical**	IFRS Concep Framework	The student should analyze conceptual framework IFRS international standards .	5	11
Tests & Reports	**Practical Theoretical**	The Relation between Theory Practice	The student should link accounting theory with practical application.	5	12
Tests & Reports	**Practical Theoretical**	Contemporary Accounting Issues	The student should discuss accoun issues Modern Cash.	5	13
Tests & Reports	**Practical Theoretical**	Applications & (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 con 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	Watches	The week
Tests & Reports	**Practical Theoretical**	Introduction to Accounting Theo	The student should clarify concept of the theory Accounting and its importanc 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 disting between schools Different Intellectual Accounting.	5	3

Tests & Report s	**Practical Theoretical**	Accounting Intellectual Framew	The student should explain the components of the accounting intellectual framework and its basic elements.	5	4
Tests & Report s	**Practical Theoretical**	Accounting Assumptions	The student should clarify assignments on which accounting is based.	5	5
Tests & Report s	**Practical Theoretical**	Accounting Principles	The student should explain accounting principles and its role in practical applicat	5	6
Tests & Report s	**Practical Theoretical**	International Accounting Standa	The student should explain the of standards International Accounting in Organizing Accounting Practic	5	7
Tests & Report s	**Practical Theoretical**	Qualitative Characteristics Accounting Information	The student should distinguish characteristics Quality of financial accoun information.	5	8
Tests & Report s	**Practical Theoretical**	Accounting Measurement	The student should clarify meth and the concepts of accoun measurement.	5	9
Tests & Report s	**Practical Theoretical**	Accounting Disclosure	The student should explain importance of disclosure Accounting in Financial Report	5	10

Tests & Report s	**Practical Theoretical**	IFRS Conceptual Framework	The student should analyze framework Conceptual IFRS.	5	11
Tests & Report s	**Practical Theoretical**	The Relationship between The and Practice	The student should link accounting theory with practical application.	5	12
Tests & Report s	**Practical Theoretical**	Contemporary Accounting Issue	The student should disc accounting issues Critically contemporary.	5	13
Tests & Report s	**Practical Theoretical**	Applied Case Studies	The student should employ theoretical concepts in the analysis of practical cases.	5	14
Tests & Report s	**Practical Theoretical**	Applied Case Study	The student should emp theoretical concepts in the anal 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 an Paying the Value in One Payment	Practical + Theoretical	Tests and reports

6	4	Knowledge and practical application	Issuing Shares in Cash and Paying the Valu in Installments	Practical + Theoretical	Tests and reports
7	4	Knowledge and practical application	Delayed Payment of Installments and Selli 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 Compan	Practical + Theoretical	Tests and reports
11	4	Knowledge and practical application	Increasing Capital by Issuing New Shares a an Issue Premium, Capitalizing Reserves, o 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), Corpor Accounting University House
Recommended books and references (scientific journals, reports…)	- Rashad Noman Al-Badani, 1997, Corporate Accounti Faculty of Commerce and Economics, Sana'a University - Naji Abdul Mukhlef Al-Saadoun, 1986, Advanced Account 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 Hou Baghdad - Dr. Suad Saeed Ghazal, 2002, Advanced Accounti University House for Printing, Publishing and Translati 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 developmen 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 an Information System	Theoretical	Tests and reports
2	4	Knowledge and practical application	The Concept of Accounting and the Evolvi Need for It as an Information System	Theoretical	Tests and reports
3	4	Knowledge and practical application	The Concept of the Accounting Informatio 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 Informatio 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 (curricu 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 sim sentence. To provide students with simple vocabulary and make them communic 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 sim sentence. To provide students with simple vocabulary and make them communic 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 accoun		
11	5	Account lockout	Preparing the profit and account		
12	5	Show financial position	Preparing the budget staten		
13	5	Expenses and revenues paid received in advance	Regulatory settlements		
14	5	tical applications of the previous cepts 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+accoutning+

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	ctical 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 Ir
Electronic References, Websites	https://www.youtube.com/results?search_query=managerial+accoutni

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 exte 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 receiva debtors, short-term investments	Capital items audit		
14	4	ctical 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+accoutni

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 financ control		
5	4	Asset protection and data accuracy	Internal control objectives		
6	4	Organizational structure	Components of the inte 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	ctical 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 Ir
Electronic References, Websites	https://www.youtube.com/results?search_query=managerial+accoutni

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. - Teaching students everything related to the curriculum's vocabulary, whether microeconomics or macroeconomics, using mathematical economics. 2- Applying the vocabulary in	conomics - Concept Scope - Objective - lacroeconomic and licroeconomic nalysis - Static nalysis and ynamic Analysis - cientific Research lethods and Stages f Economic Analysis Resources, roduction Capacity nd Their eterminants, llocation and istribution of esources The economic problem and its components - patterns of solving the economic problem	1- Lecture Method 2- Student Groups 3- Reports and Studies 1-Lecture Method 2- Student Groups 4- Reports and Studies	1- Exams of various types 2- Homework 3- Reports and studies 1- Exams of various types 2- Homework 3- Reports and studies

Scond	three	economic analysis to practical real-world situations. - 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.	Market - Concept - Market Conditions - Functions of the Pricing Device	- Lecture Method 2- Student Groups 4- Reports and Studies	- Exams of various types 2- Homework 3- Reports and studies
third	three	- Teaching students everything related to the curriculum's vocabulary, whether microeconomics or	Demand - concept, determinants of demand, law of demand and demand function, demand schedule and curve, variations in demand curve,		

		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
Fourth	three	- Teaching students everything related to the curriculum's vocabulary, whether microeconomics or macroeconomics, using mathematical economics. Applying the cabulary in economic alysis to actical real-orld 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

					3- Reports and studies

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

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	

		- 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
twelft h	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.			
fifteenth		-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 boo if any)	
Main referenc (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 EconomicsPart 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=DChsSEwiu5Kri_N- 2-https://asjp.cerist.dz/en/downArtcle/417/6/2/86351 3https://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 Cos Techniques	Target costing		
3	4	Advanced Budge Concepts	Beyond budgeting		
4	4	Strategic Performance Management	Balanced Scorecard (BSC)		
5	4	Transfer Pricing	Methods (market-based, c based, negotiated)		

6	4	Environmental and Sustainability Accounting	Environmental cost managem		
7	4	Value Cl Analysis	Identifying value-ad activities		
8	4	**Benchmarking Quality Costing** •	Types and uses of benchmark		
9	4	Customer Profitability Segment Analysi	Measuring customer value		
10	4	Risk Managemer Management Accounting	dentifying and quantify business risk		
11	4	Lean Accounting	Investment appraisal meth (NPV, IRR, Payback)		
12	4	Performance Measurement	Financial and non-finar indicators		
13	4	Responsibility Accounting Divisional Performance	Principles of lean managen and accounting		
14	4	Ethics and Strat Management Accounting	Ethical issues in manage decision-making		
15	4	Revision and F 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+accoutning+

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 Cos Techniques	Target costing		
3	4	Advanced Budge Concepts	Beyond budgeting		
4	4	Strategic Performance Management	Balanced Scorecard (BSC)		
5	4	Transfer Pricing	Methods (market-based, c based, negotiated)		

6	4	Environmental and Sustainability Accounting	Environmental cost managem		
7	4	Value Cl Analysis	Identifying value-ad activities		
8	4	**Benchmarking Quality Costing** •	Types and uses of benchmark		
9	4	Customer Profitability Segment Analysi	Measuring customer value		
10	4	Risk Managemer Management Accounting	dentifying and quantify business risk		
11	4	Lean Accounting	Investment appraisal meth (NPV, IRR, Payback)		
12	4	Performance Measurement	Financial and non-finan indicators		
13	4	Responsibility Accounting Divisional Performance	Principles of lean managem and accounting		
14	4	Ethics and Strat Management Accounting	Ethical issues in manage decision-making		
15	4	Revision and F 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+accoutning+

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 an Paying the Value in One Payment	Practical + Theoretical	Tests and reports
6	4	Knowledge and practical application	Issuing Shares in Cash and Paying the Valu in Installments	Practical + Theoretical	Tests and reports
7	4	Knowledge and practical application	Delayed Payment of Installments and Selli 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 Compan	Practical + Theoretical	Tests and reports
11	4	Knowledge and practical application	Increasing Capital by Issuing New Shares a an Issue Premium, Capitalizing Reserves, o 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), Corpor Accounting University House
Recommended books and references (scientific journals, reports…)	- Rashad Noman Al-Badani, 1997, Corporate Accounti Faculty of Commerce and Economics, Sana'a University - Naji Abdul Mukhlef Al-Saadoun, 1986, Advanced Account 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 Hou Baghdad - Dr. Suad Saeed Ghazal, 2002, Advanced Accounti University House for Printing, Publishing and Translati 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 importanc

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 ar Investment Management	Discussion anc explanation of the video presentation, questions and answers	Oral, writte and electronic tests
2	3	Practical+ Theoretical	Principles on which the investment decision is base 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, writte and electronic tests
4	3	Practical+ Theoretical	Risk: its concep and types		
5	3	Practical+ Theoretical	Sources of investment risk		
6	3	Practical+ Theoretical	Financial investment too	Video presentation, explanation, questions and answers, discussion,	Oral, writte and electronic tests
7	3	Practical+ Theoretical	Stocks, their types, advantag and disadvantages		

				workshop applications, a student solutions.	
8	3	Practical+ Theoretical	Bonds, their types, advantag 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, writte and electron tests
11	3	Practical+ Theoretical	Technical analy		Oral, writte and electron tests
12	3	Practical+ Theoretical	Investment portfolio, its concept and objectives	Video presentation, explanation, questions and answers, discussion, an workshop applications.	Oral, writte and electron tests
13	3	Practical+ Theoretical	Types of investment portfolios and their decisions		Oral, writte and electronic tests
14	3	Practical+ Theoretical	Futures and futures contrac	Video presentation, explanation, questions and answers, discussion, workshop applications, a 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)	1-Dr. Muhammad Matar, Investment Management: Theoretical Framework a 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 othe Investment Management, Al-Masir Publishing, Distribution, and Printi 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 importanc

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 ar Investment Management	Discussion and explanation of the video presentation, questions and answers	Oral, writte and electronic tests
2	3	Practical+ Theoretical	Principles on which the investment decision is base 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, writte and electronic tests
4	3	Practical+ Theoretical	Risk: its concep and types		
5	3	Practical+ Theoretical	Sources of investment risk		
6	3	Practical+ Theoretical	Financial investment too	Video presentation, explanation, questions and answers, discussion,	Oral, writte and electronic tests
7	3	Practical+ Theoretical	Stocks, their types, advantag and disadvantages		

				workshop applications, a student solutions.	
8	3	Practical+ Theoretical	Bonds, their types, advantag 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, writte and electror tests
11	3	Practical+ Theoretical	Technical analy		Oral, writte and electror tests
12	3	Practical+ Theoretical	Investment portfolio, its concept and objectives	Video presentation, explanation, questions and answers, discussion, anc workshop applications.	Oral, writte and electror tests
13	3	Practical+ Theoretical	Types of investment portfolios and their decisions		Oral, writte and electronic tests
14	3	Practical+ Theoretical	Futures and futures contrac	Video presentation, explanation, questions and answers, discussion, workshop applications, a 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)	1-Dr. Muhammad Matar, Investment Management: Theoretical Framework a Practical Applications, Wael Publishing and Distribution House, Amman, 2009. 2. Muhammad Majd al-Din Bakir, Investment Portfolios: Management and Strategies, Shuaa Publishing and Scienc Aleppo, 2008. 3. Dr. Shaqir Nouri Musa and othe Investment Management, Al-Masir Publishing, Distribution, and Printi 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
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 ar 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 base 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 concep and types		
5	3	Practical+ Theoretical	Sources of investment risk		
6	3	Practical+ Theoretical	Financial investment too	Video presentation, explanation, questions a answers, discussion, workshop applications, and student solutions.	Oral, written, and electronic tests
7	3	Practical+ Theoretical	Stocks, their types, advantag and disadvantages		
8	3	Practical+ Theoretical	Bonds, their types, advantag		

			and disadvantages	Video presentation, explanation, questions a answers, discussion, workshop applications, and student solutions.	
9	3	Practical+ Theoretical	Real estate, commodities, a investment fun		
10	3	Practical+ Theoretical	Fundamental analysis	Video presentation, explanation, questions a answers, discussion, workshop applications, and student solutions.	Oral, written, and electronic tests
11	3	Practical+ Theoretical	Technical analy		Oral, written, and electronic tests
12	3	Practical+ Theoretical	Investment portfolio, its concept and objectives	Video presentation, explanation, questions a 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 contrac	Video presentation, explanation, questions a 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 a 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 othe Investment Management, Al-Masir Publishing, Distribution, and Printi House, Amman, 2012.
Recommended books and references (scientific journals, reports…)	
Electronic References, Websites	

Course description template

1.Educational institution
Administrative Technical College/Mosul
2.Sectionscientific
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 understandAccounting systems and restrictions and how to use themIn solving unit problemsFinanceThe 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 developmentAccounting for financial institutions**
- Completing exercises within the lecture and assigning external tasks	- Theoretical lectures	**- Staying informed about everything new or useful and developingR** **Skills**
Discussions and dialogue	- Understanding accounting practices in companies	**The ability to absorbAccounting for financial institutionsAnd its practical application. -** **Dealing with crises and problemsFinance.** **-The ability to deal with accounting systems and constraintsFor the student in the departmentAccounting**

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

.1 Course Development Plan

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 avings Accounts, Credits, Letters of Guarantee) and urance 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 / Center .2
Financial Management	Course Name/Code .3
Third / TechnologiesadministrationInformation	Programs that he enters .4
In-person classrooms	Available forms of attendance .5
the chapterthe first2025-2026	Semester/Year .6
4 hours per week, totaling 90 hours	Total number of study hours .7
1/9/2025	Date this description was prepared .8

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	**Financial statements and financial analysis** **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	**Predicting financial needs** **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	**Break-even and operating leverage analysis** **-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	**Working capital management** **-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	**Capital budgeting under conditions of certainty**	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)

Course description template

1. Educational Institution : Administrative Technical College / Mosul
2. Scientific Section Accounting Technology Department
3. : Course Name/CodeAT415
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:
anfalss@ntu.edu.iq
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 .8
Course outcomes , teaching and learning methods, and assessment .9 **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 ج- Qualitative characteristics of information: How to make financial information useful through relevance, honest) representation, and .(comparability ح- Defining the elements: When do "we call a cash flow an "asset and when do we consider it a ."liability" خ- 2. Knowledge of International) Financial Reporting Standards (IFRS د- This is the technical aspect that keeps you informed about the latest developments in global accounting thought, and it :includes ذ- Recognition criteria: Knowing the exact time at which revenue .or expense is recorded ر- :Measurement criteria 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 The skill of translating :(IFRS) Standards 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 The skill of translating :(IFRS) Standards 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 (vocabulary** .10

Evaluation Method	Teaching method	Unit/Topic Name	Required learning outcomes	Hours	Week

Tests and reports	**Practical Theoretical**	**ancial 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**	**rnational accounting standards-setting organizations**	most important factors that ributed to the emergence of ounting organizations are Industrial Revolution, the) rgence of joint-stock panies , the imposition of me taxes on individuals, the rgence of public utility panies , and the global .(depression crisis of 1929	4	2
Tests and reports	**Practical Theoretical**	**mework for Financial SB-IASB – Accounting Joint Project**	counting is a social science it is known that every nce has a theory. This theory mpts to explain and interpret phenomena related to this nce. Due to the absence of a ied and comprehensive ounting theory, accountants 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**	**rnational Financial orting Standard (7) Financial Instruments Disclosure**	standard was issued as an ndment to International Accounting Standard 32 ancial Instruments) 32). (Presentation and Disclosure	4	5

Tests and reports	**Practical Theoretical**	**rnational Financial porting Standard (9) inancial Instruments Measurement**	**International Financial Reporting Standard (7) - Financial Instruments Disclosure**	4	6
Tests and reports	**Practical Theoretical**	**ancial Reporting (8) orting 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**	**ancial Reporting ndard (10) nsolidated Financial Statements**	is standard was ued in 2011 and laced International ccounting Standard nsolidated ,(27IAS l Separate Financial tements . The ndard aims to ablish the indations and nciples relating to preparation and sentation of nsolidated financial tements when a mpany controls one more other .companies	4	8

Tests and reports	**Practical Theoretical**	International ancial Reporting andard (11) Combined Arrangements	This standard replaced International Accounting 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**	**ernational Financial porting Standard (13) air Value Measurement**	andard issuedIFRS 2011, it .13 placed International counting Standard d is the only 39IAS ndard that allows for measurement of r value and its plication to all counting standards t require or permit asurement 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**	**rnational Financial orting Standard (15) ognition of Revenue n 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**	**rnational Financial orting Standard (18) sentation and closure 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	ancial Reporting RS 19) Standard 19 tes to insurance .contracts	is standard aims to prove transparency l consistency in ancial 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	ssrooms 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 (أ ,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
		أ- 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**	›duction to Government Accounting	student should explain the ›cept of government accounting ›s 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 ıponents of the government ounting 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 nguish the stages of preparing . the state's general budget	5	5
Tests and reports	**Practical Theoretical**	lementation of the general budget	student must apply the budget lementation procedures in ordance with the approved . financial rules	5	6
Tests and reports	**Practical Theoretical**	government revenues	student should be able to sify and account for . government revenues	5	7
Tests and reports	**Practical Theoretical**	government spending	student should be able to nguish between the types of ernment expenditures and the hods of recording them in . accounting	5	8
Tests and reports	**Practical Theoretical**	Government records and books	student should use government ounting records and books . correctly	5	9

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

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

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
		أ- 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**	iew of Government Accounting Concepts	student should be able to recall main concepts and principles of . government accounting	5	1
Tests and reports	**Practical Theoretical**	fied 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 ernment revenue transactions rding 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 ess advances and deposits sactions from an accounting . perspective	5	5
Tests and reports	**Practical Theoretical**	ounting for government warehouses	student should apply the unting procedures specific to ernment warehouses and . materials	5	6
Tests and reports	**Practical Theoretical**	ounting for government fixed assets	student should be able to lle the operations related to ixed assets in government units	5	7
Tests and reports	**Practical Theoretical**	Current accounts and settlements	student must complete the unting 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 edures for preparing . government final accounts	5	10
Tests and reports	**Practical Theoretical**	Government financial reports	student should prepare ernment 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 edures to government financial . operations	5	13
Tests and reports	**Practical Theoretical**	rnational 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**	grated applications and case studies	student should be able to use acquired knowledge and skills address integrated practical ases 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 systems and international public sector standards . 2. Enhancing the practical aspect through applications and case studies derived from Iraqi government units . 3. Linking the course content to the applicable financial legislation and instructions and any amendments thereto . 4. Using modern technologies and government accounting software in presenting and implementing practical applications . 5. Developing students' skills in preparing and analyzing public budgets and government financial reports . 6. Strengthening the concepts of financial control, transparency and accountability in the management of public funds . 7. Adopting diverse assessment methods including practical tests, reports, and case studies . 8. Encouraging students to review published government financial reports and relevant official documents . 9. Developing skills in government financial analysis and decision-making related to public resource management . 10. The course is linked to the requirements of the labor market and the needs of public sector institutions in the field of accounting and financial control .

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

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:	
anfalss@ntu.edu.iq	

.1 Course objectives (general course objectives) It is the understanding and application of International Financial Reporting Standards (IFRS).
Instead of each country using its own rules, International Accounting aims to create a common language that makes financial statements understandable and comparable globally.

.2 Facilitation Investment foreigner and financing .2

.3 When He wants investor in Japan By purchasing shares in a company 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
		أ- Knowledge 1. Standardsof Technical Knowledge This is the backbone of the subject, where :you gain in-depth knowledge of The structure of the International Accounting How standards are :(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 inSOCPA and local standards (such as (IFRS .(in AmericaUS GAAP Saudi Arabia or 2. Knowledge of the global business 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 ncept of international siness and international mpanies, in dition to defining international counting, the sons for studying and the impact of varying environmental iables on .accounting	4	1
Tests and reports	**Practical Theoretical**	e impact of varying environmental iables on counting. 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 stems , 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 ganizations and plications of the International counting Standards ard, International counting Education Standards	counting, in filling its ction, relies on ,procedures nciples, and thods for ,identification asurement, and aluation. These nciples and ocedures are rived from accounting .standards International accounting ndards are ectly or lirectly, an ternationalization American accounting .standards	4	5
Tests and reports	**Practical Theoretical**	counting for changes the general price el: Solving exercises accounting for anges in the general price level	e International Accounting Standards mmittee (IASC) s developed a ecific standard to dress the problem inflation, which s been adopted by International Accounting ndards Board SB). This	4	6

			ndard outlines certain aracteristics and economic nditions that dicate inflation s warranting its .application		
Tests and reports	**Practical Theoretical**	counting for foreign currency transactions	reign currency nsactions arise en local titutions deal h customers and ppliers who use rencies other n the local rency. These nsactions are ten deferred refore, it is ential to identify problems ociated with foreign exchange	4	7
Tests and reports	**Practical Theoretical**	aining on accounting foreign currency nsactions, translation financial statements pared in foreign rency using the current/non-current .method	Translating ancial statements ans converting amount of eign currency o the local rency, where the nslation results in anging the unit of asurement used foreign financial tements to a local it of .measurement	4	8

Tests and reports	**Practical Theoretical**	ercises on translating ancial statements epared in foreign rrency using the rrent/non- current ethod, and translating ancial statements epared in foreign rrency using the ash/non-cash method	Translation -1 of current assets ansfer of -2 non-current assets Translation -3 current liabilities Translation -4 non-current liabilities aining in both the onetary 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 ancial statements epared in foreign rrency using the sh/non-cash method d translating ancial statements epared in foreign rrency using the erim/current rate .method	Translation -1 the provisional clauses Translation -2 non-temporary clauses termining profits and losses	4	10
Tests and reports	**Practical Theoretical**	ercises on translating ancial statements epared in foreign rrency using the ovisional/ current te method counting for foreign rrencies/fundamental s of foreign exchange	Transaction -1 recording Translation -2 financial statements termining profits and losses	4	11

Tests and reports	**Practical Theoretical**	counting for changes the general price el, exercises on counting 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**	ernative accounting measurements ercises on accounting changes in the neral price level ernative accounting measurements	Translating ancial statements ans converting amount of eign currency o the local rency, where the nslation results in anging the unit of asurement used foreign financial tements to a local it of .measurement	4	13
Tests and reports	**Practical Theoretical**	counting , 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 plained in previous tures, focusing on ics the student ds difficult to ,understand plaining them in, 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 updating school curricula −2

Keeping up with scientific developments in the field of specialization −3

Infrastructure .7

Available	**ssrooms 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 references (scientific journals, reports, etc.)** (أ
nothing	**Electronic references , websites , ...** (ب

Course description template

1.Educational institution
Administrative Technical College/Mosul
2.Sectionscientific
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** 1. It defines the basic concepts of financial mathematics such as the time value of money, simple and compound interest, and discounting.. 2. It explains the relationship between interest rates, investment period, and the value of financial amounts.. 3. 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** 4. He analyzes financial problems and chooses the appropriate mathematical method to solve them.. 5. It compares investment results using different calculation methods.. 6. Explaining the impact of changes in interest rates or time periods on financial decisions.
Discussions and dialogue		**Third – Practical Skills** 7. It calculates the future and present value of sums of money using simple and compound interest.. 8. It determines the value of periodic installments and calculates repayment and amortization schedules.. 9. 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.

.1 Course structure

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

Course Development Plan .1

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	
2. Infrastructure	
Available ssrooms, laboratories, and workshops	
1. Required textbooks	**General and Financial Mathematics. Dr. Muhammad Ghazi Sabri and Mona Saleh Abbas. Al-Israa University College Publications Series. Baghdad. 2022.** **thematics of Finance and Investment. Dr. Basim Khamis. Dar Al-Nahj. Baghdad.**
2. Main References (Sources)	**Financial Mathematics. Dr. Jamal Ja'il and Ashraf Al-Sufi.** **ancial Mathematics (Parts 1 and 2). Dr. Abdul Salam Lafteh Saeed.**
Recommended books and references (journals) Scientific reports,.....)	neral and Financial Mathematics. Dr. Mohamed Ghazi Sabri and Mona Saleh Abbas. -Israa University College Publications Series. Baghdad. 2022. thematics of Finance and Investment. Dr. Basim Khamis. Dar Al-Nahj. Baghdad.
) Electronic references, websites	**Websites specializing in mathematics**