

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



Description of the Academic program and course

**Department of Accounting
Sciences**

Al-Rafidain University College

2024

Introduction:

The educational program is a coordinated and organized package of courses that include procedures and experiences organized in the form of academic vocabulary whose main purpose is to build and refine the skills of graduates, making them qualified to meet the requirements of the labor market, which is reviewed and evaluated annually through internal or external audit procedures and programs such as the external examiner program.

The description of the academic program provides a brief summary of the main features of the program and its courses, indicating the skills that are being worked on to acquire for students based on the objectives of the academic program, and the importance of this description is evident because it represents the cornerstone in obtaining program accreditation and is written jointly by the teaching staff under the supervision of the scientific committees in the scientific departments.

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

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

Concepts and terminology:

Academic Program Description: The description of the academic program 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 student to achieve, proving whether he has made the most of the available learning opportunities. It is derived from the description of the program.

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

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 (semester, yearly, Bologna track) whether it is a requirement (ministry, university, college and scientific department) with the number of study units.

Learning Outcomes: A compatible set of knowledge, skills and values acquired by the student 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 member to develop the student's teaching and learning, and they are plans that are followed to reach the learning goals. Describe all classroom and extra-curricular activities to achieve the learning outcomes of the program.

Academic Program Description Form

University Name: Al-Rafidain University College

Faculty/Institute: Al-Rafidain University College

Scientific Department: Department of Accounting Sciences

Academic or Professional Program Name: Bachelor

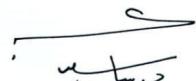
Final Certificate Name: Bachelor of Accounting Science

Academic System: Semester

Date of preparation of the description: 3/3/2024

File Filling Date: 21/4/2024

Signature:



Signature:

Scientific Associate Name:

Ass. Prof. Samer Saeed Issa

Head of department:

Prof. Nizar Falih Hassan Al-Baldawi

Check the file before

Division of Quality Assurance and University Performance

Name of the Director of the Quality Assurance and University

Performance Division: Prof. D. Anwar Jaafar Muhammed

Date

Signature



Approval of the Dean

1. Program Vision

Leadership and excellence in accounting education, innovation, scientific research and community service, accounting education that rises to the world and achieves the goals of sustainable development.

2. Program Mission

Preparing qualified accountants to meet the diverse needs of the labor market who possess knowledge, skills and are committed to professional ethics capable of serving the community and achieving sustainable development.

3. Program Objectives

1. Provide students with theoretical and practical accounting knowledge and skills and professional ethics to meet the needs of the labor market and deal with contemporary accounting problems.
2. Providing students with knowledge of accounting systems in different economic units, methods and systems of cost and management accounting.
3. Providing students with the ability to understand and operate the accounting system and audit it, and prepare and audit financial reports in accordance with accounting and auditing standards (IFRSs - IPSASs).
4. Developing students' research abilities to research , innovate, diagnose accounting problems and the ability to solve them, and develop plans, strategies and executive programs on sound scientific foundations using modern technologies.
5. Promote students' attitudes towards entrepreneurship and positive interaction with the community.
6. Qualifying graduates to work in various business sectors and in all types of economic establishments using manual and electronic accounting systems and in accordance with local and international accounting and auditing standards.

7. Enhancing students' communication skills by involving them in teamwork teams in order to refine and develop their personalities, make them able to solve problems and have a societal impact, encourage entrepreneurship, support students' extracurricular talents, and volunteer work to serve civil society and achieve sustainable development.

4. Program Accreditation

Is the program accredited program? And from which side?

All of it

5. Other external influences

Is there a sponsor for the program?

All of it

6. Program Structure

Reviews*	Percentage	Unit of study	Number of Courses	Program Structure
Essential	16%	23	11	Requirements of the institution
Essential	8%	12	5	College Requirements
Essential	74%	107	34	Department Requirements
Essential	2%	2	1	Summer Training
—	—	—	—	Other

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

7. Program Description

Credit Hours		Course Name	Course or Course Code	Year/Level
practical	theoretical			
2	3	Financial Accounting 1	1101 mm1	First / First Semester
-	2	Principles of Business Administration	1102 AD let	
-	2	Principles of Economics	1103 m mug	
2	2	Computer 1	1104 M H1	
-	2	Arabic language	1105 AD	
-	2	English Language 1		
2	3	Financial Accounting 2	2106 mm2	First Stage / Second Semester
-	3	General Mathematics 1	2107 MR 1	
-	3	Principles of Statistics	2108m Gravel	
2	2	Computer2	2109 m H2	
-	2	Accounting readings and correspondence	2110 AD Qom	
-	2	Human Rights and Democracy	2111 AD right	
2	3	Intermediate Accounting 1	1212 m Matt1	Second Stage / First Semester
2	2	Government Accounting 1	1213 CE Knit 1	
2	2	Accounting English 1	1214m from 1	
-	3	Marketing & E-Commerce	1215 m Ts	
-	2	Business Law	1216 AD sign	
2	2	Computer accounting applications	1217 CE	
-	2	General Mathematics 2	1218 CE 2	Second Stage / Second Semester
-	2	Baath Party Crimes		
2	3	Intermediate Accounting 2	2219 m m2	
2	2	Government Accounting 2	2220m Knit2	
-	3	Accounting for non-profit units	2221 m and g	
-	2	Public Finance	2222 AD with	
-	3	Accounting Operations Research in English	2223 m sell	

2	2	Accounting English 2	2224m from 2	
-	2	English Language 2		
2	3	Cost Accounting 1	1325m MK	
2	3	Corporate Accounting	1326 AD not	Third Stage / First Semester
2	3	Unified accounting system 1	1327 CE NZ1	
2	3	Tax Accounting	1328 CE	
2	2	Analysis of financial statements in English	1329 AD TAQ	
2	2	Accounting for financial institutions	1330m Sha	
2	3	Cost Accounting 2	2334 m MK2	
2	3	Advanced Financial Accounting	2331 May	Third Stage / Second Semester
2	2	Accounting Natural Resources	2332m suck	
-	3	Unified accounting system 2	2333 m NZ2	
-	3	Audit & Control	2335 AD QAR	
4	-	Accounting Training	2336 AD Done	
2	3	Advanced Cost Accounting in English 1	1437 m1	Fourth Stage / First Semester
2	3	Specialized accounting systems	1438 CE	
-	2	International Standards on Auditing 1	1439 AD TED	
2	3	Management Accounting English 1	1440 AD 1	
-	2	International Accounting	1441 AD Du	
-	2	Methods and ethics of scientific research	1442 AD AH	
2	3	Management Accounting in English 2	2443 AD 2	Fourth Stage / Second Semester
2	3	Advanced Cost Accounting in English 2	2444 m2	
-	2	International Financial Reporting Standards	2445 M Ag	

-	3	Accounting theory	2446 AD	
-	3	Accounting Information Systems	2447 AD	
-	2	International Standards on Auditing 2		
2	-	Graduation Research Project	2448 AD induction	

8. Expected learning outcomes of the program

A- Knowledge

Learning Outcomes Statement 1 Students should identify the levels of building the intellectual framework for accounting and proving financial operations.	Learning Outcomes 1 Providing students with knowledge of the intellectual framework of accounting, its procedures and applications.
Learning Outcomes Statement 2 Students should describe the accounting systems in the different economic units and the methods and systems of cost accounting and management accounting.	Learning Outcomes 2 Providing students with knowledge of accounting systems in different economic units, methods and systems of cost and management accounting.
Learning Outcomes Statement 3 Students should summarize the methods and procedures for carrying out audits.	Learning Outcomes 3 Providing students with knowledge of the methods and procedures for carrying out audits.
Learning Outcomes Statement 4 Students submit their respective research to the Department Council under the supervision of a faculty member.	Learning Outcomes 4 Developing the student's research capabilities and motivating him to scientific research.

B- Skills

Learning Outcomes Statement 1 Students should analyze the information of the financial statements in scientific and systematic ways.	Learning Outcomes 1 Evaluates accounting treatments and the preparation of financial statements and statements in scientific and systematic ways and in accordance with international standards.
Learning Outcomes Statement 2 Students should use proper accounting guidance in accordance with accounting standards in different economic units.	Learning Outcomes 2 Developing the student's skills on scientific thinking, logical and creative analysis, and the use of sound accounting guidance in accordance

	with accounting standards in various economic units.
Learning Outcomes Statement 3 Testing students' ability to design appropriate accounting systems for different economic units.	Learning Outcomes 3 Students should design appropriate accounting systems for different economic units and procedures for their operation and auditing in accordance with international auditing standards.
Learning Outcomes Statement 4 Test students' ability to analyze costs and prepare budgets.	Learning Outcomes 4 Ability to analyze cost elements and prepare cost lists and planning budgets
c. Values	
Learning Outcomes Statement 1 To give students innovative solutions to the obstacles and deficiencies in accounting systems and auditing procedures and methods	Learning Outcomes 1 Students are responsible for teaching, self-learning, and independently innovating in accounting and auditing.
Learning Outcomes Statement 2 Through cooperation in the completion of the collective work entrusted to them as well as the completion of research through the spirit of the group.	Learning Outcomes 2 Teamwork and team spirit and encourage a culture of competition to find out all that is new in the field of accounting and auditing.
Learning Outcomes Statement 3 Through scientific honesty in writing the graduation research and the validity of information and research sources.	Learning Outcomes 3 Have integrity, scientific and academic honesty and commitment to ethical standards for the accounting profession.
Learning Outcomes Statement 4 Through his ability to make decisions.	Learning Outcomes 4 Leads change responsibly in society and the workplace.

9. Teaching and Learning Strategies

- 1- Traditional lecture strategy: a face-to-face meeting with students.
- 2- E-learning strategy. It aims to create an interactive environment rich in applications.
- 3- Presentation strategy. Use of educational and training sites.
- 4- Cooperative education strategy.

5- Brainstorming strategy.

6- Indirect strategy (problem solving).

7- Self-education strategy.

10. Evaluation methods

1- Knowledge Domain: Using the live calendar through tests (daily, monthly, end of semester)

2- Skill Field: Evaluating the duties and assignments of students.

3- Values Field: – Evaluation of projects and research performed by students.

- Evaluate presentations by students.

11. Faculty

Faculty Members

Preparation of the teaching staff		Special Requirements/Skills (if applicable)		Specialization		Academic Rank
lecturer	Staff			special	year	
	Staff			Control and Audit	accounting	Prof. Nizar Falih Hassan Al-Baldawi
	Staff			Financial Accounting	accounting	Ass. Prof. Asmaa Qahtan Mohamed Nashat
	Staff			Cost Accounting	accounting	Ass. Prof. Sabah Abdulwahab Abdulrazzaq
	Staff			Cost Accounting	accounting	Ass. Prof. Alaa Jassim Salman
	Staff			Cost Accounting	accounting	Lect. Sabiha Saleh Omar
	Staff			Financial Accounting	accounting	Dr. Mohamed Abdel Hussein Alwan
	Staff			Accounting & Finance	accounting	Lect.D. Abdul razzaq Tohme Hawass
	Staff			Banking & Finance	Finance & Banking	Lect.D. Nadia Ahmed Abbas

	Staff			Managerial Accounting	accounting	Asst. lect. Iman Abdel Moneim Mal Allah
	Staff			Statistics	Statistics	Asst. lect. Maysoon Ali Rahman
	Staff			Financial Accounting	accounting	Asst. lect. Faisal Nafi Kaeid
	Staff			Financial Accounting	accounting	Asst. lect. Faten Hatem Ragab
lecturer					marketing	Asst. lect. Zainab Jali Madhi
lecturer					Computer science	Asst. lect. Salima Baji Abdel Allah
lecturer					Operation Research	Asst. lect. Aseel Ibraheem Muhsin
lecturer					law	Asst. lect. Nour Saad
lecturer					Financial Accounting	Asst. LECT. Sajjad Amer Diab
lecturer					Financial Accounting	Dr. Firas Abdulamir
lecturer					Arabic language	Dr. Azra Odeh Hussain
lecturer					Control and Audit	Dr. Nada Nayef Younis
lecturer					Finance & Audit	Doctor Thamer Kazem Abdul redha
lecturer					Business Economics	Acc. LECT. Fatima Thaer Abdul amir

Professional Development

Mentoring new faculty members

Oblige new, visiting, full-time and part-time faculty at the institution and department level; By obtaining the teaching methods course, the language safety course Arabic and the teaching validity test, in addition to a number of other courses in the field of e-learning.

Professional development of faculty members

- The existence of an introductory leaflet for the department containing the department's objectives, vision, mission and the extent of commitment to them.
- The presence of a department head with appropriate academic and administrative experience in the field of accounting specialization and the development of the academic program and department.

- The presence of the department council and the supporting committees who meet periodically, document their work and follow up on their decisions.
- Participate with students in the decision-making process and get feedback from them.
- The availability of an adequate and appropriate number of administrative staff to ensure the proper functioning of the department.
- Providing qualified technical cadres to serve the academic program.
- Developing the technical and professional skills and capabilities of the supporting staff in the field of specialization to keep pace with modern developments.
- Providing an integrated archive for the department.
- There is an induction and orientation program for new students.
- The presence of academic support for students outside the scope of lectures.
- The existence of academic and administrative independence to achieve the objectives of the department.
- Updating learning resources based on the recommendations of the academic committee, the committee for updating curricula and study schedules in the department and visiting professors.
- Encourage the use of modern technology in the delivery of the course.
- Encourage self-learning processes.
- Encourage external reading.
- Encourage students to present and speak.

Encourage students to have group discussions.

12. Acceptance Criterion

- 1- Obtaining a preparatory certificate or its equivalent (graduates of the preparatory study in its scientific, literary and commercial branches.)
- 2- Meet the conditions for admission to the college.
- 3- Pledge to abide by all college rules and regulations.

13. The most important sources of information about the program

- 1. Books, methodological books, reference books, e-learning resources, websites and related laws.**
- 2. Curriculum guide issued by the sectoral committee for the disciplines of economic and administrative sciences.**

14. Program Development Plan

- 1- Developing the study material according to the annual plan to update the approved study programs in the college**
- 2- Periodic review of the course**
- 3- Follow-up of scientific conferences**
- 4- Compatibility with what similar educational institutions offer**

Program Skills Outline																
Learning outcomes required from the program																
Values				Skills				Knowledge				Basic or optional	Course Name	Course Code	Year/Le vel	
C4	C3	C2	C1	B4	B3	B2	B1	A4	A3	A2	A1					
			✓			✓	✓		✓	✓	✓	Essential	Financial Accounting 1	1101 mm1	First / First Semester	
									✓	✓	✓	Essential	Principles of Business Administration	1102 AD let		
		✓				✓			✓	✓	✓	Essential	Principles of Economics	1103 m mug		
												Essential	Computer Skills 1	1104 M H1		
												Essential	Arabic language	1105 AD		
												Essential	English Language 1			
	✓	✓			✓	✓			✓	✓		Essential	Financial Accounting 2	2106 mm2	First Stage /	

										Essential	General Mathematics 1	2107 MR 1	Second Semester
			✓					✓	✓	Essential	Principles of Statistics	2108m Gravel	
										Essential	Computer2	2109 m H2	
✓			✓	✓	✓	✓				Essential	Accounting readings and correspondence	2110 AD Qom	
	✓	✓								Essential	Human Rights and Democracy	2111 AD right	
		✓			✓	✓		✓	✓	Essential	Intermediate Accounting 1	1212 m Matt1	Second Stage / First Semester
		✓			✓	✓		✓	✓	Essential	Government Accounting 1	1213 CE Knit 1	
										Essential	Accounting English 1	1214m from 1	
		✓			✓	✓		✓	✓	Essential	Marketing & E-Commerce	1215 m Ts	
		✓			✓			✓	✓	Essential	Business Law	1216 AD sign	
	✓	✓	✓	✓	✓	✓				Essential	Computer accounting applications	1217 CE	
										Essential	General Mathematics 2	1218 CE 2	

										Essential	Baath Party Crimes		
		✓			✓	✓			✓	Essential	Intermediate Accounting 2	2219 mm2	Second Stage / Second Semester
		✓			✓	✓	✓		✓	Essential	Government Accounting 2	2220m Knit2	
		✓			✓	✓	✓		✓	Essential	Accounting for non-profit units	2221 m and g	
	✓		✓						✓	Essential	Public Finance	2222 AD with	
			✓		✓					Essential	Accounting Operations Research in English	2223 m sell	
✓			✓		✓	✓	✓		✓	Essential	Accounting English 2	2224m from 2	
										Essential	English Language 2		
			✓		✓	✓			✓	Essential	Cost Accounting 1	1325m MK	Third Stage / First Semester
			✓		✓				✓	Essential	Corporate Accounting	1326 AD not	
			✓	✓	✓				✓	Essential	Unified accounting system 1	1327 CE NZ1	
		✓			✓				✓	Essential	Tax Accounting	1328 CE	

			✓			✓	✓			✓		Essential	Analysis of financial statements in English	1329 AD TAQ	
			✓			✓	✓			✓	✓	Essential	Accounting for Financial Institutions	1330m Sha	
✓			✓			✓	✓			✓		Essential	Cost Accounting 2	2334 m MK2	Third Stage / Second Semester
✓			✓			✓				✓		Essential	Advanced Financial Accounting	2331 May	
	✓	✓				✓	✓	✓		✓	✓	Essential	Accounting Natural Resources	2332m suck	
			✓	✓	✓					✓		Essential	Unified accounting system 2	2333 m NZ2	
	✓	✓	✓			✓				✓		Essential	Audit & Control	2335 AD QAR	
✓	✓	✓				✓						Essential	Accounting Training	2336 AD Done	
✓			✓	✓		✓				✓		Essential	Advanced Cost Accounting in English 1	1437 m1	Fourth Stage / First Semester
✓		✓				✓	✓			✓		Essential	Specialized accounting systems	1438 CE	
	✓	✓				✓	✓			✓		Essential	International Standards on Auditing 1	1439 AD TED	
✓		✓	✓	✓	✓	✓	✓			✓	✓	Essential	Management Accounting English 1	1440 AD 1	

		✓			✓	✓	✓		✓	✓	Essential	International Accounting	1441 AD Du	
✓	✓	✓		✓			✓	✓			Essential	Methods and ethics of scientific research	1442 AD AH	
✓		✓	✓	✓	✓	✓		✓			Essential	Management Accounting in English 2	2443 AD 2	Fourth Stage / Second Semester
✓		✓	✓	✓	✓	✓			✓		Essential	Advanced Cost Accounting in English 2	2444 m2	
✓			✓	✓	✓				✓		Essential	International Financial Reporting Standards	2445 M Ag	
		✓		✓	✓	✓		✓		✓	Essential	Accounting theory	2446 AD	
	✓	✓		✓	✓	✓			✓	✓	Essential	Accounting Information Systems	2447 AD	
✓	✓	✓		✓	✓			✓			Essential	International Standards on Auditing 2		
	✓		✓	✓	✓	✓	✓	✓			Essential	Graduation Research Project	2448 AD induction	

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

Course Description

1. Course Title:					
Financial Accounting 1					
2. Course Code:					
1101 mm1					
3. Semester / Year:					
First Semester / 2024					
4. Date this description was set up:					
22 / 4 / 2024					
5. Available Forms of Attendance:					
Presence					
6. Number of Credit Hours (Total) / Number of Units (Total):					
7.					
5 hours / 4 units					
8. Course administrator's name (if more than one name is mentioned):					
Doctor Firas Abdul amir Hussein					
9. Course Objectives:					
Introducing the student to the basic concepts of accounting in addition to many knowledge related to accounting and its applications.	Course Objectives				
10. Teaching and Learning Strategies					
1- Education strategy collaborative concept planning. 2- Brainstorming education strategy. 3- Education Strategy Notes Series	Strategy				
11. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Discussion and feedback in the form of homework Daily, monthly and quarterly tests	Explanation of the scientific material and discussions	Accounting concepts and objectives, accounting assumptions and principles, accounting branches, beneficiaries of accounting information, the relationship of accounting	Distinguishing between concepts, hypotheses and principles	5	1

		with other sciences, the difference between an accountant and a bookkeeper			
		Single constraint - and practical examples	Ability to operate according to the single-entry system	5	2
		Single constraint - and practical examples	Ability to operate according to the single-entry system	5	3
		Double entry, registration process, budget equivalency, examples Applied	Know the components of the budget equation Ability to balance budget equivalency	5	4
		Double entry, registration process, budget equivalency, examples Applied	Ability to register according to the double enrollment system	5	5
		Financing Operations / Capital	Ability to register financing transactions	5	6
First month exam				5	7
		Purchases / Purchases	Ability to record purchases	5	8
		Purchase returns and purchase allowances	Distinguishing between returns and permits of purchases	5	9

			Ability to record returns and permits of purchases		
		Sales / Sales Operations	Ability to record sales	5	10
		Sales returns and allowances	Distinguishing between sales returns and allowances And the ability to record sales returns and allowances	5	11
		Discount / Types of discount / commercial discount	The ability to distinguish between types of discount and the ability to treat the discount of all kinds	5	12
		Cash discount		5	13
		Quantity discount		5	14
		Second month exam		5	15

12. Course Evaluation

20% Verified Exam

5% Surprise Exams

5% Homework reports and assignments

13. Learning and Teaching Resources

Materials Management / Miqdad Ahmed Al-Jalili, Fouad Suleiman Zako and Muhammad Taha Al-Shawi / Second Edition / 2000 / Dar Al-Kutub for Printing and Publishing Mosul	Required textbooks (methodology, if any)
Fundamentals of Financial Accounting - Dr. Walid Naji Al-Hayali / Open Arabic Academy Denmark / 2007	Key references (sources)
---	Recommended books and references (scientific journals, reports....)

Course Description**1. Course Title:****Principles of Economics****2. Course Code:****1103 m mug****3. Semester / Year:****First Semester / 2023 – 2024****4. Date this description was set up:****26 / 4 / 2024****5. Available Forms of Attendance:****Presence****6. Number of Credit Hours (Total) / Number of Units (Total):****2 hours / 2 units****7. Course administrator's name (if more than one name is mentioned):****Dr. Nadia Ahmed Abbas****Email: nadia@ruc.edu.iq****8. Course Objectives:**

The course aims to study the subject of economics and its relationship with other sciences, research economic phenomena, develop policies to address them, and develop the student's ability to analyze and deduce economic variables and develop appropriate solutions to economic problems.

Course Objectives**9. Teaching and Learning Strategies**1- **Education strategy collaborative concept planning.****Strategy**2- **Brainstorming education strategy.**3- **Education Strategy Notes Series****10. Course Structure**

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Monthly exams + Daily exams + Student participation during the lecture	Explanation of the article	General concepts in economics	General economic concepts	2	1
	Theory with solving practical examples on the board	Production potential curve (PPC)	Concepts, types of production and factors affecting it	2	2

	In addition to using a device (Data show) When needed	Concept of demand	The concept and law of the demand curve	2	3
		Demand flexibility	Factors affecting demand elasticity	2	4
		Display concept	The concept and law of the supply curve	2	5
		Display flexibility	Factors affecting the flexibility of supply	2	6
First exam				2	7
Monthly exams + Daily exams + Student participation during the lecture	Explanation of the article Theory with solving practical examples on the board In addition to using a device (Data show) When needed	homeostasis	Factors affecting balance, the role of government intervention in equilibrium	2	8
		Setting a price cap for consumer protection		2	9
		Costs	Concept and types of costs	2	10
		Revenue		2	11
		Fully Competitive Markets	Concept and types of markets	2	12
Second exam				2	13
		Oligopoly market		2	14
		Full monopoly market		2	15

11. Course Evaluation	
20% Verified Exam	
5% Surprise Exams	
5% Homework reports and assignments	
12. Learning and Teaching Resources	
Al-Issawi, Abdul Karim Jaber, Principles of Economics, Ahmed Hussein Batal Principles of Economics	Required textbooks (methodology, if any)
Al-Issawi, Abdul Karim Jaber, Principles of Economics Batal, Ahmed Hussein, Principles of Economics	Key references (sources)
Al-Issawi, Abdul Karim Jaber, Principles of Economics Batal, Ahmed Hussein, Principles of Economics	Recommended books and references (scientific journals, reports....)
	Electronic references, websites

Course Description

1. Course Title:					
Arabic language					
2. Course Code:					
1105 AD					
3. Semester / Year:					
First Semester / 2024					
4. Date this description was set up:					
23 / 4 / 2024					
5. Available Forms of Attendance:					
Presence					
6. Number of Credit Hours (Total) / Number of Units (Total):					
2 hours / 2 units					
7. Course administrator's name (if more than one name is mentioned):					
Dr. Azra Odeh Email: adhraa.odah.20@rud.iq					
8. Course Objectives:					
Developing students' ability and evaluating their written and oratory styles. It avoids them falling into common linguistic errors. Improves their verbal and stylistic faculties as judges and lawyers. Enable them to understand what is meant by legal and legal texts	Course Objectives				
9. Teaching and Learning Strategies					
1- Education strategy collaborative concept planning. 2- Brainstorming education strategy. 3- Education Strategy Notes Series	Strategy				
10. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Daily, monthly and quarterly oral and written tests	Explanation of the course and discussions between students	Introducing the Arabic language and the benefit of studying it for specialists and indicating its linguistic	The student learns the basics of Arabic language and its roots		1

		and literary types			
		Study of the sections of linguistic - stylistic - spelling and rhetorical speech	The student learns the basics of Arabic language and its roots		2
		Sections of verbs and their impact on sentence formation and linguistic validity	Proficiency in language, speaking and public speaking fluently		3
		Verbal methods and their usefulness for the development of the faculty of speech and good expression	Proficiency in language, speaking and public speaking fluently		4
		Study of linguistic and literary aspects and statement of their fluorescence	Writing research papers in the form of Sound legal		5
		The nature of sentence formation	Teaching the student grammar		6
		A brief nature of actions and their action	Teaching the student grammar Arabic,		7

		Different verbal methods - scientific - historical	Learn how to spell Correct		8
		Truth and metaphor and its historical	Learn how to spell Correct		9
		Past tense construction and its applications	Learn how to conjugate verbs and the composition of the verb		10
		Raising and erecting the present tense verb	Student learning the basics of language Arabic and its roots		11
		Present tense verb assertion tools	Student learning the basics of language Arabic and its roots		12
		Derivatives and their types	Student learning the basics of language Arabic and its roots		13
		The name of the actor and his work	Student learning the basics of language Arabic and its roots		14
		Object name and action	Student learning the basics of language Arabic and its roots		15

11. Course Evaluation	
20% Verified Exam	
5% Surprise Exams	
5% Homework reports and assignments	
12. Learning and Teaching Resources	
<ul style="list-style-type: none"> - Explanation of Ibn Aqeel. - The Arabic language for colleges other than the major. Behind Rashid Noman 	Required textbooks (methodology, if any)
<ul style="list-style-type: none"> - The style of Ahmed Al-Shayeb. - Books on truth and metaphor 	Key references (sources)
Arabic language dictionaries	Recommended books and references (scientific journals, reports....)
All websites that search Arabic language and grammar	Electronic references, websites

Course Description**1. Course Title:****Business Administration****2. Course Code:****1102 AD let****3. Semester / Year:****First Semester / 2024****4. Date this description was set up:****23 / 4 / 2024****5. Available Forms of Attendance:****Presence****6. Number of Credit Hours (Total) / Number of Units (Total):****3 hours / 3 units****7. Course administrator's name (if more than one name is mentioned):****Zainab Presence to me hurt****Email:****8. Course Objectives:**

Providing students with knowledge skills in the principles of management and the development of organizational thought, with a special focus on business administration, which qualifies them to carry tasks and responsibilities to work in business organizations.

Course Objectives**9. Teaching and Learning Strategies****1- Education strategy collaborative concept planning.****Strategy****2- Brainstorming education strategy.****3- Education Strategy Notes Series****4- Course Structure**

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Quick and intellectual exams with discussion	Scientific discussions and intellectual examples	A conceptual introduction to management and the manager The concept of management and manager Approaches to the study of management Facility Activities	Knowledge and understanding Knowledge of administrative functions and enterprise functions in business organizations	3	1

		Challenges faced by contemporary management			
		Tasks and skills of the manager Management Skills Director roles Manager Jobs	Understand the manager's role and duties that he does and how he manages it	3	2
		The development of administrative thought: the classical school School of Scientific Management Administrative Divisions School Bureaucratic school	Understand the evolution of the concept of management over time and which of these schools can be adopted	3	3
		Humane School Horthon Walton May Studies Volt Study Jester Barnerd Study Douglas McMaker's theory and theory (x) and (y)	Understand the evolution of the concept of management over time and which of these schools can be adopted	3	4
		Contemporary School Open Organization Theory Quantitative Management Japanese Administration	Understand the modern orientation of management and the models that can be used in practice	3	5
		Management environment The concept of the environment and its types	Identify the public and private environment and how to separate them	3	6

		<p>The private environment and its components, the general environment and its components</p> <p>The mutual influence between the organization and the work environment</p>	and the relationship between them		
		First exam	--	3	7
		<p>Organizational objectives and management planning</p> <p>Goals and objectives</p> <p>Types of objectives of the organization</p> <p>Goal Setting Requirements</p>	Understand how goals are defined and what their requirements are	3	8
		Management by objectives		3	9
		<p>Strategic Planning</p> <p>Strategy concept</p> <p>Important factors in determining strategy</p> <p>Components of the organization's strategy</p>	Learn how to plan at the individual level and then at the organizational level and how to prepare a strategic plan	3	10
		<p>Strategic Decision Making Steps</p> <p>Strategy Levels</p>	Learn how to plan at the individual level and then at the organizational level and how to prepare a strategic plan	3	11
		Administration Functions:Planning	Learn how to set up	3	12

		Nature of planning Types of operational plans	Operational plans and what tools are used in this		
		Organization of the planning function Organizational components and planning practice Planning and Processing Obstacles	Learn how to set up Operational plans and what tools are used in this	3	13
		Administrative Decision Making The concept of decision-making Types of decisions Basic models for making decisions, information needed to make decisions Supporting systems for decision-making Decision Making Steps Methods of developing organizational creativity	Identify alternatives and options appropriate for a particular administrative situation and how to make a decision about it, how to use information in decision-making	3	14
		Second exam	--	3	15

5- Course Evaluation

20% Verified Exam

5% Surprise Exams

5% Homework reports and assignments

6- Learning and Teaching Resources

Course Book: Principles of Management with a Focus on Business Administration, Dr. Khalil Al-Shamma 2010

Required textbooks (methodology, if any)

Research, periodicals and information technology via the Internet according to the topics of the course.

Key references (sources)

	Recommended books and references (scientific journals, reports....)
	Electronic references, websites

Course Description

1. Course Title:					
Computer 1					
2. Course Code:					
1104 M H1					
3. Semester / Year:					
First Semester / 2023 - 2024					
4. Date this description was set up:					
27 / 4 / 2024					
5. Available Forms of Attendance:					
Presence					
6. Number of Credit Hours (Total) / Number of Units (Total):					
2 Theoretical – 2 Practical / 3 Units					
7. Course administrator's name (if more than one name is mentioned):					
Salima Baji					
Email: saleema.baji.elc@ruc.edu.iq					
8. Course Objectives:					
Learn the basic concepts of the computer and explain how to use it. Learn how to use Microsoft office word to create and manipulate text data. Develop skills through periodic tests. • Preparing students to benefit from the material in the coming years as well as in practical life as a computer subject.	Course Objectives				
9. Teaching and Learning Strategies					
1- Teaching the curriculum is theoretical by offering the material to students while activating student participation. 2- Teaching the subject practically using the computer. 3- Employing the student to apply the subject practically in the calculator. 4- Conduct implicit tests during the lecture. Activating the course test in the lecture that follows the explanation of the material to confirm and consolidate the material in addition to testing the effectiveness of the material among students.	Strategy				
10. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Practical and	Practicality	Physical Computer Components	Concept and objectives	4	1

theoretical tests		Input Units Output Units CPU			
		Operating System Application Software Types of Operating Systems Windows7 interface basics	Dealing with the program interface	4	2
		Complement the basics of the operating system interface Create a new user account Create and modify the computer password		4	3
		Change Account Picture Create Files File Types Folders Copy and paste Shortcut		4	4
		About the program interface program Tab file		4	5
		First month exam		4	6
		Clipboard Set Set Line group paragraph group style set edit		4	7
		Collection Tables		4	8

		Collection of illustrations Header group link group and footer set of text Code Set			
		Format Group Page Setup Group Page background group Paragraph group Arrangement set		4	9
		Table of Contents Group Footnote collection		4	10
		Insha Group Reporter Merge Start Group Field Writing and Inserting Group Finish and Merge Group		4	11
		Comment group audit group		4	12
		Second month exam		4	13
		Document View Group Show Group Zoom group		4	14
		Final Exam		4	15
11. Course Evaluation					
20% Verified Exam					
5% Surprise Exams					
5% Homework reports and assignments					
12. Learning and Teaching Resources					

Computer Fundamentals and Office Applications Part One, Prof. Ghassan Abdul Hamid and others, 2014, Baghdad Computer Fundamentals and Office Applications Part Two, Prof. Ghassan Abdel Hamid and others, 2016, Bagda D	Required textbooks (methodology, if any)
Word 2012 Arabic Interface: Mohamed Aboulela 2010	Key references (sources)
	Recommended books and references (scientific journals, reports....)
---	Electronic references, websites

Course Description Form

<p>1. Course Title: English Language 1</p> <p>2. Course Code:</p>																		
<p>3. Semester / Year: First Semester / 2024</p>																		
<p>4. Date this description was set up: 22 / 3 / 2024</p>																		
<p>5. Available Forms of Attendance: Presence</p>																		
<p>6. Number of Credit Hours (Total) / Number of Units (Total): 2 hours / 2 units</p>																		
<p>7. Course administrator's name (if more than one name is mentioned): Doctor Mohamed Abdul hussain Email: Mohammed@ruc.edu.iq</p>																		
<p>8. Course Objectives:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Understanding and practicing English</td> <td style="width: 40%; text-align: center;">Course Objectives</td> </tr> <tr> <td colspan="2">9. Teaching and Learning Strategies</td> </tr> <tr> <td colspan="2"> 1- Education strategy collaborative concept planning. </td> <td style="text-align: center;">Strategy</td> </tr> <tr> <td colspan="2"> 2- Brainstorming education strategy. </td> <td></td> </tr> <tr> <td colspan="2"> 3- - Education Strategy Notes Series </td> <td></td> </tr> </table>						Understanding and practicing English	Course Objectives	9. Teaching and Learning Strategies		1- Education strategy collaborative concept planning.		Strategy	2- Brainstorming education strategy.			3- - Education Strategy Notes Series		
Understanding and practicing English	Course Objectives																	
9. Teaching and Learning Strategies																		
1- Education strategy collaborative concept planning.		Strategy																
2- Brainstorming education strategy.																		
3- - Education Strategy Notes Series																		
<p>10. Course Structure</p>																		
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week													
Oral and written tests	Theoretical explanation with practical examples	Where I live	Teach the student to describe where he lives	2	1													
		Practice	An exercise to teach a student to speak English about where he or she lives	2	2													
		Times past	Transition to the past tense	2	3													
		Practice	The practice of speaking in the past tense	2	4													
		Where had great time	To teach the student the	2	5													

			practice of talking about the great times of the past			
		Practice	Practice the subject by speaking	2	6	
A written exam to measure the student's level				2	7	
Oral and written tests	Theoretical explanation with practical examples	I can do that	To teach the student about the possibility of doing things and talking about them	2	8	
		Practice	Practice in English	2	9	
		Please and thank you	To teach the student to speak politely and thank you when getting something	2	10	
		Practice	Practice in English	2	11	
		Here and now	To teach the student about the present continuous tense, colors and reverse verbs	2	12	
		Practice	Practice in English	2	13	
		It's time to go	To teach the student to talk about future plans and special experiences	2	14	
A written exam to measure the student's level				2	15	
11. Course Evaluation						
20% Verified Exam						
5% Surprise Exams						
5% Homework reports and assignments						

12. Learning and Teaching Resources

---	Required textbooks (methodology, if any)
	Key references (sources)
---	Recommended books and references (scientific journals, reports....)
---	Electronic references, websites

Course Description Form

13. Course Title:	Financial Accounting 2				
14. Course Code:	2106 m2				
15. Semester / Year:	Second Semester / 2024				
16. Date this description was set up:	22 / 4 / 2024				
17. Available Forms of Attendance:	Presence				
18. Number of Credit Hours (Total) / Number of Units (Total):	5 hours / 4 units				
19. Course administrator's name (if more than one name is mentioned):	Sajjad Amer Diab Email: Sajad@ruc.edu.iq				
20. Course Objectives:	Introducing the student to the basic concepts of accounting in addition to many knowledge related to accounting and its applications. Course Objectives				
21. Teaching and Learning Strategies	1- Education strategy collaborative concept planning. 2- Brainstorming education strategy. 3- Education Strategy Notes Series. Strategy				
22. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Daily, monthly and quarterly tests	Lectures and discussion	Commercial Papers	Identify commercial papers	5	1
		Receivables Solve receivables questions and exercises	Ability to record receivables City and its treatment	5	2
		Payables Solve accounts payable questions and exercises	Ability to record and process payables	5	3

		Fixed assets: acquisition of fixed assets Solve fixed asset questions and exercises	Capacity to handle acquisitions of fixed assets	5	4
		Fixed assets: extinction of fixed assets Solve Asset Questions and Exercises	Ability to calculate Registration of the extinction of fixed assets	5	5
		First exam	--	5	6
Daily, monthly and quarterly tests	Lectures and discussion	Fixed assets: disposal of fixed assets Solve questions and exercises for the sale and replacement of fixed assets	Capacity to process Disposal cases of fixed assets	5	7
		Expense accounting (upfront and accrued expenses) Solve expense accounting questions and exercises	Ability to distinguish between expenses provided and accrued expenses And prove its accounting treatments	5	8
		Revenue accounting (income provided and accrued revenue) Solve revenue accounting questions and exercises	The ability to distinguish between the income provided and the accrued revenues and prove their accounting treatments	5	9
		Correction of accounting errors	Ability to recognize and correct	5	10

		Solve debugging questions and exercises	accounting errors		
		Adjusted Trial Balance Solve trial balance questions and exercises	Ability to prepare the trial balance	5	11
		Financial Statements (Income Statement) Preparation of income statement	Ability to prepare a list Income	5	12
		Financial Statements (Balance Sheet) Balance sheet preparation	Ability to prepare Balance sheet	5	13
		Second exam	--	5	14
		Comprehensive review	----	5	15

23. Course Evaluation

20% Verified Exam

5% Surprise Exams

5% Homework reports and assignments

24. Learning and Teaching Resources

Materials Management / Miqdad Ahmed Al-Jalili, Fouad Suleiman Zako and Muhammad Taha Al-Shawi / Second Edition / 2000 / Dar Al-Kutub for Printing and Publishing Mosul	Required textbooks (methodology, if any)
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Fundamentals of Financial Accounting - Dr. Walid Naji Al-Hayali / Open Arabic Academy Denmark / 2007

Key references (sources)

---	Recommended supporting books and references (scientific journals, reports..)
-----	--

---	Electronic references, websites
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Course Description

1. Course Title:
Statistics
2. Course Code:
2108m Gravel
3. Semester / Year:
Second Semester / 2023 – 2024
4. Date this description was set up:
25 /4 / 2024
5. Available Forms of Attendance:
Presence
6. Number of Credit Hours (Total) / Number of Units (Total):
3 hours / 3 units
7. Course administrator's name (if more than one name is mentioned):
Dr. Zafer Asim Al-Dabbagh :
Email:
8. Course Objectives:

Statistics can describe phenomena numerically quantitatively in an accurate, clear and accessible manner as close as possible to hello fact. Statistics is a science in its own right that can obtain information in an accessible way, explain phenomena, and determine the extent of the relationship and correlation between hypothetical factors. Statistics can predict the future in an accurate scientific form based on experiment, observation and process.

Course Objectives

9. Teaching and Learning Strategies			
1- Education strategy collaborative concept planning.			Strategy
2- Brainstorming education strategy.			
3- Education Strategy Notes Series			
3- Course Structure			
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes
Daily, monthly and quarterly tests	Explanation of the theoretical material with solving practical	Introduction to Statistics	Clarify the basic concepts of statistics
		Statistical concepts	Clarify the basic

<p>examples on the board in addition to the use of a device (Data show) when needed</p>	<p>Sample collection</p>	<p>concepts of the sample</p> <p>Clarify the basic concepts of the sample</p>		
	<p>Organization and display of samples</p>	<p>The ability to think about solving the problem by the rules</p> <p>Statistical accountability</p>	3	3
	<p>Sample Specifications</p>	<p>Scientific Report Writing</p> <p>Questions for Statistical Solutions</p>	3	4
	<p>Measures of central tendency</p>	<p>Clarify the basic concepts</p>	3	5
	<p>Dispersion meters</p>	<p>Acquire skills in solving mathematical problems</p>	3	6
	<p>Probability theory</p>	<p>Clarify the basic concepts</p>	3	7
	<p>Relationship between variables</p>	<p>Clarify the basic concepts</p>	3	8
	<p>Simple linear regression (with reference to regression Multimeter)</p>	<p>Clarify the basic concepts</p>	3	9
	<p>Simple linear correlation (with reference to the link micro)</p>	<p>Building a strong foundation for the student in statistics to</p>	3	10
				11

			help him deal with accounting issues well		
	Correlation of ranks and adjectives		Building a strong foundation for the student in statistics to help him deal with accounting issues well	3	12
	Statistical tests		Develop the student's ability to Dialogue and discussion	3	13
	Chi-Square Test		Ability to memorize laws related to statistics	3	14
	Applications		Building a strong foundation for the student in the subject to help him deal with accounting issues well	3	15

4- Course Evaluation

20% Verified Exam

5% Surprise Exams

5% Homework reports and assignments

5- Learning and Teaching Resources

Fawaz, Amin Yassin, 2019, Economic Statistics, Dar Al-Fikr Al-Arabi, Required textbooks (methodology, if any)

Fawaz, Amin Yassin, 2019, Economic Statistics, Dar Al-Fikr Al-Arabi, Cairo Key references (sources)

---	Recommended books and references (scientific journals, reports....)
---	Electronic references, websites

Course Description

1. Course Title:					
General Mathematics 1					
2. Course Code:					
2107 MR 1					
3. Semester / Year:					
First Semester / 2024					
4. Date this description was set up:					
22 / 4 / 2024					
5. Available Forms of Attendance:					
Presence					
6. Number of Credit Hours (Total) / Number of Units (Total):					
2 hours / 2 units					
7. Course administrator's name (if more than one name is mentioned):					
Maysoon Ali Rahman					
Email: mysoon@ruc.edu.iq					
8. Course Objectives:					
Explain the basic concepts of mathematics and its laws.					
Acquire basic knowledge of mathematical methods					
Acquire knowledge using these mathematical methods in the accounting field					

9. Teaching and Learning Strategies					
1- Formulation of mathematical models					
2- Analysis of results					

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Daily, monthly and quarterly tests	Explanation of the scientific material with solving practical examples with the participation of students	Function – Definition of a function, the importance of function representation in finance, domain and corresponding domain	Clarify the basic concepts	2	1
		Linear and nonlinear rates, exponential	Acquire basic knowledge	2	2

		transformation and yield growth and logarithmic	For mathematical methods		
		Transcendental functions, general examples, practical examples in the financial and accounting field, general exercises, practical exercises in the financial and accounting field .	Gain knowledge using Mathematical methods in the field Accounting	2	3
		Purpose – definition of the end, the formulas of the goal for different countries "for the sum and subtraction of a set of countries and for the product and division of two functions"	Ability to understand methods Sports and its application	2	4
		Lobital rule, unknown values, relationship of goals to target points	Ability to memorize and enforce laws Ability to understand Mathematical methods and their application	2	5

		<p>General examples, practical examples in the financial and accounting field, general exercises, practical exercises in the financial and accounting field</p>	<p>Participation of all students in Hal Mathematical problems. Building a strong foundation for the student In mathematics</p>	2	6
		<p>Differentiation – Definition of differentiation using the ratio of the end to the differences, the importance of differentiation in representing the slope of the general and economic curves of the countries of production and the calculation of interest.</p>	<p>Ability to understand methods Sports and its application</p>	2	7
		<p>General examples, practical examples in the financial market, practical examples in the financial and accounting field, general exercises, practical</p>	<p>Participation of all students in Hal Mathematical problems. Building a strong foundation for the student In mathematics</p>	2	8

		exercises in the financial and accounting field.			
First Semester Exam			2	9	
		Derivative, checking the existence of the derivative of a given function, differentiation formulas "for the sum and subtraction of a set of states and for the product or division of two functions"	Clarify the basic concepts, Acquire basic knowledge For mathematical methods	2	10
		The relationship of derivatives to critical points, inversion points, endpoints, maximum profits, micro costs and losses in bonds.	Gain knowledge using Mathematical methods in the field Accounting	2	11
		Fundamentals of differentiation	Clarify the basic concepts, Acquire basic knowledge For mathematical methods	2	12
		Integration	Clarify the basic concepts, Acquire basic knowledge	2	13

			For mathematical methods		
		Practical examples in the financial and accounting field, general exercises, practical exercises in the financial and accounting field	Gain knowledge using Mathematical methods in the field Accounting	2	14
Second exam				2	15
11. Course Evaluation					
20% Verified Exam					
5% Surprise Exams					
5% Homework reports and assignments					
12. Learning and Teaching Resources					
Aziz Ali - General Mathematics for the Faculties of Administration and Economics - Mosul University Press - 1980.			Required textbooks (methodology, if any)		
			Key references (sources)		
---			Recommended books and references (scientific journals, reports....)		
---			Electronic references, websites		

Course Description

1. Course Title:	Human Rights and Democracy				
2. Course Code:	2111 AD right				
3. Semester / Year:	Second Semester / 2024				
4. Date this description was set up:	22 / 4 / 2024				
5. Available Forms of Attendance:	Presence				
6. Number of Credit Hours (Total) / Number of Units (Total):	2 hours / 2 units				
7. Course administrator's name (if more than one name is mentioned):	Dr. Nadia Ahmed Abbas Email: nadia@ruc.edu.iq				
8. Course Objectives:	<p>Introducing the student to human rights in history, international humanitarian law, the Universal Declaration of Human Rights, freedom of elections, freedom of expression, freedom of belief, freedom of work, freedom of ownership, freedom of movement and freedom of strike.</p>				
9. Teaching and Learning Strategies	<p>3- Education strategy Collaborative conceptual planning. 4- Brainstorming strategy in education. 5- Education Strategy Memoir Series.</p>				
10. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Daily, monthly and quarterly tests	Explanation of the course and discussions with students	Rights and freedoms are the most important basic rights and freedoms of man		2	1
		Human rights in history		2	2
		Civil human rights		2	3

		Human Rights and Law		2	4
		Human Rights A Look to the Future		2	5
		International Legislation and Conventions		2	6
First exam				2	7
		Basic principles of democracy		2	8
		Public rights and freedoms in constitutions		2	9
		Freedom of movement – freedom of belief		2	10
		Right of expression – right of ownership		2	11
		Freedom of work – right to strike		2	12
		The right to establish parties – labor guarantees		2	13
		The relationship between democracy and public freedoms		2	14
Second exam				2	15
11. Course Evaluation					

20% Verified Exam 5% Surprise Exams 5% Homework reports and assignments	
12. Learning and Teaching Resources	
The book of human rights and democracy by Dr. Maher Sabri Kazem	Required textbooks (methodology, if any)
Democracy and human rights ... Mohamed Abed Al-Jabri.	Key references (sources)
	Recommended books and references (scientific journals, reports....)
---	Electronic references, websites

Course Description

1. Course Title:					
Computer 2					
2. Course Code:					
2109 m H2					
3. Semester / Year:					
Second Semester / 2024					
4. Date this description was set up:					
22 / 4 / 2024					
5. Available Forms of Attendance:					
Presence					
6. Number of Credit Hours (Total) / Number of Units (Total):					
2 hours theoretical – 2 hours practical / 3 units					
7. Course administrator's name (if more than one name is mentioned):					
Salima Baji					
Email: saleema.baji.elc@ruc.edu.iq					
8. Course Objectives:					
Give students a basic idea of computer components and the basic principles of computer science					
Teaching the student the possibility of benefiting from the computer in the completion of scientific research					
Teaching the student from theoretical and practical lectures on how to use the computer and access to electronic programs.					
9. Teaching and Learning Strategies					
- Education strategy collaborative concept planning.					
2- Brainstorming education strategy.					
3- Education Strategy Notes Series					
10. Course Structure					

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Monthly and quarterly practical and theoretical tests	Theoretical + Practical	Initial principles of Microsoft Excel		6	1-2
		Open a program Microsoft Excel		6	3-4

		How to learn on cells	6	5-6
		Access to workbooks Microsoft Excel	6	7-8
		How to design cells Microsoft Excel	12	9-12
		Application of mathematical operations	6	13-15
11. Course Evaluation				
20% Verified Exam				
5% Surprise Exams				
5% Homework reports and assignments				
12. Learning and Teaching Resources				
Basic principles in downloading and using Microsoft Excel in the computer		Required textbooks (methodology, if any)		
		Key references (sources)		
---		Recommended books and references (scientific journals, reports....)		
---		Electronic references, websites		

Course Description

1. Course Title:	Accounting readings and correspondence in English				
2. Course Code:	2110 AD Qom				
3. Semester / Year:	Second Semester / 2023 – 2024				
4. Date this description was set up:	22 / 4 / 2024				
5. Available Forms of Attendance:	Presence				
6. Number of Credit Hours (Total) / Number of Units (Total):	2 hours / 2 units				
7. Course administrator's name (if more than one name is mentioned):					
8. Course Objectives:	<ul style="list-style-type: none"> Introducing the student to the basic accounting terms in English, as well as the concept of accounting, the bookkeeping process, types of accounting, the most important assumptions and accounting principles, the users of accounting information, as well as the types of financial statements, the definition of commercial correspondence and the qualities required by good business letters. 				
9. Teaching and Learning Strategies	1- Education strategy collaborative concept planning. 2- Brainstorming education strategy. 3- Education Strategy Notes Series				
10. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Daily, monthly and quarterly tests	Explanation of the framework for my theory with solving applied problems on the	Basic terms in accounting		2	1
		Definition of accounting		2	2
		Bookkeeping		2	3
		Benefits of Accounting		2	4
		Types of accounting		2	5

	board and using a device DisplayData show when needed	Users of accounting information		2	6			
		Types of financial statements		2	7			
	First month exam			2	8			
Daily, monthly and quarterly tests	Explanation of the framework for my theory with solving applied problems on the board and using a device DisplayData show when needed	Accounting principles, assumptions and limitations		2	9			
		Definition of commercial correspondence		2	10			
		Qualities required by good business letters		2	11			
		Application to business messages		2	12			
		Inquiry Letters		2	13			
		Circular letters		2	14			
	Second month exam			2	15			
11. Course Evaluation								
20% Verified Exam								
5% Surprise Exams								
5% Homework reports and assignments								
12. Learning and Teaching Resources								
			Required textbooks (methodology, if any)					
			Key references (sources)					
---			Recommended books and references (scientific journals, reports....)					
---			Electronic references, websites					

Course Description Form

1.	Course Title:	
Financial Accounting (Intermediate) 1		
2.	Course Code:	
1212 m mat1		
3.	Semester / Year:	
First Semester / Second Year		
4.	Date this description was set up:	
3/1/2024		
5.	Available Forms of Attendance:	
Attendance only / lectures		
6.	Number of Credit Hours (Total) / Number of Units (Total):	
75 hours during the class and 5 hours per week – 4 units		
7.	Course administrator's name (if more than one name is mentioned):	
Name: Dr. Abdul Razzaq Tohme Hawass Email: Razaq@ruc.edu.iq		
8.	Course Objectives	
	<p>Providing the student with knowledge of: - Describing the usefulness of the theoretical framework, understanding the objectives of the financial reporting process, determining the qualitative characteristics of accounting information, determining the basic elements of financial statements, describing the basic assumptions of accounting, clarifying the application of the basic principles of accounting, explaining the reasons for preparing settlement entries, explaining working papers and constraint adjustments, preparing the budget using report and account formats, determining the basic disclosure methods for budget purposes, preparing a cash flow statement, explaining the methods used in cash control and matching The bank disclosed the inventory of the fund Settlement of differences, definition of debtors.nature of debtors - showing debtors in financial statements Composition of a provision for doubtful debts - treatment of bad debts.</p>	
9.	Teaching and Learning Strategies	
1- Presentation strategy (lecture) - blackboard + digital presentation in the classroom (Data Show) 2. Discussion strategy. 3- Problem solving strategy. 4- Brainstorming strategy. 5- E-learning strategies.		Strategy
10.	Course Structure	

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Class Participations	Lectures	Conceptual Framework for Financial Accounting	Understand the conceptual framework of accounting Finance, its objectives, elements, characteristics, and the most important concepts of recognition and measurement.	5	1
Homework feedback	Lectures and practical application	Final accounts and financial statements in commercial and service companies First: Final accounts in commercial companies	Know the financial statements and statements prepared by commercial and service companies	5	2
examination	Lectures, practical application and extracurricular activities	Statement of income in commercial companies, statement of financial position in commercial companies	Know the importance of the income statement and the statement of financial position And its components and how to prepare it in commercial companies	5	3

Class Participations Homework	Lectures and practical application	Second: Final Accounts in Service Companies	Know the importance of the income statement Financial position, its components and how Preparing them in service companies	5	4
Class Participations Homework	Practical application and extracurricular activities	Statement of income, statement of financial position	His knowledge of how to prepare these Lists with practical examples	5	5
Homework feedback	Lectures and practical application	Adjustments of expenses and revenues	Learn how to load fiscal year Including its revenues Accounting expenses and entries necessary for that	5	6
Homework feedback		Worksheets and Constraints Adjustments	Know how to make use of sheets Work in the configuration of the preparation of lists Finance	5	7
examination	Solve exam questions	The first monthly exam with solving the exam questions	Ensure that the student understands the material Scientific and its ability to prepare financial statements in	5	8

			the future in accordance with international standards.		
Class Posts Homework	Lectures and practical application	Cash – Bank Account Matching Statement	The student's knowledge of everything related to cash in the company located in the fund and the bank	5	9
Homework	Practical application and extracurricular activities	Methods of preparing a bank account statement of conformity	Reasons for the difference in the cash balance in The bank according to the records about him in Bank statement. Settlement procedures and adjustment to the correct balance	5	10
Short exam Submission of reports and research	Lectures and practical application	Cash flow statement and methods of preparation	Know how to set up a flow menu Cash and methods and steps for its preparation	5	11
Class Posts Homework	Lectures, practical application and extracurricular activities	Accounting for debtors - definition of debtors and disclosure in financial statements -	Knowing the types of debtors and how to account for them and write off and	5	12

		types of debts - methods of writing off and collecting bad debts	collect bad debts		
		Doubtful debts, methods of estimation, accounting treatment	Knowledge of debt estimation Doubtful collection and accounting treatment	5	13
		Accounting treatment of provision for doubtful debts, its increase and decrease	Knowledge of debt estimation Doubtful collection and accounting treatment	5	14
The exam With giving feedback on the level of students, discussing previous questions and previous years, and preparing for the final exam	Solve exam questions	The second monthly exam with solving the exam questions	Ensure that the student is accommodated For the scientific material and its ability to accounting treatments in the future in accordance with the standards International.	5	15
11. Course Evaluation					
The distribution of the score is as follows: 30 points for monthly exams 10 marks for daily exams and assignments and 60 points for the final exam					
12. Learning and Teaching Resources					
None		Required textbooks (methodology, if any)			
A Intermediate Accounting Book (translated by Dar Al-Mars Part 1 and Part 2 Donald Kiso		Key references (sources)			

<p>B Financial Accounting (Measurement and Disclosure in Financial Statements) Dez Radwan Helwa Hanan – Dez Nizar Falih Al-Baldawi</p> <p>C Intermediate financial accounting in accordance with International Financial Reporting Standards - Talal Mohamed Ali Al-Jajawi and Haider Ali Al-Masoudi</p>	
<p>Comptroller General (Federal Audit Office)</p> <p>Chartered Accountant (Iraqi Association of Certified Public Accountants)</p> <p>Other.</p>	<p>Recommended books and references (scientific journals, reports....)</p>
<p>Library sites in some international universities</p> <p>Take advantage of the lectures published on the college website or You Tube regarding the intermediate accounting curriculum</p> <p>Power Point lectures</p>	<p>Electronic references, websites</p>

Course Description

1. Course Title:	Government Accounting 1				
2. Course Code:	1213 CE Knit 1				
3. Semester / Year:	First Semester / 2024				
4. Date this description was set up:	22 / 4 / 2024				
5. Available Forms of Attendance:	Presence				
6. Number of Credit Hours (Total) / Number of Units (Total):	4 hours / 3 units				
7. Course administrator's name (if more than one name is mentioned):	Iman Abd El , Moneim Mal Allah Email: Eman@ruc.edu.iq				
8. Course Objectives:	The main objective is to provide the student with everything related to government accounting that provides a clear, accurate and comprehensive picture of the financial situations in non-profit government units, which helps in achieving transparency and issue and improving financial management in all government units.				

9. Teaching and Learning Strategies					
6- Education strategy collaborative concept planning.					
7- Brainstorming education strategy.					
8- Education Strategy Notes Series.					
10. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Daily, monthly and quarterly tests	Explaining the scientific material, discussions with students, solving questions	Basic concepts in government accounting	Clarify the basic concepts in government accounting	4	1
		Characteristics of government units	Characteristics of government units and impact Legislation on the	4	2

	and exercises		government accounting system and the difference between government accounting and financial accounting.		
	Theories		Theories that determine the spending power of a government unit	4	3
	The concept of the state budget		The general budget of the State. The concept, characteristics and objectives of the state's general budget.	4	4
	General Budget Tab		Tabulation of the state's general budget, the stages in which it is, and the concept of privatization and financing	4	5
	Practical examples and exercises		Acquire skills in solving Accounting matters	4	6
First exam				4	7
	The concept of the public treasury		The concept of the public treasury and its formations in the government	4	8

			accounting system		
		Centralized and decentralized accounting system	Clarify the basic concepts of the central accounting system and the decentralized accounting system	4	9
		Document Censorship	Document Control Skills	4	10
		Accounting treatment of expenses	Ability to demonstrate Accounting entries related to expenses	4	11
		Practical examples and exercises	Acquire skills in solving accounting problems	4	12
		Accounting treatment of revenues	Ability to install Accounting entries relating to revenues	4	13
		Practical examples and exercises	Acquire skills in solving accounting problems	4	14
Second exam				4	15
11. Course Evaluation					
20% Verified Exam					
5% Surprise Exams					
5% Homework reports and assignments					
12. Learning and Teaching Resources					
Fundamentals of Government Accounting / Dr. Asaad Mohamed Al-Awwad				Required textbooks (methodology, if any)	
The theoretical and practical principles of government accounting / d. Hassan Abdel Karim				Key references (sources)	

---	Recommended books and references (scientific journals, reports....)
---	Electronic references, websites

Course Description

1. Course Title:

Marketing & E-Commerce

2. Course Code:

1215 m Ts

3. Semester / Year:

First Semester / 2023 – 2024

4. Date this description was set up:

22 / 4 / 2024

5. Available Forms of Attendance:

Presence

6. Number of Credit Hours (Total) / Number of Units (Total):

3 hours / 3 units

7. Course administrator's name (if more than one name is mentioned):

Zainab Jali Madhi

Email:

8. Course Objectives:

• The aim of this lecture is to help students learn marketing and e-commerce. Therefore, theory should often be blended with practice to give the student a general understanding of marketing.

Course Objectives

9. Teaching and Learning Strategies

Explanation, clarification and solution of practical cases through scientific lectures theoretical, practical and daily tests and quarterly and final.

Strategy

10. Course Structure

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Daily, monthly and quarterly tests	Explanation and discussions	Introduction to Marketing	Understand the basic concepts of marketing	3	1
		Marketing Management	Understand the basic concepts For marketing	3	2
		Marketing Strategies	Understand marketing strategies	3	3
		Market segmentation	Understanding market segmentation	3	4

			and targeting it		
		Marketing Environment	Understand the basic concepts of marketing	3	5
		Marketing Information Management	Understanding the information system Catalog	3	6
First exam				3	7
		The market of business organizations and their buying behavior	Knowledge and skills related to The behavior of business organizations	3	8
		Product	Understanding special concepts Product Planning	3	9
		Services	Understand the concepts of marketing services	3	10
		Marketing Communications (Promotion)	Understand the basic principles To promote	3	11
		Pricing	Understand the basic principles For product pricing	3	12
		Distribution channels (distribution)	Understand the basic principles For the distribution of products	3	13
Second exam				3	14
		Review		3	15

11. Course Evaluation	
20% Verified Exam	
5% Surprise Exams	
5% Homework reports and assignments	
12. Learning and Teaching Resources	
	Required textbooks (methodology, if any)
	Key references (sources)
---	Recommended books and references (scientific journals, reports....)
---	Electronic references, websites

Course Description

1. Course Title:	
Business Law	
2. Course Code:	
1216 AD sign	
3. Semester / Year:	
First Semester / 2024	
4. Date this description was set up:	
20 / 4 / 2024	
5. Available Forms of Attendance:	
Presence	
6. Number of Credit Hours (Total) / Number of Units (Total):	
2 hours / 2 units	
7. Course administrator's name (if more than one name is mentioned):	
Nour Saad	
Email:	
8. Course Objectives:	
Introducing the accounting student to the basics of law. Develop his skills in distinguishing legal actions from other actions. Qualifying the skills of the accounting student in the field of civil and commercial contracts. Introducing the student to the types of companies and commercial papers that the merchant deals with.	Course Objectives

9. Teaching and Learning Strategies	9-	Strategy			
10. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Daily, monthly and quarterly oral and written tests	- Delivering and explaining the scientific material - Panel discussions	Definition of the law	Introducing the student to the concept of law	2	1
		Branches of law		2	2
		Sources of commitment		2	3
		Elements of the contract		2	4

		and theories of contracting				
		Sole Management	2	5		
		Illegal work	2	6		
		First exam	2	7		
Daily, monthly and quarterly oral and written tests	- Delivering and explaining the scientific material - Panel discussions	Commercial Law	2	8		
		Business merchandiser	2	9		
		Companies	2	10		
		Public Companies	2	11		
		Government Contracting Department	2	12		
		Discussions of practical cases	2	13		
		Second exam	2	14		
			2	15		
11. Course Evaluation						
20% Verified Exam						
5% Surprise Exams						
5% Homework reports and assignments						
12. Learning and Teaching Resources						
Merchant theory and business / Dr. Bassem Mohamed Saleh		Required textbooks (methodology, if any)				
Brief Business Law / Dr. Farouk Ibrahim		Key references (sources)				
Scientific journals of reputable universities		Recommended books and references (scientific journals, reports....)				
Summary of the Companies Law / Farouk Ibrahim						
Summary of commercial papers / Dr. Faeq Shamma And Dr. Bassem Mohamed Saleh						
---		Electronic references, websites				

Course Description

1. Course Title:					
Computer accounting applications					
2. Course Code:					
1217 CE					
3. Semester / Year:					
First Semester / 2024					
4. Date this description was set up:					
24 / 4 / 2024					
5. Available Forms of Attendance:					
Presence					
6. Number of Credit Hours (Total) / Number of Units (Total):					
2 hours theoretical – 2 hours practical / 3 units					
7. Course administrator's name (if more than one name is mentioned):					
Salima Baji					
Email: saleema.baji.elc@ruc.edu.iq					
8. Course Objectives:					
• The course aims to train the student on some basic computer skills that he may need when practicing accounting in practical hello, as the course focuses on the practical aspects of desktop computer applications for accountants and benefit from them in order to facilitate the accountant to work in commercial establishments.	Course Objectives				
9. Teaching and Learning Strategies					
1- Teaching the curriculum is theoretical by offering the material to students while activating student participation.	Strategy				
2- Teaching the subject practically using the computer.					
3- Employing the student to apply the subject practically in the calculator.					
4- Conduct implicit tests during the lecture.					
5- Activating the subject test in the lecture that follows the explanation of the material to confirm And consolidate the material in addition to testing the effectiveness of the material for students.					
10. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week

Daily, monthly and quarterly tests – practical and theoretical	Theoretical explanation + practical application	Exercises on statistical functions using Excel.		4	1
		Practical exercises on logical functions		4	2
		Practical exercises on date and time functions		4	3
		Practical exercises on mathematical functions		4	4
		Practical exercises on literal functions		4	5
		Practical exercises on database functions		4	6
First exam				4	7
Daily, monthly and quarterly tests – practical and theoretical	Theoretical explanation + practical application	Practical exercises on formulas of arithmetic operations		4	8
		Calculation exercises on using the conditional IF function		4	9
		Practical exercises on processing Installment sales		4	10
		Practical exercises using the SUMIF		4	12

		function to monitor inventory accounts Receivables and creditors			
		Practical exercises using the SUMIF function to monitor inventory accounts Receivables and creditors		4	11
Second month exam				4	12
		Practical applications of the material		4	13
		Review		4	14
Practical exam				4	15
11. Course Evaluation					
20% Verified Exam					
5% Surprise Exams					
5% Homework reports and assignments					
12. Learning and Teaching Resources					
Computer Fundamentals and Office Applications Part III, Prof. Ghassan Abdel Hamid and others, 2016, Bagdad		Required textbooks (methodology, if any)			
Excel 2010 Arabic interface: Mohamed Aboul Ela 2012		Key references (sources)			
---		Recommended books and references (scientific journals, reports....)			
---		Electronic references, websites			

Course Description

1. Course Title:					
General Mathematics 2					
2. Course Code:					
1218 CE 2					
3. Semester / Year:					
First Semester / 2024					
4. Date this description was set up:					
22 / 4 / 2024					
5. Available Forms of Attendance:					
Presence					
6. Number of Credit Hours (Total) / Number of Units (Total):					
2 hours / 2 units					
7. Course administrator's name (if more than one name is mentioned):					
Maysoon Ali Rahman					
Email: mysoon@ruc.edu.iq					
8. Course Objectives:					
Explain the basic concepts of mathematics and its laws.	Course Objectives				
Acquire basic knowledge of mathematical methods					
Acquire knowledge using these mathematical methods in the accounting field					

9. Teaching and Learning Strategies

10-					Strategy
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10. Course Structure

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Daily, monthly and quarterly tests.	Explanation of the scientific material with solving practical examples on the blackboard with the participation of students	Derivative of the Single Function and the Multiple Function, the Concept of Partial Differential		2	1
		Applications by derivation of important variables and fixation of other less		2	2

		important variables		
		Practical examples in the financial and accounting field, general exercises, practical exercises in the financial and accounting field	2	3
		Integration Definition of integration as an inverse process of differentiation, integration formulas "for the sum and subtraction of a set of countries and for the product and division of two functions"	2	4
		Indefinite Integral, Definite Integral, Finding Area Under the Curve	2	5
		General examples, practical examples in the financial and	2	6

		<p>accounting field, general exercises, practical exercises in the financial and accounting field. (Conducting an exam in the first and second semesters)</p>			
		<p>Integration of a multiple function (binary) variables, general examples, practical examples in the financial and accounting field, general exercises, practical exercises in the financial field and accountant</p>		2	7
		<p>Examples and general applications</p>		2	8
First exam			2	9	
		<p>Definition of vectors and expenses, the algebraic process of matrices</p>		2	10

		"addition, subtraction and multiplication "			
		for mono matrix, unit matrix, zero matrix, diagonal matrix, matrix determinant		2	11
		Inverse matrix, the system of real- time rates for micro or macro real- time systems in companies at the level of the country's sectors is solved.		2	12
		Examples and general applications		2	13
		Practical examples in the financial and accounting field, general exercises, practical exercises in the financial and accounting field		2	14
Second exam				2	15
11. Course Evaluation					
20% Verified Exam					
5% Surprise Exams					

5% Homework reports and assignments	
12. Learning and Teaching Resources	
General Sports – Aziz Ali, for grades First - College of Administration and Economics / University Press Mosul - 1980	Required textbooks (methodology, if any)
	Key references (sources)
---	Recommended books and references (scientific journals, reports....)
---	Electronic references, websites

Course Description

1. Course Title:					
Accounting English1					
2. Course Code:					
1214m from 1					
3. Semester / Year:					
First Semester / 2023 - 2024					
4. Date this description was set up:					
22 / 4 / 2024					
5. Available Forms of Attendance:					
Presence					
6. Number of Credit Hours (Total) / Number of Units (Total):					
4 hours / 3 units					
7. Course administrator's name (if more than one name is mentioned):					
Dr. Nizar Falih Hassan					
Email: nazar@ruc.edu.iq					
8. Course Objectives:					
<ul style="list-style-type: none"> - Teaching the student the basic concepts and principles of accounting (conceptual framework) - Teaching the student accounting treatments for a number of financial operations - Teaching the student to prepare financial statements 	Course Objectives				
9. Teaching and Learning Strategies					
Clarification of the theoretical dimensions of the topics covered by the headquarters R, solving practical exercises					
Discuss the topics given, daily and monthly exams.					
10. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Daily, monthly and quarterly tests	Theoretical explanation and solution of practical exercises	Conceptual Framework for Financial Accounting		4	1
		Financial Reporting Objectives		4	2
		Qualitative characteristics of accounting information		4	3

		Elements of financial statements		4	4	
		Principles, hypotheses and determinants		4	5	
		Trading Operations		4	6	
		Commercial Papers		4	7	
First exam				4	8	
Daily, monthly and quarterly tests	Theoretical explanation and solution of practical exercises	Restriction Adjustments		4	9	
		Restriction Adjustments		4	10	
		Bank Statement Matching		4	11	
		Bank Statement Matching		4	12	
		Preparation of final accounts		4	13	
		Preparation of final accounts		4	14	
		Second exam		4	15	
11. Course Evaluation						
20% Verified Exam						
5% Surprise Exams						
5% Homework reports and assignments						
12. Learning and Teaching Resources						
			Required textbooks (methodology, if any)			
Intermediate Accounting – Kiso 2018			Key references (sources)			
---			Recommended books and references (scientific journals, reports....)			
---			Electronic references, websites			

Course Description

1. Course Title:					
Crimes of the defunct Baath Party					
2. Course Code:					
-					
3. Semester / Year:					
First Semester / 2023 – 2024					
4. Date this description was set up:					
25 / 4 / 2024					
5. Available Forms of Attendance:					
Presence					
6. Number of Credit Hours (Total) / Number of Units (Total):					
2 hours / 2 units					
7. Course administrator's name (if more than one name is mentioned):					
Dr. Kazem Jassim Akbashi					
8. Course Objectives:					
1- A descriptive statement of the political systems in Iraq since the establishment of the Iraqi state 1921-2003 and a statement of the stages of changing the character of systems and their behaviors	Course Objectives				
2- Statement of Rights and Freedoms under the Baath regime after 1968					
3- Statement of Baath Behaviors in the Civil and Military Authorities					
9. Teaching and Learning Strategies					

10. Course Structure

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Daily, monthly and quarterly tests	Lecture and discussion	A descriptive overview of the political systems in Iraq (1921-2003)		2	1
		Violations of rights and freedoms by the Baathist regime		2	2

		The impact of system behaviors on society		2	3
		The impact of the transitional period on Fighting authoritarian politics		2	4
		Psychological field		2	5
		Social field		2	6
		Religion and the state		2	7
		Culture, media and the militarization of society		2	8
		The impact of repression and wars on the environment		2	9
		Use of internationally prohibited weapons and environmental pollution		2	10
		Scorched Earth Policy		2	11
		The Battle of the Jassim River and its impact on the environment		2	12
		Minefields and remnants of war		2	13
		Bombing Iraqi cities		2	14
		Bombing Iraqi cities		2	15

11. Course Evaluation	
20% Verified Exam	
5% Surprise Exams	
5% Homework reports and assignments	
12. Learning and Teaching Resources	
The platform for the crimes of the defunct Baath Party 2023 (For all Iraqi public and private universities and for all disciplines)	Required textbooks (methodology, if any)
	Key references (sources)
---	Recommended books and references (scientific journals, reports....)
---	Electronic references, websites

Course Description Form

1.	Course Title:				
Financial Accounting (Intermediate) 2					
2.	Course Code:				
2219 m m2					
3.	Semester / Year:				
First Semester / Second Year					
4.	Date this description was set up:				
4/2/2024					
5.	Available Forms of Attendance:				
Attendance only / lectures					
6.	Number of Credit Hours (Total) / Number of Units (Total):				
5 hours per week by 75 hours during the class / 4 units					
7.	Course administrator's name (if more than one name is mentioned):				
Name: Dr. Abdul Razzaq Tohme Hawass Email: Razaq@ruc.edu.iq					
8.	Course Objectives				
	<p>Providing the student with knowledge about: - Inventory Definition of inventory, its nature and its appearance in the financial statements Recording accounting entries under the periodic inventory system and continuous inventory Inventory valuation methods , inventory estimation methods, and inventory valuation at cost or market, whichever is less. Study and provide the student with knowledge in the field of short and long-term investments, acquisition of non-current assets and calculation of historical cost Dispensing with non-current assets Replacement of non-current assets * Methods of calculating extinction..... , the cost of purchasing intangible assets.* Depletion of intangible assets..... Accounting for current liabilities, contingent liabilities.</p>				
9.	Teaching and Learning Strategies				
1- Presentation strategy (lecture) - blackboard + digital presentation in the classroom (Data Show) 2. Discussion strategy. 3- Problem solving strategy. 4- Brainstorming strategy. 5- E-learning strategies.					Strategy
10.	Course Structure				
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Class Participations	Lectures	Accounting for	Identify the types of	5	1

		commodity inventory, the concept of commodity inventory in commercial and industrial companies	inventory and the importance of measuring it in different companies		
Homework feedback	Lectures and practical application Extracurricular activities	Accounting for commodity inventory according to the periodic and continuous inventory system	Identify the methods of accounting for inventory according to the periodic inventory and continuous inventory systems	5	2
examination	Lectures and practical application extracurricular activities	Methods of valuation of commodity inventory and disclosure in financial statements	Learn how to evaluate the inventory of the end of the period at cost or net realizable value and disclose it in the financial statements.	5	3
Class Participations Homework	Lectures and practical application	Accounting for financial investments, concept of investments, types of securities	Learn about investments in securities.	5	4
Class Participations Homework	Practical application and extracurricular activities	Accounting for investments in debt securities	Familiarity with the accounting measurement of investments in bonds and	5	5

			their disclosure		
Homework feedback	Lectures and practical application	Accounting for investments in equity securities	Familiarity with the accounting measurement of investments in shares and their disclosure	5	6
Homework feedback	Practical application and extracurricular activities	Valuation of the investment portfolio at the end of the period and disclosure in the financial statements	Familiarity with how to evaluate the investment portfolio and disclose it in the financial statements	5	7
examination Class Participations	Solve exam questions	The first monthly exam with solving the exam questions		5	8
Class Posts Homework	Lectures and practical application	Accounting for non-current assets, the concept of non-current assets, their characteristics	Familiarity with how to prove non-current assets in accounting records.	5	9
Homework	Practical application and extracurricular activities	Methods of acquiring non-current assets	Learn how to acquire non-current assets	5	10
Short exam Submission of reports and research	Lectures and practical application	Extinction of non-current assets, methods of calculating extinction,	Learn how to manage non-current assets and spread their cost over useful life.	5	11

		and proof in records			
Class Posts Homework	Lectures, practical application and extracurricular activities	Decrease in assets and methods of disposal of non-current assets	Addressing problems with the disposal of non-current assets	5	12
Class Posts Homework	Lectures, practical application and extracurricular activities	Accounting for intangible assets, the concept of intangible assets and methods of obtaining intangible assets, calculation and accounting treatment of amortization	Identify intangible assets and distinguish them from other assets with determining the time of recognition and accounting recognition	5	13
Class Posts Homework	Lectures, practical application and extracurricular activities	Accounting for current liabilities, contingent liabilities	Identify the types of liabilities and how to account for them. Distinguish potential liabilities, their types and methods of processing.	5	14
Give feedback on the level of students Discussion of previous questions and previous	Solve exam questions	The second monthly exam with solving the exam questions		5	15

years and preparation for the final exam									
11. Course Evaluation									
The distribution of the score is as follows: 30 points for monthly exams 10 marks for daily exams and assignments and 60 points for the final exam									
12. Learning and Teaching Resources									
None		Required textbooks (methodology, if any)							
A Intermediate Accounting Book (translated by Dar Al-Mars Part 1 and Part 2 Donald Kiso B Financial Accounting (Measurement and Disclosure in Financial Statements) Dez Radwan Helwa Hanan – Dez Nizar Falih Al-Baldawi C Intermediate financial accounting in accordance with International Financial Reporting Standards - Talal Mohamed Ali Al-Jajawi and Haider Ali Al-Masoudi		Key references (sources)							
Comptroller General (Federal Audit Office) Chartered Accountant (Iraqi Association of Certified Public Accountants) Other.		Recommended books and references (scientific journals, reports....)							
Library sites in some international universities Take advantage of the lectures published on the college website or You Tube regarding the intermediate accounting curriculum Power Point lectures		Electronic references, websites							
13. Course Development Plan									
Going further towards international accounting standards and financial reporting									
1. Learning and Teaching Resources									

<p>A Intermediate Accounting Book (translated by Dar Al-Mars Part 1 and Part 2 Donald Kiso</p> <p>B Financial Accounting (Measurement and Disclosure in Financial Statements) Dr. Radwan Helwa Hanan - Dr. Nizar Falih Al-Baldawi</p> <p>C Intermediate financial accounting in accordance with international standards</p> <p>Financial Reports - Talal Mohamed Ali Al-Jajawi and Haider Ali Al , Masoudi</p>	<p>Required textbooks (methodology, if any)</p>
<p>Intermediate Accounting Book (Abdel Fattah Amin Hassan)</p>	<p>Key references (sources)</p>
<p>---</p>	<p>Recommended books and references (scientific journals, reports....)</p>
<p>---</p>	<p>Electronic references, websites</p>

Course Description

1. Course Title:			
Government Accounting 2			
2. Course Code:			
2220m Knit2			
3. Semester / Year:			
Second Semester / 2024			
4. Date this description was set up:			
22 / 4 / 2024			
5. Available Forms of Attendance:			
Presence			
6. Number of Credit Hours (Total) / Number of Units (Total):			
4 hours / 3 units			
7. Course administrator's name (if more than one name is mentioned):			
Iman Abd El , Moneim Mal Allah			
Email: Eman@ruc.edu.iq			
8. Course Objectives:			
The main objective is to provide the student with everything related to government accounting that provides a clear, accurate and comprehensive picture of the financial situations in non-profit government units, which helps in achieving transparency and issue and improving financial management in all government units.			
9. Teaching and Learning Strategies			
11- Education strategy Collaborative conceptual planning.			
12- Brainstorming strategy in education.			
13- Education Strategy Memoir Series.			
10. Course Structure			

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Daily, monthly and quarterly tests	Explaining the scientific material, discussions with students,	Reasons for using advances		4	1
		Temporary advances		4	2
		Individual advances		4	3

	solving examples and exercises	Permanent advances		4	4
		Advances of credits and trusts		4	5
	Solve practical examples and exercises			4	6
First exam				4	7
Daily, monthly and quarterly tests		Revenue collection and personal trusts		4	8
	Explaining the scientific material, discussions with students, solving examples and exercises	Accounting for the work of government negotiations		4	9
		Accounting for government tenders		4	10
		Contractors' advances		4	11
		Advance Delegation		4	12
		Final Accounts		4	13
		Solve practical examples and exercises		4	14
		Second exam		4	15
11. Course Evaluation					
20% Verified Exam					
5% Surprise Exams					
5% Homework reports and assignments					
12. Learning and Teaching Resources					

Fundamentals of Government Accounting / Dr. Asaad Mohamed Al-Awwad	Required textbooks (methodology, if any)
The theoretical and practical principles of government accounting / d. Hassan Abdel Karim	Key references (sources)
---	Recommended books and references (scientific journals, reports....)
---	Electronic references, websites

Course Description Form

1. Course Title:	Accounting in English 2	
2. Course Code:	2224 m from2	
3. Semester / Year:	Chapter Two	
4. Date this description was set up:	26/ 4/ 2024	
5. Available Forms of Attendance:	My presence only	
6. Number of Credit Hours (Total) / Number of Units (Total):	60 hours during the class, 4 hours per week /	
7. Course administrator's name (if more than one name is mentioned):	Prof. Dr. Asma Qahtan Al-Orfa Lee asmaa@ruc.edu.iq	
8. Course Objectives:	<p>1. Teaching the student accounting treatments for the acquisition of fixed assets.</p> <p>2. Teaching the student accounting treatments for various extinction methods.</p> <p>3. Teaching the student the accounting treatments of inventory according to the methods of evaluation FIFO, LIFO and the weighted rate according to the periodic inventory and continuous inventory systems.</p> <p>4. Teaching the student accounting treatments for debtors.</p> <p>5. Teaching the student accounting for financial investments.</p>	
9. Teaching and Learning Strategies	<ul style="list-style-type: none"> - Clarify the theoretical dimensions of the topics covered by the course by offering the material to students with the activation of student participation. - Teaching the subject practically by solving applied exercises. - Ensure the students' ability to deal with the given practical cases and follow them as they solve practical problems within the lecture. - Discuss students during lectures. - Conducting daily and monthly exams to ensure that the material is firmly established in the minds of students. 	
10. Course Structure		

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Ask students questions and discuss them regarding It is subtracted from solutions	Explain the topic, brainstorm it, solve examples and exercises, and write important notes.	Accounting for land	Ability to process land acquisition	4	1
		Accounting for Buildings	Ability to process the acquisition of buildings	4	2
		Accounting for Equipment	Ability to process acquisition of equipment	4	3
EXAM				4	4
Ask students questions and discuss them regarding It is subtracted from solutions	Explain the topic, brainstorm it, solve examples and exercises, and write important notes.	Straight line Depreciation	The ability to distinguish between different extinction methods and know the use cases of each method and how to apply each method	4	5
		Declining method Depreciation		4	6
		Units of production Dep.		4	7
EXAM					8
Ask students questions and discuss them regarding It is subtracted from solutions	Explain the topic, brainstorm it, solve examples and exercises, and write important notes.	Accounting for inventory	Know how to evaluate inventory and how to record it	4	9 – 11
		Accounting for Accounts Receivable	Knowledge of accounting treatments for the account of debtors	8	12- 13
		Accounting for investments	Knowledge of accounting treatments for	4	14

			calculating investments		
		Final Exam		4	15
11. Course Evaluation					
30 % documented exams.					
5% surprise exams and homework.					
5% class discussions and commitment to attend.					
60% Final Exam					
12. Learning and Teaching Resources					
---		Required textbooks (methodology, if any)			
Intermediate Accounting – Kiessos - 2018		Key references (sources)			
Lectures prepared by the professor of the subject		Recommended books and references (scientific journals, reports....)			
---		Electronic references, websites			

Course Description

1. Course Title:
Accounting for non-profit units
2. Course Code:
2221 m and g
3. Semester / Year:
Chapter Two/ Three
4. Date this description was set up:
20 / 4 / 2024
5. Available Forms of Attendance:
Presence
6. Number of Credit Hours (Total) / Number of Units (Total):
3 hours / 3 units
7. Course administrator's name (if more than one name is mentioned):
Sajjad Amer Diab Email: Sajad@ruc.edu.iq
8. Course Objectives:

The course aims to achieve the following:

Introducing the student to the intellectual framework of accounting in non-profit establishments and its relationship with other branches of accounting.

Providing the student with the practical skill to conduct accounting operations for the activity of tourist hotels, associations and clubs.

Course Objectives

9. Teaching and Learning Strategies

1- Education strategy collaborative concept planning.	Strategy
2- Brainstorming education strategy.	
3- Education Strategy Notes Series.	

4- Course Structure

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Daily, monthly and quarterly tests	Delivering the lecture with the participation of students in its discussion And take advantage of some models	The concept and characteristics of non-profit units	Develop an understanding of the characteristics of non-profit organizations	3	1
		Accounting bases for non-profit units	3	2	
		Accounting Standards for	Building knowledge	3	3

	and examples	Non-Profit Units Principles of proof, measurement and disclosure of non-profit units	about foundations and standards Measurement and accounting disclosure In these units	3	
		Structure and elements of the accounting system for non-profit units		3	5
		Final Accounts and Statements Finance for Non-Profit Units	Preparation of final accounts in Non-profit Units	3	6
		How to prepare financial statement forms	Preparation of lists and accounts Conclusion	3	7
		Characteristics and nature of the work of clubs, associations and unions	Understand the characteristics and nature of clubs Associations and unions	3	8
		Characteristics and nature of the work of clubs, associations and unions	Understand the characteristics and nature of clubs Associations and unions	3	9
		Accounting organization and accounting treatments	Accounting Treatments For non-profit units	3	10

		Financial statements in clubs Associations and unions	Preparation of financial statements and accounts Final in associations and clubs and unions	3	11
		Characteristics and nature of the work of government hotel activities	Formation of knowledge about the properties of And the nature of hotel activity and accounting treatments in These units	3	12
		Accounting organization and accounting treatments	Accounting treatment in Hotels	3	13
		Financial statements in government hotel activity	Preparation of lists and accounts Conclusion in hotel activity	3	14
		Financial statements in government hotel activity	Preparation of lists and accounts Conclusion in hotel activity	3	15
5- Course Evaluation					
20% Verified Exam					
5% Surprise Exams					
5% Homework reports and assignments					
6- Learning and Teaching Resources					
Khairat Deif, Accounting Systems in Accounting for Departments, Branches and Hotels, Dar Al-Nahda Arabic, Beirut, 1986. The materials provided by the subject professor during the lectures for selected				Required textbooks (methodology, if any)	

classes with additional explanations of the service facilities.	
Sadiq Mustafa and Al-Hadi Al-Samiri, Accounting in Service Establishments, Arab Generation Gharyan University Publications, 1992.	Key references (sources)
	Recommended books and references (scientific journals, reports....)
	Electronic references, websites

Course Description Form

1. Course Title:	Public Finance																																
2. Course Code:	2222 m with																																
3. Semester / Year:	Second Semester / 2023 - 2024																																
4. Date this description was set up:	26 / 4 / 2024																																
5. Available Forms of Attendance:	Presence																																
6. Number of Credit Hours (Total) / Number of Units (Total):	2 hours / 2 units																																
7. Course administrator's name (if more than one name is mentioned):	Dr. Nadia Ahmed Abbas Email: nadia@ruc.edu.iq																																
8. Course Objectives:	<ul style="list-style-type: none"> • The aim of this lecture is to help students learn in the subject of public finance. Therefore, theory should often be blended with practice to give the student a general understanding of public finance. 																																
9. Teaching and Learning Strategies	Explanation, clarification and solution of practical cases through scientific lectures Theoretical, practical, daily, quarterly and final tests																																
10. Course Structure	<table border="1"> <thead> <tr> <th>Evaluation method</th> <th>Learning method</th> <th>Unit or subject name</th> <th>Required Learning Outcomes</th> <th>Hours</th> <th>The week</th> </tr> </thead> <tbody> <tr> <td rowspan="5">Daily and monthly oral and written tests</td> <td rowspan="5">Discussions, explanation and solution of examples</td> <td>The concept of public finance and its development</td> <td></td> <td>2</td> <td>1</td> </tr> <tr> <td>Characteristics of public and special needs</td> <td></td> <td>2</td> <td>2</td> </tr> <tr> <td>Public and private finance</td> <td></td> <td>2</td> <td>3</td> </tr> <tr> <td>Overhead</td> <td></td> <td>2</td> <td>4</td> </tr> <tr> <td>Overhead Controls</td> <td></td> <td>2</td> <td>5</td> </tr> </tbody> </table>					Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week	Daily and monthly oral and written tests	Discussions, explanation and solution of examples	The concept of public finance and its development		2	1	Characteristics of public and special needs		2	2	Public and private finance		2	3	Overhead		2	4	Overhead Controls		2	5
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week																												
Daily and monthly oral and written tests	Discussions, explanation and solution of examples	The concept of public finance and its development		2	1																												
		Characteristics of public and special needs		2	2																												
		Public and private finance		2	3																												
		Overhead		2	4																												
		Overhead Controls		2	5																												

		Overhead limits		2	6	
		Exam of the month		2	7	
Daily and monthly oral and written tests	Discussions, explanation and solution of examples	Economic effects of expenditures		2	8	
		The phenomenon of increasing public expenditures		2	9	
		Public revenues		2	11	
		Second month exam		2	12	
		Sovereign state revenues		2	13	
		Compulsory loan, general fee and tax		2	14	
		New Cash Issue		2	15	
11. Course Evaluation						
20% Verified Exam						
5% Surprise Exams						
5% Homework reports and assignments						
12. Learning and Teaching Resources						
		Required textbooks (methodology, if any)				
Dr. Al-Jawzi Ghania2021 – 2022		Key references (sources)				
		Recommended books and references (scientific journals, reports....)				
		Electronic references, websites				

Course Description

1. Course Title:	Accounting Operations Research in English				
2. Course Code:	2223 m sell				
3. Semester / Year:	Second Semester / 2024				
4. Date this description was set up:	23 / 4 / 2024				
5. Available Forms of Attendance:	Presence				
6. Number of Credit Hours (Total) / Number of Units (Total):	3 hours / 3 units				
7. Course administrator's name (if more than one name is mentioned):	Aseel Ibrahim				
Email:					
8. Course Objectives:	<p>Teaching the student some models of operations research and using them in the practical field.</p> <p>Teaching the student important topics in production planning and optimal allocation of scarce resources</p>				
9. Teaching and Learning Strategies	<p>1- Formulation of mathematical models</p> <p>2- Analysis of results</p>				
10. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Daily, monthly and quarterly tests	Delivering the lecture with the participation of students in its discussion with practical examples.	Chapter 1 / Linear Programming, Mathematical Modeling		3	1
		Methods of solving mathematical models of linear programming - graphical method - simplified method		3	2

		Binary model		3	3
		Chapter 2/ Allocation Form		3	4
		Counting method, Hungarian method		3	5
	First month exam			3	6
Daily, monthly and quarterly tests		/ Transportation problems 3Chapter		3	7
	Delivering the lecture with the participation of students in its discussion with practical examples.	Northwest corner method - less expensive method		3	8
		Vogel's approximate method Miscellaneous examples		3	9
		Chapter 4/ Business Network Critical Path Method		3	12
		Burt method		3	13
		Chapter 5 / Theory of Matches Analytical Method		3	14
		Drawing method		3	15
	11. Course Evaluation				
	20% Verified Exam				
	5% Surprise Exams				
	5% Homework reports and assignments				
	12. Learning and Teaching Resources				
Shamarti, Hamed) Operations Research: Concept and Application		Required textbooks (methodology, if any)			

First Edition, Memory Library, Baghdad	
	Key references (sources)
Taha, A.Hamdy (2007). Operations Research: An introduction, Eighth Edition, New Delhi-India: Prentice Hall.	Recommended books and references (scientific journals, reports....)
Research published in prestigious academic journals	Electronic references, websites

Course Description Form

25. Course Title:	English Language 2		
26. Course Code:			
27. Semester / Year:	Second Semester / 2024		
28. Date this description was set up:	22 / 4 / 2024		
29. Available Forms of Attendance:	Presence		
30. Number of Credit Hours (Total) / Number of Units (Total):	2 hours / 2 units		
31. Course administrator's name (if more than one name is mentioned):	Fatima Thaer Abdul amir		
32. Course Objectives:	<p>Teaching students a set of basic grammatical and spelling issues that are useful in the English language and learning to practice conversation in English in various topics.</p>		
33. Teaching and Learning Strategies	<p>1- Education strategy collaborative concept planning.</p> <p>2- Brainstorming education strategy.</p> <p>3- Education Strategy Notes Series.</p>		
34. Course Structure			

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Daily, monthly and quarterly oral and written exams	Oral discussions between students to encourage them to dialogue in English	Time Past Saying years, was/were, was born		2	1
		Reading, past simple/ Irregular verbs		2	2
		Vocabulary, Everyday English, Don't forget		2	3

		Unit 10 / We had a great time Past Simple Regular verbs, Pronunciation, Telling Stories		2	4
		Questions and Negatives Making Conversation Time Expressions		2	5
		Vocabulary, Everyday English, Don't forget		2	6
		Unit 11 I can do that Can/ can't Questions and short answers, Negatives		2	7
		Pronunciation Adverbs (very well/ not at all)		2	8
		Requests and offers Listening, Vocabulary, Everyday English, Don't forget		2	9
		Unit 12 / Please and thank you What's in the basket? Some/any, offering things		2	10
		I'd like, Like and would like Pronunciation, Vocabulary,		2	11

		Reading, Everyday English			
		Unit 13 / Here and now Colours and clothes Present Continuous Present Simple or Continuous		2	12
		Vocabulary, Reading, Everyday English		2	13
		Unit 14 / It's time to go Future Plans, Grammar Revision		2	14
		Vocabulary, Reading, Everyday English		2	15

35. Course Evaluation

20% Verified Exam

5% Surprise Exams

5% Homework reports and assignments

36. Learning and Teaching Resources

Books dedicated to studying English for non-specialization departments

Required textbooks
(methodology, if any)

Key references (sources)

Recommended books and
references (scientific journals,
reports....)

Electronic references, websites

Course Description

1. Course Title:					
Cost Accounting 1					
2. Course Code:					
1325 m MK1					
3. Semester / Year:					
First Semester / 2024					
4. Date this description was set up:					
22 / 4 / 2024					
5. Available Forms of Attendance:					
Presence					
6. Number of Credit Hours (Total) / Number of Units (Total):					
5 hours / 4 units					
7. Course administrator's name (if more than one name is mentioned):					
Sabiha Saleh Omar					
Email: Sabeeha.saleh@ruc.edu.iq					
8. Course Objectives:					
Introducing the student to cost accounting through concepts that deal with an introduction to cost accounting.					
Recognize, classify and control cost elements.					
Control and accounting for the cost of materials.					
Control and accounting for the cost of work.					
Control and accounting for the cost of services.					
9. Teaching and Learning Strategies					
1- Education strategy collaborative concept planning.					
4- Brainstorming education strategy.					
5- Education Strategy Notes Series.					
6- Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Daily, monthly and quarterly tests	Explanation of the scientific material and discussions and solving practical examples	The concept of the cost accounting system and its objectives The relationship between cost accounting and financial accounting	Distinguish between concept and objectives	5	1

		Elements of the design of the cost accounting system and the factors affecting the design of the system	Know how a cost accounting system is designed	5	2
		Characteristics of a good cost accounting system, different cost concepts and terminology	Concept and objectives – Classification of costs	5	3
		Cost elements tab	Cost tabulation methods	5	4
		Control and accounting of the cost of materials, the documentary cycle of materials received and disbursed from stores, calculation of the cost of purchased materials.	Material Control Documentary cycle for purchase Documentary Cycle of Exchange	5	5
		Accounting treatment of materials	Constraint Treatments	5	6
		Pricing of materials discharged to warehouses	Material pricing methods	5	7
		First exam		5	8
		Measuring and counting working times,	Party determining	5	9

		methods of calculating wages	the cost of work		
		Incentive System	Identify incentive wages	5	10
		Preparing wage lists, proving and analyzing them in the books, accounting problems related to wages.	Accounting Treatments	5	11
		Control of the T.S.G.M. Determining cost centers, inventory and estimation of the elements of the cost centers.	The concept of control over services	5	12
		Allocation and distribution of cost elements to cost centers	Learn about the allocation and distribution of costs to cost centers	5	13
		Redistributing the costs of production service centers to cost centers, determining loading rates.	Distribution of costs of production service centers Calculating download rates	5	14
Second exam				5	15
7- Course Evaluation					
20% Verified Exam					
5% Surprise Exams					
5% Homework reports and assignments					

8- Learning and Teaching Resources	
	Required textbooks (methodology, if any)
Cost accounting between theory and practice - Part One / Dr. Alaa Jassim Salman – Sabiha Saleh Omar Cost Accounting 1 – Dr. Salah Al-Hadithi, 2023	Key references (sources)
---	Recommended books and references (scientific journals, reports....)
---	Electronic references, websites

Course Description

1. Course Title:					
Corporate Accounting					
2. Course Code:					
1326 AD not					
3. Semester / Year:					
First Semester / 2024					
4. Date this description was set up:					
24 / 4 / 2024					
5. Available Forms of Attendance:					
Presence					
6. Number of Credit Hours (Total) / Number of Units (Total):					
5 hours / 4 units					
7. Course administrator's name (if more than one name is mentioned):					
Faisal Nafi Kaeid					
Email: faisal@ruc.edu.iq					
8. Course Objectives:					
The student's acquisition of the concept of companies, their applications and types of companies	Course Objectives				
Introducing the student to the theoretical foundations of accounts in joint venture and joint stock companies and constraint treatments, and familiarizing the student with the changes in advanced financial accounting in order to provide an accounting cadre capable of providing useful accounting information.					
9. Teaching and Learning Strategies					
1. Education strategy collaborative concept planning.	Strategy				
2. Brainstorming education strategy.					
3. Education Strategy Notes Series					
4. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Daily, monthly and quarterly tests	Theoretical explanation - discussions and solving practical examples	The concept of companies and their types	Providing students with modern concepts in corporate accounting	5	1

		Accounting treatment of capital formation in companies Solidarity	Developing students' skills and abilities In the accounting treatment of types of companies	5	2
		Profit and Loss Distribution	Financial statements in joint venture companies and distribution of profits and losses among partners	5	3
		Capital Increase	Accounting treatment of capital increase in joint venture companies	5	4
		Capital reduction	Accounting treatment to reduce Capital	5	5
		Liquidation of joint stock companies	Skills in how to practice specialized functions	5	6
		Solve questions and exercises	Teaching students how to think and analysis and deduction correctly	5	7
First exam				5	8
		Accounting treatment of the	Providing students	5	9

		formation of joint stock companies	with concepts Modern in corporate accounting		
		Payment of installments in companies Contribution	Accounting treatments to receive unreceived installments from shareholders and address default	5	10
		Financial statements in companies Contribution	Financial statements of joint stock companies and distribution of profits to shareholders	5	11
		Liquidation of joint stock companies	Accounting treatment for liquidation Joint Stock Companies	5	12
		Bond Issuance	Skills in how to practice Specialized Jobs	5	13
		Solve questions and exercises	Teaching students how to think and analysis and deduction correctly	5	14
Second exam				5	15
<p>5. Course Evaluation</p> <p>20% Verified Exam</p> <p>5% Surprise Exams</p> <p>5% Homework reports and assignments</p>					

6. Learning and Teaching Resources	
	Required textbooks (methodology, if any)
1- Advanced Financial Accounting Dr. Amer Salman and others 2- Advanced Accounting Dr. Suad Saeed Ghazal 3- Advanced Accounting Naji Al-Saadoun 4- Corporate Accounting and Advanced Topics in Financial Accounting Prof. Bushra Al-Mashhadani 5- Advanced Accounting jeter & chaney	Key references (sources)
---	Recommended books and references (scientific journals, reports....)
---	Electronic references, websites

1. Course Title:					
Unified accounting system 1					
2. Course Code:					
1327 CE NZ1					
3. Semester / Year:					
First Semester / 2023 - 2024					
4. Date this description was set up:					
25 / 4 / 2024					
5. Available Forms of Attendance:					
Presence					
6. Number of Credit Hours (Total) / Number of Units (Total):					
3 hours / 3 units					
7. Course administrator's name (if more than one name is mentioned):					
Iman Abd El , Moneim Mal Allah					
Email: eman@ruc.edu.iq					
8. Course Objectives:					
• Providing the student with knowledge in the subject of the unified accounting system, especially with regard to the system manual and accounting treatments for each of the inventory accounts and liabilities accounts, as well as uses.	Course Objectives				
9. Teaching and Learning Strategies					
9-	Strategy				
10. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Daily, monthly and quarterly tests	Explain the theoretical framework with solving applied problems on the board and using ready-made Data show when needed	Introduction to the unified accounting system, assumptions, principles, accounting foundations	Clarifying the basic concepts in the unified accounting system	3	1
		Attributes, properties and scope of application	Clarify the areas of application of the unified accounting system	3	2
		Unified Accounting		3	3

		System Manual.	Explanation of the accounting manual		
		Explanation of the unified accounting manual.		3	4
		Accounting treatments for asset accounts.	Clarification of treatments Accounting for Accounts Assets, ability to address accounting problems for asset accounts	3	5 - 8
		Accounting treatments for liability accounts.	Clarification of treatments Accounting for Accounts Liabilities, ability to address accounting problems related to liability accounts	3	9 - 11
		Accounting treatments for usage accounts.	Clarification of treatments Accounting for Accounts Uses, ability to address accounting problems related to usage accounts	3	12 - 14
Semester Exam				3	15
11. Course Evaluation					
20% Verified Exam					
5% Surprise Exams					
5% Homework reports and assignments					
12. Learning and Teaching Resources					

Unified Accounting System and International Standards - National Audit Office	Required textbooks (methodology, if any)
	Key references (sources)
---	Recommended books and references (scientific journals, reports....)
---	Electronic references, websites

Course Description

37. Course Title:	Accounting for specialized financial institutions				
38. Course Code:	1330 m sha				
39. Semester / Year:	First Semester / Third Year				
40. Date this description was set up:	3/1/2024				
41. Available Forms of Attendance:	Attendance only / lectures				
42. Number of Credit Hours (Total) / Number of Units (Total):	4 hours per week at 60 hours during the semester / 3 units				
43. Course administrator's name (if more than one name is mentioned):	Name: Dr. Abdul Razzaq Tohme Hawass Email: Razaq@ruc.edu.iq				
44. Course Objectives	<p>Providing the student with knowledge about: - The nature of banking activity and types of banks, studying banking operations and recording related accounting entries, record adjustments, and the number of final accounts in banks. It also aims to provide the student with knowledge in the field of accounting in insurance companies and their accounting system, with a focus on accounting treatments for the expenses and revenues of insurance operations, accounting treatments for investments and reserves in insurance companies, and making record adjustments and final accounts for insurance companies.</p>				
45. Teaching and Learning Strategies	<p>1- Traditional lecture strategy: a face-to-face meeting with students.</p> <p>2- E-learning strategy. It aims to create an interactive environment rich in applications.</p> <p>3- Presentation strategy. Use of educational and training sites.</p> <p>4- Cooperative education strategy.</p> <p>5- Brainstorming strategy.</p>				
46. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Class Participations	Lectures	Accounting in banking	Identify the concept of	4	1

		activity Introduction to the nature of banking activity and types of banks	banks, their origins, and stages of development.		
Homework feedback	Lectures and practical application	Fund Secretariat Section (Local Currency, Foreign Currency)	Identify the controls for simplifying accounting treatments for banking operations related to the Fund Secretariat Division	4	2
examination	Lectures, practical application and extracurricular activities	Current Accounts Receivable and Payable Section	Identify the nature of current accounts in commercial banks, and prepare entries for accounting treatments.	4	3
Class Participations Homework	Lectures and practical application	Fixed Cash Deposits and Savings Section	Identify the nature of savings accounts and fixed deposits, with the preparation of entries for accounting treatments.	4	4
Class Participations Homework	Practical application and extracurricular activities	Commercial Papers Section (Discounted Bills and Remittances)	Identify the nature of discounting and collecting commercial papers in banking operations,	4	5

			with the preparation of entries for accounting treatments.		
Homework feedback	Lectures and practical application	Internal Remittances, Foreign Remittances, Travelers' Cheques and Travelers' Cheques Section	Identify internal and external remittances, their types, forms of transfer and implementation in banking operations. With the preparation of entries for accounting treatments.	4	6
Homework feedback	Lectures and practical application	Documentary Credits Section	Identify the controls and nature of credits and documentary transfers for banking operations. With the preparation of entries for accounting treatments.	4	7
examination Class Participations	Solve exam questions	Letters of Guarantee Section	Identify the controls of internal and external letters of guarantee for banking operations. With the preparation of entries for	4	8

			accounting treatments.		
Give feedback on the level of students	Solve exam questions		The first monthly exam with solving the exam questions	4	9
Homework	Practical application and extracurricular activities	Recording Reconciliations and Final Accounts in Banks	Identify the procedures to be carried out before preparing the final accounts, which determine what are the revenues of the financial period and meet them with the expenses that belong to them to determine the result of the activity and the financial position	4	10
Short exam Submission of reports and research	Lectures and practical application	Accounting in insurance companies: the nature of insurance companies - the accounting system in insurance companies	Identify the basic characteristics of insurance, its importance, classifications, and its accounting system	4	11
Class Posts Homework	Lectures, practical application and extracurricular activities	Accounting treatment of expenses and revenues of insurance operations with examples	Identify the accounting constraints for the elements and paragraphs of the work of insurance	4	12

			companies, and the treatment of expenses and revenues.		
Class Posts Homework	Practical application and extracurricular activities	Accounting treatments for investments and reserves in insurance companies	Identify the accounting constraints for investments in insurance companies.	4	13
Class Posts Homework	Practical application and extracurricular activities	Registration Adjustments and Final Accounts of Insurance Companies	Identify the procedures to be carried out before preparing the final accounts, which determine what are the revenues of the financial period and meet them with the expenses that belong to them to determine the result of the activity and the financial position	4	14
Give feedback on the level of students Discussion of questions of previous years and preparation for the final exam	Solve exam questions	The second monthly exam with solving the exam questions			15
47. Course Evaluation					

The distribution of the score is as follows: 30 points for monthly exams 10 marks for daily exams and assignments and 60 points for the final exam

48. Learning and Teaching Resources

A book of accounting in financial institutions under the unified accounting system for Iraqi banks and insurance companies / the author: Dr. Thaer Sabri Mahmoud Al-Ghabban	Required textbooks (methodology, if any)
Financial Institutions Accounting Book / Dr. Ahmed Abdel Mawla Al-Sabbagh - Dr. Yusuf Abdel Qader Book of accounting for banking operations in commercial and Islamic banks / d. Ali Abdullah Shaheen	Key references (sources)
Banking Accounting / Dr. Ismail Ali Abbas Accounting for commercial banks / Dr. Mohamed Abdul Rahman Al-Aydi Accounting for specialized establishments / Prof. Abdul Majid Abdullah Hassan	Recommended books and references (scientific journals, reports....)
Library sites in some international universities Take advantage of the lectures published on the college website or You Tube regarding the intermediate accounting curriculum Power Point lectures	Electronic references, websites
49. Course Development Plan	Going further towards international accounting standards and financial reporting

Course Description

1. Course Title:					
Tax Accounting					
2. Course Code:					
1328 CE					
3. Semester / Year:					
First Semester / 2024					
4. Date this description was set up:					
22 / 4 / 2024					
5. Available Forms of Attendance:					
Presence					
6. Number of Credit Hours (Total) / Number of Units (Total):					
3 hours / 3 units					
7. Course administrator's name (if more than one name is mentioned):					
Faten Hatem Ragab					
Email:					
8. Course Objectives:					
Introducing the student to the concept of tax accounting, its objectives, importance, pillars, taxable entities and their practical applications, as well as exemptions, allowances and expenses that must be deducted, taxable incomes, how to address tax losses, and the mechanism for calculating real estate and land taxes.	Course Objectives				
9. Teaching and Learning Strategies	Giving lectures to students with their participation in conducting practical applications through a solution Exercise and conduct daily and monthly tests.	Strategy			
10. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Discuss and ask questions	Lecture	General Framework for Tax Accounting and Residence Cases	Introducing the student to the concept and importance of tax accounting and residence cases	6	1-2

Test the skills of answering questions	Explanation of the lecture with practical examples	Legal Permits and Taxable Income	Practical applications on taxable incomes	6	3-4
Test the skills of answering questions	Explanation of the lecture with practical examples	Deductible expenses	Practical applications on deductible expenses	6	5-6
Test the skills of answering questions	Explanation of the lecture with practical examples	Accounting profit and tax profit	Practical applications on accounting profit and tax profit	6	7-8
Test the skills of answering questions	Explanation of the lecture with practical examples	Tax Loss Handling	Practical applications on tax loss processing	12	9-12
Test the skills of answering questions	Explanation of the lecture with practical examples	Real estate tax and land tax	Practical applications about tax Real Estate and Land Tax	6	13-15

11. Course Evaluation

20% Verified Exam

5% Surprise Exams

5% Homework reports and assignments

12. Learning and Teaching Resources

Accounting and Tax Accounting - Talal Al-Jajawi Tax Accounting - Ismail Khalil	Required textbooks (methodology, if any)
	Key references (sources)
---	Recommended books and references (scientific journals, reports....)
---	Electronic references, websites

Course Description

1. Course Title:	Analysis of financial statements in English
2. Course Code:	1329 AD TAQ
3. Semester / Year:	First Semester / Academic Year 2023-2024 / Third Stage
4. Date this description was set up:	26/ 4/ 2024
5. Available Forms of Attendance:	My presence only
6. Number of Credit Hours (Total) / Number of Units (Total):	45 hours in the course at three hours per week /
7. Course administrator's name (if more than one name is mentioned):	Prof. Dr. Asma Qahtan Al-Orfa Lee asmaa@ruc.edu.iq
8. Course Objectives:	<ul style="list-style-type: none"> Provide students with the intellectual foundations on which the financial analysis process is based. Provide students with knowledge of different financial analysis methods. Provide students with knowledge of how to interpret the results of financial analysis.

9. Teaching and Learning Strategies

- Clarify the theoretical dimensions of the topics covered by the course by offering the material to students with the activation of student participation.	Strategy
- Teaching the subject practically by enriching the student with practical cases.	
- Discuss students during lectures using brainstorming strategy.	
- Conducting daily and monthly exams to ensure that the material is firmly established in the minds of students.	

10. Course Structure

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Oral questions	Lectures and discussions	Overview of financial statements analysis	Knowledge of concepts	3	1
		Financial statement		3	2

		analysis preview						
		Analysis of Common-size: Horizontal Analysis	Horizontal analysis skill	3	3			
		Analysis of Common-size: Vertical Analysis	Horizontal analysis skill	3	4			
	examination			3	5			
Oral questions	Lectures and discussions	Activity Ratio	The skill of analysis by ratios	3	6 - 7			
		Profitability ratio	The skill of analysis by ratios	3	8			
		Solvency Ratio	The skill of analysis by ratios	6	9- 10			
	examination			3	11			
		Project financial failure	The skill of analysis by ratios	3	12			
		Leverage ratio	The skill of analysis by ratios	3	12			
		Project evaluation	The skill of analysis by ratios	3	13			
		Investment policies	The skill of analysis by ratios	3	14			
	End of course exam			3	15			
11. Course Evaluation								
30 % Verified Exams								
5% Surprise Exams								
5% reports, homework, class discussions and commitment to attend								
12. Learning and Teaching Resources								
.....			Required textbooks (methodology, if any)					
1. Analysis and Use of Financial statement.			Key references (sources)					

by Gerald L. White, Ashwinpaul C. Sondh, Dov Fried. 2. Foster,"Analysis of Financial statement"	
Lectures prepared by the subject professor	Recommended books and references (scientific journals, reports....)
---	Electronic references, websites

Course Description

1. Course Title:					
Cost Accounting 2					
2. Course Code:					
2334 m MK2					
3. Semester / Year:					
Second Semester / 2024					
4. Date this description was set up:					
22 / 4 / 2024					
5. Available Forms of Attendance:					
Presence					
6. Number of Credit Hours (Total) / Number of Units (Total):					
5 hours / 4 units					
7. Course administrator's name (if more than one name is mentioned):					
Sabiha Saleh Omar					
Email: Sabeeha.saleh@ruc.edu.iq					
8. Course Objectives:					
Introducing the student to traditional costing systems	Course Objectives				
<ul style="list-style-type: none"> - Identify the system of production orders. - Identify the system of production stages. - Methods of determining and accumulating costs 					
9. Teaching and Learning Strategies					
10- Education strategy collaborative concept planning.					
11- Brainstorming education strategy.					
12- Education Strategy Notes Series.					
10. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Daily, monthly and quarterly tests	Explanation of the scientific material and discussions and solving practical examples	Methods of determining costs – Total costs method	Calculation of net income on the basis of the total method	5	1
		Variable cost method (Borderline)	Calculation of net income on a variable cost basis	5	2
		Method of utilized costs / method of accounting for achievement.	Calculation of net income based on energy theory Exploited	5	3

First exam				5	4
		Introduction to the production order system - definition of production orders - characteristics of production orders, cost determination systems, comparison between the cost systems of production orders and production stages.	Know the nature of production orders, know the requirements Application of the production order system	5	5
		Accounting procedures in the production order cost system.	Accounting Treatments	5	6
		Characteristics, procedures and determinants of the application of the system of costs of production stages.	Know the nature of the system of production stages	5	7
		Accounting for the costs of production stages by the weighted average method	Determination of equivalent output according to the average cost method	5	8
		Accounting for the costs of the production stages in the manner of first - outgoing first.	Determination of equivalent output according to the first-hand method	5	9

		Cases of adding materials in the production stages system	Cases of adding materials in the stages system	5	10
		Natural and abnormal damage in the system of production stages, the point of examination and its impact on determining damage in the system of production stages.	The possibility of treating damaged units	5	11
		Stage costs report using the weighted average method in case of damage	Treatment of damage under the phased system under the method of Average	5	12
		Determining the costs of the stages using the incoming first method - issued first in case of damage.	Treatment of damage under the phased system under the method of First: First	5	13
		Accounting treatment of defective units in the system of production stages	Accounting Treatments	5	14
Second exam				5	15
11. Course Evaluation					
20% Verified Exam					
5% Surprise Exams					
5% Homework reports and assignments					
12. Learning and Teaching Resources					

1. Cost accounting between theory and practice - Part II / Dr. Alaa Jassim Salman - Sabiha Saleh Omar	Required textbooks (methodology, if any)
2. Cost Accounting Dr. Salah Al-Hadithi, 2023	
	Key references (sources)
---	Recommended books and references (scientific journals, reports....)
---	Electronic references, websites

Course Description

1. Course Title:	
Advanced Financial Accounting	
2. Course Code:	
2331 May	
3. Semester / Year:	
Chapter Two / Third Stage	
4. Date this description was set up:	
25 / 4 / 2024	
5. Available Forms of Attendance:	
Presence	
6. Number of Credit Hours (Total) / Number of Units (Total):	
5 hours per week	
7. Course administrator's name (if more than one name is mentioned):	
Eng. Faisal Nafi Kaeid	
8. Course Objectives:	
Providing the student with knowledge in the subject of advanced financial accounting, specifically with regard to the merger of companies, branch accounting and sectoral reporting	Course Objectives

9. Teaching and Learning Strategies

1- Ask intellectual questions about everything related to advanced financial accounting.	Strategy
2- A team and groups of students worked to discuss topics related to advanced financial accounting.	

10. Course Structure

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Questions & Discussion	Lectures	The concept of integration	Providing the student with modern concepts in accounting Advanced Finance	10	1-2
Questions & Discussion	Lectures	Acquisition of shares	Developing students' skills in processing integration	10	3-4

Questions & Discussion	Lectures	Branch Accounting	Providing the student with up-to-date information on branch accounting	10	5-6
Questions & Discussion	Lectures	The concept of operational sectors	Providing the student with up-to-date information about the operational sectors	10	7-8
Questions & Discussion	Lectures	Current Account Reconciliation Semester exam	Preparing students for the labor market	20	9-12
Questions & Discussion	Lectures	Secretariat goods		10	13-15
11. Course Evaluation					
20% Verified Exam					
10% surprise exams					
10% Homework reports and assignments					
12. Learning and Teaching Resources					
Advanced Financial Accounting Book / Al-Mashhadani and others		Required textbooks (methodology, if any)			
Advanced Financial Accounting Book / Suad Ghazal		Key references (sources)			
All books, references, research and modern journals on the Internet		Recommended books and references (scientific journals, reports....)			
All Arabic and foreign academic articles and research with precise competence in projects and available on websites		Electronic references, websites			

Course Description

1- Course Title:					
Unified accounting system 2					
2. Course Code:					
2333 m NZ2					
3. Semester / Year:					
Second Semester / 2023 – 2024					
4. Date this description was set up:					
25 / 4 / 2024					
5. Available Forms of Attendance:					
Presence					
6. Number of Credit Hours (Total) / Number of Units (Total):					
3 hours / 3 units					
7. Course administrator's name (if more than one name is mentioned):					
Iman Abd El , Moneim Mal Allah					
Ikel: eman@ruc.edu.iq					
8. Course Objectives:					
• Introducing the student to the theoretical framework of the unified accounting system and explaining the foundations, concepts and methods of accounting treatments according to the unified accounting system and others.					

9. Teaching and Learning Strategies

3.					Strategy
----	--	--	--	--	-----------------

10. Course Structure

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Daily, monthly and quarterly tests	Explain the theoretical framework with solving applied problems on the board and using ready-made Data show	Conceptual framework for the calculation of resources (revenue from commodity activity)	Clarification of accounting treatments For resource accounts, the ability to address accounting problems specific to resource accounts	3	1
		Resource accounts (revenue from service and commercial activity)	3	2	

	When needed	Resource accounts (activity revenue, operating income for others and costs of internally manufactured assets)		3	3
		Financial Statements (Current Operations Account)	Explanation of the financial statements and Final Accounts	3	4
		Financial Statements (Balance Sheet)	Developing the student's ability to deal with financial statements and final accounts.	3	5
First month exam				3	6
		Documentary and book group of the unified accounting system	Developing the student's ability to use the group Documentary and book of the unified accounting system	3	7
		Preparation of the trial balance	Developing the student's ability to prepare the trial balance	3	8
		Definitions and scientific terminology of cost elements	Developing the student's ability to deal with costs under the	3	9

		Distribution of cost elements to cost centers	unified accounting system	3	10
		Basics of the distribution of cost elements Cost centers		3	11
		Processing capital operations		3	12
		Planning budgets	Developing the student's ability to prepare planning budgets for the accounting system combiner	3	13
		Tables of fixed assets extinction rates	Developing the student's ability to use extinction tables	3	14
Second month exam				3	15
11. Course Evaluation					
20% Verified Exam					
5% Surprise Exams					
5% Homework reports and assignments					
12. Learning and Teaching Resources					
The book of scientific and practical foundations in the author's central accounting systems. Prof. Saud Jaid Al Ameri				Required textbooks (methodology, if any)	
The Unified Accounting System Book by Dr. Ali Mahrous Shadi and a number of other Arabic sources				Key references (sources)	
				Recommended books and references (scientific journals, reports....)	
				Electronic references, websites	

Course Description

1. Course Title:
Accounting Natural Resources
2. Course Code:
2332m suck
3. Semester / Year:
First Semester / 2023
4. Date this description was set up:
22 / 4 / 2024
5. Available Forms of Attendance:
Presence
6. Number of Credit Hours (Total) / Number of Units (Total):
4 hours / 3 units
7. Course administrator's name (if more than one name is mentioned):
Sajjad Amer Diab Email: Sajad@ruc.edu.iq
8. Course Objectives:

The course aims to achieve the following:
Introducing the student to the intellectual framework of accounting in the extractive and oil industries.

Providing the student with the practical skill to conduct accounting operations for the activity of extractive units and oil industries.

Course Objectives

9. Teaching and Learning Strategies	Strategy				
10. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Daily, monthly and quarterly tests Reports and research on extractive industries	Lectures and practical application	Characteristics of the activity of industries Extractive and the nature of oil accounting	Identify the characteristics of the activity of extractive industries and the nature of oil accounting	4	1
		Research and exploration expenses	International Financial Reporting Standard for	4	2

			Extractive Industries IFRS6		
		Accounting treatment of the research and exploration phase	Learn about capital expenditure	4	3
			Expense method Revenue, method Successful efforts	4	4
		Methods of calculating amortization for unprepared contracts	The method of cost and duration of each contract separately	4	5
Daily, monthly and quarterly tests Reports and research on extractive industries	Lectures and practical application	How to calculate amortization for unprepared contracts	Percentage method Certain of the total Contracts	4	6
		Closing unprepared contract accounts	On assignment, transfer To the contracts produced, When selling	4	7
	Lectures and practical application	Closing unprepared contract accounts	Calculation of the fire on The basis for not counting Disappearing	4	8
		Drilling and exploration phase	Identify the drilling and exploration phase	4	9
		Calculation of wells under drilling / drilling operations	Accounting treatment For capital and revenue drilling operations	4	10
		Production stage, accounting	Proof of revenues and expenses	4	11

		treatment of the production stage			
		Methods of calculating the penetration of productive wells	Developed Contracts Fully and partially developed contracts	4	12
		Extinction of equipment and fixed assets	Calculation methods Equipment extinction and fixed assets	4	13
		Final accounts of oil companies	How to prepare Final Accounts Oil Companies	4	14
		Accounting for oil in Iraq	Accounting treatments under the unified accounting system	4	15

11. Course Evaluation

20% Verified Exam

5% Surprise Exams

5% Homework reports and assignments

12. Learning and Teaching Resources

Oil and Gas Industry Accounting – Abdul Razzaq Qasim Al-Shahada

Required textbooks (methodology, if any)

Oil Accounting – Hussein Yusuf Al-Qadi

Key references (sources)

Oil Accounting Principles and Procedures – Abdul Malik Hajar –

Recommended books and references (scientific journals, reports....)

Electronic references, websites

Course Description

1. Course Title:	Audit & Control				
2. Course Code:	2335 AD QAR				
3. Semester / Year:	Second Semester / 2023 – 2024				
4. Date this description was set up:	22 / 4 / 2024				
5. Available Forms of Attendance:	Presence				
6. Number of Credit Hours (Total) / Number of Units (Total):	3 hours / 3 units				
7. Course administrator's name (if more than one name is mentioned):	Dr. Thamer Kazim				
8. Course Objectives:	<p>Providing the student with all the relevant auditing and all preliminary matters</p> <p>So. Where the student is provided with a set of the most important audit procedures that can be used in the private sector in Iraq. As well as providing the student with a set of local audit manuals.</p>				
9. Teaching and Learning Strategies	<p>1- - Providing the student with sufficient experience on how to benefit from auditing.</p> <p>2- - Shows the student how the audit concept was created.</p> <p>3- - Ability to understand and apply auditing in private institutions.</p> <p>4- - The ability to know the student in understanding auditing.</p>				
10. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Daily, monthly and quarterly oral and written tests	Explanation of the article Scientific Subtraction Ideas	A historical introduction to the development of the concept of auditing, its objectives, types and role	Knowledge of basic concepts To audit the student	3	1

	<p>of the subject and writing</p> <p>Notes about it</p> <p>Ask questions to students</p> <p>And participate in reaching the required solutions</p>	<p>in serving the institutions</p> <p>Generally accepted auditing standards.</p>			
			<p>Developing the student's scientific and practical ability in the field of auditing and maintaining the independence and impartiality of the auditor, acquiring knowledge in how to audit accounts and sample selection For audit</p>	3	2
		<p>Definition of errors and fraud and determine its types and the auditor's position on errors and types of responsibility</p>	<p>Developing the student's ability to prepare different types of reports sift</p>	3	3
		<p>Auditor Pre-Procedures and Audit Planning</p>	<p>Gain knowledge in how to audit and choose Sample for audit</p>	3	4
		<p>Auditor Worksheets</p>	<p>Gain knowledge about auditor worksheets</p>	3	5

		Audit Program	Learn about software that facilitates the audit process	3	6
		First exam			3 7
Daily, monthly and quarterly oral and written tests	Explanation of the article Scientific Subtraction Ideas of the subject and writing Notes about it Ask questions to students And participate in reaching the required solutions	Evidence in the audit and the factors affecting its efficiency and adequacy.	Evidence in the audit and the factors affecting its efficiency and types of evidence	3	8
		Types of evidence and technical means.		3	9
		Define the concept of internal control and the elements of internal control	Knowledge of basic concepts To audit the student	3	10
		Types of internal control, its means and means of internal control examination	The student's knowledge of the basic concepts For audit	3	11
		Internal audit concept and types	Develop the student's ability to Discussion and dialogue	3	12
		Internal Audit Standards and Procedures	Develop the student's ability to Discussion and dialogue	3	13
		Auditor's Report	Learn about the final report	3	14

			For the auditor		
				3	15
Second exam					
11. Course Evaluation					
20% Verified Exam					
5% Surprise Exams					
5% Homework reports and assignments					
12. Learning and Teaching Resources					
			Required textbooks (methodology, if any)		
<ul style="list-style-type: none"> - The most important sources of information about the program are methodological and help books as well as relevant laws and instructions. - Auditing standards issued by the International Federation of Accountants. Lectures prepared by the subject professor. 			Key references (sources)		
			Recommended books and references (scientific journals, reports....)		
---			Electronic references, websites		

Course Description

1. Course Title:
Management Accounting
2. Course Code:
1440 AD 1 - 2443 AD 2
3. Semester / Year:
Chapter One and Two
4. Date this description was set up:
23/4/2024
5. Available Forms of Attendance:
Classroom, Social Media
6. Number of Credit Hours (Total) / Number of Units (Total):
5 hours / 4 units
7. Course administrator's name (if more than one name is mentioned):
Assoc. Prof. Sabah Abdulwahab Al-Nuaimi
8. Course Objectives:

• The student acquires knowledge and knowledge of management accounting and its various topics, where he is able to understand the behavior of costs and the classification of cost elements, as well as conduct break-even analysis and familiarity with what appropriate costs and short-term decisions are, in addition to understanding pricing decisions and how to determine the selling price of products and also be able to prepare comprehensive planning budgets as well as cash budgeting, in addition to understanding investment decisions and how to determine the cost of investment and net cash flow, in addition to knowing the most important methods used in this subject and finally introducing the responsibility accounting system and methods of evaluating responsibility centers .

Course Objectives:

9. Teaching and Learning Strategies

Strategy

10. Course Structure: First Semester

Evaluation method	Learning method	Unit or subject name	Learning Outcome s	Hours	The week
Class participation and oral and written tests	Lecture and practical application	Introduction to Management Accounting		4	1-2
		Concepts of cost behavior		4	3-5
		Analysis of the relationship		4	6-10

		between cost, volume and profit			
		Appropriate costs for making short-term decisions		4	11-15
		Pricing Decisions		4	16-18
		Comprehensive budgets		4	19 - 21
		Methods of evaluating investment projects and capital budgeting		4	22- 25
		Responsibility accounting and performance appraisal			26- 30
11. Course Evaluation					
30% Verified Exam					
5% Surprise Exams					
5% Homework reports and assignments					
12. Learning and Teaching Resources					
Management Accounting Book by Dr. Nassif Jassim and Dr. Manal Jabbar and Mr. Mushtaq Kamel		Required textbooks (methodology, if any)			
Management Accounting Books		Key references (sources)			
---		Recommended books and references (scientific journals, reports....)			
---		Electronic references, websites			

Course Description

1. Course Title:					
Advanced Cost Accounting in English (1, 2)					
2. Course Code:					
1437 m 1 km - 2444 m 2 km 2					
3. Semester / Year:					
First Semester / 2024					
4. Date this description was set up:					
22 / 4 / 2024					
5. Available Forms of Attendance:					
Presence					
6. Number of Credit Hours (Total) / Number of Units (Total):					
5 hours / 4 units					
7. Course administrator's name (if more than one name is mentioned):					
Dr. Alaa Jassim Salman					
Email: alaa@ruc.edu.iq					
8. Course Objectives:					
Introduce students to a fixed and flexible budget, with a focus on pest analysis.					
Introduce cost aggregation methods and standard cost principles.					
Develop skills in identifying and analyzing standard costs of materials and wages.					

9. Teaching and Learning Strategies

Strategy

10. Course Structure

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
		Introduction to Advanced Cost Accounting.		5	1
		Behavior of cost elements.		5	2
Daily, monthly and quarterly tests	Explaining the scientific material and solving practical examples	Fixed and flexible budgeting.		5	3
		Factors affecting the determination of standards		5	4
		Standard costs and control of		5	5

		the direct material component				
		Standard direct wage costs		5	6	
		Indirect industrial standard costs		5	7	
	Semester Exam			5	8	
Daily, monthly and quarterly tests	Explaining the scientific material and solving practical examples	Activity-based costs		5	9	
		Production time		5	10	
		Costs of shared products		5	11	
		Sub-Products		5	12	
		Analysis of sales profitability		5	13	
		Practical examples		5	14	
		Semester Exam		5	15	
11. Course Evaluation						
20% Verified Exam						
5% Surprise Exams						
5% Homework reports and assignments						
12. Learning and Teaching Resources						
Advanced Cost Accounting, Al-Jubouri, Nassif Jassim, University of Baghdad, 2010			Required textbooks (methodology, if any)			
Cost Accounting Administrative Introduction - Charles Horngren and others			Key references (sources)			
			Recommended books and references (scientific journals, reports....)			
---			Electronic references, websites			

Course Description

1. Course Title:
Specialized accounting systems
2. Course Code:
1438 CE
3. Semester / Year:
First Semester / 2024
4. Date this description was set up:
22 / 4 / 2024
5. Available Forms of Attendance:
Presence
6. Number of Credit Hours (Total) / Number of Units (Total):
4 hours / 4 units
7. Course administrator's name (if more than one name is mentioned):
Doctor Firas Abdul amir Hussein Email: Firas@ruc.edu.iq
8. Course Objectives:

The main objective is to provide the student with everything related to agricultural and hotel accounting that provides a clear, accurate and comprehensive picture of the financial conditions of agricultural and hotel establishments, which helps in achieving transparency and accountability and improving financial management in all agricultural and hotel units.

Course Objectives

9. Teaching and Learning Strategies

1. Education strategy collaborative conceptual planning.
2. Brainstorming strategy in education.
3. Education Strategy Notes Series

Strategy

10. Course Structure

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Daily exams and Monthly written and end exam Sunnah	Explain the scientific material, put forward ideas on the topic and write notes about it	The concept of agricultural activity and its characteristics		4	1
		Methods of land use by agriculture		4	2
		Accounting for planting materials		4	3

		Accounting for automated and humanitarian work		4	4
		Lists of agricultural costs		4	5
First exam				4	6
Daily and monthly written exams and end exam Sunnah	Explain the scientific material, put forward ideas on the topic and write notes about it	Agricultural Crop Accounts		4	7
		Accounts of orchards and fruit gardens		4	8
		Breeding cattle		4	9
		Work cattle		4	10
		Cattle fattening		4	11
		Dairy cattle		4	12
		Final accounts in agricultural establishments		4	13
Second exam				4	14
		The concept of hotel activity and its characteristics		4	15
11. Course Evaluation					
20% Verified Exam					
5% Surprise Exams					
5% Homework reports and assignments					
12. Learning and Teaching Resources					
---		Required textbooks (methodology, if any)			
		Key references (sources)			
Methodological and auxiliary books as well as relevant laws and instructions. Specialized Systems Accounting Theoretical concepts and practical applications Lectures prepared by the subject professor.		Recommended books and references (scientific journals, reports....)			
---		Electronic references, websites			

Course Description

1. Course Title:	International Standards on Auditing 1				
2. Course Code:	1439 AD TED				
3. Semester / Year:	First Semester / Academic Year 2023-2024 / Fourth Stage				
4. Date this description was set up:	26/ 4/ 2024				
5. Available Forms of Attendance:	My presence only				
6. Number of Credit Hours (Total) / Number of Units (Total):	30 hours two hours a week /				
7. Course administrator's name (if more than one name is mentioned):	Prof. Dr. Asma Qahtan Al-Orfa Lee asmaa@ruc.edu.iq				
8. Course Objectives:	<ul style="list-style-type: none"> Provide students with knowledge of international auditing standards and the bodies responsible for issuing them. Provide students with knowledge about the differences and similarities between International Standards on Auditing in the public sector and the private sector. Provide students with knowledge of how to read and interpret international standards on auditing. 				
9. Teaching and Learning Strategies	<ul style="list-style-type: none"> Clarify the theoretical dimensions of the topics covered by the course by offering the material to students with the activation of student participation. Discuss students during lectures using brainstorming strategy. Conducting daily and monthly exams to ensure that the material is firmly established in the minds of students. 				
10. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Oral questions	Lectures and discussions	Introductory introduction to standards 199 - 200	Understand the components of the standard and	4	1-2
		Auditing Standards 200-299: Objective and Scope of		4	3-4

		<i>Financial Statement Audit</i>	how to apply it		
		examination		2	5
Oral questions	Lectures and discussions	Auditing Standards 300-399: Planning	Understand the components of the standard and how to apply it	4	6 -7
		Auditing Standards 400-499: Internal Control		4	8- 9
		examination		2	10
		Auditing Standards 500-599: Evidence	Understand the components of the standard and how to apply it	4	11-12
		Auditing Standards 600-699: Benefiting from Other Workers		4	13-14
		End of course exam		2	15

11. Course Evaluation

30% Verified Exams

5% Surprise Exams

5% reports, homework, class discussions and commitment to attend

60% Final Exam

12. Learning and Teaching Resources

.....	Required textbooks (methodology, if any)
International Standards on Auditing issued by the International Federation of Accountants.	Key references (sources)
Lectures prepared by the subject professor	Recommended books and references (scientific journals, reports....)
---	Electronic references, websites

Course Description

1. Course Title:	Ethics and methods of scientific research	
2. Course Code:	1442 AD AH	
3. Semester / Year:	First Semester / Academic Year 2023-2024 / Fourth Stage	
4. Date this description was set up:	26/ 4/ 2024	
5. Available Forms of Attendance:	My presence only	
6. Number of Credit Hours (Total) / Number of Units (Total):	30 hours two hours a week /	
7. Course administrator's name (if more than one name is mentioned):	Prof. Dr. Asma Qahtan Al-Orfa Lee asmaa@ruc.edu.iq	

8. Course Objectives:

- Provide students with knowledge in the subject of scientific research ethics.
- Providing students with knowledge of scientific research writing methods.
- Provide students with knowledge of the basic elements of writing scientific research and analyzing its results.

Course Objectives

9. Teaching and Learning Strategies

- Clarify the theoretical dimensions of the topics covered by the course by offering the material to students with the activation of student participation.
- Teaching the subject practically by enriching the student with the practical cases of the elements of scientific research.
- Discuss students during lectures using brainstorming strategy.
- Conducting daily and monthly exams to ensure that the material is firmly established in the minds of students.

Strategy

10. Course Structure

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Oral questions	Lectures and discussions	General concepts in the field of scientific research	Distinguish between concepts	2	1

		Characteristics of scientific research		2	2
		Types of research		2	3
		Scientific Research Methods		2	4
	examination			2	5
Oral questions	Lectures and discussions	Steps to prepare scientific research	Define the steps to set up the search	4	6 -7
		Data collection and analysis	The skill of collecting and dealing with data	2	8
		Samples and data collection tools		2	9
	examination			2	10
		Final form of research	Know the final form of research	2	11
		The Internet and its use in scientific research	Internet skill	2	12
		Ethics of the scientific researcher	Ethical values	2	13
		Ethics of the professor as a scientific supervisor		2	14
	End of course exam			2	15

11. Course Evaluation

30 % Verified Exams
 5% Surprise Exams
 5% reports, homework, class discussions and commitment to attend
 60% Final Exam

12. Learning and Teaching Resources

.....	Required textbooks (methodology, if any)
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Scientific Research Methods Dr. Mohamed Sarhan Ali Al-Mahmoudi 2019	Key references (sources)
Lectures prepared by the subject professor	Recommended books and references (scientific journals, reports....)
---	Electronic references, websites

Course Description

1. Course Title:

International Accounting

2. Course Code:

1441 AD Du

3. Semester / Year:

First Semester / 2024

4. Date this description was set up:

22 / 4 / 2024

5. Available Forms of Attendance:

Presence

6. Number of Credit Hours (Total) / Number of Units (Total):

2 hours / 2 units

7. Course administrator's name (if more than one name is mentioned):

Doctor Mohamed Abdul hussain Alzalami

Email: Mohammed@ruc.edu.iq

8. Course Objectives:

Introducing the student to international accounting through concepts that deal with the elements of international accounting, its classification and control.

Recognize, classify and control the elements of internationalism.

Control and accounting for the cost of materials.

Course Objectives

9. Teaching and Learning Strategies

4. Strategy

10. Course Structure

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Daily, monthly and quarterly tests	Explanation of the article Scientific and Moral Ideas Special	International Accounting and International Business		2	1
		The impact of different inter-variables on international accounting		2	2

		International Accounting Classifications		2	3
		Financial Reporting Systems International Financial Consensus		2	4
		International Accounting Organizations and International Accounting Standards Board Publications		2	5
		Accounting for foreign currency transactions		2	6
		Foundations of foreign exchange		2	7
		Accounting for foreign currency transactions Foreign currency transactions		2	8
		First exam		2	9
		Translation of financial statements prepared in foreign currency Current / non-current method		2	10
		Cash / Non-Cash Method Translation of Financial Statements Prepared in Foreign Currency - Temporary Funny / Current Rate		2	11

		Accounting for changes in the general price level		2	12
		Alternatives to accounting measurement		2	13
		Hedging Accounting		2	14
		Second exam		2	15
11. Course Evaluation					
20% Verified Exam					
5% Surprise Exams					
5% Homework reports and assignments					
12. Learning and Teaching Resources					
---		Required textbooks (methodology, if any)			
		Key references (sources)			
International accounting between theory and practice		Recommended books and references (scientific journals, reports....)			
---		Electronic references, websites			

Course Description

1. Course Title:	International Financial Reporting Standards				
2. Course Code:	2445 M Ag				
3. Semester / Year:	Second Semester / 2024				
4. Date this description was set up:	23 / 4 / 2024				
5. Available Forms of Attendance:	Presence				
6. Number of Credit Hours (Total) / Number of Units (Total):	2 hours / 2 units				
7. Course administrator's name (if more than one name is mentioned):	Doctor Mohamed Abdul hussain Alzalami Email: Mohammed@ruc.edu.iq				
8. Course Objectives:	Provide the student with all matters related to IFRS and all preliminary matters related to that. Where the student is provided with a set of the most important international accounting treatments that can be used in the private sector in Iraq.				
9. Teaching and Learning Strategies	<ol style="list-style-type: none"> 1. Providing the student with sufficient experience on how to benefit from International Financial Reporting Standards. 2. Shows the student how the concept of IFRS was created. 3. Ability to understand and apply international accounting standards in private institutions. 4. Ability to understand IFRS 				
1. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Daily and monthly oral and written tests	Explanation of the article Scientific and Explanation Topic-specific	Financial Reporting		2	1
		Accounting Standards		2	2
		Standards Drafting Organizations		2	3

	ideas and writing Notes about it.	Conceptual framework		2	4	
		Business Merger		2	5	
		First exam		2	6	
Daily and monthly oral and written tests	Explanation of the article Scientific and Explanation	Disclosure scaling		2	7	
		Operational Sectors		2	8	
		Consolidated Lists		2	9	
		Joint arrangements		2	10	
	Topic-specific ideas and writing Notes about it.	Fair Value		2	11	
		Recognition, revenue		2	12	
		Financial Lease		2	13	
		Second exam		2	14	
				2	15	
2. Course Evaluation						
20% Verified Exam						
5% Surprise Exams						
5% Homework reports and assignments						
3. Learning and Teaching Resources						
			Required textbooks (methodology, if any)			
The most important sources of information about the program are methodological and assistance books as well as relevant laws and instructions. Reporting standards issued by the International Federation of Accountants. Lectures prepared by the subject professor.			Key references (sources)			
---			Recommended books and references (scientific journals, reports....)			
---			Electronic references, websites			

Course Description

1. Course Title:					
International Standards on Auditing 2					
2. Course Code:					
3. Semester / Year:					
Second Semester / 2024					
4. Date this description was set up:					
22 / 4 / 2024					
5. Available Forms of Attendance:					
Presence					
6. Number of Credit Hours (Total) / Number of Units (Total):					
2 hours / 2 units					
7. Course administrator's name (if more than one name is mentioned):					
Dr. Nada Nayef					
8. Course Objectives:					
• Providing the student with knowledge in the subject of international standards on auditing in terms of understanding the components of each standard and how to apply it.	Course Objectives				
9. Teaching and Learning Strategies					
5. Education strategy collaborative concept planning.	Strategy				
6. Brainstorming education strategy.					
7. Education Strategy Notes Series.					
10. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Daily, monthly and quarterly tests	Explanation of the scientific material with discussions	Audit Standard 700	Understand the components of the standard and how to apply it	2	1
		International Audit Statement 1009	Understand the components of a manifest and how to apply it	2	2
		International Audit Statement 1009		2	3
		Internal Audit Manuals	Distinguishing between	2	4

		Internal Audit Manuals	internal and external audit manuals	2	5
		Internal Audit Manuals		2	6
		Internal Audit Manuals		2	7
First test				2	8
Daily, monthly and quarterly tests	Explanation of the scientific material with discussions	Iraqi Audit Manuals	Understand the components of Iraqi Audit Manuals and how to apply them	2	9
		Iraqi Audit Manuals		2	10
		Iraqi Audit Manuals		2	11
		Iraqi Audit Manuals		2	12
		Iraqi Audit Manuals		2	13
		Iraqi Audit Manuals		2	14
		Second exam		2	15

11. Course Evaluation

20% Verified Exam

5% Surprise Exams

5% Homework reports and assignments

12. Learning and Teaching Resources

	Required textbooks (methodology, if any)
Arabic text of International Standards on Auditing	Key references (sources)
---	Recommended books and references (scientific journals, reports....)
---	Electronic references, websites

Course Description

1. Course Title:		
Accounting Information Systems		
2. Course Code:		
2447 AD		
3. Semester / Year:	Second Semester / Academic Year 2023-2024	
4. Date this description was set up:	26/ 4/ 2024	
5. Available Forms of Attendance:	My presence only	
6. Number of Credit Hours (Total) / Number of Units (Total):	30 hours by two hours per week /	
7. Course administrator's name (if more than one name is mentioned):	Prof. Dr. Asma Qahtan Al-Orfa Lee asmaa@ruc.edu.iq	
8. Course Objectives:	<ul style="list-style-type: none">• Provide students with knowledge on the subject of the system and distinguish between its components.• Provide students with knowledge in the subject of accounting information systems and make them able to read flow charts and maps and interpret their various symbols.• Provide students with knowledge in how to design, develop and analyze different information systems.• Provide students with knowledge on how to move from manual accounting to automated because it leads to reducing costs and reducing time.• Providing students with the necessary knowledge to keep pace with scientific developments in accounting shops , because accounting changes and develops with the development of society.	Course Objectives
9. Teaching and Learning Strategies	<ul style="list-style-type: none">- Clarify the theoretical dimensions of the topics covered by the course by offering the material to students with the activation of student participation.- Teaching the material practically by dealing with flow charts and maps.- Discuss students during lectures using brainstorming strategy.- Conducting daily and monthly exams to ensure that the material is firmly established in the minds of students.	Strategy
10. Course Structure		

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week	
Oral questions	Lectures and discussions	Introduction to Accounting Information Systems	Distinguishing basic concepts	4	1-2	
		A look at project processes		4	3-4	
examination				2	5	
Oral questions	Lectures and discussions	Introduction to Process Processing	Distinguishing basic concepts	4	6 -7	
		Techniques for developing and documenting accounting information systems: flow chart	Highlight flow chart symbols and flow map symbols	2	8	
		Techniques for developing and documenting accounting information systems: flow chart + flow map symbols		2	9	
		examination		2	10	
		Techniques for developing and documenting accounting information systems: flow maps	Read and interpret both flow chart and maps	2	11	
		Revenue cycle		4	12- 13	
		Expenditure cycle		2	14	
End of course exam				2	15	
11. Course Evaluation						
30% Verified Exams						

<p>5% Surprise Exams</p> <p>5% reports, homework, class discussions and commitment to attend</p> <p style="text-align: center;">60% Final Exam</p>	
<p>12. Learning and Teaching Resources</p>	
.....	Required textbooks (methodology, if any)
Accounting information system – Rommeny 2014 Fundamentals of Accounting Information Systems – Dr. Ibrahim Jazrawi + Dr. Amer Al-Janabi – 2018	Key references (sources)
Lectures prepared by the subject professor	Recommended books and references (scientific journals, reports....)
---	Electronic references, websites

Course Description

1. Course: Accounting Theory		
2. Course Code: 2446 AD		
3. Semester/Year: Second Semester-2023-2024		
4. Date of preparation of this description: 26/4/2024		
5. Available Forms of Attendance: Daily attendance according to the lecture schedule		
6. Number of Credit Hours (Total) / Number of Units (Total): 45 Credit Hours		
7. Course Administrator Name: Eng. Faten Hatem Email: faten.hatem@ruc.edu.iq		
8. Course Objectives: Introducing the student to the history and development of accounting, the concept of accounting theory, the conceptual framework of financial accounting, the scientific research method for formulating accounting theory, the concept of accounting measurement and disclosure, and the foundations of accounting measurement.		
•	Course Objectives	
9. Teaching and Learning Strategies	Giving lectures to students with discussions with them about the concepts of scientific material and giving the student indirect intellectual questions on the subject and conducting tests.	Strategy

10. Course Structure

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Evaluate student engagement and discussion through class questions	Explanation of the lecture by the teacher	History and development of accounting	Introducing the student to the history of accounting and its stages of development	6	1-2
		The nature and use of accounting	Introducing the student to the nature of accounting and accounting information system	6	3-4
		Scientific approaches to the formation	Introducing the student to the concept of	6	5-6

		of accounting theory	accounting theory and traditional scientific methods for the formation of accounting theory		
		Modern scientific approaches to the formation of accounting theory		6	7-8
		Conceptual Framework for Accounting and Financial Reporting		12	9-12
		Foundations of accounting measurement	Introducing the student to the basics of measurement and accounting disclosure	9	13-15

11. Course Evaluation

30% Verified Exam

5% Surprise Exams

5% Homework reports and assignments

12. Learning and Teaching Resources

	Required textbooks (methodology, if any)
Accounting Theory Book-Balqawi Book of Accounting Theory Ali Shaheen	Key references (sources)
---	Recommended books and references (scientific journals, reports....)
---	Electronic references, websites