



# **Description Study Materials**

**Section  
Accounting**

**Stages For all**

## The decision a description

Languages more And one of them ,Speaking Sublime Languages more she Arabic the language They It is ,Muslims I have importance utmost of same Arabic the language ,the world in widespread in And essential the prayer language And it is ,The Qur'an language that it so sacred language have Islamic And the rituals Worship many With Doing Students identification on The decision this Aims So And letters spelling And nature And the old Hadith and literature Arabic the language And basics Naturally healthy Arabic writing

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                      |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | .1educational The institution        |
| accounting videto di                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | .2 University Department /The Center |
| Arabic language\ M L G 1105                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | .3 name /The decision code           |
| Updating college curricula Development project<br>Economics in Iraqi universities Management- Bachelor's<br>accounting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | .4it In Enters that Programs         |
| Academic Halls                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | .5Available the audience Forms       |
| second the Academic the chapter                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | .6 the chapter                       |
| 30                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | .7 Academic watches number Total     |
| .9The decision Goals                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                      |
| <ul style="list-style-type: none"> <li>• symbol nerousThe ge The Qur'an language As a description Arabic the language Salma on Governorate And her identity nation This is amazing.</li> <li>• the language This is amazing Salma Serves including On it And keenness Arabic In the language Rise a scientific way In speakers Asop And refinement ,The ancient.</li> <li>• nation The With heritage Tie it And try Cultural awareness from degree on generation numbers The And its history intellectualancient</li> <li>• The I have my father ,Oh Linguist sense development student</li> <li>•And They read henw understanding from Arabic nation Oh the language This is amazing people Empowerment they write.</li> <li>•acquired knowledge during from Literary Arts various in and their capabilities Students Talents development</li> </ul> |                                      |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10 and evaluation and learning education and methods learning Outputs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <p>- And understanding knowledge</p> <p>- Acognitive Objectives</p> <p>1. Methods Accreditation from Students And empowerment Arabic the language on knowledge acquisition Facing them Problems that And size fit that methodology thinking</p> <p>2. And the establishment expression on Student ability</p> <p>3. And its interpretation Analyze it on And his ability Literary Texts reading on Student training .</p> <p>4. Arabic Words fee adjust</p> <p>5. Literary And his knowledge Student culture Enhances including old And prose Poetry Texts from group save and intellectual.</p> <p>6. And modern prose a collection of poetic texts Memorize .</p> |
| <p>for-On the subject Private Skills</p> <p>1. literature And Linguistic His skills development on Student help .</p> <p>2. my dear ,Oh Linguist nation The heritage on Preservation in Student Contributes that .</p> <p>3. Correct Linguist Her face on Scientific Research writing from Students owermentEmp .</p>                                                                                                                                                                                                                                                                                                                                               |
| and learning education Methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <p>- 1 The reality from With examples topic all And connect Lectures throw style Accreditation situation</p> <p>- 2 and understanding With knowledge Related and topics r the materialFo Basic Concepts Student education above Paragraph in illustrated- 3 And review Sources on By obtaining Internet Use How to Student education The report writing How to Library.</p>                                                                                                                                                                                                                                                                                         |
| Evaluation Methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <p>- 1 For the paid-Pre Preparing them on Depending on In the lecture Students sharing during from material.</p> <p>- 2 a report To write Groups to Students And division condition study Students Give the study that around. - 3 monthly Exams during from Evaluation .</p>                                                                                                                                                                                                                                                                                                                                                                                       |
| <p>Thinking -Cskills</p> <p>- 1 reading on Encourage them road on And that Students in Arabic the language love planting Arabic Literary and the writings Grammar.</p> <p>2 - . With And work Profession Ethics Acquisitionit</p> <p>3 - And prose Poetry Arabic Literature in and eloquence eloquence importance statement.</p> <p>4 - Contents to set during from the people with social Dealing in myself agree events attempt old Arabic For hair and social morality</p>                                                                                                                                                                                       |
| and learning education Methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

- 1 Lectures .
- 2Intellectual and discussions Questions

#### Evaluation Methods

- 1Oral Questions - 2
- Editorial Questions
- 3 student Kohl Answers Note Applied Questions Subtraction .

D- And the transferred Public Skills )and Employment With possibility Related Other Skills  
Personal development.(

1 - n a Working withi  
team. 2 - And Analysis  
the interpretation. 4 -  
Save.

4 - To solve it occasion Decisions take How to problems Diagnosis on Ability.

# .11The decision structure

| Evaluation road                                 | education road        | Name of unit/<br>or course topic                  | learning Required<br>mesoutco                                   | watches | week |
|-------------------------------------------------|-----------------------|---------------------------------------------------|-----------------------------------------------------------------|---------|------|
| discussion\to<br>My home prepare<br>\test Short | Giving<br>the lecture | Signs<br>Origin<br>al<br>gra<br>mma<br>r          | Grammar How to                                                  | 2       | 1    |
| discussion\to<br>My home prepare<br>\test Short | Giving<br>the lecture | Lice<br>nominal                                   | ?sentences nominal                                              | 2       | 2    |
| discussion\to<br>My home eprepar<br>\test Short | Giving<br>the lecture | verbs<br>incomplete                               | On the Recognition<br>of verbs types                            | 2       | 3    |
| discussion\to<br>My home prepare<br>\test Short | Giving<br>the lecture | letters like                                      | How to on Recognition<br>This is distinguish<br>letters amazing | 2       | 4    |
| discussion\to<br>My home prepare<br>\test Short | Giving<br>the lecture | the hair<br>In Arabic<br>the<br>afternoo<br>old n | texts poetic                                                    | 2       | 5    |
| discussion\to<br>My home prepare<br>\test Short | Giving<br>the lecture | prose<br>Arabic<br>the In<br>afternoo<br>old n    | texts prose                                                     | 2       | 6    |
| monthly a test<br>1                             | monthly a test<br>1   | exam                                              | exam                                                            | 2       | 7    |

|                                                      |                          |                                                   |                                                                                      |   |    |
|------------------------------------------------------|--------------------------|---------------------------------------------------|--------------------------------------------------------------------------------------|---|----|
| discussion\to<br>My home prepare<br>\test Short      | Giving<br>the lecture    | Grammar<br>verb                                   | How to verb discrimination<br>The<br>godmother                                       | 2 | 8  |
| discussion\to<br>My home prepare<br>\test Short      | Giving<br>the lecture    | And actor<br>actor deputy                         | minationdiscr How to<br>Snakes and deputy Subject<br>And the method<br>Their parsing | 2 | 9  |
| discussion\<br>to prepareMy a house<br>test<br>short | throw                    | Accusative<br>nouns                               | road on Recognition                                                                  | 2 | 10 |
| Lecture                                              |                          |                                                   | monument                                                                             |   |    |
| discussion\to<br>My home prepare<br>\test Short      | Giving<br>the<br>lecture | erature inLit<br>Modern<br>era                    | discrimination<br>Literature<br>Talking<br>old about                                 | 2 | 11 |
| discussion\to<br>My home prepare<br>\test Short      | Giving<br>the<br>lecture | The letter writing<br>And the letter Dhad<br>Dhad | How to<br>discrimination<br>Between them<br>and the way<br>Their writing             | 2 | 12 |
| ussiondisc\to<br>My home prepare<br>\test Short      | Giving<br>the<br>lecture | Punctuation Signs                                 | Recognizing<br>punctuation<br>marks                                                  | 2 | 13 |
| discussion\to<br>My home prepare<br>\test Short      | Giving<br>the<br>lecture | Hamza writing                                     | on Recognition<br>How to<br>write<br>Hamza                                           | 2 | 14 |
| monthly a test<br>2                                  | monthly test a<br>2      | exam                                              | exam                                                                                 | 2 | 15 |
| . 12 structure<br>Infrastructure                     |                          |                                                   |                                                                                      |   |    |

|                                                                                                                                        |                                                                                                                                            |
|----------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Abdullah Arabic the language in Comprehensive<br/> ten in Dictation rules Clicks Mohammed<br/> The carpenter Fahmy easy Lessons</p> | <p>Required Readings:</p> <ul style="list-style-type: none"> <li>▪Basic Texts</li> <li>▪The decision books</li> <li>▪Other</li> </ul>      |
|                                                                                                                                        | <p>especially mentsrequire) Way on It includes<br/> workshops, periodicals, Examples include<br/> Electronic .and websites , software(</p> |
|                                                                                                                                        | <p>Social For example It includes services<br/> Guest lectures and Example<br/> and field studies professional training(</p>               |

## The decision a description

and And founded general In a way Management study The decision this Includes during from This is private In a way Business administration concepts Business administration principles Integrated and frame concept presentation in used Administrative The process and elements Foundations Includes Its types Differently and institutions Organizations: ,Decision take ,planning Communications ,and incentives Motivation ,Leadership ,Coordination ,organization Among them, and the role of the While integration And nature hipCensors ,Administrative individual in its success.

|                                                                                                                        |                                      |
|------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University Colleegy                                                                                           | .1educational The institution        |
| accounting to divide                                                                                                   | .2 University Department /The Center |
| Business administration principles- M D A 1102                                                                         | .3 name /The decision code           |
| Updating college curricula Development project<br>iesEconomics in Iraqi universit Management- Bachelor's<br>accounting | .4In it Enters that Programs         |
| Academic Halls                                                                                                         | .5Available the audience Forms       |
| the first Academic the chapter                                                                                         | .6 the chapter                       |
| 30                                                                                                                     | .7 Academic watches number Total     |
| .9The decision Goals                                                                                                   |                                      |

( a and its levels Administrative and skills and its principles mentManage In concept Definition  
 ( b development For stages historical Context in Management In theories definition  
 Administrative thought( c Management With jobs Definition Planning And take  
 Decisions, Organization , danceGui , control. ( d And the skills that Knowledge  
 The decision study during from Student On it gets.  
 - Management concept knowledge  
 - specific Context in And its application theory per imagine formation on Ability  
 - sound In a way For its stages sequence in Plans tAnd pu Goals investigation on Ability  
 ( e From it appropriate And choose organizational Structures discrimination from Student maybe  
 logical Justifications according to( f job during from healthy Leadership Tools to choose on power  
 staff d motivationAn Guidance( gand The organization in Communications to understand  
 Contact lines  
 ( hAnd its application And its role For supervision correct to understand formation

. 10and evaluation and learning education and methods learning Outputs

- Aand understanding knowledgek
- Acognitive Objectives
- 1 For the frame and understanding knowledge on Get from Student Enable  
 Management principles theoretical - 2 and knowledge on Get from Student enable  
 tManagemen principles For requirements understanding
- 3 Concepts to choose area in and understanding knowledge on Get from Student enable  
 Administrative - 4 and understanding knowledge on Get from Student and was able  
 And its meanings Management principles.

for-On the subject Private Skills

- 1 Administrative On topics Related that Cases various in Dealing skills Student ationEduc.
- 2 problems solution in Management principles Using Private Skills Student acquires  
 Administrative.
- 3 that Use Calls for that gsThin in decision take from Enable him With skills Student Supply  
 Skills

and learning education Methods

- 1 The reality from With examples topic all And connect Lectures throw style Accreditation situation
- 2 and understanding With knowledge Related and topics For the material Basic Concepts Student education above Paragraph ni illustrated- 3 material It concerns topic on a report writing How to Student education The report writing How to Library And review Sources on By obtaining Internet Use How to Management.

#### Evaluation Methods

- 1For the paid-Pre Preparing them on Depending on the lecture In Students sharing during from material.
- 2 a report To write Groups to Students And division condition study Students Give the study that around. - 3 monthly Exams during from Evaluation .

#### Thinking -Cskills

- 1 Management principles Use Requires that For cases Objective and analysis thinking eUs skills -
- 2 From it benefit How to By the material Relationship same Topics on examining skills .
- during from Student I have and principles values And plant Student Capabilities development in skills Integrity on confirmation

#### and learning education Methods

- 1 Lectures .
- 2Intellectual and discussions Questions

#### Evaluation Methods

- 1Oral Questions - 2
- Editorial Questions
- 3 student Kohl Answers Note Applied Questions Subtraction .

D- And the transferred Public Skills )and Employment With possibility Related Other Skills  
Personal development.(

D- 1 from They have self Deny perseverance spirit And created Creativity on Students to encourage  
Between While The subject Subscriber cooperation the necessity On continuous encouragement during  
Academic heir requirementsT To accomplish them

D- 2 For Futuristic Opportunities Available Related At university private electronic On site Provide them Done  
Employment appointment- 3 during from Their capabilities development Importantly knowledge Earnings  
Knowledge various on y viewingB self Education

D- 4 Its types In all and arts Like sports Students I have Subjectivity Talents development on Confirmation  
Emptiness times in

| .11The decision structure    |                    |                                                                                           |                                             |         |      |
|------------------------------|--------------------|-------------------------------------------------------------------------------------------|---------------------------------------------|---------|------|
| Evaluation road              | education road     | Name of unit/<br>or topic course                                                          | quiredRe<br>learning<br>outcomes            | watches | week |
| Oral exama<br>test<br>short  | a throw<br>lecture | Chapter One: The<br>concept of<br>management<br>and its<br>importance                     | A1 - B1 - Part<br>1 –D 1                    | 3       | 1    |
| Oral exama<br>test<br>short  | a throw<br>lecture | the second the chapter:<br>historical<br>For development<br>thought<br>Administrati<br>ve | A1 - B1 - Part<br>1 –D 1                    | 3       | 2    |
| Oral exama<br>test<br>short  | a throw<br>lecture | the the chapter<br>third:<br>Planning                                                     | A1 - A3 - B1 -<br>Part1 -<br>D1 - D3        | 3       | 3    |
| Oral exama<br>test<br>short  | a throw<br>lecture | Fourth the chapter:<br>making<br>decisions                                                | A1 -B 2 - Part1<br>– D1 -D3 - D4 -<br>Part4 | 3       | 4    |
| Oral exama<br>test<br>short  | a throw<br>lecture | Chapter Five:<br>organization                                                             | A1 - B1 - Part<br>1 –D 1                    | 3       | 5    |
| Oral exama<br>test<br>short  | a throw<br>lecture | Sixth \Chapter<br>:Coordination                                                           | A1 -B 2 - Part1<br>– D1 -3 - D4 -<br>Part4  | 3       | 6    |
| Oral exama<br>test<br>short  | a throw<br>lecture | Seventh the chapter:<br>Administrati<br>leadership ve                                     | A1 - B1 - Part<br>1 –D 1                    | 3       | 7    |
| Oral exama<br>test<br>short  | a throw<br>lecture | Eighth the chapter:<br>and Motivation<br>incentives                                       | A- 1A 2 - B- 3<br>C2 -2 d                   | 3       | 8    |
| Oral exam a<br>test<br>short | a throw<br>lecture | Ninth the chapter:<br>Communications                                                      | A1 -B 2 - Part1<br>– D1 3 - D4 -            | 3       | 9    |

|                                                                                                                                                                                                                                                          |                    |                                                                         |                                                                                                                                    |   |    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|---|----|
|                                                                                                                                                                                                                                                          |                    | Administrative                                                          | Part4                                                                                                                              |   |    |
| Oral exama<br>test<br>short                                                                                                                                                                                                                              | a throw<br>lecture | Tenth the chapter:<br>Censorship                                        | A1 - A3 - B1 -<br>Part1 -<br>D1 - D3                                                                                               | 3 | 10 |
| Oral exama<br>ttes<br>short                                                                                                                                                                                                                              | a throw<br>lecture | Chapter Eleven:<br>Management<br>humanity Resources                     | A- 1A 2 - B- 3<br>C2 -2 d                                                                                                          | 3 | 11 |
| Oral exama<br>test                                                                                                                                                                                                                                       | a throw<br>lecture | the the chapter<br>Ten second:<br>administration<br>Marketing           | A1 - B1 - Part1<br>-D 1                                                                                                            | 3 | 12 |
| short                                                                                                                                                                                                                                                    |                    |                                                                         |                                                                                                                                    |   |    |
| Oral exama test<br>ortsh                                                                                                                                                                                                                                 | a throw<br>lecture | Ten the third the chapter:<br>Production<br>Management                  | A- 1A 2 -<br>B- 3 C2 -2<br>d                                                                                                       | 3 | 13 |
| Oral exama test<br>short                                                                                                                                                                                                                                 | a throw<br>lecture | Ten Fourth the chapter:<br>management Financial                         | A1 - A3 - B<br>1 - Part1 -<br>D1 - D3                                                                                              | 3 | 14 |
| Oral exama test<br>short                                                                                                                                                                                                                                 | a throw<br>lecture | Chapter Fifteen:<br>Information Systems<br>Management<br>Administrative | A- 1A 2 -<br>B- 3 C2 -2<br>d                                                                                                       | 3 | 15 |
| . 12Infrastructure structure                                                                                                                                                                                                                             |                    |                                                                         |                                                                                                                                    |   |    |
| Principles of Management with a Focus on Business<br>.Administration ProfDr. Business Khalil Muhammad<br>Amiri -ion, written by Saleh Mahdi AlAdministrat<br>.and DrTaher Ghalbi-Al Mohsen<br>Business administration principles<br>.MrDrMohammed Khalil |                    |                                                                         | Required Readings:<br>▪Basic Texts<br>▪The decision books<br>▪Other                                                                |   |    |
|                                                                                                                                                                                                                                                          |                    |                                                                         | especially requirements) on It includes<br>workshops, Examples include Way<br>.and websites , periodicals, software<br>Electronic( |   |    |

|  |                                                                                                                   |
|--|-------------------------------------------------------------------------------------------------------------------|
|  | Social For example It includes services<br>Guest lectures and Example<br>and field studies professional training( |
|--|-------------------------------------------------------------------------------------------------------------------|

## The decision a description

study entrance on Student By definition The material This is amazing sIt mean  
For accounting and recording of conceptual framework during from accounting  
Documentary and cycle During single entry, double entry economic operations and events  
accounting For operations Complete understanding He provides including

|                                                                                                                                                             |                                      |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                                                                 | .1educational The institution        |
| accounting to divide                                                                                                                                        | .2 University Department /The Center |
| Financial accounting1 \ 1101mm                                                                                                                              | .3 name /The decision code           |
| Updating college curricula Development project<br>Economics in Iraqi universities Management- s'Bachelor<br>accounting                                      | .4In it Enters that Programs         |
| Academic Halls                                                                                                                                              | .5Available the audience Forms       |
| the first Academic the chapter                                                                                                                              | .6 the chapter                       |
| 48                                                                                                                                                          | .7 Academic watches number Total     |
| .9The decision Goals                                                                                                                                        |                                      |
| 1. is Enabling the student to know what accounting.The basic functions and business environment<br>accounting information of accounting and users           |                                      |
| .2 And types and principles And assumptions Goals from The process accounting application How to knowledge<br>traditional accounting Restrictions<br>Modern |                                      |
| .3And And deportation registration from accounting The cycle to understand from Student mpowermentE<br>balance                                              |                                      |
| .4the money Brass And the height Decrease to treat How to                                                                                                   |                                      |

## 5. Knowledge And its returns and sales Purchases Operations from all with Dealing How to

. 10 and evaluation and learning education and methods learning Outputs

- A and understanding knowledge

A- 1 And buy sale from In the market Dealing and methods Finance accounting What is it knowledge  
Sold cost of goods And account opponent How to

A- 2 a job road to processing Addition and methods Personality Withdrawals Dealing How to Knowledge

A practically accounting Restrictions- 3 Companies accounting How to knowledge

for- On the subject Private Skills

B1 - accounting For information User authorities they And the job ronmentenvi in accounting in skill earn

B2 - And work And the balance And deportation Registration road on accounting Operations analysis How knowledge  
Finance Lists

B3 - Processing it to How and her purchases and its sales Stock Pricing Ways

Thinking - Cskills

And participation thinking on Student To motivate Questions Subtraction.

and learning education Methods

.1 Live Lectures - 2 recorded  
videos

- 4 In the form of Lectures pdf

.3 and exercises Duties

Evaluation Methods

.1 monthly test The

.2 Daily Tests .3 oral Tests

.4 and discussions Live Guidance

.5 Quizzes short Tests

D- And the transferred Public Skills )and Employment With possibility Related Other Skills  
Personal elopementdev.(

D D- 1 a job from accountant the job environment in acquired Skills employment from Student Enable  
And buying sale Operations documentation How to Operations and analysis Financial Lists

D- 2 How to all accounting Operations analysis in accounting lsKil acquisition from Student Empowerment  
accounting information From Benefit

D- 3The and revenues and expenses Loans account In ways thinking from Student Empowerment  
opponent

#### .11The decision structure

| Evaluation road          | Teaching method | Name of unit/ or topic course                                                   | Required learning outcomes                                   | watches | week    |
|--------------------------|-----------------|---------------------------------------------------------------------------------|--------------------------------------------------------------|---------|---------|
| Oral exam<br>quiz<br>and | Lectures        | accounting concept                                                              | The concept of its , accounting objectives and branches      | 4       | 1       |
| Oral exam<br>quiz<br>and | Lectures        | singular The shackle                                                            | singular The shackle budget And the equation                 | 4       | 2       |
| Oral exam<br>quiz<br>and | Lectures        | double The shackle                                                              | Double debtor entry, creditor                                | 4       | 6 - 3   |
| Oral exam<br>quiz<br>and | Lectures        | on Recognition<br>Registration, transfer,<br>credit,lancetrial ba               | Registration,<br>deportation,<br>crediting,<br>trial balance | 4       | 10 - 7  |
| Oral exam<br>quiz<br>and | Lectures        | on Recognition<br>Operations<br>With Private<br>and goods<br>Finance operations | Private Operations<br>and With goods<br>operations financial | 4       | 15 - 11 |
|                          |                 |                                                                                 |                                                              |         |         |
|                          |                 |                                                                                 |                                                              |         |         |

#### . 12Infrastructure structure

|                                                                                               |                                                                                                                                       |
|-----------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| <p>Zako</p> <p>Zako, Safaa Ahmed, and others..Dr. Bashir Fragrant ,</p> <p>Internet Sites</p> | <p>Required Readings:</p> <ul style="list-style-type: none"> <li>▪Basic Texts</li> <li>▪The decision books</li> <li>▪Other</li> </ul> |
|                                                                                               | <p>especially requirements) on It includes workshops, Examples include Way .and websites , periodicals, software Electronic(</p>      |
|                                                                                               | <p>Social xampleFor e It includes services Guest lectures and Example and field studies professional training(</p>                    |

## The decision a description

And represented Economic Units Witness it that and events With transactions Definition Includes and methods accounting and mistakes and dues Introductions ICommercia With papers by -and its components of current and non Finance and lists Final Calculators to Arriving Processing it current assets

|                                                                                                                        |                                      |
|------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                            | .1educational The institution        |
| accounting to divide                                                                                                   | .2 University Department /The Center |
| Financial accounting2 \ ٢mm 1201                                                                                       | .3 name /The decision code           |
| Updating college curricula Development project<br>Economics in Iraqi universities Management- s'Bachelor<br>accounting | .4In it Enters that Programs         |
|                                                                                                                        | .5Available the audience Forms       |
| second the Academic the chapter                                                                                        | .6 the chapter                       |
| 48                                                                                                                     | .7 Academic watches number Total     |
| .9The decision Goals                                                                                                   |                                      |
| .1and extinction nd accountA fixed The Assets on Accountability How to knowledge he settlements                        |                                      |
| .2 Howaccounting Mistakes to treat                                                                                     |                                      |
| .3Finance Lists a job How to                                                                                           |                                      |

. 10and evaluation and learning education and methods learning Outputs

-Aand understanding knowledge

A- 1the And preparation accounting Records in Finance perationsO proof How to Student education

Final accounts A - 2 Balance Sheet

A- 3 Finance Disclosures .

for-On the subject Private Skills

B1 - The creditor The city the accounts statement .

B2 - General he budgetand t Final the accounts Preparation.

-Cthinking skills

And participation thinking on Student To motivate Questions Subtraction.

and learning education Methods

.1 Live onlinelectures - 2In

recorded diwaat

- 4 In the form of Lectures pdf

.3and exercises Duties

Evaluation thodsMe

.1 monthly Tests .2 Daily Tests .3

oral Tests

.4 and discussions Live Guidance

Quizzes .5

D- And the transferred Public Skills )and Employment With possibility Related Other Skills  
 Personal development.( D - 1 in acquired Skills employment from tStuden Enable  
 institution No Final the accounts a job in the job environment  
 D- 2Origins And replace sale in accounting Skills acquisition from Student Empowerment  
 D- 3 How Origins on extinction countac In ways In operation How thinking from Student Empowerment  
 errors accounting amendment

| .11The structure decision |                 |                                                                                                 |                                                                                 |         |         |
|---------------------------|-----------------|-------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|---------|---------|
| Evaluation road           | Teaching method | Name of unit / or course topic                                                                  | learning Required outcomes                                                      | watches | week    |
| exam Monthly quiz and     | Lectures        | identificatio<br>With n<br>papers<br>Commercial<br>And the<br>accountant<br>about it            | Commercial papers                                                               | 4       | 4 - 1   |
| exam Monthly quiz and     | Lectures        | Recognition<br>Assets on<br>Fixed/<br>Acquisition,<br>sale<br>substitution                      | Fixed Assets/<br>Acquisition,sale<br>substitution                               | 4       | 9 - 5   |
| exam Monthly quiz and     | Lectures        | Recognition<br>on<br>Settlements The<br>and restriction<br>correction<br>esMistak<br>accounting | The Settlements<br>restriction<br><b>And<br/>correct<br/>errors accounting.</b> | 4       | 12 - 10 |
| exam Monthly quiz and     | Lectures        | the identification<br>accounts<br>and the Final<br>sheet balance                                | and Final the accounts<br>General Budget                                        | 4       | 15 - 13 |

## The decision a description

For the most important Briefly Briefly this The decision a description He provides Excel Microsoft program features-And Student Helps The program This where tificand scien The process life in The program this Use How to understands it And accounting Arithmetic Information stabilizing to Student Enters.

|                                                                                                                                                                                                                                                           |                                      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                                                                                                                                                               | .1educational The institution        |
| accounting                                                                                                                                                                                                                                                | .2 University Department /The Center |
| computer skills1 \ M Ha 1104                                                                                                                                                                                                                              | .3 name /The decision code           |
| Updating college curricula Development project<br>Economics in Iraqi universities Management- Bachelor's<br>accounting                                                                                                                                    | .4In it Enters that Programs         |
| Academic Halls-computer laboratory                                                                                                                                                                                                                        | .5Available the audience Forms       |
| second the Academic the chapter                                                                                                                                                                                                                           | .6 the chapter                       |
| hour 45                                                                                                                                                                                                                                                   | .7 Academic watches number Total     |
| .9The decision Goals                                                                                                                                                                                                                                      |                                      |
| <ul style="list-style-type: none"> <li>- 1 elExc program Use on Training 2007 - 2010</li> <li>- 2 accounting Tables building in Excel program Use on Recognition- 3</li> <li>and logical Sports Formulas account procedures Ways clarification</li> </ul> |                                      |
| <ul style="list-style-type: none"> <li>- 4 accounting Tables analysis</li> <li>- And losses Profits Accounts .</li> </ul>                                                                                                                                 |                                      |

. 10and evaluation and learning ducatione and methods learning Outputs

-Aand understanding knowledge

A- 1 in the job on Help in computer On computer capabilities and applications Recognition  
accounting Transactions

A- 2 A Learn about the capabilities of Excel -  
3and logical Sports Formulas solution

A- 4 Losses A And profits Sales Reports Find -  
5Salaries Reports

for-On the subject Private Skills

B- 1 Equations solution in Excel program For employment Students Capabilities development  
accounting

B2and losses Profits Accounts

B3Salaries Records

d learningan education Methods

- 1 Theoretical and practical lectures.

- 2The process Exercises

- 3 The vessel Direct Questions .

Evaluation Methods

- 1 Daily Exams ) oral/ Editorial ( - 2 Episodes

Scientific Discussion

- 3 Quarterly Exams . - 4

Final exams.

Thinking -Cskills

C- 1computer capabilities an offer

C- 2Technology Evolution Keeping up on encouragement

C- 3 Programs Use unless maybe no complex Accounts in mentality Capabilities development

Solve it in computer

and learning education Methods

- 1Home Duties - 2 means

Clarification.

- 3Modern Scientific and reports Research

Evaluation Methods

- 1 Reports - 2 discussion
- 3Fast Exams

D- And the transferred Public Skills )and Employment With possibility Related Other Skills personal development.( D - 1 Conduct short tests to measure the student's understanding of .the subject

D- 2 The decision In vocabulary Private Daily With duties Reports Receipt

| .11The structure decision |                |                                                          |                                          |         |      |
|---------------------------|----------------|----------------------------------------------------------|------------------------------------------|---------|------|
| ationEvalu road           | education road | Name of unit/<br>or topic course                         | Required<br>learning<br>outcomes         | watches | week |
| Exams+<br>to prepare      | Lectures       | on introduction<br>program<br>Excel                      | and concept<br>goals                     | 4       | 1    |
| Exams+<br>to prepare      | Lectures       | file TabFILE                                             | with Dealing<br>Interface<br>The program | 4       | 2    |
| Exams+<br>to prepare      | Lectures       | Page Tabulation<br>President                             | Tabs with Dealing                        | 4       | 3    |
| Exams+<br>to prepare      | Lectures       | and the Rows<br>columns<br>and cells                     | basic table building                     | 4       | 4    |
| Exams+<br>to prepare      | Lectures       | cells coordination                                       | table coordination                       | 4       | 5    |
| Exams+<br>eto prepar      | Lectures       | And Transportation<br>Deletion copies<br>and arrangement | Tables with Dealing                      | 4       | 6    |
| Exams+<br>to prepare      | Lectures       | plans construction<br>And its types                      | plans drawers                            | 4       | 7    |
| Exams+<br>to prepare      | Lectures       | monthly exam                                             | Evaluation                               | 4       | 8    |
| Exams+<br>to prepare      | Lectures       | And And copy ransfert<br>development<br>plans            | with Dealing<br>plans                    | 4       | 9    |
| Exams+<br>to prepare      | Lectures       | Collection Formulas<br>and the average                   | with Dealing<br>Formulas                 | 4       | 10   |
| Exams+<br>to prepare      | Lectures       | And The lowest value<br>the highest                      | with Dealing<br>Formulas                 | 4       | 11   |
| Exams+<br>o preparat      | Lectures       | Clear Profits<br>Salary                                  | with Dealing<br>Formulas                 | 4       | 12   |
| Exams+<br>to prepare      | Lectures       | IF AND formula<br>SUMIF                                  | with Dealing<br>Formulas                 | 4       | 13   |
| Exams+<br>to prepare      | Lectures       | Sales Musician<br>And profits                            | with Dealing<br>Formulas                 | 4       | 14   |
| Exams+<br>to prepare      | esLectur       | monthly exam                                             | Evaluation                               | 4       | 15   |

. 12 structure  
Infrastructure

|                                                                   |                                                                                                                                       |
|-------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| Microsoft For the program Main Entrance2007 2010-The ruling Mazen | <p>Required Readings:</p> <ul style="list-style-type: none"> <li>▪Basic Texts</li> <li>▪The decision books</li> <li>▪Other</li> </ul> |
|                                                                   | <p>especially requirements) on It includes workshops, Examples include Way .and websites , periodicals, software Electronic(</p>      |
|                                                                   | <p>Social For example It includes services Guest lectures and Example and field studies ainingprofessional tr(</p>                    |

**a model**  
**The description**  
**decision**

**High education Institutions performance review)) The program review**  
**Academic((**

**Excel Microsoft program- the second The course /**  
**the first stage**

**a**  
**description**  
**The**  
**decision**

features For the most important Briefly Briefly this The decision a description He provides  
Excel Microsoft program- this Use How to And understands it Student Helps The program This  
Information stabilizing to Student Enters where and scientific The process life in The program  
And accounting Arithmetic.

|                                                                                                                        |                                      |
|------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| the university The elite college                                                                                       | .1educational The institution        |
| accounting to divide                                                                                                   | .2 University Department /The Center |
| computer skills2 \ 2109 Ha M 2                                                                                         | .3 name /The decision code           |
| Updating college curricula Development project<br>Economics in Iraqi universities Management- Bachelor's<br>accounting | .4In it Enters that Programs         |
| Classrooms                                                                                                             | .5Available the audience Forms       |
| first the Academic the chapter/2025-2024                                                                               | .6 the chapter /year                 |
| 45hour                                                                                                                 | .7 Academic watches number Total     |
| 2025                                                                                                                   | .8Description this numbers date      |

.9The decision Goals

For your information Basic and principles computer For ingredients For students Basic an idea Give computer

Research completion in computer from tbenefi possibility Student education Scientific

Programs the And entry computer Use How to on The process Theory Lectures from Student education Electronic

. 10and evaluation and learning education and methods learning Outputs

-Aderstandingand un knowledge

A- 1 **program Foundations on Recognition**

A Excel Microsoft- 2 **Classifications on Recognition**

Excel Microsoft program

A- 3 Fees from Excel Microsoft For the program dedicated Programs on Recognition

A Graphic and tables- Microsoft Office program Identify the use of 4

for-On the subject Private Skills

B1 -Arithmetic Operations results analysis in knowledge application

B2 -Research results analysis in computer Use

B3 -Search Goals with Agree results Extract

ningand lear education Methods

**Excel Microsoft program Use**

Evaluation Methods

٢٠% theoretical/ ٢٠ % :practical and divided as follows) **Cozette exams- Monthly exams- attendance Exams- The process Exams - Reports - Orality Exams (**

Thinking -Cskills

C- 1ram on the computer and learning about Applying the prog

C Through it mathematical operations- 2 during from minute results Use

Search completion in For data Flour Analysis

and learning education Methods

**Excel Microsoft program Use**

## Evaluation Methods

٢٠% theoretical/ ٢٠ % :practical and divided as follows) **Cozette exams- Monthly exams- attendance Exams- The process Exams - Reports - Orality Exams (**

D- And the transferred Public Skills )and Employment With possibility Related Other Skills  
Personal development.( D - 1Results analysis in assistant Excel Microsoft program from benefit  
D- 2 Agree including Excel Microsoft program Using Statistics Results analysis on Susceptibility  
Research objectives

| .11The structure decision                             |                       |                                                |                                        |                                                             |                 |
|-------------------------------------------------------|-----------------------|------------------------------------------------|----------------------------------------|-------------------------------------------------------------|-----------------|
| Evaluation road                                       | education road        | Name of unit/ course topic or                  | Required learning Outputs              | watches                                                     | week            |
| My exam theory-practical-Reports-Monthly-Jug-verbal   | My theory practical   | For Primary Principles Excel amMicrosoft progr | on Recognition program Microsoft Excel | hours ٢<br>My view on ٢Week -<br>My working hours week      | - ٢ -1 ٣        |
| Theoretical exam-practical-Reports-Monthly-Jug-verbal | theoretical/practical | Microsoft to open Excel program                | Microsoft Log in to Excel              | hour ٢<br>My theory the week of -٢<br>My working hours week | ٥ -4            |
| My exam theory-practical-Reports-Monthly-Jug-verbal   | theoretical/practical | cells on learning How to                       | Microsoft With the job Excel program   | hour ٢<br>My view Week on ٢- My rking wo hours week         | ٧ - ٦           |
| Theoretical exam-practical-Reports-Monthly-Jug-verbal | theoretical/practical | Microsoft Login to Excel Workbooks             | Microsoft Classifications Excel        | hour ٢<br>My view Week on ٢- hour practical week in         | ٩ - ٨           |
| My exam theory-practical-Reports-Monthly-Jug-verbal   | theoretical/practical | cells Microsoft design Excel                   | cells design How to                    | hour ٢<br>My view Week on ٢- hour practical week in         | ١١ - ١٠<br>١٢ - |
| Theoretical exam-practical-Reports-Monthly-           | eoreticalth/practical | Sports Operations application                  | In Sports Operations Excel Microsoft   | hour ٢<br>My theory the week of -٢<br>My working            | ١٣              |

|                                  |  |  |                              |               |         |
|----------------------------------|--|--|------------------------------|---------------|---------|
| Jug-verbal                       |  |  |                              | hours<br>week |         |
|                                  |  |  | the The course end<br>second | Exams         | ۱۵ - ۱۴ |
| . 12 structure<br>Infrastructure |  |  |                              |               |         |

|                                                                                    |                                                                                                                                       |
|------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| Microsoft program And use ownloadto d in Basic Principles<br>the computer In Excel | <p>Required Readings:</p> <ul style="list-style-type: none"> <li>▪Basic Texts</li> <li>▪The decision books</li> <li>▪Other</li> </ul> |
|                                                                                    | <p>especially requirements) It includes workshops, Examples include on and sites .and software , periodicals Electronic(</p>          |
|                                                                                    | <p>Social For example It includes vicesser Guest lectures and Example and field studies professional training(</p>                    |

## The decision a description

**Roads Find on and ability Statistics principles Basic Concepts on examining a light on decision take on And help taDa and analysis To display occasion Analysis Outputs.**

|                                                                                                                                                                                               |                                      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                                                                                                   | .1educational The institution        |
| accounting Department                                                                                                                                                                         | .2 University Department /The Center |
| AD H S 2018 Statistics                                                                                                                                                                        | .3 name /The decision code           |
| Updating college curricula Development project<br>Economics in Iraqi universities Management- Bachelor's<br>tingaccoun                                                                        | .4In it Enters that Programs         |
|                                                                                                                                                                                               | .5Available the audience Forms       |
| second the Academic the chapter                                                                                                                                                               | .6 the chapter                       |
| hour 45                                                                                                                                                                                       | .7 Academic watches number Total     |
| .9The decision Goals                                                                                                                                                                          |                                      |
| . 10 in And its classification Data collection How to hodsand its met Statistics Importantly Student identification<br>Tables from different Types                                            |                                      |
| .11and its characteristics Central tendency Scales on Recognition                                                                                                                             |                                      |
| . 12Scales between relationship                                                                                                                                                               |                                      |
| . 13and And flattening the twist And difference and coefficient Dispersion Scales on Recognition<br>Correlation coefficients and simple linear regression And types connection relationships. |                                      |

. 14and evaluation and learning education and methods learning Outputs

-Aand understanding knowledge

A- 1 And classify it Data collection on ability .

A- 2 And analyze it To find statistical indicators ability .

A- 3 between relationship degree measurement on ability  
Variables.

for-On the subject Private Skills

B1 - The Sample to choose from Empowerment occasion

B2 - Information And classification discrimination from wermentEmpo .

B3 - in difference analysis from Empowerment

Measurements. B - 4 ability from Empowerment

Simple Models analysis on.

and learning education Methods

In the form of Lecturespdf In th Lectures  
form ofPowerPoint

Evaluation Methods

monthly Exams, Daily ,Duties And absence the audience ,Scientific Reports

Thinking -Cskills

C- 1 And nature The problem to set

The variable. C - 2Choosing the  
appropriate method.

C- 3 eps for the Take the correct st  
solution. C - 4 And analyze it Results give .

and learning education Methods

- 1mental Storm

Evaluation Methods

- 1 Reports - 2 discussion
- 3Fast Exams

D- And the transferred Public Skills )and oymentEmpl With possibility Related Other Skills personal development.( D - 1 Case study Represents Data sets that solution .

. 15The decision structure

| Electronic road evaluation       | learning-E road         | Name of unit/<br>or topic course          | Required learning outcomes | watches | week |
|----------------------------------|-------------------------|-------------------------------------------|----------------------------|---------|------|
| Daily Exams<br>/ and oral ryTheo | theoretical/<br>applied | Statistics to entrance                    | General Concepts           | 3       | 1    |
| Daily Exams<br>/ and oral Theory | theoretical/applied     | Statistics Concepts                       | and terms Concepts         | 3       | 1    |
| Daily Exams<br>/ and oral Theory | theoretical/<br>applied | Data collection                           | Data oncollecti Ways       | 3       | 2    |
| Daily Exams<br>/ and oral Theory | theoretical/applied     | And display to organize<br>Data           | organization Ways          | 3       | 3    |
| Daily Exams<br>/ and oral Theory | theoretical/<br>applied | Data specifications                       | General Concepts           | 3       | 4    |
| Daily Exams<br>/ and oral Theory | theoretical/pplieda     | Central tendency Scales                   | Indicators                 | 3       | 5    |
| Daily Exams<br>/ and oral Theory | theoretical/<br>applied | Dispersion Scales                         | Measurement Ways           | 3       | 6    |
| Daily Exams<br>/ and oral Theory | theoretical/<br>applied | Possibilities theory                      | solution Ways              | 3       | 7    |
| Daily Exams<br>/ oral and Theory | theoretical/<br>applied | Variables between relationship            | solution Ways              | 3       | 8    |
| monthly exam                     | theoretical/<br>applied | Exam1                                     |                            | 3       | 9    |
| Daily Exams<br>/ and oral Theory | theoretical/<br>applied | Simple linear decline                     | solution Ways              | 3       | 10   |
| Daily Exams<br>/ and oral Theory | icaltheoret/<br>applied | Multiple linear decline                   | solution Ways              | 3       | 11   |
| Daily Exams<br>/ and oral Theory | theoretical/<br>applied | Simple linear connection                  | solution Ways              | 3       | 12   |
| Daily Exams<br>/ and oral Theory | theoretical/<br>applied | Partial linear connection<br>And multiple | tionsolu Ways              | 3       | 13   |
| monthly exam                     | theoretical/<br>applied | Exam2                                     |                            | 3       | 14   |
| Daily Exams<br>/ and oral Theory | theoretical/<br>applied | Statistics to entrance                    | General Concepts           | 3       | 15   |

| . 16Infrastructure structure                                                                                                                                                                                                                                                                               |                                                                                                                                       |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>- Hormuz Hanna rincep , Mashhadani-Al Mahmoud .Dr Composition Statistics principles 1989</li> <li>- Ready Packages Using Applied Statistics spss &amp; .stat Hussein Mustafa Composition</li> <li>Dr. Ahmed ,Bahi ,and others Salem Fattah-Al slave 2006</li> </ul> | <p>Required Readings:</p> <ul style="list-style-type: none"> <li>▪Basic Texts</li> <li>▪The decision books</li> <li>▪Other</li> </ul> |
|                                                                                                                                                                                                                                                                                                            | <p>especially requirements) on It includes workshops, Examples include Way .and websites , periodicals, software Electronic(</p>      |
|                                                                                                                                                                                                                                                                                                            | <p>Social For example It includes services Guest lectures and Example and field studies professional training(</p>                    |

## The decision a description

English In the language accounting Concepts some study The decision this Includes The frame accounting Vocabulary from framework Integrated during from And that registration also And accounting and principles Assumptions For accounting The year How to Commercial Correspondence also It includes accounting and records Restrictions On it Reply How to Commercial Messages And types Commercial message writing.

|                                                                                                                          |                                      |
|--------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                              | .1educational The institution        |
| gaccountin                                                                                                               | .2 University Department /The Center |
| BC 2110 accounting and correspondence Readings                                                                           | .3 name /The decision code           |
| Updating college curricula Development project<br>Economics in Iraqi universities Management- Bachelor's<br>accounting   | .4In it sEnter that Programs         |
|                                                                                                                          | .5Available the audience Forms       |
| the second Academic the chapter                                                                                          | .6 the chapter                       |
| hour 30                                                                                                                  | .7 Academic watches number Total     |
| .9The decision Goals                                                                                                     |                                      |
| - on Able akes itM that In shape , And save it To understand it accounting In terms Student identification<br>Absorption |                                      |
| Administrative and Specializing in aspects Related Deals with it in various fields Which Terms used<br>accounting        |                                      |
| -And its types Commercial By messages Student identification                                                             |                                      |
| -Its types In all cialCommer Messages writing from Student Empowerment                                                   |                                      |
|                                                                                                                          |                                      |

. 10and evaluation and learning education and methods learning Outputs

-Aand understanding knowledge

A- 1 English In the language accounting and terms Vocabulary save from Students Empowerment from competent accounting to divide in Student make Commercial letters writing from And enable it an opportunity Gives him including , English In the language cialtyIn his spe Related Topics reading magazines, etc ,Research books in Specialization field in New what all with communication

for-On the subject Private Skills

B1 - an Gives him including English geIn the langua Correspondence Skill Students Acquisition Specialization and commercial companies the field In New what all with communication opportunity

and learning education Methods

.1Lectures

.2 Listening to lectures on the screen .3 from reading

For the lecture Students before

.4 Live online lectures .5In

recorded diwaat

.6 In the form of Lectures puff

Evaluation Methods

-And weekly permanent And in a way Oral Exams

-Questions Subtraction

-Quarterly Exams

Thinking -Cskills

C- 1Lecture in To participate Students incentivize

C- 2For accounting Basic and principles accounting In terms speaking in And trust Skill Student Gain

|                                                                                                                                                                                                                                                                                                                                                      |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| and learning education Methods                                                                                                                                                                                                                                                                                                                       |
| Modern Scientific and reports archRese                                                                                                                                                                                                                                                                                                               |
| Evaluation Methods                                                                                                                                                                                                                                                                                                                                   |
| Scientific Discussion Episodes(Students before from accomplished Scientific and reports By research                                                                                                                                                                                                                                                  |
| D- And the transferred Public Skills )and Employment With possibility Related Other Skills<br>personal development( D- 1 area shelter Individualism And the initiative self (entManagem<br>Personal And motivation accountant<br>D- 2 Units framework And in Single the job to organize<br>D Accounting organizational- 3 Effective time management. |

| .11The decision structure                  |                |                                          |                                                                              |         |      |
|--------------------------------------------|----------------|------------------------------------------|------------------------------------------------------------------------------|---------|------|
| Evaluation road                            | education road | Name of unit/<br>or topic course         | Required<br>learning<br>outcomes                                             | watches | week |
| Exams<br>Daily/<br>Theory<br>and oral      | theoretical    | Basic accounting                         | Basic terms in<br>accounting                                                 | 2       | 1    |
| Exams<br>Daily/<br>Theory<br>and oral      | theoretical    | Definition of<br>accounting              | Definition of<br>accounting                                                  | 2       | 2    |
| Exams<br>Daily/<br>Theoretical<br>and oral | theoretical    | Bookkeeping                              | Accounting and<br>bookkeeping                                                | 2       | 3    |
| Exams<br>Daily/<br>Theory<br>and oral      | theoretical    | Usefulness of<br>accounting              | Usefulness of<br>accounting                                                  | 2       | 4    |
| Exams<br>Daily/<br>Theory<br>and oral      | theoretical    | Types of accounting                      | Types of<br>accounting and<br>defined it                                     | 2       | 5    |
| Exams<br>Daily/<br>Theory<br>and oral      | theoretical    | Users of accounting<br>information       | Users of<br>accounting<br>information                                        | 2       | 6    |
| Exams<br>Daily/<br>Theory<br>and oral      | theoretical    | types financial<br>statements            | types financial<br>statements and<br>defined it                              | 2       | 7    |
| Exams<br>Daily/<br>Theory<br>and oral      | theoretical    | Accounting principles<br>and constraints | Accounting<br>principles<br>assumptions and<br>constraints and<br>Defined it | 2       | 8    |

|                                         |             |                                          |                                                          |   |    |
|-----------------------------------------|-------------|------------------------------------------|----------------------------------------------------------|---|----|
| Exams Daily/<br>Theory<br>and oral      | theoretical | Definition of business<br>correspondence | Definition of<br>business<br>correspondence<br>and types | 2 | 9  |
| Exams Daily/<br>Theoretical<br>and oral | theoretical | good business letters                    | The<br>required by good<br>business letters              | 2 | 10 |
| exams Daily<br>/ Theory<br>and oral     | theoretical | An applications on<br>business letters   | An applications<br>on business<br>letters                | 2 | 11 |
| Exams Daily/<br>Theory<br>and oral      | theoretical | Inquiries letters                        | Inquiries letters                                        | 2 | 12 |
| Exams Daily/<br>Theory<br>and oral      | theoretical | Circulars letters                        | Circulars letters                                        | 2 | 13 |
| Exams Daily/<br>Theoretical<br>and oral | theoretical | invoicing transitions                    | Introduction to<br>invoicing<br>transitions              | 2 | 14 |
| exams Daily<br>/ Theory<br>and oral     | theoretical | Types of invoices                        | Types of<br>invoices                                     | 2 | 15 |

## . 12Infrastructure structure

|  |                                                                                                                                   |
|--|-----------------------------------------------------------------------------------------------------------------------------------|
|  | Required Readings:<br><ul style="list-style-type: none"> <li>▪Basic Texts</li> <li>▪The decision books</li> <li>▪Other</li> </ul> |
|  | especially requirements) on It includes<br>workshops, periodicals, Examples of Way<br>Electronic and sites and software(          |

|  |                                                                                                                   |
|--|-------------------------------------------------------------------------------------------------------------------|
|  | Social For example It includes services<br>Guest lectures and Example<br>and field studies gprofessional trainin( |
|--|-------------------------------------------------------------------------------------------------------------------|

## The decision a description

Economic and concepts Economy science principles study The decision this Includes and the Economic The cycle Economic The theory problem economic The like Basic And a demand identification The decision It includes Partial onomyEc kidney economy like Consumer And balance In it Influencer and factors demand And a curve table And In it Influential and factors the offer And a curve And a table the offer that The National income concept also includes The market ceAnd balan Product balance foreign trade, , Money, banking And the concept kidney and balance National result their theories and tools.

|                                                                                                                        |                                      |
|------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                            | .1educational The institution        |
| accounting                                                                                                             | .2 University Department /The Center |
| economy principles1303 \M M                                                                                            | .3 name /The decision code           |
| Updating college curricula Development project<br>Economics in Iraqi universities Management- Bachelor's<br>accounting | .4In it Enters that Programs         |
| Academic Halls                                                                                                         | .5Available the audience Forms       |
| the first Academic the chapter                                                                                         | .6 the chapter                       |
| 30hour                                                                                                                 | .7 Academic watches number Total     |
| .9The decision Goals                                                                                                   |                                      |
|                                                                                                                        |                                      |
| .1Basic and terms Economic Concepts some to understand from Student Empowerment                                        |                                      |

.2 and the economy Its mechanisms Partial Economy knowledge on Recognition mfrom Student Empowerment  
Its mechanisms kidney

.3 and its determinants demand to understand from Student Empowerment  
Markets and balances and its determinants And the show

.4and its curves costs And types and revenues costs between nationdiscrimi Student Empowerment

.5 National The result National Like income kidney Economist Analysis Tools Student identification  
and the exchange rate Foreign Affairs and trade

. 10and evaluation and learning tioneduca and methods learning Outputs

-Aand understanding knowledge

A- 1 -and Understanding economic vocabulary and economic tools ID

A Economic systems- 2 Economic Policies KnowledgeCashand and finance  
commercial(and its tools

A- 3country From it He suffers Which Economic and problems Events derstandAnd un knowledge

for-On the subject Private Skills

B1 - countries facing it that Economic problems knowledge

B2 -she has Economic Solutions Find And try problems analysis skill

and learning neducatio Methods

Theoretical and practical  
lectures. - Visual aids -  
mental Storm Ways

Evaluation Methods

Daily Exams) oral / Editorial - ( Episodes  
Scientific Discussion  
Quarterly Exams- . Exams  
Final

#### Thinking -Cskills

C- 1 Developments or Solutions in thinking And requested Economic problems Display  
Possible C - 2 To analyze it Student And motivation Iraqi Economy problems some Review  
And its treatment

and learning ducatione Methods

Modern Scientific and reports Research .

Evaluation Methods

Students before from accomplished Scientific and reports and research Scientific Discussion Episodes

D- And the transferred Public Skills )and Employment possibility With Related Other Skills  
Personal development.(

**D- 1 the job field in Innovation and Creativity Activities Practice. -**

**D- 2National sense of Resources and Sense Development Promote rational behavior in use  
future generations In order to protect sustainable development**

| .11The decision structure                  |                |                                  |                                                                                                                                                  |         |      |
|--------------------------------------------|----------------|----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|---------|------|
| Evaluation road                            | education road | Name of unit/<br>or topic course | Required<br>learning<br>outcomes                                                                                                                 | watches | week |
| Exams<br>Daily/<br>Theory<br>and oral      | theoretical    | Economy science                  | Concept,<br>development of<br>Economy science<br>His relationship<br>with Other iencesc                                                          | 2       | 1    |
| Exams<br>Daily/<br>Theory<br>and oral      | theoretical    | Economic The problem             | The identification<br>Economic problemIts<br>characteristics,<br>processing it                                                                   | 2       | 2    |
| Exams<br>Daily/<br>Theoretical<br>and oral | theoretical    | demand theory                    | demand identification<br>,<br>curve Demand, its<br>types, and its<br>determinants                                                                | 2       | 3    |
| Exams<br>Daily/<br>Theory<br>and oral      | theoretical    | demand Flexibility               | Definition of<br>elasticity of demand<br>, its types, and its<br>importance                                                                      | 2       | 4    |
| Exams<br>Daily/<br>Theory<br>and oral      | theoretical    | Utility Classic Theory           | Theory cepton<br>For Classic<br>consumer behavior<br>Definition of<br>utility, its types<br>Benefit and theory<br>And it was achieved<br>balance | 2       | 5    |
| Exams<br>Daily/<br>Theory<br>and oral      | theoretical    | Modern Theory                    | curve identification<br>equality, price line,<br>umequilibri consumer<br>For theory<br>Modern                                                    | 2       | 6    |

|                                       |             |                             |                                                                                                                          |   |    |
|---------------------------------------|-------------|-----------------------------|--------------------------------------------------------------------------------------------------------------------------|---|----|
| Exams<br>Daily/<br>Theory<br>and oral | theoretical | the offer theory            | the identification<br>offer table<br>And a curve<br>Supply and<br>And influencing factors<br>curve transfer<br>the offer | 2 | 7  |
| exams Daily<br>/ Theory<br>and oral   | theoretical | Production theory           | The concept of<br>the production and<br>production function<br>factors Production                                        | 2 | 8  |
| Exams<br>Daily/<br>Theory<br>and oral | theoretical | and revenues costs          | costs identification<br>Its types and<br>curves, definition<br>of revenue<br>and its And its types<br>curves             | 2 | 9  |
| Exams                                 | theoretical | Markets                     | Markets identification                                                                                                   | 2 | 10 |
| Daily/<br>and Theoretical<br>oral     |             |                             | Its characteristics<br>, es And its typ<br>and balances                                                                  |   |    |
| Exams<br>Daily/<br>Theory<br>and oral | theoretical | distribution theory         | The meaning<br>and Interest reward<br>And profit rent<br>Its to How types<br>identify it                                 | 2 | 11 |
| Exams<br>Daily/<br>Theory<br>and oral | theoretical | National income             | The concept of<br>income national,<br>its importance,<br>and of methods<br>calculating it                                | 2 | 12 |
| exams Daily<br>/ Theory<br>and oral   | theoretical | and banks money             | The concept of<br>money, functions of<br>moneybanks<br>And its types and<br>its tools                                    | 2 | 13 |
| Exams<br>Daily/<br>Theory<br>and oral | theoretical | Foreign ecommerc<br>Affairs | concept<br>commerce<br>Foreign Affairs<br>, Balance of                                                                   | 2 | 14 |

|                                                                                            |             |           |                                                                                                                          |   |    |
|--------------------------------------------------------------------------------------------|-------------|-----------|--------------------------------------------------------------------------------------------------------------------------|---|----|
|                                                                                            |             |           | Payments,<br>Rate Exchange                                                                                               |   |    |
| Exams<br>Daily/<br>Theory<br>and oral                                                      | theoretical | inflation | The concept of<br>inflation, its types,<br>Economic the effects<br>How inflation to<br>Treat it                          | 2 | 15 |
|                                                                                            |             |           |                                                                                                                          |   |    |
| . 12 Infrastructure structure                                                              |             |           |                                                                                                                          |   |    |
| Hasnawi -Al Mahdi generous Economy principles<br>Mashhadani-Al immortal Economy principles |             |           | Required Readings:<br>▪Basic Texts<br>▪The decision books<br>▪Other                                                      |   |    |
|                                                                                            |             |           | especially requirements) on It includes<br>workshops, periodicals, Examples of Way<br>Electronic and sites and software( |   |    |
|                                                                                            |             |           | Social For example It includes services<br>Guest lectures and Example<br>and field studies professional training(        |   |    |

## The decision a description

Public mathematics material Scheduled a description He provides1 Briefly  
And ways to mathematics material features For the most important Requiring  
Expected Education outcomes And also ed methodsHis appli Delusional learn it  
learning Opportunities from benefit proof degree Student achievement from  
The decision For this Available.

|                                                                                                                           |                                      |
|---------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                               | .1educational The institution        |
| accounting Scientific Department                                                                                          | .2 University Department /The Center |
| General mathematics1 / 2017 A R M 1                                                                                       | .3 name /The decision code           |
| Updating college curricula Development project<br>tiesEconomics in Iraqi universi Management- Bachelor's<br>accounting    | .4In it Enters that Programs         |
|                                                                                                                           | .5Available the audience Forms       |
| semester First the chapter                                                                                                | .6 the chapter /year                 |
| 45hour                                                                                                                    | .7 Academic watches number Total     |
| .9The decision Goals                                                                                                      |                                      |
| -A Public mathematics For the material Basic esBy principl Student identification 1 And importance<br>mathematics science |                                      |
| Acquisition -bSports Skills                                                                                               |                                      |
| C- mathematics in And thinking mentality Skills Acquisition                                                               |                                      |
|                                                                                                                           |                                      |

|                                                                                                                                                                                                                                                                               |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10and evaluation and learning education and methods learning Outputs                                                                                                                                                                                                          |
| -Aand understanding knowledge<br>A- 1 A Giving lectures and using textbooks- 2<br>Scientific By the material Related Issues Solving<br>A- 3 Vocabulary according to electronic education Use<br>A Course Curriculum- 4 Self learning Method<br>A- 5ificScient Reports writing |
| for-On the subject Private Skills<br>B1 - thinking Skill<br>B2 -and analysis Conclusion skill<br>B3 -Note skill                                                                                                                                                               |
| and learning education Methods                                                                                                                                                                                                                                                |
| In the form of LecturespdfIn the Lectures<br>form ofPowerPoint<br>Rows inside Safiya Activities and Interactive lectures                                                                                                                                                      |
| Evaluation Methods                                                                                                                                                                                                                                                            |
| Monthly Exams/ Daily/ Quick/ Reports/ Assignments                                                                                                                                                                                                                             |
| Thinking -Cskills<br>C- 1 Determine the nature of the questions<br>According to the topic. C - 2Choosing the<br>appropriate method.<br>C- 3 Take the correct steps for the<br>solution. C - 4 And analyze it Results give .                                                   |
| and learning education Methods                                                                                                                                                                                                                                                |
| - 1mental Storm                                                                                                                                                                                                                                                               |
| Evaluation Methods                                                                                                                                                                                                                                                            |

- 1 Reports - 2 discussion
- 3Fast Exams

D- And the transferred Public Skills ) and Employment With possibility Related Other Skills personal development.( D - 1 Conduct short tests to measure the student's understanding of .the subject

D- 2 The decision In vocabulary Private Daily With duties Reports Receipt

# .11The decision structure

| Evaluation road                           | education road                                                 | Name of unit/<br>or topic course | Required<br>learning<br>outcomes | watches | week |
|-------------------------------------------|----------------------------------------------------------------|----------------------------------|----------------------------------|---------|------|
| exams Daily<br>and duties<br>Home         | videos thousand<br>Electronic<br>in PDF Lectures<br>formatpuff | Public mathematics1              | function                         | 2       | 1    |
| exams ilyDa<br>and<br>assignments<br>Home | is t The video<br>Electronic<br>in PDF Lectures<br>formatpuff  | Public mathematics1              | and linear<br>equations          | 2       | 2    |
| exams Daily<br>and duties<br>Home         | is t The video<br>Electronic<br>in PDF Lectures<br>formatpuff  | Public mathematics1              | ppliedA Examples                 | 2       | 3    |
| exams Daily<br>and duties<br>Home         | is t The video<br>Electronic<br>in PDF Lectures<br>formatpuff  | Public mathematics1              | The purpose                      | 2       | 4    |
| exams Daily<br>homework and               | is t The video<br>Electronic<br>in PDF Lectures<br>formatpuff  | Public mathematics1              | p of goalsRelationshi            | 2       | 5    |
| exams Daily<br>and duties<br>Home         | is t The video<br>Electronic<br>in PDF Lectures<br>formatpuff  | Public mathematics1              | General Examples                 | 2       | 6    |
| exams Daily<br>and<br>assignments<br>Home | is t The video<br>Electronic<br>in PDF Lectures<br>formatpuff  | cPubli mathematics1              | month exam1                      | 2       | 7    |
| exams Daily<br>and<br>assignments<br>Home | is t The video<br>Electronic<br>in PDF Lectures<br>formatpuff  | Public mathematics1              | differentiation                  | 2       | 8    |
| exams Daily                               | videos Electronic                                              | Public mathematics1              | General Examples                 | 2       | 9    |

|                                  |                                                                 |                        |                          |   |    |
|----------------------------------|-----------------------------------------------------------------|------------------------|--------------------------|---|----|
| and homework                     | in PDF sLecture<br>formatpuff                                   |                        |                          |   |    |
| Daily exams and duties Home      | is t The video<br>Electronic<br>in PDF Lectures<br>formatpuff   | mathematics<br>Public1 | derivatives              | 2 | 10 |
| Daily exams and duties Home      | is t The video<br>Electronic<br>in PDF Lectures<br>formatpuff   | mathematics<br>icPubl1 | derivatives relationship | 2 | 11 |
| Daily exams and homework         | is t The video<br>Electronic<br>in PDF Lectures<br>formatpuff   | mathematics<br>Public1 | General Examples         | 2 | 12 |
| Daily exams and duties Home      | is t The video<br>Electronic<br>in PDF Lectures<br>formatpuff   | thematicsma<br>Public1 | Applied exercises        | 2 | 13 |
| Daily exams and assignments Home | is t The video<br>Electronic<br>in PDF Lectures<br>formatpuff   | mathematics<br>Public1 | month exam2              | 2 | 14 |
| Daily exams and duties Home      | is t The video<br>Electronic<br>in PDF Lectures<br>atformatpuff | mathematics<br>Public1 | review                   | 2 | 15 |

## . 12Infrastructure structure

|                                                |                                                                                                                                   |
|------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| .Dr mathematics principlesRashid sensory Zafer | Required Readings:<br><ul style="list-style-type: none"> <li>▪Basic Texts</li> <li>▪The decision books</li> <li>▪Other</li> </ul> |
|                                                | especially requirements) on It includes workshops, Examples include Way .and websites , periodicals, software Electronic(         |

|  |                                                                                                                   |
|--|-------------------------------------------------------------------------------------------------------------------|
|  | Social For example It includes services<br>Guest lectures and Example<br>and field studies professional training( |
|--|-------------------------------------------------------------------------------------------------------------------|

## The decision a description

In concepts Private With knowledge Student supply to The decision msAi practical on Help area in Its methods and applications Operations Research It is where , scientific Other Branches And all Management in decision take solution in Sports Models Use The material This is amazing in done Scientific problems from a lot And also and economic Administrative problems And preference Examples Issues appearance on Formulate it maybe that. as athlete The model on Student identification to The material Aims)Its Its types Its benefits mentsele( occasion Sports Models formulation How to depth-In Knowingly as well The proposed Scientific For issues and suitability Its types All sin Sports Examples on.

|                                                                                                                        |                                      |
|------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                            | .1educational The institution        |
| Y accounting                                                                                                           | .2 University Department /The Center |
| In English accounting Operations Research\ 2223with M                                                                  | .3 name /The decision code           |
| Updating college curricula Development project<br>iesEconomics in Iraqi universit Management- Bachelor's<br>accounting | .4In it Enters that Programs         |
|                                                                                                                        | .5Available the audience Forms       |
| the second Academic the chapter                                                                                        | .6 the chapter                       |
| 45hour                                                                                                                 | .7 Academic watches number Total     |
| .9The decision Goals                                                                                                   |                                      |

To solve necessary and methods With skills dentsstu supply to Academic The decision Aims in Graduation after For work Qualify them that Operations Research Issues from different Types Job about decision making In To contribute The state circles And different and factories Companies fferentDi Procedures

. 10and evaluation and learning education and methods learning Outputs

-Aand understanding knowledge

A.1Different problems solution Ways to set

A2. Knowing and understanding how these methods work and understanding the basis of their work. .A 3Special case studies for And how to treat it each method

.A4optimum the solution to Access How to on wto get to kno

for-On the subject Private Skills

for.1issue per occasion The method Choose

for.2 per Private Cases with To deal occasion The method Choose

B Case3. Work to reach the optimal solution.

and learning education Methods

- education : With examples Rich and diverse Modern sources from printed Lectures presentation .
- education :And the solution steps And explain students education For the purpose White blackboard harness Results extract.
- education : steps from The following what They suggest students make with Examples some utionsol the solution.
- Learning : Discussion in Student And involvement And inquiries Questions Subtraction .
- Learning : Exercises To solve Discussion Lectures a contract .

Evaluation odsMeth

-Daily Oral Exams

-And the procedures for Questions Subtraction

Lecture throw discussions during-Quarterly Exams

### Thinking -Cskills

.A1 sharpness on solution all And discussed The problem For the same Solutions several foot rest flaws on position with hand At The problem To solve occasion The method ecifyAnd sp Methods.

.A2To exceptional Answers to You need exceptional Oral Questions Put students to give constructive ideas encourage.

C.3 from For problems Available Data on examining after Most suitable The method Choose specified on it The operations application Okay.

and learning education Methods

- 1 Home Duties - 2

Visual aids

- 3Modern Scientific and reports Research

Evaluation Methods

- 1 By discussing ,The hall inside Student And share and applied Theory For the sides Daily Tests TopicsThe proposed

- 2 monthly Exams .

- 3 Daily homework solutions are among the approved topics

. - 4 By the material relationship same and reports Research

Academic

D- and other related Public Skills skills And personal development Employability . .Dr 1 Skills For transfer The midwife Public) Employment With possibility Relationship same Other Skills and

Self development

.D2 Their mistakes To know tudentsFor s and discussions oral Answers in Mistakes on Alert .

D.3 For the To clarify On it Editorial sign And put students Answers in Mistakes on Alert student

# .11The decision structure

| Evaluation road                            | education road         | Name of unit/<br>or course<br>topic                              | learning Required<br>outcomes                                                                           | tcheswa | week |
|--------------------------------------------|------------------------|------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|---------|------|
| Daily/<br>Theoretical<br>Exams<br>and oral | My theory<br>practical | the chapter<br>First<br>introdu<br>ction                         | identification<br>with models Students<br>the date Research<br>Operations and<br>Operations<br>Research | 3       | 1    |
| Daily/<br>Theoretical<br>Exams<br>and oral | My theory<br>practical | ogramming pr linear<br>models                                    | Study and<br>discussion<br>of methods<br>sin Programming<br>and Graphically<br>gebrically               | 3       | 2    |
| Daily/<br>Theoretical<br>Exams<br>and oral | My theory<br>practical | the solution<br>For Graphic<br>the problem<br>Programming<br>sin | the solution<br>For the Graphic<br>problem<br>Programming<br>nsi                                        | 3       | 3    |
| Daily/<br>Theoretical<br>Exams<br>and oral | My theory<br>practical | and Duties solution<br>exercises                                 | and Duties solution<br>exercises                                                                        | 3       | 4    |
| Daily/<br>Theoretical<br>Exams<br>and oral | My theory<br>practical | Special cases<br>linear in<br>programming                        | Special cases in<br>linear<br>programming                                                               | 3       | 5    |
| Daily/<br>Theoretical<br>Exams<br>and oral | My theory<br>practical | administration<br>Projects                                       | administration Methods<br>Projects                                                                      | 3       | 6    |
| Daily/<br>Theoretical<br>Exams<br>and oral | My theory<br>practical | Decisions<br>Administrative                                      | analysis<br>Administrati<br>decisions ve                                                                | 3       | 7    |

|                                                           |                                   |                                              |                                                                                                                                 |   |    |
|-----------------------------------------------------------|-----------------------------------|----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|---|----|
| Daily/<br>Theoretical<br>Exams<br>and oral                | My theory<br>practical            | Matches Types                                | Matches theory                                                                                                                  | 3 | 8  |
| Daily/<br>Theoretical<br>Exams<br>and oral                | My theory<br>practical            | solution<br>And Examples<br>review           | Examples solution<br>And review                                                                                                 | 3 | 9  |
| Online<br>exam                                            | exam Online                       | monthly exam<br>1                            | exam<br>comprehensive                                                                                                           | 3 | 10 |
| lyDai/<br>Theoretical<br>Exams<br>and oral                | My theory<br>practical            | Allergy analysis                             | Allergy analysis                                                                                                                | 3 | 11 |
| Daily/<br>Theoretical<br>Exams<br>and oral                | theoret<br>ical/<br>practi<br>cal | where from<br>Installation<br>and use        | Theoretical study of<br>waiting lines                                                                                           | 3 | 12 |
| Daily/<br>Theoretical<br>Exams<br>and oral                | theoret<br>ical/<br>practi<br>cal | Using on Examples<br>in Markov<br>Management | Markov analysis                                                                                                                 | 3 | 13 |
| Daily/<br>Theoretical<br>Exams<br>and oral                | theoret<br>ical/<br>practi<br>cal | exercises                                    | review<br>Comprehensive<br>Examples                                                                                             | 3 | 14 |
| Online<br>exam                                            | Online<br>exam                    | monthly exam2                                | exam<br>comprehensive                                                                                                           | 3 | 15 |
| . 12Infrastructure structure                              |                                   |                                              |                                                                                                                                 |   |    |
| Research on introduction , Taha Ahmed Hamdi<br>Operations |                                   |                                              | Required Readings:<br>▪Basic Texts<br>▪The decision books<br>▪Other                                                             |   |    |
|                                                           |                                   |                                              | especially requirements) Way on It includes<br>workshops, periodicals, Examples include<br>Electronic .and websites , software( |   |    |

|  |                                                                                                                   |
|--|-------------------------------------------------------------------------------------------------------------------|
|  | Social For example It includes services<br>Guest lectures and Example<br>and field studies ainingprofessional tr( |
|--|-------------------------------------------------------------------------------------------------------------------|

## The decision a description

Organizations And nature Governmental accounting By nature Students identification to The decision this Aims the With works Related Topics Some ionTheir definit And also accounting From Type this used that that How in Students Help exercises Give then For the state Public By budget Related what especially government And that rnmentalGove is applied Accounting that Units that With it You do that Finance Operations registration It is done Operations For nature suitability Daily Restrictions Using.

|                                                                                                                                           |                                      |
|-------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                                               | .1educational The institution        |
| accounting                                                                                                                                | .2 University Department /The Center |
| Government accounting1213/1 AD Itch 1                                                                                                     | .3 name /cisionThe de code           |
| Updating college curricula Development project<br>Economics in Iraqi universities Management- Bachelor's<br>accounting                    | .4In it Enters that Programs         |
| Academic Halls                                                                                                                            | .5Available the audience Forms       |
| Second stage                                                                                                                              | .6 the chapter                       |
| 45hour                                                                                                                                    | .7 Academic tcheswa number Total     |
| .9The decision Goals                                                                                                                      |                                      |
| -AAnd And its concept Definition Governmental accounting Specializes in that Topics some study<br>Its design And organized its importance |                                      |
| B- not Governmental scircle in Data Tab It is done how knowledge to Student Preparation<br>For profit purposeful                          |                                      |
| -CAccounting Exercises Solution accounting Applications some on Student training                                                          |                                      |
| . 10and evaluation and learning education and methods learning Outputs                                                                    |                                      |

-And understanding knowledge

A- 1Governmental accounting And importance Concepts

A- 2 Governmental Accountant system design on ability .

A- 3 And decentralized Central and the system Public Treasury knowledge .

for-On the subject Private Skills

B1 -public Ports numbers Methods

B2 - For the state Public Budget numbers stages .

B3 - in and decentralization Central between the difference clarification

Accountant order B - 4 the difference knowledge from Empowerment

Finance and accounting Governmental accounting between.

and learning education Methods

recitation ,Safiya Activities ,The lecture

Evaluation Methods

Safiya Posts , Daily and exams Quarterly Exams

Thinking -Cskills

C- 1Identify the problem in preparing the budget in government units. C - 2By thought development

For students Governmental gaccountin.

C- 3 Take the correct steps to distribute allocations between units .

C- 4 Units between surplus criticism to withdraw How to knowledge Governmental.

and learning education Methods

Lecture, classroom activities

valuationE Methods

Safiya Posts , Daily and exams Quarterly Exams

D- And the transferred Public Skills )and Employment With possibility Related Other Skills personal development.( D - 1And dealing with Acquiring positive attitudes in situations others.

| .11The decision structure          |                         |                                        |                                                                                                                                                                                                                                                                          |             |      |
|------------------------------------|-------------------------|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|------|
| Evaluation road                    | education road          | Name of unit/<br>or topic course       | learning Required<br>outcomes                                                                                                                                                                                                                                            | watc<br>hes | week |
| Daily Exams<br>/ and oral Theory   | theoretical             | accounting to entrance<br>Governmental | in Basic Concepts<br>accounting<br>Governmental<br>design requirements<br>order<br>Governmental accountant<br>Units features<br>effect Governmental<br>order on Legislation<br>the Accountant Government<br>Between difference<br>Governmental accounting<br>and finance | 4           | 1    |
| Daily Exams/<br>and Theory<br>oral | theoretical             | For units iesTheor<br>Governmental     | Determine that Theories<br>For units Spending ability<br>Governmental                                                                                                                                                                                                    | 4           | 2    |
| Daily Exams/<br>and Theory<br>oral | theoretical             | Budgets                                | State general budget<br>concept, and features<br>Budget goals<br>general General types of<br>budget concept of debt<br>e yearTh                                                                                                                                          | 4           | 3    |
| Daily Exams/<br>and Theory<br>oral | theoretical             | and revenues Expenses                  | the In and revenues Expenses<br>accountant system<br>Methods Governmental<br>Revenues appreciation<br>Expenditures and rules for<br>the state's general preparing<br>budget                                                                                              | 4           | 4    |
| ailyD Exams/<br>and Theory<br>oral | theoretical/<br>applied | Public Budget numbers                  | General Budget Tab<br>and of the State Authority<br>passed which stages<br>concept With it<br>And financing Customization<br>accountant order in<br>Governmental                                                                                                         | 4           | 5    |

|                                    |             |                                            |                                                                                                      |   |    |
|------------------------------------|-------------|--------------------------------------------|------------------------------------------------------------------------------------------------------|---|----|
| Daily Exams/<br>and Theory<br>oral | oreticalthe | Public Treasury                            | The concept of public<br>in and its formations treasury<br>Government accounting<br>system           | 4 | 6  |
| Daily Exams<br>/ and oral Theory   | theoretical | Central accountant order                   | accountant order<br>Central Governmental<br>accountant order<br>ntalGovernme<br>decentralized        | 4 | 7  |
| Daily Exams<br>/ and oral Theory   | theoretical | accountant order<br>decentralized          | on Recognition<br>notebook The group<br>order in used<br><br>Central accountant<br>and decentralized | 4 | 8  |
| Daily Exams<br>/ and oral Theory   | theoretical | cPubli Treasury exercises                  | <b>solution Ways</b>                                                                                 | 4 | 9  |
| monthly exam                       | theoretical | Exam1                                      |                                                                                                      | 4 | 10 |
| Daily Exams<br>/ and oral Theory   | theoretical | accounting in Expenses<br><br>Governmental | on Censorship<br>Documents<br>and expenses                                                           | 4 | 11 |
| Daily Exams<br>/ and oral Theory   | theoretical | Processors                                 | tingaccoun Processors<br>And Expenses on<br>Statistics guide<br>Financial<br>GovernmentalGFS         | 4 | 12 |
| Daily Exams<br>/ and oral Theory   | theoretical | Processors                                 | accounting Processors<br>And Expenses on<br>Statistics guide<br>Financial<br>talGovernmenGFS         | 4 | 13 |
| Daily Exams/<br>and Theory<br>oral | theoretical | Processors                                 | Processors<br>for Accounting<br>revenue and<br><br>GFS<br>guide                                      | 4 | 14 |
| monthly exam                       | theoretical | Exam2                                      |                                                                                                      | 4 | 15 |

## . 12Infrastructure structure

Saloum Hassan Governmental accounting  
And Talal The lute Happiest rnmentalGove accounting basics The Jajawi

Required Readings:  
.1 Basic Texts .2Course  
books  
.3Other

|  |                                                                                                                            |
|--|----------------------------------------------------------------------------------------------------------------------------|
|  | especially requirements) on and includes workshops, Examples include Way .and websites , periodicals, software Electronic( |
|  | social services) Way on and includes Guest lectures and Example and field studies ngprofessional traini(                   |

## The decision a description

And the predecessors And its types predecessor By nature Students identification to The decision this Aims type all to treat How to staff individuals and advance And permanent Temporary And the predecessors cash With trusts Their definition And also predecessor This is amazing from And its types Use it And reasons to Control that and instructions and legislation Governmental negotiations With works Related gesticulate and Governmental Tenders works clarification And also and its methods Government Business ementimpl Censorship Diwan requirements According to Final Governmental the accounts Statement she has treatment So Applied Examples road on Finance

|                                                                                                                                           |                                      |
|-------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                                               | .1 educational The institution       |
| accounting                                                                                                                                | .2 University Department /The Center |
| Government accounting 2220/2 AD Itch 2                                                                                                    | .3 name /The decision code           |
| Updating college curricula Development project<br>Economics in Iraqi universities Management- Bachelor's<br>accounting                    | .4 In it Enters that Programs        |
|                                                                                                                                           | .5 Available the audience Forms      |
| second the Academic the chapter                                                                                                           | .6 the chapter                       |
| 45 hour                                                                                                                                   | .7 Academic watches number Total     |
| .9 The decision Goals                                                                                                                     |                                      |
| -A And its And its concept Definition nmental Gover accounting Specializes in that Topics some study<br>Its design systems And importance |                                      |
| B- not Governmental circles in Data Tab It is done how knowledge to Student Preparation<br>For profit purposeful                          |                                      |
| -C Accounting Exercises Solution Accounting applications The some on Student lord Ted .                                                   |                                      |

.11 The decision structure

| Evaluation road                    | education road          | Name of unit/<br>or topic course       | learning Required<br>outcomes                                                                                                                                                              | watches | week |
|------------------------------------|-------------------------|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|------|
| Daily Exams/<br>and Theory<br>oral | theoretical             | ancestor Accounts                      | on accounting Treatment<br>and And reasons ssorpredece<br>And its predecessor of use rules<br>types                                                                                        | 4       | 1    |
| Daily Exams/<br>and Theory<br>oral | theoretical             | Temporary predecessor<br>And its types | And The believer predecessor<br>predecessor<br>Amili-Al individuals                                                                                                                        | 4       | 2    |
| Daily Exams<br>/ and oral Theory   | theoretical             | permanent edecessorpr                  | permanent predecessor                                                                                                                                                                      | 4       | 3    |
| Daily Exams<br>/ and oral Theory   | theoretical/applied     | Credits ancestor                       | And its Credits ancestor<br>types                                                                                                                                                          | 4       | 4    |
| Daily Exams/<br>and Theory<br>oral | theoretical/<br>applied | Trusts Accounts                        | on accounting Treatment<br>an Use nd reasonsA Trusts<br>and its rules Trusts account<br>Trusts And types                                                                                   | 4       | 5    |
| Daily Exams<br>/ and oral Theory   | theoretical/applied     | the first Exam                         | the first exam                                                                                                                                                                             | 4       | 6    |
| Daily Exams/<br>and Theory<br>oral | theoretical/<br>applied | Trusts Types                           | Collection a guarantee Trusts<br>trusts Personal Revenues                                                                                                                                  | 4       | 7    |
| Daily Exams/<br>and Theory<br>oral | theoretical/<br>applied | to implement Methods<br>Tenders        | works on accounting<br>Governmental negotiations<br>Legislation that and instructions<br>in Business to implement Control<br>Implementation style Iraq<br>Referral and implementation Live | 4       | 8    |
| Daily Exams/<br>and Theory<br>oral | theoretical/<br>applied | Public Tenders                         | General and how Tenders concept<br>Implement it, procedures<br>Public For tenders inistrativeAdm                                                                                           | 4       | 9    |
| monthly exam                       | theoretical/<br>applied | Contractors ancestor                   | works on accounting<br>Contractor Governmental Tenders<br>advanceInsurance<br>the job atoms                                                                                                | 4       | 10   |

|                               |                     |                    |                                                                                   |   |    |
|-------------------------------|---------------------|--------------------|-----------------------------------------------------------------------------------|---|----|
| Daily Exams / and oral Theory | theoretical/applied | ndSeco Exam        |                                                                                   | 4 | 11 |
| Daily Exams/ and Theory oral  | theoretical/applied | Final the accounts | Its concept Final the accounts And its importance                                 | 4 | 12 |
| Daily Exams/ and Theory oral  | theoretical/applied | Final the accounts | Final the accounts numbers uirementsFor req according to Censorship Diwan Finance | 4 | 13 |
| Daily Exams/ and Theory oral  | theoretical/applied | Final the accounts | Final the accounts numbers Diwan For requirements According to Finance Censorship | 4 | 14 |
| exam monthly                  | theoretical/applied | Applied Examples   |                                                                                   | 4 | 15 |

#### . 12Infrastructure structure

|                                                                                                                |                                                                                                                            |
|----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| Saloum Hassan Governmental accounting<br>The Jajawi And Talal The lute Happiest Governmental accounting basics | Required Readings:<br>.1 Basic Texts .2Course books<br>.3Other                                                             |
|                                                                                                                | especially requirements) on and includes workshops, Examples include yWa .and websites , periodicals, software Electronic( |
|                                                                                                                | social services) Way on and includes Guest lectures and Example and field studies professional training(                   |

## The decision a description

The features For the most important Requiring Briefly this The decision criptiona des He provides may He was if About what verification Proven Student from Expected learning and outputs decision Available learning Opportunities from Maximum benefit Achieve.Among Linking from ylt is necessar description Program And between them. Please add a description .

**Example:** By nature Student By definition The material This is amazing It means formation on and its impact Philosophy and proposals Theories between relationship For External Formation on Therefore Architectural For the structure conceptual Frames

**Example architecture buildings: Management study The decision this Includes in a way Business administration and concepts And founded general In a way Integrated and frame concept presentation ringdu from And that private and elements of the Foundations Includes Business administration principles**

**Its types Differently and institutions Organizations in used Administrative process: ,and incentives Motivation ,Leadership ,tionCoordina ,organization ,decision take ,planning And ,Among them While integration And nature Censorship ,Administrative Communications in individual the roleHer success**

|                                                                                                                        |                                      |
|------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                            | .1educational The institution        |
| accounting                                                                                                             | .2 University Department /The Center |
| Business law\ 1216Stand M                                                                                              | .3 name /The decision code           |
| Updating college curricula Development project<br>Economics in Iraqi universities Management- Bachelor's<br>accounting | .4In it Enters that Programs         |
| Academic Halls                                                                                                         | .5Available the audience Forms       |
| the first Academic the chapter                                                                                         | .6 the chapter /year                 |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|
| 30                                                                                                                                                                                                                                                                                                                                                                                                                                               | .7 Academic watches number Total |
| .9The decision Goals                                                                                                                                                                                                                                                                                                                                                                                                                             |                                  |
| and understanding knowledge                                                                                                                                                                                                                                                                                                                                                                                                                      |                                  |
| -1and and trade accounting Topics on focus that By laws Private Concepts tionclarifica and to explain companies-2Its pillars And knowledge Contracts construction in The best Roads Student education<br>-3 ractsHis cont Abram before Objective and realistic thinking from Student Empowerment<br>Accounting Commercial-4 Institutions Strengthening in Legal Information from benefit<br>The year Benefit And the same and the public Private |                                  |

|                                                                                                                                                                                                                                                                                                                                            |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| . 10and evaluation and learning education and methods learning Outputs                                                                                                                                                                                                                                                                     |  |
| A- 1 Legal h thingsWit Cognitive awareness more<br>A Commercial- 2 and Scientific knowledge Expansion<br>For students academy<br>A- 3For students intellectual Level to lift<br>A- 4All kinds and companies Commercial And things Legal Qaeda-Al ?What is it to understand                                                                 |  |
| for-subject On the Private Skills<br>B1 -Conclusion and Analysis from Student Empowerment<br>B2 -choice and Comparison on ability<br>B3 - General that falls In the picture laws Enabling the student to understand<br>His study is B within the field- 4 acquisition from students Empowerment<br>Commercial Companies area in Experience |  |
| and learning education Methods                                                                                                                                                                                                                                                                                                             |  |
| .1The decision to explain And included weekly Electronic Lectures<br>.2 founder For the circle practical reality from The process With examples assistance<br>Iraqi Companies.3 Companies establishment For lecturer Legal rmulationfo study<br>According to the decision And connect it                                                   |  |
| Evaluation Methods                                                                                                                                                                                                                                                                                                                         |  |
|                                                                                                                                                                                                                                                                                                                                            |  |

-Daily Exams  
Socrates method of lecture, which is question ' and answer-Quarterly Exams  
-Interactive Contributions

Thinking -Cskills  
C- 1 Critic Thinking( question and answer) C - 2 Organizational skill  
C- 3 Interaction  
C skill- 4 skill  
Application  
C- 5appropriate style to choose  
C- 6 Take the correct steps for the solution. C - 7 And analyze it Results give .

and learning education Methods

- 1 Using the classroom discussion method ( question and answer)
- 2Using company incorporation minutes as a means of clarification

Evaluation thodsMe

-Daily Exams  
- Socratic method of lecture, question and answer -  
Quarterly Exams  
-Annual and a half Annual Exams

D- And the transferred Public Skills )and Employment With possibility Related Other Skills  
Personal development.(

D- 1collective the job  
D- 3 The student's skill in employment in private companies and the public sector. D - 4 making skill-Decision

| .11The decision structure                                                                                                                                                                                                    |                         |                                            |                                                                                                                                |         |      |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------|------|
| Evaluation road                                                                                                                                                                                                              | education road          | Name of unit/<br>or topic course           | Required<br>learning<br>outcomes                                                                                               | watches | week |
| and discussion<br>tests                                                                                                                                                                                                      | theoretical/<br>applied | the law                                    | And its the law concept<br>definition                                                                                          | 2       | 1    |
| and discussion<br>tests                                                                                                                                                                                                      | theoretical/<br>pplieda | Legal Qaeda-Al                             | and its ?What is it<br>characteristics                                                                                         | 2       | 2    |
| and discussion<br>tests                                                                                                                                                                                                      | theoretical/<br>applied | the law The penalty                        | The penalty meaning<br>And And its conditions<br>its types                                                                     | 2       | 3    |
| and discussion<br>tests                                                                                                                                                                                                      | theoretical/<br>applied | the law sources                            | nd its typesA Legislation<br>And custom                                                                                        | 2       | 4    |
| and discussion<br>tests                                                                                                                                                                                                      | theoretical/<br>applied | the law Branches                           | the Divisions knowledge<br>law                                                                                                 | 2       | 5    |
| and discussion<br>tests                                                                                                                                                                                                      | theoretical/<br>applied | sources<br>Commitment                      | And The contract concept<br>Single the will                                                                                    | 2       | 6    |
| and discussion<br>tests                                                                                                                                                                                                      | eticaltheor/<br>applied | Contracts                                  | And its Its pillars<br>conditions                                                                                              | 2       | 7    |
| and discussion<br>tests                                                                                                                                                                                                      | theoretical/<br>applied | Commercial the law                         | And the ?What is it<br>His presence reason<br>and its sources                                                                  | 2       | 8    |
| and discussion<br>tests                                                                                                                                                                                                      | theoretical/<br>applied | Business<br>Commercial                     | Business sTheorie<br>Commercial                                                                                                | 2       | 9    |
| daily exam                                                                                                                                                                                                                   | theoretical/<br>applied | exam1                                      | -                                                                                                                              | 2       | 10   |
| and discussion<br>tests                                                                                                                                                                                                      | theoretical/<br>applied | And the The merchant<br>Commercial company | The Professionalism<br>and eligibility merchant<br>Commercial                                                                  | 2       | 11   |
| and discussion<br>tests                                                                                                                                                                                                      | theoretical/<br>applied | Companies<br>Commercial                    | The company ?What is it<br>Its and methods<br>establishment                                                                    | 2       | 12   |
| and discussion<br>tests                                                                                                                                                                                                      | theoretical/<br>applied | Individualism Companies<br>And simple      | And Its establishment<br>And her work record it                                                                                | 2       | 13   |
| and discussion<br>tests                                                                                                                                                                                                      | theoretical/<br>applied | And Limited Companies<br>contribute        | And Its establishment<br>And her work d itrecor                                                                                | 2       | 14   |
| monthly exam                                                                                                                                                                                                                 | theoretical/<br>applied | exam2                                      | —                                                                                                                              | 2       | 15   |
| . 12Infrastructure structure                                                                                                                                                                                                 |                         |                                            |                                                                                                                                |         |      |
| <ul style="list-style-type: none"> <li>▪Rashid And Zuhair Bakri-Al the rest slave ,the law To study Entrance</li> <li>▪Sal Mohammed on behalf of ,Commercial the law</li> <li>▪Komani algebra Nice ,Companies law</li> </ul> |                         |                                            | Required Readings: <ul style="list-style-type: none"> <li>▪Basic Texts</li> <li>▪onThe decisi books</li> <li>▪Other</li> </ul> |         |      |

|  |                                                                                                                       |
|--|-----------------------------------------------------------------------------------------------------------------------|
|  | especially requirements) It includes workshops, Examples include on and sites .and software , periodicals Electronic( |
|  | Social Services) on It includes and Guest lectures Example Way and studies Professional training Field (              |

## The decision a description

Different And practically accounting For problems theoretically depth-In study The decision this Includes By the principles Related. The connection same accounting with standards Familiarity like that . sesFocu Origins By accounting Related what all on) assets(and show it in the statement of Evaluate How to financial position.

|                                                                                                                        |                                      |
|------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                            | .1educational The institution        |
| accounting                                                                                                             | .2 University Department /The Center |
| Intermediate accounting1212 / 2 /died                                                                                  | .3 name /The decision code           |
| Updating college curricula Development project<br>Economics in Iraqi universities Management- Bachelor's<br>ccountinga | .4In it Enters that Programs         |
| Academic Halls                                                                                                         | .5Available the audience Forms       |
| the first Academic the chapter                                                                                         | .6 the chapter                       |
| 60hour                                                                                                                 | .7 Academic watches number Total     |
| .9The decision Goals                                                                                                   |                                      |
| and understanding knowledge                                                                                            |                                      |
| Finance stsLi numbers How to                                                                                           |                                      |

With it The confessor accounting and roads Stock evaluation

The bank account Matching a statement numbers

notebooks touch you Technical Skills

computer skills road on accountant By work pain on ability

. 10and evaluation and learning education and methods learning Outputs

A- 1and understanding knowledge

A- 2 Finance Lists numbers How

A- 3With it The confessor accounting and roads Stock evaluation

for-On the subject Private Skills

Skills \B notebooks touch you Technical

B2 - trading account preparation skills

-Finance By lists Related Skills

and learning education Methods

-For Some sites Guiding students to

From it information- Surprise Daily Tests

Weekly

-the line in esand activiti Training

-Commercial Dictionaries Some Students identification

Evaluation Methods

-the line in Students Contributions

- Daily quick tests ( Quiz ) -Daily  
duties or activities

- oral Exams - Reports

Scientific

- Monthly Exam
- Academic the chapter den a test

#### Thinking -Cskills

- C- 1Exercises Solution the topic to understand in Student capacity development
- C- 2To perform assignments and exercises Developing the student's ability to work
- C and submit them on time- 3 dent's ability to dialogue and Developing the stu discuss
- C- 4Terminology to understand on Student capacity development

#### and learning education Methods

- the line hall in In participation Student Assignment
- Exercises Solution-and Activities Some Student Assignment
- Collective iesdut
- and tests Daily For homework degree from rate Customization

#### Evaluation Methods

- And bear it Student commitment guide the line hall in The actor Participation
- Responsibility-and sDutie presentation in The determinant On time Commitment reports
- and oral Daily and tests Daily For homework degree from rate Customization

D- And the transferred Public Skills )and Employment With possibility Related Other Skills Personal development.

- D- Private accounting books understand And reading on Student capacity development
- D Intermediate By accounting-Exercises solution on Student capacity development
- D- and discussion Dialogue on Student capacity Development

| .11The decision structure              |                |                                        |                                                                                                                      |         |      |
|----------------------------------------|----------------|----------------------------------------|----------------------------------------------------------------------------------------------------------------------|---------|------|
| Evaluation road                        | road education | Name of unit/<br>or topic course       | Required learning outcomes                                                                                           | watches | week |
| and Discussions<br>direct questions    | a<br>lecture   | framework<br>theoretical               | knowledge<br>features<br>Information<br>Accounting,<br>and Assumptions<br>accounting rinciplesP                      | 4       | 1    |
| and Discussions<br>questions<br>Direct | a<br>lecture   | Final accounts the                     | Most identification<br>Financial important<br>statements                                                             | 4       | 2    |
| and Discussions<br>direct questions    | a<br>lecture   | on exercises<br>Income<br>statement    | Cost profit knowledge<br>Sold of goods<br>Available and<br>profit gross                                              | 4       | 3    |
| Discussions<br>questions direct        | a<br>lecture   | Balance on exercises<br>sheet          | a Ability to prepare<br>General budget                                                                               | 4       | 4    |
| and Discussions<br>questions<br>Direct | a<br>lecture   | The Settlements<br>restriction         | knowledge<br>principle<br>Revenue<br>interview<br>expenses With                                                      | 4       | 5    |
| Paper exam                             | a<br>lecture   | the first Exam                         |                                                                                                                      | 4       | 6    |
| and Discussions<br>direct questions    | a<br>lecture   | Regulatory on exercises<br>settlements | Ability to solve<br>Exercises<br>related -settlement                                                                 | 4       | 7    |
| and Discussions<br>direct questions    | a<br>lecture   | Debtors                                | knowledge<br>Debtors ntaccou<br>and methods<br>the Calculating<br>The debt provision<br>in doubtful<br>His education | 4       | 8    |
| Discussions<br>questions direct        | a<br>lecture   | Debtors on exercises                   | Student to understand<br>accounting For<br>Debtors in operations                                                     | 4       | 9    |

|                                     |              |                                  |                                                                  |   |    |
|-------------------------------------|--------------|----------------------------------|------------------------------------------------------------------|---|----|
| and Discussions<br>direct questions | a<br>urelect | existing<br>retained<br>earnings | discrimination<br>and Profits between<br>The profits<br>detainee | 4 | 10 |
| Paper exam                          | a<br>lecture | the second Exam                  |                                                                  | 4 | 11 |
| Discussions                         | a<br>lecture | on exercises<br>existing         | exercises solution<br>Related                                    | 4 | 12 |

|                                                                                                                                                  |           |                             |                                                                                                                       |   |    |
|--------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------------------------|-----------------------------------------------------------------------------------------------------------------------|---|----|
| direct questions                                                                                                                                 |           | The Profits detainee        | The th profitsWi detainee                                                                                             |   |    |
| Discussions direct and questions                                                                                                                 | a lecture | cash flows existing         | flows to understand investment , operational and financing                                                            | 4 | 13 |
| Discussions direct and questions                                                                                                                 | a lecture | Flow on exercises cash list | Student capacity existing to prepare on flows cash                                                                    | 4 | 14 |
| Discussions direct and questions                                                                                                                 | a lecture | Flow on exercises cash list | Student capacity existing to prepare on flows cash                                                                    | 4 | 15 |
| . 12Infrastructure structure                                                                                                                     |           |                             |                                                                                                                       |   |    |
| ,Donald Kieso Medium accounting<br><br>Intermediate Accountant) Mohammed<br><br>Jajawi -Al lalTa<br><br>Medium accounting) Ya'rab Fouad Mohammed |           |                             | Required Readings:<br>■Basic Texts<br>■The decision books<br>■Other                                                   |   |    |
|                                                                                                                                                  |           |                             | especially requirements) It includes workshops, Examples include on and sites .and software , periodicals Electronic( |   |    |
|                                                                                                                                                  |           |                             | Social Services) on It includes and Guest lectures Example Way and studies Professional training Field                |   |    |

## The decision a description

nature same accounting Topics some to In addition ,money Companies in especially accounting and treatment ,Mistakes And correction accounting Changes like Private Cash flows And list ,revenue To recognize llyespecia For cases

|                                                                                                                        |                                      |
|------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                            | .1educational The institution        |
| accounting                                                                                                             | .2 University Department /The Center |
| Intermediate accounting1212 / 2 /died                                                                                  | .3 name /The decision code           |
| Updating college curricula Development project<br>in Iraqi universities Economics Management- Bachelor's<br>accounting | .4In it Enters that Programs         |
| Classrooms                                                                                                             | .5Available the audience Forms       |
| semester Second the chapter                                                                                            | .6 the chapter                       |
| 75                                                                                                                     | .7 Academic watches number Total     |
| .9The decision Goals                                                                                                   |                                      |
|                                                                                                                        |                                      |
| Finance Lists numbers How to                                                                                           |                                      |

With it The confessor accounting and roads Stock evaluation

The bank account Matching a statement numbers

notebooks touch you Technical Skills

computer skills road on accountant By work pain on ability

. 10and evaluation and learning ducatione and methods learning Outputs

A- 1 on And the skill of recognition Acquiring the ability  
A Accounting Terminology- 2 Acquire the skill of reading and  
term investments-understanding short  
A- 3Exercises solution  
A- 4Deadline short Extinctions ntmeasureme skill acquisition

B- - Subject specific skills

\B- B1 - B Oral exams2 -  
Scientific reports

and learning education Methods

-For Electronic Locations some to students guidance  
From it information-Weekly Surprise Daily Tests  
- Electronic the line in and activities gTrainin ) Google platform on  
Dead -Commercial Dictionaries Some Students identification

Evaluation Methods

- Electronic the line in Students Contributions  
- Daily quick tests ( Quiz )  
- Daily duties or activities -  
oral Exams  
-Scientific Reports

- Monthly Exam
- Academic he chaptert end a test

#### Thinking -Cskills

C- 1 - Solution the topic to understand in Student capacity development

#### Exercises

C- 2To perform assignments and exercises Developing the student's ability to work

C and submit them on time- 3 ent's ability to dialogue and Developing the stud discuss

C- 4Terminology to understand on Student capacity development

and learning education Methods

- Solution the line hall in In participation Student Assignment

Exercises-Collective esand duti Activities Some Student Assignment

-and tests Daily For homework degree from rate Customization

#### Evaluation Methods

- And bear it Student commitment guide the line hall in The actor Participation

Responsibility- nd reportsa Duties presentation in The determinant On time Commitment and oral Daily and tests Daily For homework degree from rate Customization

D- And the transferred Public Skills )and Employment With possibility Related Other Skills Personal development.(

D- 1By Related books derstandAnd un reading on Student capacity development

D Intermediate accounting- 2 solution Developing the student's ability to

#### Exercises

D- 3 and discussion Dialogue on Student capacity Development

| .11The decision structure        |                            |                                  |                                                                                     |         |      |
|----------------------------------|----------------------------|----------------------------------|-------------------------------------------------------------------------------------|---------|------|
| Evaluation road                  | road education             | Name of unit/<br>or topic ecours | Required learning outcomes                                                          | watches | week |
| and Discussions direct questions | Electr onic pres entat ion | intangible assets                | discrimination between<br><b>T a n g i b</b><br>and <b>l e</b><br>assets intangible | 4       | 1    |
| and Discussions direct questions | Electr onic pres entat ion | etsass fixed                     | Knowing the methods of extinction calculation and decreasing constant               | 4       | 2    |
| Discussions direct questions     | Electr onic pres entat ion | On exercises Fixed the existing  | How to knowledge process Calculation extinction                                     | 4       | 3    |
| and Discussions direct questions | Electr onic pres entat ion | commodity Stock                  | road knowledge, fifo<br>Rate Inlifo , , wa<br>Stock                                 | 4       | 4    |
| and Discussions direct questions | Electr onic pres entat ion | Exercises Stock                  | How to knowledge Calculation practical on the roads Stock Rate Different            | 4       | 5    |
| exam Online                      |                            | the first mExa                   |                                                                                     | 4       | 6    |
| and Discussions direct questions | Electr onic pres entat ion | Date Due investments             | Bonds identification                                                                | 4       | 7    |
| Discussions direct questions     | Electr onic pres entat ion | for Investments trading purposes | stocks identification                                                               | 4       | 8    |

|                                        |                                        |                                       |                                                                            |   |    |
|----------------------------------------|----------------------------------------|---------------------------------------|----------------------------------------------------------------------------|---|----|
| and Discussions<br>stionsque<br>Direct | Electr<br>onic<br>pres<br>entat<br>ion | Debtors on exercises                  | Knowing the<br>to student's ability<br>Debtors Calculation                 | 4 | 9  |
| Discussions<br>direct<br>questions     | Electr<br>onic<br>pres<br>entat<br>ion | investments<br>for Available<br>sale  | the knowledge<br>Between difference<br>Available trafficking<br>For sale   | 4 | 10 |
| exam Online                            |                                        | the second Exam                       |                                                                            | 4 | 11 |
| Discussions<br>direct<br>questions     | Electr<br>onic<br>pres<br>entat<br>ion | investments<br>Available<br>exercises | knowledge<br>Student capacity<br>of account On<br>investments<br>Available | 4 | 12 |

|                                 |                         |                                              |                                                                                  |   |    |
|---------------------------------|-------------------------|----------------------------------------------|----------------------------------------------------------------------------------|---|----|
|                                 |                         |                                              | For sale                                                                         |   |    |
| Discussion and direct questions | Electronic presentation | - long investments term                      | knowledge<br>And investments<br>About disperse it<br>Short investments           | 4 | 13 |
| Discussion and direct questions | Electronic presentation | On exercises<br>long stmentsinve<br>Deadline | capacity knowledge<br>solution on Student<br>to Related exercises<br>investments | 4 | 14 |
| Discussion direct questions     | Electronic presentation | On exercises<br>long investments<br>Deadline | Exercises solution<br>Related<br>With investments<br>term- long                  | 4 | 15 |

#### . 12Infrastructure structure

|                                                                                                                |                                                                                                                                       |
|----------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| <p>Intermediate accounting) jaw The Talal Mohammedis wide</p> <p>Medium accounting) Ya'rab Fouad Mohammed(</p> | <p>Required Readings:</p> <ul style="list-style-type: none"> <li>▪Basic Texts</li> <li>▪The decision books</li> <li>▪Other</li> </ul> |
|                                                                                                                | <p>especially requirements) on It includes workshops, Examples include Way .and websites , periodicals, software Electronic(</p>      |
|                                                                                                                | <p>Social For example It includes services Guest lectures and Example and field studies ainingprofessional tr(</p>                    |

## The decision a description

Intermediate By accounting Related Topics especially English In the language Accounting Topics some study Other Accounting books And understand adingre in His abilities more and Student Preparation Okay from NDates Solution Accounting Applications some on Student training And also : English In the language accounting Understanding the topics to increase Increase : English In the language On display Accounting In the Terms from It corresponds to including And its definition First stage in Her studies It was completed hatt English language

|                                                                                                                        |                                      |
|------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                            | .1educational The institution        |
| accounting to divide                                                                                                   | .2 University Department /The Center |
| In English accounting1 1214 AD- from 1                                                                                 | .3 name /The decision code           |
| Updating college curricula Development project<br>Economics in Iraqi universities Management- Bachelor's<br>accounting | .4In it Enters that Programs         |
| Academic Halls                                                                                                         | .5Available the audience Forms       |
| Second stage\ the first the chapter                                                                                    | .6 the chapter                       |
| 45                                                                                                                     | .7 Academic watches number Total     |
| .9The decision Goals                                                                                                   |                                      |
| -AIntermediate By accounting Related Topics Especially English In the language Accounting Topics some study            |                                      |
| B-In the accounting Other books And understand reading in His abilities more and the student gPreparin                 |                                      |
| English language.                                                                                                      |                                      |
| -CIn the On display Accounting Exercises solution and Accounting Applications some on Student training                 |                                      |
| English language                                                                                                       |                                      |
|                                                                                                                        |                                      |
|                                                                                                                        |                                      |
|                                                                                                                        |                                      |
|                                                                                                                        |                                      |

|                                                                                                                                                                                                                                                                                                                                                                                                        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10and evaluation and learning education and methods learning Outputs                                                                                                                                                                                                                                                                                                                                   |
| <p>-Aand understanding knowledge</p> <p>A- 1 A Accounting English Terminology on Recognition in and skill ability acquisition -</p> <p>2 ishEngl accounting books And understand reading skill Acquisition</p> <p>A- 3Exercises solution</p> <p>A- 4In English accounting and terms Words pronunciation strengthening</p>                                                                              |
| <p>for-On the subject Private Skills</p> <p>B1 -Oral Exams</p> <p>B2 -Scientific Reports</p>                                                                                                                                                                                                                                                                                                           |
| and learning education Methods                                                                                                                                                                                                                                                                                                                                                                         |
| <p>-For tronicElec Locations some to students guidance</p> <p>From it information-Weekly Surprise Daily Tests</p> <p>-the line in and activities Training</p> <p>-Commercial Dictionaries Some Students identification</p>                                                                                                                                                                             |
| Evaluation Methods                                                                                                                                                                                                                                                                                                                                                                                     |
| <p>-the line in Students Contributions</p> <p>- Daily quick tests ( Quiz ) -Daily</p> <p>uties or activitiesd</p> <p>- oral Exams - Reports</p> <p>Scientific</p> <p>-Monthly Exam</p> <p>-Academic the chapter end a test</p>                                                                                                                                                                         |
| <p>Thinking -Cskills</p> <p>C- 1English In the language Exercises Solution the topic to understand in Student capacity development</p> <p>C- 2 To perform assignments and exercises and Student for work Developing capacity</p> <p>C submit them on time- 3 Developing the student's ability to dialogue and discuss</p> <p>C- 4English Terminology to understand on Student capacity development</p> |
| and learning education Methods                                                                                                                                                                                                                                                                                                                                                                         |
| <p>- the line hall in In participation Student mentAssign</p> <p>Exercises Solution-and Activities Some Student Assignment</p> <p>Collective duties</p> <p>-and tests Daily For homework degree from rate Customization</p>                                                                                                                                                                            |

## Evaluation Methods

- And bear it Student commitment idegu the line hall in The actor Participation  
Responsibility-and Duties presentation in The determinant On time Commitment  
reports  
-and oral Daily and tests Daily For homework degree from rate Customization

D- And the transferred Public Skills )and Employment With possibility elatedR Other Skills  
Personal development.( D - 1 books And understand reading on Student capacity development  
English accounting  
D- 2In Exercises solution on Student capacity development  
D English the language- 3 nt's ability Developing the stude  
to dialogue and discuss

| .11The decision structure                       |                |                                                                                                                                                                |                                                                                                                                                 |         |            |
|-------------------------------------------------|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|---------|------------|
| Evaluation road                                 | education road | Name of unit/<br>or topic course                                                                                                                               | Required<br>learning<br>outcomes                                                                                                                | watches | week       |
| General questions and discussion                | theoretical    | The Theoretical Framework of Finance Accounting                                                                                                                | <b>framework</b><br><b>For theoretical accounting ialfinanc</b>                                                                                 | 4       | the first  |
| General questions and discussion And exam daily | theoretical    | Basic Element of Theoretical Framework of Financial Accounting (Principles, Assumptions and constraints                                                        | For Basic Elements theoretical the For framework The tingaccoun grapevine Principles and Hypotheses and constraints(                            | 4       | the second |
| General questions and discussion                | theoretical    | Basic Element of Theoretical Framework of Financial Accounting ( elements of financial statements, and qualitative characteristics of accounting information ) | For Basic Elements theoretical the For framework Dahlia accounting) Finance Data Elements characteristics and of information Quality Accounting | 4       | the third  |
| General questions and discussion                | ticaltheore    | Objective of financial reporting, who uses the accounting information, for what reason                                                                         | The from the goal , Financial report Used from accounting for any , information reason                                                          | 4       | Fourth     |
| General questions                               | theoretical    | Accounting for Purchases and Sales                                                                                                                             | accounting and Sales Purchases                                                                                                                  | 4       | Fifth      |

|                                         |             |                                       |                                            |   |                   |
|-----------------------------------------|-------------|---------------------------------------|--------------------------------------------|---|-------------------|
| and<br>homework<br>solution             |             |                                       |                                            |   |                   |
| solution<br>exercises                   | practical   | Practice                              | Applications                               | 4 | Sixth             |
| Questions<br>General                    | theoretical | Accounting for<br>Commercial<br>Notes | Memo Business<br>Accounting                | 4 | Seventh           |
| solution<br>exercises                   | practical   | Practice                              | Applications                               | 4 | The eighth        |
| Questions<br>General                    | theoretical | Adjustment<br>Entries                 | The restriction Settlements                | 4 | Ninth             |
| solution<br>exercises                   | practical   | Practice                              | Applications                               | 4 | tenth             |
| General<br>questions<br>and<br>homework | theoretical | Financial<br>Statements               | nceFina Lists                              | 4 | eleve<br>nth      |
| solution<br>exercises                   | practical   | Practice                              | Applications                               | 4 | the second<br>ten |
| questions<br>daily and<br>exam          | theoretical | Bank<br>Reconciliation                | settlement a statement<br>MatchingThe bank | 4 | ten the third     |
| solution<br>exercises                   | practical   | Practice                              | Applications                               | 4 | ten Fourth        |
| monthly<br>exam                         | theoretical | Final exam                            | exam                                       | 4 | fifteen<br>th     |

#### . 12Infrastructure structure

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|
| <p>1) Intermediate Accounting 14th (fourteenth) edition by Kieso , Donald E., Weygandt , Jerry J., Warfield, Terry D. published by Wiley (2011)</p> <p>2) Kieso , Donald E. &amp; Weygandt , Jerry J. &amp; Kimmel, Paul D. (2012), "Accounting Principles", John Wiley &amp; Sons, Inc., Printed in the United States of America</p> <p>3) “Accounting in English 1” (2018) Associate prof. Dr. Mohammed Abdullah Ibrahim &amp; Lecturer Mohammed Ibrahim Ali, First edition ,</p> | <p>Required Readings:</p> <p>.1 Basic Texts .2Course books .3Other</p> |
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|                       |                                                                                                                            |
|-----------------------|----------------------------------------------------------------------------------------------------------------------------|
| University of Baghdad |                                                                                                                            |
|                       | especially requirements) on and includes workshops, Examples include Way .and websites , periodicals, software Electronic( |
|                       | social services) Way on and includes Guest lectures and Example and field studies professional training(                   |

## The decision a description

Intermediate By accounting Related Put The Mawa Especially English In the language Accounting Topics some study In Other Accounting books understand And u reading in His abilities more and Student Preparation Okay from Exercises Solution Accounting Applications some on The student lord Ted And also : English the language t l that accounting On topics understand it to increase Increase : English In the language On display Accounting In the Terms from It corresponds to including And its definition First stage in Her studies was completed English language

|                                                                                                                                  |                                      |
|----------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                                      | .1 educational The institution       |
| accounting to divide                                                                                                             | .2 University Department /The Center |
| In English ntingaccou2 2224 AD- from 2                                                                                           | .3 name /The decision code           |
| Updating college curricula Development project<br>Economics in Iraqi universities Management- Bachelor's<br>accounting           | .4 In it Enters that Programs        |
|                                                                                                                                  | .5 Available the audience Forms      |
| condSe stage\ the second the chapter                                                                                             | .6 the chapter                       |
| 45                                                                                                                               | .7 Academic watches number Total     |
| .9 The decision Goals                                                                                                            |                                      |
| -A By accounting Related lost The Mawa Especially English In the language Accounting Topics some study Intermediate              |                                      |
| B-In Other Yes accountant books And understand reading in His abilities more and tStuden <b>Authority T</b> English the language |                                      |
| -C In the On display accounting Tamerin The Solution accounting Applications some on Student training English language           |                                      |
|                                                                                                                                  |                                      |
|                                                                                                                                  |                                      |
|                                                                                                                                  |                                      |
|                                                                                                                                  |                                      |

|                                                                                                                                                                                                                                                                                                                                                                                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10 and evaluation and learning education and methods arningle Outputs                                                                                                                                                                                                                                                                                                                                         |
| <p>-A and understanding knowledge</p> <p>A- 1 A Accounting English Terminology on Recognition in and skill ability acquisition -</p> <p>2 English accounting books And understand reading skill Acquisition</p> <p>A- 3 Exercises utionsol</p> <p>A- 4 In English accounting and terms Words pronunciation strengthening</p>                                                                                  |
| <p>for-On the subject Private Skills</p> <p>B1 -Oral Exams</p> <p>B2 -Scientific Reports</p>                                                                                                                                                                                                                                                                                                                  |
| and learning education Methods                                                                                                                                                                                                                                                                                                                                                                                |
| <p>-For Electronic Locations some to students guidance</p> <p>From it formation in-Weekly Surprise Daily Tests</p>                                                                                                                                                                                                                                                                                            |
| Evaluation Methods                                                                                                                                                                                                                                                                                                                                                                                            |
| <p>- the line in Students Contributions -Daily quick tests( Quiz )</p> <p>- Daily duties or activities -</p> <p>oral Exams</p> <p>-Scientific Reports</p> <p>-Monthly Exam</p> <p>-Academic the chapter end a test</p>                                                                                                                                                                                        |
| <p>Thinking -Cskills</p> <p>C- 1 English In the language Exercises Solution the topic to understand in Student capacity development</p> <p>C- 2 To perform assignments and exercises Developing the student's ability to work</p> <p>C and submit them on time- 3 udent's ability to dialogue and Developing the st discuss</p> <p>C- 4 English Terminology to understand on Student capacity development</p> |
| and learning education Methods                                                                                                                                                                                                                                                                                                                                                                                |

- Solution the line hall in In participation Student Assignment  
Exercises-Collective and duties esActiviti Some Student Assignment  
-and tests Daily For homework degree from rate Customization

#### Evaluation Methods

- And bear it Student commitment guide the line hall in The actor Participation  
Responsibility-and reports Duties onpresentati in The determinant On time Commitment  
-and oral Daily and tests Daily For homework degree from rate Customization

D- And the transferred Public Skills )and Employment With possibility Related Other Skills  
Personal development.( D - 1 books And understand reading on Student capacity development  
English accounting  
D- 2In Exercises solution on Student capacity development  
D English the language- 3 Developing the student's ability  
to dialogue and discuss

| .11The decision structure                      |                |                                               |                                                                    |         |            |
|------------------------------------------------|----------------|-----------------------------------------------|--------------------------------------------------------------------|---------|------------|
| Evaluation road                                | education road | me of unitNa/<br>or topic course              | Required<br>learning<br>outcomes                                   | watches | week       |
| General questions and discussion               | theoretical    | Accounting for property plant and equipment   | <b>For accounting machinery , property and equipment</b>           | 4       | the first  |
| General , questions discussion and exama daily | theoretical    | Depreciation calculation                      | <b>account Depreciation</b>                                        | 4       | the second |
| solution exercises                             | practical      | Practice                                      | Applications                                                       | 4       | the third  |
| General questions and discussion               | theoretical    | Inventory valuation ( Cost basis approach)    | ockSt evaluation)<br>Cost approach Basic(                          | 4       | Fourth     |
| General questions and discussion               | theoretical    | Explanation (FIFO – LIFO - WA) methods        | And explanation<br>Ways explain<br>FIFO - LIFO - )<br>( WA         | 4       | Fifth      |
| solution exercises                             | practical      | Practice                                      | Applications                                                       | 4       | Sixth      |
| Questions General                              | theoretical    | Accounting for investment Equity investment ) | For accounting investmentInvestment Intellectual inProperty Rights | 4       | Seventh    |
| solution exercises                             | practical      | Practice                                      | Applications                                                       | 4       | The eighth |
| Questions General                              | theoretical    | Accounting for investment (Debit investment)  | For accounting investment)<br>The investment debtor(               | 4       | Ninth      |
| tionsQues General                              | theoretical    | Account receivables                           | Debts                                                              | 4       | tenth      |
| solution exercises                             | practical      | Practice                                      | Applications                                                       | 4       | elevanth   |

|                                   |             |                                    |                                  |   |                |
|-----------------------------------|-------------|------------------------------------|----------------------------------|---|----------------|
| General questions and homework    | theoretical | Accounting for stockholders Equity | equity ' shareholders accounting | 4 | ten the second |
| lutionso exercises                | practical   | Practice                           | Applications                     | 4 | ten the third  |
| General question and s daily exam | theoretical | Dividend policy                    | distribution policy Profits      | 4 | ten Fourth     |
| solution exercises                | practical   | Practice                           | Applications                     | 4 | fifteen th     |
| monthly exam                      | altheoretic | Final exam                         | exam                             | 4 |                |

#### . 12Infrastructure structure

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                   |
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|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <p>especially requirements) on and includes workshops, Examples include Way .and websites , periodicals, software Electronic(</p> |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <p>social services) Way on and includes Guest lectures and Example and field studies nal training professio(</p>                  |

## The decision a description

Most on Student By definition The material This is amazing It means  
 -and non Governmental All kinds profit to Aims no that Units important  
 It is that and standards foundations And on Governmental governmental  
 order on and profit to purposeful not Units With it characterized by  
 How And on And the notebook Documentary The group And on accountant  
 purposeful Other Units in And the disclosures statements Financial numbers to  
 For profit

|                                                                                                                        |                                      |
|------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                            | .1educational The institution        |
| Y accounting                                                                                                           | .2 University Department /The Center |
| Profitability not Units accounting/ 2221And M                                                                          | .3 name /The decision code           |
| lege curriculaUpdating col Development project<br>Economics in Iraqi universities Management- Bachelor's<br>accounting | .4In it Enters that Programs         |
|                                                                                                                        | .5Available the audience Forms       |
| the second Academic the chapter                                                                                        | .6 the chapter /year                 |
| 45                                                                                                                     | .7 Academic watches number Total     |
| .9The decision Goals                                                                                                   |                                      |
| .1 And other Governmental All kinds profit to Aims no that Units Most important on Recognition<br>Governmental.        |                                      |

.2 to purposeful not Units With it It is characterized by that and standards foundations on Recognition profit.

.3 For profit purposeful Other For units accountant order on nRecognition .

.4 For profit Hafa Other For units And the notebook Documentary The group on Recognition .

.5 ofitFor pr purposeful Other Units in And the disclosures Finance Lists numbers How to on Recognition .

. 10and evaluation and learning education and methods learning Outputs

- Aand understanding knowledge
- 1 Clubs activity Especially Profitability units-For non With accounting treatments Related skills and unions and associations.
- 2 Hotels For activity accounting With treatments Related illssk
- Governmental. - 3 Activity in Finance Lists In numbers Related skills
- Governmental Hotelier

for-On the subject Private Skills

ityProfitabil not For units theoretical On the side Private Lectures.

- 2 Profitability not Units from topic With all The process Scientific Discussions .

and learning education Methods

- 1 By discussing ,The hall inside Student And share and applied Theory For the sides Daily Tests TopicsThe proposed
- 2 onthlym Exams .
- 3 Its approval It was completed that Topics from Daily Duties Solutions .

Evaluation Methods

- Daily Oral Exams
- And the procedures for Questions Subtraction
- Lecture throw discussions during-Quarterly Exams

### Thinking -Cskills

- 1 Profitability not Units works nature in Students Minds in thinking pmentdevelo .
- 2 In units Related accounting Cases to treat How to in The process Scientific Student skill employment Profitability not.
- 3 Units Facing that problems solution in rnationalInte and standards accounting Foundations employment Profitability not

### and learning education Methods

- 1 Home Duties - 2
- Visual aids
- 3Modern Scientific and reports Research

### Evaluation Methods

- 1 By discussing ,The hall inside tudentS And share and applied Theory For the sides Daily Tests TopicsThe proposed
- 2 monthly Exams .
- 3 Daily homework solutions are among the approved topics
- . - 4 By the material relationship same and reports Research Academic

- D- And the transferred Public Skills )and Employment With possibility Related therO Skills personal development.( D - 1 Students with Communication
- D- 2 Participation in solving the problems facing the
- D student academically- 3 Teamwork
- D- 4and research Reports numbers in Help

# 1.1 The decision structure

| Evaluation road                            | education road         | Name of unit/<br>or course<br>topic                                                                                            | Required<br>learning<br>outcomes                                                                                                                            | watches | week |
|--------------------------------------------|------------------------|--------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|------|
| Daily/<br>Theoretical<br>Exams<br>and oral | My theory<br>practical | The concept<br>and<br>characteristics<br>-of non<br>purposeful units<br>The profit to<br>nature<br>of its<br>ctivita<br>y      | Student identification<br>units In the concept of<br>, Profitability Other<br>objectives and<br>characteristics                                             | 3       | 1    |
| Daily/<br>Theoretical<br>Exams<br>and oral | My theory<br>practical | Foundations<br>for Accounting<br>Other units<br>purposeful<br>For profit                                                       | identification<br>he of t Student<br>foundations<br>accounting<br>Other For units<br>Profitability                                                          | 3       | 2    |
| Daily/<br>Theoretical<br>Exams<br>and oral | My theory<br>practical | Standards<br>for Accounting<br>Other units<br>purposeful<br>For profit                                                         | identification<br>By standards Student<br>for units Accounting<br>purposeful Other<br>fitFor pro                                                            | 3       | 3    |
| Daily/<br>Theoretical<br>Exams<br>and oral | My theory<br>practical | Foundations<br>Proof<br>and Measurement<br>disclosure<br>for Accountant<br>Units Operations<br>not<br>For purposeful<br>profit | The student gets to<br>Foundations know<br>And the Proof<br>measurement<br>Disclosure<br>for Accountant<br>not Units Operations<br>For purposeful<br>profit | 3       | 4    |
| Daily/<br>Theoretical<br>Exams<br>and oral | My theory<br>practical | Structure and<br>elements of the<br>accounting<br>Units in system<br>purposeful not<br>For profit                              | to get to know<br>Structure on Student<br>and elements of the<br>in temaccounting sys<br>Units<br>For purposeful not<br>profit                              | 3       | 5    |

|                                            |                        |                                                                                                  |                                                                                                                          |   |   |
|--------------------------------------------|------------------------|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|---|---|
| Daily/<br>Theoretical<br>Exams<br>and oral | My theory<br>practical | the accounts<br>Conclusion<br>and lists<br>in Finance<br>units profit                            | The student gets to<br>the accounts know<br>and lists Conclusion<br>in Finance<br>units profit                           | 3 | 6 |
| Daily/<br>oreticalThe<br>Exams<br>and oral | My theory<br>practical | How to<br>numbers<br>Sample<br>Finance lists                                                     | The student learns<br>numbers how to<br>Models<br>Finance For lists                                                      | 3 | 7 |
| Daily/<br>Theoretical<br>Exams<br>and oral | My theory<br>practical | Characteristic<br>s and nature<br>of work<br>activity<br>Clubs<br>ociationsand ass<br>and unions | The student gets to<br>know<br>Characteristics and<br>of work nature<br>Clubs activity<br>and and associations<br>unions | 3 | 8 |
| Daily/<br>Theoretical<br>Exams<br>and oral | My theory<br>practical | Characteristic<br>s and nature<br>of work<br>activity<br>Clubs<br>and associations<br>nionsand u | to get to know<br>on Student<br>Characteristics<br>of and nature<br>activity work<br>Clubs                               | 3 | 9 |

|                                            |                                   |                                                                  |                                                                                                        |   |    |
|--------------------------------------------|-----------------------------------|------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|---|----|
|                                            |                                   |                                                                  | and and associations unions                                                                            |   |    |
| Daily/<br>Theoretical<br>Exams<br>and oral | My<br>theor<br>y<br>practi<br>cal | accountant organization<br>and treatments In it<br>accounting    | to get to know<br>on Student<br>accountant organization<br>and treatments In it<br>accounting          | 3 | 10 |
| Daily/<br>Theoretical<br>Exams<br>and oral | My<br>theor<br>y<br>practi<br>cal | In Finance Lists<br>and clubs<br>associations<br>and unions      | Familiarize the<br>the student with<br>in Finance lists<br>Clubs,<br>associations<br>and unions        | 3 | 11 |
| Daily/<br>Theoretical<br>Exams<br>and oral | My<br>theor<br>y<br>practi<br>cal | The nature and<br>activities scope of<br>Hotel<br>Governmental   | The student learns<br>the deficiency about<br>a job And nature<br>Activities<br>Government<br>Hotel    | 3 | 12 |
| Daily/<br>Theoretical<br>Exams<br>and oral | My<br>theor<br>y<br>practi<br>cal | organization<br>and Accounting<br>accounting Processors<br>In it | The student learns<br>the about<br>organization<br>accountant<br>and treatments<br>Accounting<br>in it | 3 | 13 |
| Daily/<br>Theoretical<br>Exams<br>and oral | My<br>theor<br>y<br>practi<br>cal | Hotel Malifi Lists<br>activity<br>Governmental                   | the Familiarize<br>the student with<br>in Finance lists<br>Hotelier Activity<br>Governmental           | 3 | 14 |
| Daily/<br>Theoretical<br>Exams<br>and oral | My<br>theor<br>y<br>practi<br>cal | In Finance Lists<br>Hotelier activity<br>Governmental            | Familiarize the<br>the student with<br>in Finance lists<br>Hotelier Activity<br>alGovernment           | 3 | 15 |

#### . 12Infrastructure structure

For profit purposeful not Units in accounting\Dr Intruder Aqil Hadi a promise  
For profit purposeful not Units in accounting\Shahata Hussein Hussein  
For profit purposeful not Units in accounting\Dr slave Sheikh Hussein slave Tigris

Required Readings:  
 ▪Basic Texts  
 ▪The decision books  
 ▪Other

|  |                                                                                                                    |
|--|--------------------------------------------------------------------------------------------------------------------|
|  | especially requirements) on It includes workshops, periodicals, Examples of Way Electronic and sites and software( |
|  | Social For example It includes services Guest lectures and Example and field studies professional training(        |

and stages Marketing In concept Student By definition The decision this It means  
 And study By management relationship Marketing Marketing thought development  
 The this It includes electronic Marketing And importance Marketing importance  
 And the system Marketing The mixture Marketing And development concept ondecisi  
 and pricing and promotion Product and Pricing ?What is it and marketing Information  
 And its Electronic and trade Marketing And the concept Storage And management  
 importance.

|                                                                                                                         |                                      |
|-------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                             | .1educational The institution        |
| accounting                                                                                                              | .2 University Department /The Center |
| Electronic and trade Marketing\ 1215Ts M                                                                                | .3 name /The decision code           |
| Updating college curricula Development project<br>Iraqi universities Economics in Management- Bachelor<br>of Accounting | .4In it Enters that Programs         |
| Academic Halls                                                                                                          | .5Available the audience Forms       |
| first the Academic the chapter                                                                                          | .6 the chapter /year                 |
| 45hour                                                                                                                  | .7 Academic watches number Total     |
| .9The decision Goals                                                                                                    |                                      |
| and society individuals life on impact And its Marketing importance Explain                                             |                                      |

Marketing And morals Social Responsibly Related While especially Marketing area in intellectual Updates Eat Marketing thought in Hadith Orientation any

eAnd its importanc electronic Marketing concept clarification

. 10and evaluation and learning education and methods learning Outputs

-Aand understanding knowledge

A- 1 and Electronic commerce Marketing Concepts

A its components- 2 and By marketing Related what each

A With her Dealing How to markets- 3 concept

And its importance Information and Marketing System

for-On the subject atePriv Skills

B1 -electronic and marketing traditional Marketing between Student discrimination

B2 -Marketing in and communications Information technology Use to learn

and learning education Methods

- The process Theory Lectures.

-MeansficationClari

-mental Storm Ways

Evaluation Methods

- Daily Exams) oral / Editorial ( - Episodes

Scientific Discussion

- Quarterly Exams. - Final

exams

|   |                                                                                                                                                                                                                                                                                                                                                                            |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|   |                                                                                                                                                                                                                                                                                                                                                                            |
| C | <p>Thinking -Cskills</p> <p>C- 1electronic Marketing Use on Students And development to encourage</p> <p>C- 2With them especially electronic For marketing Sites construction on Students ncentivizei</p>                                                                                                                                                                  |
|   | and learning education Methods                                                                                                                                                                                                                                                                                                                                             |
|   | And home Safiya Activities ,and oral Editorial In the picture Students a test road on that It is done/Read sexperience Prior on them                                                                                                                                                                                                                                       |
|   | Evaluation Methods                                                                                                                                                                                                                                                                                                                                                         |
|   | - Discussion Episodes.                                                                                                                                                                                                                                                                                                                                                     |
|   | <p>D- And the transferred Public Skills )and Employment With possibility Related Other Skills</p> <p>Personal development.( D - 1 area shelter Individualism And the initiative self administration</p> <p>Personal nMotivatio Marketing</p> <p>D- 2 Units framework And in Single the job to organize</p> <p>D Marketing organizational- 3 Effective time management.</p> |

| .11The decision structure             |                |                                  |                                                                                                                                                                                                                                                                                                                                                                        |         |      |
|---------------------------------------|----------------|----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|------|
| Evaluation road                       | education road | Name of unit/<br>or topic course | Required<br>learning<br>outcomes                                                                                                                                                                                                                                                                                                                                       | cheswat | week |
| Exams<br>Daily/<br>Theory<br>and oral | theoretical    | Marketing in entrance            | study in entrance<br>Marketing:<br>concept development<br>Marketing.<br>identification<br>Marketing.<br>Marketing importance<br>For the facility. The<br>importance of<br>.marketing- - -At<br>state level the.<br>study Ways<br>Marketing                                                                                                                             | 3       | 1    |
| Exams<br>Daily/<br>Theory<br>and oral | theoretical    | Marketing order                  | Marketing order.<br>The concept of the<br>system. The system<br>Marketing: Marketing<br>and the system<br>environment                                                                                                                                                                                                                                                  | 3       | 2    |
| Exams<br>Daily/<br>Theory<br>d oralan | theoretical    | Consumer behavior                | Consumer behavior:<br>And consumption<br>the importance of<br>study<br>Consumer behavior<br>. theories behavioral<br>Consumer. stages<br>practical- - -<br>I have Purchase<br>Consumer Motives<br>I have Purchase<br>Consumer.<br>The entationfragm<br>market:And the<br>Market concept.<br>market Consumer- -<br>And types The last<br>goods consumer.<br>market used | 3       | 3    |

|                                       |             |           |                                                                                                       |   |   |
|---------------------------------------|-------------|-----------|-------------------------------------------------------------------------------------------------------|---|---|
|                                       |             |           | And types industrial goods industrial.                                                                |   |   |
| Exams<br>Daily/<br>Theory<br>and oral | theoretical | Promotion | Promotion:<br>tionidentifica<br>Elements<br>Promotion.<br>Elements of the<br>promotional mix.<br>sale | 3 | 4 |

|                                       |             |              |                                                                                                                                                                                        |   |   |
|---------------------------------------|-------------|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|
|                                       |             |              | Personal                                                                                                                                                                               |   |   |
| Exams<br>Daily/<br>Theory<br>and oral | theoretical | The product  | For the product: the meaning and of the importance product.<br>The development and planning product he new productt From . Product life turn . -<br>- -The to fail Reasons product     | 3 | 5 |
| Exams<br>Daily/<br>Theory<br>and oral | theoretical | Pricing      | Pricing: Price and goals definition<br>Pricing. factors in Influential the price Determine.<br>Methods<br>Pricing in Approved.                                                         | 3 | 6 |
| Exams<br>Daily/<br>Theory<br>and oral | theoretical | distribution | distribution:<br>and Definition importance<br>Distribution Ports<br>. outlets<br>Distribution.<br>outlets Distribution<br>yield For goods.<br>Distribution<br>outlets- - -<br>Services | 3 | 7 |
| msExa<br>Daily/<br>Theory<br>and oral | theoretical | Sales        | Sales. concept<br>And importance<br>Sales.Sources of sale area obtaining.<br>area position Selection sale.                                                                             | 3 | 8 |
| Exams<br>Daily/<br>Theory<br>and oral | theoretical | Purchases    | Purchases: concept<br>nce of The importa<br>the purchasing<br>function. sources<br>Purchases on Get<br>. Standards<br>purchase In Approved                                             | 3 | 9 |

|                                       |             |                |                                                             |   |    |
|---------------------------------------|-------------|----------------|-------------------------------------------------------------|---|----|
|                                       |             |                | .                                                           |   |    |
| Exams<br>Daily/<br>Theory<br>and oral | theoretical | Transportation | Transport concept,<br>and importance<br>types of transport. | 3 | 10 |
| Exams                                 | theoretical | Storage        | And Transportation<br>the storage:                          | 3 | 11 |

|                                       |             |                       |                                                                                                                                                                                                                                                                        |   |    |
|---------------------------------------|-------------|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----|
| Daily/<br>and Theoretical<br>oral     |             |                       | The concept<br>And importance<br>Storage. costs<br>and censorship Storage<br>stock On..                                                                                                                                                                                |   |    |
| Exams<br>Daily/<br>Theory<br>and oral | theoretical | Marketing Information | Information<br>systems and<br>marketing systems:<br>Information concept<br>Marketing systems.<br>And Concept<br>importance<br>Marketing. Different<br>For marketing types- -<br>. comparison<br>Systems between<br>Marketing Information<br>and Research<br>Marketing. | 3 | 12 |
| Exams<br>Daily/<br>Theory<br>and oral | theoretical | Services              | Services: Meaning<br>The importance of<br>services.<br>Distinctive features<br>For services.<br>analysis Services.                                                                                                                                                     | 3 | 13 |
| Exams<br>Daily/<br>Theory<br>and oral | theoretical | Marketing costs       | Marketing Caliph:<br>costs concept<br>Marketing. Distinctive<br>For costs features<br>Marketing. the difference<br>costs Between- -<br>and Marketing<br>production.<br>Marketing Tab<br>costs                                                                          | 3 | 14 |
| exams Daily<br>/ Theory<br>and oral   | theoretical | Electronic commerce   | Rah Trade<br>their ,Electronics<br>types and<br>components                                                                                                                                                                                                             | 3 | 15 |
| . 12Infrastructure structure          |             |                       |                                                                                                                                                                                                                                                                        |   |    |

|                              |                        |                 |  |   |    |
|------------------------------|------------------------|-----------------|--|---|----|
| Exams                        |                        | the second Exam |  |   |    |
| Daily/ Oral /<br>Application | My theory<br>practical |                 |  | 3 | 15 |

Public mathematics material Scheduled a description He provides2 Briefly and methods mathematics ialmater features For the most important Requiring from Expected education Outputs And also Applied His methods Delusional Learn it For Available learning Opportunities from benefit degree to achieve Proven Student The decision this.

|                                                                                                                          |                                  |
|--------------------------------------------------------------------------------------------------------------------------|----------------------------------|
| Al-Safwa University College                                                                                              | .1educational tutiionThe insti   |
| accounting to divide Y                                                                                                   | .2University Department          |
| General mathematics2 \ 1218 A R M 2                                                                                      | .3 name /The decision code       |
| College curricula And update Development project<br>Economics in Iraqi universities Management- Bachelor's<br>accounting | .4In it Enters that ogramsPr     |
| Academic Halls                                                                                                           | .5Available the audience Forms   |
| the first Academic the chapter                                                                                           | .6 the chapter                   |
| 45hour                                                                                                                   | .7 Academic watches number Total |
| .9The decision Goals                                                                                                     |                                  |
| .1 on You will receive that Responsibilities Absorption His shoulder                                                     |                                  |
| -2mathematics material Basics Student identification to The material teaching Aims                                       |                                  |
| -3Use it How to general In a way Sports and methods Roads on Recognition                                                 |                                  |

.10and evaluation and learning education and methods learning Outputs

-Aand understanding knowledge

A-1 in Applied Scientific means Bana mathematics science understand  
The other cesthe scien. A --2the all in The process Applications Used  
sciences.

A-3Sports and roads laws For use Theory Aspects It is clear

for-On the subject Private Skills

B1 - Application in Students training in Helps mathematics science

Practical B2 -For students Subjectivity knowledge expands

B3 - on and researchers Students Information on mathematics science stimulates  
methods Mathematical For different Recognition

and learning education Methods

Lecture, Theory Lectures , athlete To the topic occasion applications

Evaluation Methods

Orality Teststests Editorial , Daily Evaluation Exams Quarterly , exams Final Reports

-Cthinking skills

C-1 Cooperate with colleagues to understand any topic related to

C .mathematics-2 regular in attending the and is He loves the lesson  
math class2/

C-3 Mathematics material with interacts 2/

C-4topic For any Discussion during colleagues province on abstain

|                                                                                                                                                                                                                                                                                      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                      |
| and learning education Methods                                                                                                                                                                                                                                                       |
| -1theory Lectures<br>-2To The process Applications<br>the topic                                                                                                                                                                                                                      |
| Evaluation Methods                                                                                                                                                                                                                                                                   |
| -1oral Tests<br>-2 Written Tests-3 Surprise<br>Exams                                                                                                                                                                                                                                 |
| D- And Public Skills the With possibility Related Other Skills transferred<br>development personal And Employment.<br>D-1 Other For science Theory Applications in mathematics science Used<br><br>D-2 For science ocessThe pr Applications in mathematics science Used<br><br>Other |

| .11The structure<br>decision |                        |                                                                                                                                   |                                      |         |            |
|------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------|------------|
| Evaluation<br>metho<br>d     | Teaching<br>metho<br>d | Unity name/the topic or                                                                                                           | Required<br>learning<br>outco<br>mes | watches | week       |
| Short<br>exam                | The<br>lecture         | the first the chapter:<br>derivative partial<br>Monotheism function<br>The function<br>tipleMulconcept partial<br>differentiation | Understand<br>the ing<br>lecture     | 4       | the first  |
| Short<br>exam                | The<br>lecture         | according to Applications<br>a For variables Derivation<br>variables and install task<br>importance less Other                    | Un<br>derstandin<br>the g<br>lecture | 4       | the second |

|            |             |                                                                                                                                                                                                          |                                                         |   |           |
|------------|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|---|-----------|
| Short exam | The lecture | <p>neral examplesGeExamples</p> <p>the field In Applied</p> <p>And the Financial</p> <p>accountant, exercises</p> <p>General, in Applied exercises</p> <p>And the Financial field</p> <p>accountant.</p> | <p>Un</p> <p>derstandin</p> <p>the g</p> <p>lecture</p> | 4 | the third |
|------------|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|---|-----------|

|            |                 |                                                                                                                                                                                                                                                                        |                                   |   |            |
|------------|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|---|------------|
| Short exam | The lecture     | the second the chapter<br>Integration to get to know<br>As a process integration<br>For differentiation Inverted,<br>For integration formulas<br>And collection the result<br>put forward<br>A set of functions, and<br>Two Or division product the<br>functions       | Under<br>the rstanding<br>lecture | 4 | Fourth     |
| Short exam | he T<br>lecture | Determinant not integration,<br>Integral<br>Determinant, find area<br>the curve under                                                                                                                                                                                  | Under<br>the rstanding<br>lecture | 4 | Fifth      |
| Short exam | The<br>lecture  | General Examples, Examples<br>Financial the field In Applied<br>and accounting) Procedure<br>In the chapter Exams<br>first and secondF(                                                                                                                                | Under<br>the rstanding<br>lecture | 4 | Sixth      |
| Short exam | The<br>lecture  | Third the chapter: Integration<br>For a integration Second<br>Multiple functionBinary<br>variables Examples General<br>Examples in Applied<br>Financial and accounting<br>field, General exercises<br>, in Applied exercises<br>And the Financial field<br>accountant. | Under<br>the rstanding<br>lecture | 4 | Seventh    |
| Short exam | The<br>lecture  | Fourth the chapter:<br>ricesand Mat Vectors<br>and Vectors identification<br>matrices, Operations<br>For matrices Algebraic)<br>Collection<br>And the And the offer<br>strike(                                                                                         | Under<br>the rstanding<br>lecture | 4 | The eighth |

|            |             |                                                                                    |                             |   |       |
|------------|-------------|------------------------------------------------------------------------------------|-----------------------------|---|-------|
| Short exam | The lecture | Monotheism matrix, unity matrix, zero matrix , matrix<br>Qatar, ficspeci<br>matrix | Under the rstanding lecture | 4 | Ninth |
| Short exam | The lecture | matrix Inverted, solution system                                                   | Under the rstanding lecture | 4 | tenth |

|            |             |                                                                                                                                                                                          |                            |   |                            |
|------------|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---|----------------------------|
| Short exam | The lecture | Simultaneous equations of ill The vessel systems in College or Partial ellev Sector on Companies country                                                                                 | Under the standing lecture | 4 | ten atheistic              |
| Short exam | The lecture | General Examples,                                                                                                                                                                        | Under the standing lecture | 4 | ten the second             |
| Exam Short | The lecture |                                                                                                                                                                                          | to underst and The lecture | 4 | ten the third              |
| Short exam | Lecture     | field in Applied Examples And the ancialFin accountant, exercises General, Applied exercises the financial field In And the accountant) the semester exam conducting a The fourth third( | Under the standing lecture | 8 | Fourth Tenth and fifth ten |

| -12 Infrastructure Structure                                                                                                |                                                                                                                       |
|-----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|
| and the Management For students mathematics<br>Dr. Dhafer economyRashid Hussein<br>The crow sound mathematics in principles | Required Readings:<br>▪Basic Texts<br>▪The decision books<br>▪Other                                                   |
|                                                                                                                             | especially requirements) It includes ,workshops Examples include on and sites .and software , periodicals Electronic( |
|                                                                                                                             | Social Services) on It includes and Guests Lectures Example Way Field and studies Professional Training (             |

Finance Reports analysis For methods and applied Theory Basically Definition to The decision He seeks , Facilities and evaluation Financial prediction Methods And also ,For numerous Uses It deals with Profitability analysis on Focus with Basic analysis, in Financial Analysis And the role cisionsDe take Operations. Using Related Skills Student Acquisition to The decision Aims as different Finance Lists Items Financial Analysis tools, Items between relationship And specify rivateP and stereotypical historical Standards with And compare it Lists For this Different short Financial And its center The project administration efficiency on To rule And that Deadline And tall Deadline.

|                                                                                                                        |                                      |
|------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                            | .1 educational The institution       |
| accounting to divide                                                                                                   | .2 University Department /The Center |
| In English Financial Lists analysis\ 1329 AD-Tq                                                                        | .3 name /The decision code           |
| Updating college curricula Development project<br>sitiesEconomics in Iraqi univer Management- Bachelor's<br>accounting | .4In it Enters that Programs         |
| Academic Halls                                                                                                         | .5Available the audience Forms       |
| the first Academic the chapter                                                                                         | .6 the chapter                       |
| 45                                                                                                                     | .7 Academic watches number Total     |
| .9The decision Goals                                                                                                   |                                      |
| 1. And its development Finance Lists Menus owledgekn from Student Empowerment                                          |                                      |
| 2. Financial To report intellectual framework knowledge from Knowledge                                                 |                                      |
| 3. Finance Lists structure to understand from Student Empowerment                                                      |                                      |
|                                                                                                                        |                                      |
|                                                                                                                        |                                      |
|                                                                                                                        |                                      |
|                                                                                                                        |                                      |

. 10and evaluation and learning education and methods learning Outputs

-And understanding knowledge

A- 1Finance Lists And types Financial Analysis Student knowledge

√A -And the vertical Horizontal Analysis on Recognition

√A -Finance lineage on Recognition

√A -and financing nd investmenta operational For activities Student to understand

for- As scheduled Private Skills Objectives .

B1 -And the vertical Horizontal Analysis numbers How especially skills

B2 -cash flow existing Count How especially skills

B3 -Finance lineage Use How especially skills

and learning education Methods

- Lectures -

Discussion Episodes

-Weekly Surprise Daily Tests

- the line in and activities Training

Evaluation Methods

- the line in Students Contributions -Daily  
quick tests( Quiz )

- esDaily duties or activiti -

oral Exams

-Scientific Reports

-Monthly Exam

-Academic the chapter end a test

Thinking -Cskills

- Financial Analysis in Students Minds in Scientific thought Development

- Cognitive horizon To expand Internet in Search skills development

tantaccoun-They own it that Creativity Ideas Exit on Students incentivize

and learning education Methods

-Finance Lists To analyze theoretical On the side Private Lectures

- Analysis Topics from topic per And participation Discussions

Financial-Home Duties

-Illustrative Examples

Evaluation Methods

- And bear it Student commitment guide the line hall in The actor Participation  
Responsibility-and reports Duties presentation in The determinant On time Commitment  
-and oral Daily and tests Daily For homework degree from rate Customization

D- And the transferred Public Skills )and Employment With possibility Related Other Skills  
personal development.( D - 1 solution in acquired Skills employment from Student Enable  
accounting problems

D- 2 requirements Meet in accounting Skills acquisition from Student owermentEmp

D Work market- 3 the job development Possibly thinking from Student Empowerment  
accountant

D- 4Practically and theoretically accountant thought knowledge from Student Empowerment

| .11The decision structure                            |                               |                                                                                       |                                                                                     |         |            |
|------------------------------------------------------|-------------------------------|---------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|---------|------------|
| Evaluation road                                      | education road                | Name of unit/<br>or topic course                                                      | Required<br>learning<br>outcomes                                                    | watches | week       |
| Oral exam<br>and written<br>discussio<br>n<br>panels | theoretic<br>al/<br>practical | Over view of<br>financial<br>statement<br>analysis- Types<br>of financial<br>analysis | Analysis List<br>Finance Overview-<br>Types<br>Financial Analysis                   | 3       | the first  |
| Oral exam<br>and written<br>discussio<br>n<br>panels | theoretic<br>al/<br>practical | Analysis Tools                                                                        | Analysis tools                                                                      | 3       | the second |
| Oral exam<br>and written<br>discussio<br>n<br>panels | theoretic<br>al/<br>practical | Cash flow<br>analysis-<br>statement f<br>cash flow-<br>(special , direct<br>method)   | cash flow analysis-<br>cash flow statement-<br>) A special<br>and direct<br>method( | 3       | the third  |
| Oral exam<br>and written<br>and rings<br>Discussion  | theoretic<br>al/<br>practical | Analysis<br>operating<br>activities                                                   | Activities sanalysi<br>Operation                                                    | 3       | Fourth     |
| Oral exam<br>and written<br>and rings<br>Discussion  | theoretic<br>al/<br>practical | Analysis<br>Investing<br>activities                                                   | analysis<br>Investment<br>activities                                                | 3       | Fifth      |
| Oral exam<br>and written<br>discussio<br>n<br>panels | theoretic<br>al/<br>practical | Analysis<br>Financing<br>activities                                                   | Activities analysis<br>Financing                                                    | 3       | Sixth      |
| Oral exam<br>and written<br>discussio<br>n<br>panels | theoretic<br>al/<br>practical | Liquidity Ratio                                                                       | an average<br>Liquidity                                                             | 3       | Seventh    |
| Oral exam<br>and written<br>discussio<br>n           | theoretic<br>al/<br>practical | Activity Ratio                                                                        | Activity rate                                                                       | 3       | e eighthTh |

|                                         |                            |                                                  |                                              |          |                |
|-----------------------------------------|----------------------------|--------------------------------------------------|----------------------------------------------|----------|----------------|
| panels                                  |                            |                                                  |                                              |          |                |
| Oral exam and written and rings         | theoretic al/<br>practical | <b>Profitability Ratio</b>                       | Profitability rate                           | <b>3</b> | Ninth          |
| Discussion                              |                            |                                                  |                                              |          |                |
| Oral exam and written discussion panels | My theory practical        | <b>Solvency Ratio</b>                            | The solvency rate                            | <b>3</b> | tenth          |
| Oral exam and written discussion panels | My theory practical        | <b>Leverage Ratio</b>                            | Finance crane rate                           | <b>3</b> | elev<br>enth   |
| Oral exam and written discussion panels | My theory practical        | <b>Project Evaluation and Failure prediction</b> | The project evaluation failure Predicting    | <b>3</b> | the second ten |
| Oral exam and written discussion panels | My theory practical        | <b>Investment Policies</b>                       | vestmentIn Policies                          | <b>3</b> | ten the third  |
| Oral exam and written discussion panels | My theory practical        | <b>Horizontal, Vertical common size analysis</b> | Size analysis Common horizontal and vertical | <b>3</b> | ten Fourth     |
| month ly exam                           | theoretical                | <b>Final exam</b>                                | exam                                         | <b>3</b> | fifteen th     |

#### . 12Infrastructure structure

|                                                                                                                                                                                                                   |                                                                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|
| 1. Financial statement analysis (a practitioner guide - Martin fridson<br>2. Financial statement analysis (a practitioner guide (Workbook) – Martin Fridson<br>.3 Finance Lists analysis / .Dr The Provider slave | <b>Required Readings:</b><br>.1 Basic Texts .2Course books<br>.3Other |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|

|                 |                                                                                                                            |
|-----------------|----------------------------------------------------------------------------------------------------------------------------|
| Othman Mohammed |                                                                                                                            |
|                 | especially requirements) on and includes workshops, Examples include Way .and websites , periodicals, software Electronic( |
|                 | social services) Way on and includes Guest lectures and Example and field studies professional training(                   |

and procedures Auditing And importance Auditing on the date Student identification  
 The difference And cheating Mistakes discover How to Its types time First Auditing  
 To Leads that And the reasons akesMist And types And cheating Mistakes between  
 And his responsibility Mistakes revision in The auditor And the role the mistakes  
 collection It is done ?How Evidence Types And also cheating discovery around  
 From The limit Mistakes a statement in Internal Auditing And the role Evidencehim

|                                                                                                                                                    |                                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                                                        | .1educational The institution        |
| accounting to divide                                                                                                                               | .2 University Department /The Center |
| ionAnd supervis Audit\ 2335Number M                                                                                                                | .3 name /The decision code           |
| Updating college curricula Development project<br>Economics in Iraqi universities Management- Bachelor's<br>accounting                             | .4In it Enters that Programs         |
| Classrooms                                                                                                                                         | .5Available the audience Forms       |
| the second demicAca the chapter                                                                                                                    | .6 the chapter                       |
| 45hour                                                                                                                                             | .7 Academic watches number Total     |
| .9The decision Goals                                                                                                                               |                                      |
| - 1 External Auditing It is done ?How And its types And its definition And its concept Auditing clarification<br>His responsibilities ?What is it. |                                      |

- 2 on Auditing No importance Student to understand  
Units Accounts. - 3 from Student Empowerment  
And the external Internal Auditing importance.

. 10and evaluation and learning education and methods learning Outputs

-Aand understanding knowledge

A- 1 Knowledge of internal and external  
control. A - 2 Knowing the importance  
of unit control.

A- 3Censorship during from Records on to speak deviations any knowledge

for-On the subject Private Skills

B1 - And internal External Auditing knowledge from Empowerment .

B2 - Responsibilities knowledge from Empowerment The auditor

B3 - And mistakes cheating knowledge from Empowerment .

B- 4 On gets ?How Proof Evidence knowledge from Empowerment it .

and learning education Methods

recitation ,Safiya sActivitie ,The lecture

Evaluation Methods

Daily posts and exams Quarterly Exams  
Safiya

Thinking -Cskills

C- 1 in And his role The auditor Responsibility to set  
Deviations reduction. C- 2The most Guide to choose  
appropriate.

C- 3 in and extremism knesswea citizen to set  
Its control. C - 4 Giving an impartial  
technical opinion.

and learning education Methods

|                                                                                                                                                                                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Scientific Reports , Safiya Activities ,The lecture                                                                                                                                         |
| Evaluation Methods                                                                                                                                                                          |
| Safiya Posts , Daily and exams Quarterly Exams                                                                                                                                              |
| D- And the transferred Public Skills )and Employment With possibility Related Other Skills<br>Personal development.( D - 1 Records in Operations Tab in employees efficiency bezel to set . |

| .11The decision structure           |                |                                          |                                                                                                                                           |         |      |
|-------------------------------------|----------------|------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|---------|------|
| Evaluation road                     | education road | Name of unit/<br>or topic course         | Required<br>learning<br>outcomes                                                                                                          | watches | week |
| Daily Exams/<br>and Theory<br>oral  | theoretical    | And development date<br>Auditing concept | To Historical introduction<br>ptconce Audit develop<br>And its And its goals<br>And his role types<br>Facilities service in               | 3       | 1    |
| Daily Exams<br>/ and oral Theory    | theoretical    | Auditing Standards                       | Getting to Auditing Standards<br>On it know each other                                                                                    | 3       | 2    |
| Daily Exams/<br>and Theory<br>oral  | theoretical    | And Mistakes to set<br>eatingch          | Mistakes identification<br>And specify And cheating<br>And position Its types<br>From The auditor<br>And types mistakes<br>Responsibility | 3       | 3    |
| Daily Exams<br>/ and oral Theory    | theoretical    | procedures to organize<br>Auditing       | Introductory procedures<br>For the auditor<br>For the process lanningand p<br>Auditing                                                    | 3       | 4    |
| Daily Exams<br>/ and oral Theory    | theoretical    | The auditor papers to set                | The a job papers<br>auditor                                                                                                               | 3       | 5    |
| Daily Exams<br>/ and oral Theory    | theoretical    | Easy that program to set<br>Auditing     | Auditing program                                                                                                                          | 3       | 6    |
| Daily Exams/<br>nd a Theory<br>oral | theoretical    | Evidence collection<br>enough            | in Proof Evidence<br>Auditing<br>Influencer and factors<br>and Its efficiency in<br>Evidence types                                        | 3       | 7    |
| Daily Exams/<br>and Theory<br>oral  | theoretical    | Evidence collection<br>enough            | in Proof Evidence<br>and factors Auditing<br>Its in encerInflu<br>efficiency<br>Evidence And types                                        | 3       | 8    |
| Daily Exams<br>/ and oral Theory    | theoretical    | Censorship on Concepts<br>Interior       | Censorship concept to set<br>Interior<br>and its elements                                                                                 | 3       | 9    |
| monthly exam                        | theoretical    | Exam1                                    |                                                                                                                                           | 3       | 10   |

|                                    |             |                                     |                                                                                   |   |    |
|------------------------------------|-------------|-------------------------------------|-----------------------------------------------------------------------------------|---|----|
| Daily Exams/<br>and Theory<br>oral | ticaltheore | and means Types<br>Censorship       | Interior Censorship Types<br>and and its means<br>check Control means<br>Interior | 3 | 11 |
| Daily Exams<br>/ and oral Theory   | theoretical | Auditing on Concepts                | Internal Auditing<br>understandable<br>Auditing and standards<br>Internal         | 3 | 12 |
| ailyD Exams<br>/ and oral Theory   | theoretical | For the Final The report<br>auditor | The auditor a report                                                              | 3 | 13 |

|                                  |             |                                    |                      |   |    |
|----------------------------------|-------------|------------------------------------|----------------------|---|----|
| Daily Exams<br>/ and oral Theory | theoretical | technical opinion Start<br>neutral | The auditor a report | 3 | 14 |
| monthly exam                     | theoretical | Exam2                              |                      | 3 | 15 |

|                                                                                                                                                                                                             |                                                                                                                                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|
| . 12frastructureIn structure                                                                                                                                                                                |                                                                                                                                    |
| Advanced Financial accounting/ .Mr Dr .Mr , Salman Mohammed Amer Dr<br>before from The decision For this stomach God Lectures slave star human<br>Lecturer Professor<br>Advanced Finance book/gazelle Suaad | Required Readings:<br>▪Basic Texts<br>▪The decision books<br>▪Other                                                                |
| ronicElect On sites assistance                                                                                                                                                                              | especially requirements) on It includes<br>workshops, Examples include Way<br>.and websites , periodicals, software<br>Electronic( |
|                                                                                                                                                                                                             | Social For example It includes services<br>Guest lectures and Example<br>and field studies professional training(                  |

People In companies Definition to The decision this AimsSolidarity and funds ( contribution)and  
And distribution the money head formation during from of them For each accounting treatments  
The company and liquidation a partner And withdrawal And joining and losses Profits.

|                                                                                                                                                                                              |                                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                                                                                                  | .1educational titutionThe ins        |
| accounting to divide                                                                                                                                                                         | .2 University Department /The Center |
| Companies accounting/ 1326 not AD                                                                                                                                                            | .3 name /The decision code           |
| Updating college curricula Development project<br>Economics in Iraqi universities Management- Bachelor's<br>ntingaccou                                                                       | .4In it Enters that Programs         |
| Academic Halls                                                                                                                                                                               | .5Available the audience Forms       |
| the first Academic the chapter                                                                                                                                                               | .6 the chapter                       |
| 60hour                                                                                                                                                                                       | .7 Academic watches number Total     |
| .9The decision Goals                                                                                                                                                                         |                                      |
| All kinds Companies On topic Related that sCase various with Dealing skills Student education.<br>Solutions And present Its causes and analysis In companies Related problems to set skills. |                                      |
| Business Techniques or and legislation Legal Variables imposes It gesticulate Updates Keeping up skills.                                                                                     |                                      |

. 10and evaluation and learning education and methods learning Outputs

-Aand understanding knowledge

.A 1 Companies accounting a job nature to understand -

A2and Solidarity For companies sicBa Properties between discrimination

Contribution companies- A 4. Knowledge of accounting treatments for companies-

A5 For companies accounting Processors on the focus

Solidarity. A 6On accounting treatments for the focus

joint stock companies

for-On the subject Private lsSkil

1. Knowing the Clarification of the components of corporate accounting through

And practical theoretical basis. .2 accounting Processors procedure How to knowledge

Solidarity For companies

.3Contribution For companies accounting Processors procedure How to knowledge

and learning education Methods

To necessary occasion and procedures In concepts Students supply

Companies accounting derstandun- T 2 Explain corporate accounting in

general-

T3 Topic per Comprehensive Exercises Woe ,topic per Illustrative Examples some application . -

T4 some on Please The decision The book from season all end in Duties Solve Students Assignment exercises Outdoor.

Evaluation Methods

The lecture in Contributions.

- The specified one On time And present it Duties performance .

-The students from And the request Lecture during Short Questions

On answerit - Daily exams .

- onthlyM Exams

Thinking -Cskills

C.1 on confirmation during from Student I have The expander And thinking values planting

C Companies accounting importance2 For the accountant character Features on confirmation

And morals And confidentiality And honesty Like integrity. -

C3 Devices before from And the administrative Financial Corruption Fighting importance on confirmation

And oversight Auditing.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| and learning education Methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| For rsonality traitsPe And emphasize on values To plant Lecture during and discussion instructions<br>To present In reality and the value emotional For goals theoretical tie side during from the accountant<br>And administrative Financial Corruption fight.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Evaluation Methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Suggestions some to Listening.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <p>D- nsferredAnd the tra Public Skills )and Employment With possibility Related Other Skills<br/>Personal development.(</p> <p>\D during from They have self Deny perseverance spirit And created Creativity on Students to encourage<br/>To Between them While The subject Subscriber cooperation the necessity On continuous encouragement<br/>Academic Their requirements accomplish</p> <p>D2For Futuristic Opportunities Available Related At university private electronic On site Provide them<br/>And employment appointment. - D 3 Their capabilities ntdevelopme Importantly knowledge Gain them<br/>Knowledge various on By viewing self Education during from -</p> <p>D4 Its types In all and arts Like sports Students I have Subjectivity Talents development on confirmation<br/>Emptiness times in</p> |

| .11The decision structure               |                |                                  |                                                                                                                       |         |      |
|-----------------------------------------|----------------|----------------------------------|-----------------------------------------------------------------------------------------------------------------------|---------|------|
| onEvaluati road                         | education road | Name of unit/<br>or topic course | Required<br>learning<br>outcomes                                                                                      | watches | week |
| and Exams<br>oral-<br>Duties- Reports   | Lectures throw | accounting<br>Companies          | And its Companies concept<br>types<br>And its characteristics.                                                        | 4       | 1    |
| and Exams<br>oral-<br>Duties- portsRe   | Lectures throw | accounting<br>Companies          | a to form accounting Processors<br>in the money head<br>Companies<br>Solidarity                                       | 4       | 2    |
| and oral Exams<br>- Duties -<br>Reports | Lectures throw | accounting<br>Companies          | accounting Processors<br>Partners For accounts<br>ationaland oper Current<br>Relationship same                        | 4       | 3    |
| and oral Exams<br>- Duties -<br>Reports | Lectures throw | accounting<br>Companies          | For companies Finance Lists<br>Profits And distribution Solidarity<br>Partners between and losses                     | 4       | 4    |
| and oral Exams<br>- Duties -<br>Reports | resLectu throw | accounting<br>Companies          | To accounting Processors<br>in the money head increase<br>joining companies stock-Joint<br>a partner<br>By purchase-  | 4       | 5    |
| and oral Exams<br>- Duties -<br>Reports | Lectures throw | accounting<br>Companies          | To accounting Processors<br>in the money dheia increase<br>joining companies stock-Joint<br>a partner<br>By investing | 4       | 6    |
| and oral Exams<br>- Duties -<br>Reports | Lectures throw | accounting<br>Companies          | To reduce accounting Processors<br>stock-Joint in the money head<br>a withdrawal companies<br>partner                 | 4       | 7    |

|                                         |                |                         |                                                                    |   |   |
|-----------------------------------------|----------------|-------------------------|--------------------------------------------------------------------|---|---|
| and oral Exams<br>- Duties -<br>Reports | Lectures throw | accounting<br>Companies | To filter accounting Processors<br>Solidarity Companies            | 4 | 8 |
| Exams<br>and oral- Duties<br>- Reports  | Lectures throw | accounting<br>Companies | and exercises Questions Solutions<br>+<br>he firstt Quarterly Exam | 4 | 9 |

|                                         |                |                         |                                                                                                                                             |   |    |
|-----------------------------------------|----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|---|----|
| and oral Exams<br>- Duties -<br>Reports | Lectures throw | accounting<br>Companies | To form accounting Processors<br>Joint in the money head<br>companies stock                                                                 | 4 | 10 |
| Oral Exams-<br>Duties -<br>Reports      | Lectures throw | accounting<br>Companies | To receive untugacco Processors<br>The one who is not Installments<br>And the shareholders From held<br>disability processing<br>Payment on | 4 | 11 |
| Oral Exams-<br>Duties -<br>Reports      | Lectures throw | accounting<br>Companies | For companies Finance Lists<br>And distribution Contribution<br>shareholders on fitsPro                                                     | 4 | 12 |
| and oral Exams<br>- Duties -<br>Reports | Lectures throw | accounting<br>Companies | To accounting Processors<br>the head And reduce increase<br>in money<br>Contribution Companies                                              | 4 | 13 |
| and oral Exams<br>- Duties -<br>Reports | Lectures throw | ingaccount<br>Companies | To filter accounting Processors<br>Contribution Companies                                                                                   | 4 | 14 |
| Exams<br>and oral-<br>Duties- Reports   | Lectures throw | accounting<br>Companies | and exercises Questions Solutions<br>+<br>Second Quarterly Exam                                                                             | 4 | 15 |

|                                                                                                                 |                                                                                                                           |
|-----------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| . 12Infrastructure structure                                                                                    |                                                                                                                           |
| .Dr Mashhadani-Al human / Financial accounting<br>.Dr Advanced gazelle Suaad / accounting<br>Advanced Financial | Required Readings:<br>▪Basic Texts<br>▪The decision books<br>▪Other                                                       |
|                                                                                                                 | especially requirements) Way on It includes<br>d workshops, periodicals, an Examples of<br>Electronic and sites software( |

|  |                                                                                                                   |
|--|-------------------------------------------------------------------------------------------------------------------|
|  | Social For example It includes services<br>Guest lectures and Example<br>and field studies professional training( |
|--|-------------------------------------------------------------------------------------------------------------------|

and operations and acquisition merger With operations Definition to The decision this Aims Acquisition For operations accounting Treatment especially and as a ,With it Associated accounting Which Companies that on control On it It follows that or Companies to merge On it It follows that On the basis of Definition to Scheduled Aims that to In addition , Finance Lists Tawhid Requires With recognition Ways on Recognition on Please Branches same Facilities on accounting With it Related accounting and treatments revenue.

|                                                                                                                        |                                      |
|------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                            | .1 educational The institution       |
| accounting to divide                                                                                                   | .2 University Department /The Center |
| Advanced Financial accounting/ 2331may M                                                                               | .3 name /The decision code           |
| Updating college curricula Development project<br>Economics in Iraqi universities Management- Bachelor's<br>accounting | .4 In it Enters that gramsPro        |
| <b>Classrooms</b>                                                                                                      | .5 Available the audience Forms      |
| the second Academic the chapter                                                                                        | .6 the chapter                       |
| 60hour                                                                                                                 | .7 Academic watches number Total     |
| .9 The decision Goals                                                                                                  |                                      |
| -AMoney and companies People In companies tePriva Advanced Finance accounting For topics Student knowledge             |                                      |

- 2 Finance accounting With topics Related accounting For processors Student to understand
- Advanced - 3and People Companies activity Faces on Recognition
- The companiesbirth
- 4Money and companies People Companies Activities For faces accounting ssorsProce from Student Empowerment

. 10and evaluation and learning education and methods learning Outputs

-Aand understanding knowledge

- 1 ompaniesC merger in to speak that Operations to treat How especially skills. - 2
- and branches Sections in to speak that Operations to treat How especially skills.
- 3 With revenue recognition basis By confession Private Operations to treat How especially skills .

for-On the subject Private Skills

- 1 Companies merger in to speak that Operations to treat How llyespecia skills .
- 2 and branches Sections in to speak that Operations to treat How especially skills.
- 3 With revenue recognition basis By confession Private Operations to treat How especially skills.

and learning education hodsMet

- 1and People For companies theoretical On the side Private Lectures
- money companies
- 2Money and companies People Companies Topics from topic With all Scientific Discussions
- 3 And establish and branches For sections esCompani To integrate Applied side on Lectures
- recognitionWith revenue

Evaluation Methods

- 1By , Electronic The hall inside Student And share and applied Theory For the sides Daily Tests
- Topics raised discussing.
- 2 monthly Exams .
- 3 Its approval It was completed that Topics from Daily Duties Solutions .

Thinking -Cskills

- 1 to treat How to in Students Minds in Scientific thinking development
- Companies Operations. - 2 in The process Scientific Student skill employment
- niesCompa problems to treat How to.
- 3 Facing that problems solution in International and standards accounting Principles employment
- Companies.

and learning education Methods

- 1 Home Duties - 2
- Visual aids
- 3Modern Scientific and reports Research

#### Evaluation Methods

- 1 By discussing ,The hall inside Student And share and applied Theory For the sides Daily tsTes  
TopicsThe proposed
- 2 And the programmer monthly Exams .
- 3 Its approval It was completed that Topics from Daily Duties Solutions .

D- ansferredAnd the tr Public Skills )and Employment With possibility Related Other Skills  
Personal development.(

| .11The decision structure                              |                                 |                                  |                                                                                                                               |         |      |
|--------------------------------------------------------|---------------------------------|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------|---------|------|
| Evaluation road                                        | education road                  | Name of unit/<br>or topic course | Required<br>learning<br>outcomes                                                                                              | watches | week |
| Online<br>exams<br>and oral-<br>Duties–<br>Reports     | throw<br>Lectures<br>Electronic | Financial accounting<br>Advanced | Companies merger concept-<br>And its types Reasons                                                                            | 4       | 1    |
| Exams<br>Electronic<br>and oral-<br>Duties–<br>Reports | throw<br>Lectures<br>Electronic | Financial accounting<br>Advanced | or the F accounting Processors<br>companies merger of-<br>Origins acquisition                                                 | 4       | 2    |
| Online<br>exams<br>and oral-<br>Duties-<br>Reports     | throw<br>Lectures<br>Electronic | Financial accounting<br>Advanced | To integrate accounting Processors<br>Companies- stocks acquisition<br>- ni Unified Finance Lists numbers<br>Acquisition date | 4       | 3    |
| Online<br>exams<br>and oral-<br>Duties-<br>Reports     | throw<br>Lectures<br>Electronic | Financial accounting<br>Advanced | To acquire accounting Processors<br>Acquisition date after stocks-My<br>and ownership Cost way                                | 4       | 4    |
| Exams<br>Electronic<br>and oral-<br>iesDut–<br>Reports | throw<br>Lectures<br>Electronic | Financial accounting<br>Advanced | operational Sectors concept<br>Sections ( and requirements<br>results on Financial Reporting<br>Her works                     | 4       | 5    |
| Online<br>exams<br>and oral-<br>Duties-<br>Reports     | throw<br>Lectures<br>Electronic | Financial accounting<br>Advanced | And its types Branches concept<br>on accounting And importance<br>Her works                                                   | 4       | 6    |
| Exams<br>ectronicEl<br>and oral-<br>Duties–<br>Reports | throw<br>Lectures<br>Electronic | Financial accounting<br>Advanced | For accounting Processors<br>Interior branches- The method<br>Central                                                         | 4       | 7    |

|                                          |                           |                               |                                                                                                                                                                 |   |    |
|------------------------------------------|---------------------------|-------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----|
| Online exams and oral-Duties-Reports     | throw Lectures Electronic | inancialF accounting Advanced | For accounting Processors<br>Interior branches- The method<br>Decentralization                                                                                  | 4 | 8  |
| Exams Electronic and oral-Duties-Reports | throw Lectures Electronic | Financial accounting Advanced | The the accounts Matching<br>maid) d An Branch Current<br>The Center current(And<br>Unified Finance Lists preparation<br>and its Main To the center<br>branches | 4 | 9  |
| Exams Electronic and oral-Duties-Reports | throw Lectures Electronic | Financial accounting Advanced | and exercises Questions Solutions+<br>the first terlyQuar Exam                                                                                                  | 4 | 10 |
| Online exams and oral-Duties-Reports     | throw Lectures Electronic | Financial accounting Advanced | And Revenues concept<br>With recognition establish<br>and problems it<br>same accounting<br>Relationship                                                        | 4 | 11 |
| Exams Electronic and oral-tiesDu-Reports | throw Lectures Electronic | Financial accounting Advanced | And Trust goods concept<br>With recognition establish<br>Destination from revenue<br>The authentic consideration<br>The agent                                   | 4 | 12 |
| Online exams and oral-Duties-Reports     | throw Lectures Electronic | Financial accounting Advanced | recognition And establish problems<br>on The resulting With revenue<br>In installments sale Operations-<br>Installment sales road                               | 4 | 13 |
| Online exams and oral-Duties-Reports     | throw Lectures Electronic | nancialFi accounting Advanced | recognition And establish problems<br>on The resulting With revenue<br>In installments sale Operations-<br>Installment sales road                               | 4 | 14 |
| Exams Electronic and oral-Duties-        | throw Lectures Electronic | Financial accounting Advanced | and exercises estionsQu Solutions+<br>the first Quarterly Exam                                                                                                  | 4 | 15 |

|         |  |  |  |  |  |
|---------|--|--|--|--|--|
| Reports |  |  |  |  |  |
|---------|--|--|--|--|--|

|                                                                                                                                                                                                             |                                                                                                                                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|
| . 12Infrastructure structure                                                                                                                                                                                |                                                                                                                                    |
| Advanced Financial accounting/ .Mr Dr .Mr , Salman Mohammed Amer Dr<br>before from The decision For this stomach God Lectures slave star human<br>Lecturer Professor<br>Advanced Finance book/gazelle Suaad | Required Readings:<br><ul style="list-style-type: none"> <li>▪Basic Texts</li> <li>▪The decision books</li> <li>▪Other</li> </ul>  |
| ronicElect On sites assistance                                                                                                                                                                              | especially requirements) on It includes<br>workshops, Examples include Way<br>.and websites , periodicals, software<br>Electronic( |
|                                                                                                                                                                                                             | Social For example It includes services<br>Guest lectures and Example<br>and field studies professional training(                  |

side between relationship By nature Student By definition The material This is amazing It means Using oil accounting And nature Extractive Industries activity features to To reach And applied Academic phase ,and exploration Search expenses phase Oil includes accounting For stages accounting Treatment Oil For companies Final preparation Account to In addition Production phase ,And excavation Drilling

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                                                                                                                                                                                                                                                                                                                                                                                | .1educational The institution        |
| accounting                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | .2 University tmentDepar /The Center |
| Natural sources accounting\ 2332sucking M                                                                                                                                                                                                                                                                                                                                                                                                                                  | .3 name /The decision code           |
| Updating college curricula Development project<br>Economics in Iraqi universities Management- Bachelor's<br>accounting                                                                                                                                                                                                                                                                                                                                                     | .4In it Enters that Programs         |
| roomsClass                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | .5Available the audience Forms       |
| the second Academic the chapter                                                                                                                                                                                                                                                                                                                                                                                                                                            | .6 the chapter                       |
| 45hour                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | .7 Academic watches number Total     |
| .9The decision Goals                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                      |
| <ul style="list-style-type: none"> <li>• Inatura Sources with To deal accounting For operations Private With information Student supply ) accounting oil</li> <li>• including Finance Data To prepare oil Companies in oil accounting Natural sources accounting study Beneficiaries requirements With harmonizes</li> <li>• Dealing How to oil sCompanie on And get to know For students Available education Opportunities from benefit professionally With it</li> </ul> |                                      |

- Relationship same Experienced student And gain With scientific developments Student identification the accounts numbers How to Private By procedures his supply During from accountant By work and the budget

## . 10and evaluation and learning education and methods learning Outputs

-Aand understanding knowledge

A- 1 and data In concepts Student to get to know

A Accounting- 2 Student Acquisition Experience

A- 3 education an opportunity from benefit

a It has leAvailab- 4 Student definition

A Scientific With developments- 5 How to professionally Dealing

A- 6 And administrative accounting Information from Benefit

for-On the subject Private Skills

for1 -accounting nd artA For your information Student skill Strengthening

for2 -settlement and restrictions General and the budget Final the accounts numbers skill

for3 -Preparing the student for research projects and his skill in formulating the research and recommendations problem to reach conclusions

and learning education thodsMe

on The answer when Roles And exchange Modern means Using Lectures And throw the explanation For work actual Models And display Photographer Lectures like Clarification media Use of ,Questions program Using accountant

.Power Point

Evaluation Methods

Reports And preparation and editorial oral Tests

Thinking -Cskills

C- 1 Psychological the condition study

For thestudent C - 2 the job to encourage

The team In spirit.

C- 3In His desire during from learning

nCertai concepts C - 4 desire Strengthening the job in Competition.

and learning education Methods

Short Tests , Daily Student Activities , Lectures throw

## Evaluation Methods

To sFor student discussions Groups And work and editorial oral and tests Questions Subtraction and practical Scientific The material enhance.

D- And the transferred Public Skills )and Employment With possibility Related Other Skills Personal development.( D - 1 Functional Within the climate Work preparation.  
D- 2Professional His specialty area in work For Student Preparation  
D- 3 Developing the student's personality by emphasizing the spirit of teamwork. D - 4 Capability And grant him Student Rehabilitation Sectors all in Employment.

| .11 The decision structure /the second The course Natural sources accounting |                         |                                                                            |                                                                                           |         |               |
|------------------------------------------------------------------------------|-------------------------|----------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|---------|---------------|
| tionEvalu<br>method                                                          | Teachin<br>g meth<br>od | Unity name/                                                                | Required learning Outputs                                                                 | watches | week          |
| tests oral Daily<br>And short                                                | Giving<br>lectures      | Extractive features<br>And industries activity<br>accounting nature<br>oil | features on Recognition<br>And Extractive activity Industrial<br>accounting turena<br>oil | 3       | the<br>first  |
| tests oral Daily<br>And short                                                | Giving<br>lectures      | and Search expenses<br>exploration                                         | Financial Reporting standard<br>extractive For International<br>industriesIFRS6           | 3       | the<br>second |
| tests oral Daily<br>And short                                                | Giving<br>lectures      | accounting ntTreatme<br>research For the<br>and phase<br>exploration       | capitalism Expenses on Recognition                                                        | 3       | the third     |
| tests oral Daily<br>And short                                                | Giving<br>lectures      | accounting Treatment<br>research For the<br>and phase<br>exploration       | revenue Expenses roadThe<br>of successful method<br>efforts                               | 3       | Fourth        |
| tests oral Daily<br>And short                                                | Giving<br>lectures      | Calculation Ways<br>Firefighting<br>For<br>unprepared<br>contracts         | a all And duration cost road<br>One on contract                                           | 3       | Fifth         |
| tests oral Daily<br>And short                                                | Giving<br>lectures      | Calculation road<br>Extinguishing<br>not ntractsco<br>stomach              | from Certain Centenary rate road<br>contracts Total                                       | 3       | Sixth         |
| tests oral Daily<br>And short                                                | Giving<br>lectures      | Accounts close<br>Contracts<br>Unprepare<br>d                              | waiver when, to conversion<br>contracts productive, when<br>sale                          | 3       | Seventh       |
| tests oral Daily<br>nd shortA                                                | Giving<br>lectures      | Accounts close<br>Contracts<br>Unprepare<br>d                              | Calculating amortization on<br>the basis of not<br>extinction calculating                 | 3       | The<br>eighth |
| tests oral Daily<br>And short                                                | Giving<br>lectures      | And Drilling phase<br>excavation                                           | nd A Drilling phase on Recognition<br>excavation                                          | 3       | Ninth         |

|                               |                    |                                                            |                                                                        |   |       |
|-------------------------------|--------------------|------------------------------------------------------------|------------------------------------------------------------------------|---|-------|
| tests oral Daily<br>And short | Giving<br>lectures | under Wells account<br>Drilling/<br>Operations<br>Drilling | For accounting Treatment<br>drilling capital operations<br>and revenue | 3 | tenth |
|-------------------------------|--------------------|------------------------------------------------------------|------------------------------------------------------------------------|---|-------|

|                               |                 |                                                                           |                                                                          |   |                |
|-------------------------------|-----------------|---------------------------------------------------------------------------|--------------------------------------------------------------------------|---|----------------|
| oral Daily tests<br>And short | Giving lectures | stageProduction s,<br>treatment accounting<br>For the stage<br>Production | and expenses Revenues proof                                              | 3 | eleve<br>nth   |
| oral Daily tests<br>And short | Giving lectures | force Calculation Ways<br>wells Producing                                 | Fully developed contracts and<br>partially developed<br>contracts        | 3 | twelfth        |
| oral Daily tests<br>And short | Giving lectures | Depreciation of<br>equipment<br>fixed assets and                          | Calculating the Ways<br>depreciation of<br>and assets equipment<br>Fixed | 3 | thirtee<br>nth |
| oral Daily tests<br>And short | Giving lectures | oil For Final the accounts<br>companies                                   | the accounts to prepare How to<br>oil for companies Final                | 3 | fourte<br>enth |
| oral Daily tests<br>tAnd shor | Giving lectures | In oil on accounting<br>Iraq                                              | in accounting Processors<br>Unified shadow<br>System Accounting          | 3 | fifteen<br>th  |

## . 12Infrastructure structure

|                                                                                                                        |                                                                                                                                    |
|------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|
| My patience Thaer Natural sources accounting<br>Mahmoud<br>My Thaer Specialized accounting Systems<br>Mahmoud patience | Required Readings:<br>▪Basic Texts<br>▪The decision books<br>▪Other                                                                |
|                                                                                                                        | especially requirements) on It includes<br>workshops, Examples include Way<br>.and websites , periodicals, software<br>Electronic( |
|                                                                                                                        | Social For example It includes services<br>lectures and Guest Example<br>and field studies professional training(                  |

## The decision a description

Academic side between relationship By nature Student By definition The material This is amazing It means sector in practical On the side Strengthen it from It must that The process nsApplicatio To achieve And applied For banks The Unified accountant order By applying Banking Activities on Finance Data No importance banker General and the budget nal accountsFi numbers How to Information from And benefit Insurance and companies.

|                                                                                                                                                                                                                                                                                                                                                                                                                              |                                  |           |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-----------|
| Al-Safwa University College                                                                                                                                                                                                                                                                                                                                                                                                  | educational The institution      | <b>.1</b> |
| accounting                                                                                                                                                                                                                                                                                                                                                                                                                   | University Department/The Center | <b>.2</b> |
| Finance Facilities accounting\ 1330Sha M                                                                                                                                                                                                                                                                                                                                                                                     | name/The decision code           | <b>.3</b> |
| college curricula Updating Development project<br>Economics in Iraqi universities Management- Bachelor's<br>accounting                                                                                                                                                                                                                                                                                                       | .4In it Enters that Programs     |           |
| Academic Halls                                                                                                                                                                                                                                                                                                                                                                                                               | Available the audience Forms     | <b>.5</b> |
| the first Academic the chapter                                                                                                                                                                                                                                                                                                                                                                                               | the chapter                      | <b>.6</b> |
| 45hour                                                                                                                                                                                                                                                                                                                                                                                                                       | Academic watches numberTotal     | <b>.7</b> |
| <b>.9The decision Goals</b>                                                                                                                                                                                                                                                                                                                                                                                                  |                                  |           |
| <ul style="list-style-type: none"> <li>•And the Banking accounting For operations Private With information Student supply Insurance company</li> </ul>                                                                                                                                                                                                                                                                       |                                  |           |
| <ul style="list-style-type: none"> <li>• on Limited no that accounting Systems philosophy from Result This And applied Academic side link in The desired Goals To achieve The process With applications Strengthen it from Bad no so Concepts And its and finance Banking Activities on Student identification road on and financial banker sector For the community Economist Evolution to support in importance</li> </ul> |                                  |           |

- same Experience Student And gain Scientific With developments Student tionidentifica  
By By work Private By procedures Provide it during from accountant By work Relationship  
dgetand the bu Final preparation Account How to For sectors The Unified accountant order applying  
General

## . 10and evaluation and learning education and methods learning Outputs

### -Aand understanding knowledge

A- 1 and data In concepts Student to get to know

A Accounting- 2 Student Acquisition

Experience

A- 3 education an opportunity from benefit

a It has Available- 4 Student definition

A Scientific With developments- 5 How to  
professionally Dealing

A- 6 And administrative accounting Information from Benefit

### for-On the subject Private Skills

for1 -accounting And art For your information Student skill Strengthening

for2 -settlement and restrictions eralGen and the budget Final the accounts numbers skill

for3 -Preparing the student for research projects and his skill in formulating the research  
and recommendations problem to reach conclusions

and learning education Methods

on The answer when Roles And exchange Modern means Using Lectures And throw the explanation  
For actual Models an offer to In addition blackboard on And writing Clarification media Use of ,Questions  
Using accountant work

.Power Point program

Evaluation Methods

Professors Under the supervision of Research And preparation and editorial oral Tests.

### Thinking -Cskills

C- 1 Psychological the condition study

For thestudent C - 2 the job to encourage

The team In spirit.

C- 3In His desire during from learning

Certain concepts C - 4 edesir Strengthening  
the job in Competition.

and learning education Methods

|                                                                                                                                                                                                                                                                                                                                                                                                                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Daily Student Activities ,a job Workshops , Lectures throw                                                                                                                                                                                                                                                                                                                                                          |
| Evaluation Methods                                                                                                                                                                                                                                                                                                                                                                                                  |
| To For students discussions Groups And work and editorial oral and tests Questions Subtraction and practical Scientific The material enhance.                                                                                                                                                                                                                                                                       |
| D- And the transferred Public Skills )and Employment With possibility Related Other Skills personal development.( D - 1 Functional Within the climate Work preparation.<br>D- 2Professional yHis specialt area in For work Student Preparation<br>D- 3 Developing the student's personality by emphasizing the spirit of teamwork. D - 4 Capability And grant him Student Rehabilitation Sectors all in Employment. |

**.11 The decision structure / Facilities accounting**  
**Finance-the first The course**

| Evaluation method                 | Teaching method    | Unity name/                                                                    | Required learning Outputs       | watches | week       |
|-----------------------------------|--------------------|--------------------------------------------------------------------------------|---------------------------------|---------|------------|
| tests Daily and oral posts Safiya | the Giving lecture | nature on introduction Banking Activity and types of banks                     | banker Actively accounting      | 3       | he t first |
| tests Daily and oral posts Safiya | the Giving lecture | And a Local currency foreigner                                                 | The Fund Trust to divide        | 3       | the second |
| tests Daily and oral posts Safiya | the Giving lecture | The city the accounts The creditor                                             | The maid accounts the to divide | 3       | the third  |
| tests Daily and oral posts Safiya | the Giving lecture | And saving Fixed cash Deposits                                                 | Deposits to divide              | 3       | Fourth     |
| tests Daily and oral posts Safiya | the Giving lecture | and bills of exchange e discountTh remittances                                 | Commercial Papers to divide     | 3       | Fifth      |
| tests Daily and oral posts Safiya | the Giving lecture | Internal and external and checks transfers And the bills travelers of exchange | Remittances to divide           | 3       | Sixth      |
| tests Daily and oral tspos Safiya | the Giving lecture | Documentary Credits                                                            | Credits to divide               | 3       | Seventh    |
| tests Daily and oral posts Safiya | the Giving lecture | Speeches Warranty                                                              | Warranty Speeches               | 3       | The eighth |

|                                       |                    |                                                                                          |                                                                           |   |            |
|---------------------------------------|--------------------|------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|---|------------|
| -Paper based exam                     | -Paper based exam  | Monthly Exam                                                                             | solution with the first thlyMon Exam Questions                            | 3 | Ninth      |
| tests Daily and and oral posts Safiya | the Giving lecture |                                                                                          | and accounts The restriction Settlements banks In Final                   | 3 | tenth      |
| tests Daily and and oral posts Safiya | the Giving lecture | Companies nature and rancelnsu in system accounting Insurance Companies                  | Insurance Companies in accounting                                         | 3 | eleveth    |
| tests Daily and and oral posts Safiya | the Giving lecture | nature on Recognizable Expenses with Examples                                            | For accounting Processors and revenues expenses Insurance Operations      | 3 | twelfth    |
| tests Daily and and oral posts Safiya | the Giving lecture | nature on Recognizable for Processors and Investments in precautions Companies Insurance | For accounting Processors in and reserves investments celnsuran Companies | 3 | thirteenth |
| tests Daily and and oral posts Safiya | the Giving lecture | Settlements on Recognition The restriction                                               | and accounts The restriction Settlements companies In Final Insurance     | 3 | fourteenth |
| -Paper based exam                     | -Paper based exam  | lyMonth Exam                                                                             | solution with the second Monthly Exam Questions                           | 3 | fifteenth  |

## . 12Infrastructure structure

|                                                                                                                                                      |                                                                                                                           |
|------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| My Thaer The Unified accountant order according to Finance Facilities accounting<br>Mahmoud patience<br>Salman Jasem glorious Specialized accounting | quiredRe Readings:<br>▪Basic Texts<br>▪The decision books<br>▪Other                                                       |
|                                                                                                                                                      | especially requirements) on It includes workshops, Examples include Way .and websites , periodicals, software Electronic( |
|                                                                                                                                                      | Social For example It includes services Guest lectures and Example and field studies ofessional trainingpr(               |

|                                                                                                                                                                                                                                                                                         |                                      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                                                                                                                                                                                             | .1ationaleduc The institution        |
| accounting                                                                                                                                                                                                                                                                              | .2 University Department /The Center |
| unified Accountant system1 1327 / Look M 1                                                                                                                                                                                                                                              | .3 name /The decision code           |
| Updating college curricula Development project<br>Economics in Iraqi universities Management- Bachelor's<br>accounting                                                                                                                                                                  | .4In it Enters that ramsProg         |
| Academic Halls                                                                                                                                                                                                                                                                          | .5Available the audience Forms       |
| the first Academic the chapter                                                                                                                                                                                                                                                          | .6 the chapter                       |
| 45hour                                                                                                                                                                                                                                                                                  | .7 Academic watches number Total     |
| .9The decision Goals                                                                                                                                                                                                                                                                    |                                      |
| - accounting And the foundations and principles And its duties Its importance Statement dThe Unifie accountant order on Primary knowledge Student Grant<br>In addition Its approval It was completed that<br>Apply it And scope and its characteristics His features on Recognition to. |                                      |
| - accountant order For accounts The restriction Treatment How to on And its definition accountant Guide d tabulationAn the accounts on Student identification<br>The Unified.                                                                                                           |                                      |
| -Finance to divide or the accounts to divide in Economic Units in For work Student Preparation                                                                                                                                                                                          |                                      |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10and evaluation and learning education methods and learning Outputs                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <p>-Aand understanding knowledge</p> <p>A- 1Assumptions and and goals And importance concept on Recognition Unified Accountant order principles. A - 2 Features, characteristics and View unified accounting system scope of application of the.</p> <p>A- 3The accountant order in Classifieds the accounts on Recognition Unified. A - 4 accountant order within the accounts Tab How Student Definition The Unified.</p> <p>A- 5 The Unified accountant By order Incoming For accounts accounting Processors on Recognition .</p> |
| <p>for-On the subject Private Skills</p> <p>B1 - the accounts numbers How to in Research numbers .</p> <p>B2 - For accounts The restriction Treatment How a job Workshops numbers .</p> <p>B3 - And under the chapter And students Student between And discuss it Research numbers The material .Mr supervision.</p>                                                                                                                                                                                                                 |
| and learning education Methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <p>- 1 Classroom lectures throw method</p> <p>. - 2 workshops preparation.</p> <p>- 3 Titles For one a lecture By throwing Students For some an opportunity scholarships.</p>                                                                                                                                                                                                                                                                                                                                                        |
| Evaluation Methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <p>- 1 Its types In various Exams</p> <p>- 2 capabilities on and expression Safiya and discussion Preparation Scientific- 3 By the Preparing special reports and research Academic material</p>                                                                                                                                                                                                                                                                                                                                      |
| <p>Thinking -Cskills</p> <p>C- 1 And start thinking And expression on Student urge Opinion. C - 2And Opinion Start on encouragement condition or Proposal add.</p>                                                                                                                                                                                                                                                                                                                                                                   |
| and learning education Methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <p>- 1 Home Duties - 2</p> <p>Visual aids</p> <p>- 3Modern Scientific and reports Research</p>                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Evaluation Methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <p>- 1 Periodical Safiya Exams</p> <p>- 2 Daily Reverse Nutrition on Student capacity</p> <p>- 3 And creativity Safiya The actor Participation For students- 4 same and reports Research Academic By the material relationship</p>                                                                                                                                                                                                                                                                                                   |
| <p>D- And the transferred Public Skills )and Employment With possibility Related Other Skills personal development.( D - 1 Students with Communication</p> <p>D- 2 Participation in solving the problems facing the D student academically- 3 Teamwork</p> <p>D- 4and research Reports numbers in Help</p>                                                                                                                                                                                                                           |

| .11The decision structure                                                                                                                                        |                                                                                                             |                                                                                                                           |                                                                                                                             |         |      |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|---------|------|
| Evaluation road                                                                                                                                                  | education oadr                                                                                              | Name of unit/<br>or topic course                                                                                          | Required<br>learning<br>outcomes                                                                                            | watches | week |
| - 1 of Exams<br>all kinds- 2<br>Nutrition<br>Returned from<br>students<br>- 3 expression ways<br>With faces<br>- 4 learning matrix<br>- 5 reports<br>and studies | - 1 method of<br>ydeliver<br>Lectures- 2<br>groups<br>Student- 3<br>workshops<br>- 4 reports<br>and studies | Introduction to<br>the system<br>The accountant<br>Unified<br>Assumptions,<br>principles and<br>foundations<br>accounting | identification<br>By Student<br>Unified order<br>Accountant                                                                 | 4       | 1    |
| - 1 of Exams<br>all kinds- 2<br>Nutrition<br>Returned from<br>students<br>- 3 expression ways<br>With faces<br>- 4 learning matrix<br>- 5 reports<br>and studies | - 1 method of<br>delivery<br>Lectures- 2<br>groups<br>Student- 3<br>workshops<br>- 4 reports<br>and studies | Features,<br>and cscharacteristi<br>Application scope                                                                     | Features clarification<br>system accounting<br>Its The Unified<br>characteristics and<br>It is done circuits<br>Application | 4       | 2    |
| - 1 of Exams<br>all kinds- 2<br>Nutrition<br>Returned from<br>students<br>- 3 expression ways<br>With faces<br>- 4 learning atrixm<br>- 5 reports<br>and studies | - 1 method of<br>delivery<br>Lectures- 2<br>groups<br>Student- 3<br>workshops<br>- 4 reports<br>and studies | accountant Guide                                                                                                          | on Recognition<br>Guide Accounts                                                                                            | 4       | 3    |
| - 1 of Exams<br>all kinds- 2<br>Nutrition<br>Returned from<br>students<br>- 3 expression ways<br>With faces<br>- 4 learning matrix<br>- 5 reports                | - 1 method of<br>delivery<br>Lectures- 2<br>groups<br>Student- 3<br>workshops<br>- 4 reports<br>and studies | Guide to explain<br>accountant                                                                                            | Tabs to explain<br>Guide Accounting                                                                                         | 4       | 4    |

|                                                                                                                                                                  |                                                                                                             |                                               |                                                                                                                                                                                 |   |   |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|
| and studies                                                                                                                                                      |                                                                                                             |                                               |                                                                                                                                                                                 |   |   |
| - 1 of Exams<br>all kinds- 2<br>Nutrition<br>Returned from<br>students<br>- 3 expression ways<br>With faces<br>- 4 learning matrix<br>- 5 reports<br>and studies | - 1 method of<br>delivery<br>Lectures- 2<br>groups<br>Student- 3<br>workshops<br>- 4 reports<br>studies and | Treatment<br>for accounting<br>Assets account | clarification<br>accounting Treatment<br>and restrictions<br>To accounting<br>) Assets account<br>assets fixed)<br>Get and methods<br>Buy it On it<br>local from the<br>market( | 4 | 5 |
| - 1 of Exams<br>all kinds- 2<br>Nutrition<br>Returned from<br>students<br>- 3 expression ways<br>With faces<br>- 4 learning matrix<br>- 5 reports<br>and studies | - 1 method of<br>delivery<br>Lectures- 2<br>groups<br>Student- 3<br>workshops<br>- 4 reports<br>and studies | accounting Treatment<br>Assets for account    | clarification<br>Treatment<br>and accounting<br>restrictions<br>To accounting<br>Assets account/<br>Purchase from the<br>external market<br>And construction by<br>contractors  | 4 | 6 |
| - 1 of Exams<br>all kinds- 2<br>Nutrition<br>Returned from<br>students<br>- 3 expression ways<br>With faces<br>- 4 learning matrix<br>- 5 reports<br>and studies | - 1 method of<br>delivery<br>Lectures- 2<br>groups<br>Student- 3<br>workshops<br>- 4 reports<br>and studies | Treatment<br>for accounting<br>Assets account | clarification<br>Treatment<br>and accounting<br>restrictions<br>To accounting<br>assets calculate(<br>inventory)                                                                | 4 | 7 |
| - 1 of Exams<br>all kinds- 2<br>Nutrition<br>Returned from<br>students<br>- 3 expression ways<br>With faces<br>- 4 learning matrix<br>- 5 reports<br>and studies | - 1 method of<br>delivery<br>Lectures- 2<br>groups<br>Student- 3<br>workshops<br>- 4 reports<br>and studies | Treatment<br>for accounting<br>Assets account | clarification<br>Treatment<br>and accounting<br>restrictions<br>To accounting<br>assets account for<br>) Investments<br>and Finance<br>Advances loans and<br>cash               | 4 | 8 |

|                                                       |                                                     |                                                        |                                                                                          |   |   |
|-------------------------------------------------------|-----------------------------------------------------|--------------------------------------------------------|------------------------------------------------------------------------------------------|---|---|
| - 1 In Exams<br>Its various<br>pesty<br>- 2 Nutrition | - 1 method of<br>delivery<br>Lectures<br>- 2 groups | Treatment<br>for accounting<br>account<br>Requirements | clarification<br>Treatment<br>and accounting<br>accounting<br>To restrictions<br>account | 4 | 9 |
|-------------------------------------------------------|-----------------------------------------------------|--------------------------------------------------------|------------------------------------------------------------------------------------------|---|---|

|                                                                                                                                                                          |                                                                                                             |                                                        |                                                                                                                                                                                                                      |   |    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----|
| Returns from students- 3<br>expression ways<br>With faces<br>- 4 learning matrix<br>- 5 reports<br>and studies                                                           | Student- 3<br>workshops<br>- 4 reports<br>and studies                                                       |                                                        | Granted Loans                                                                                                                                                                                                        |   |    |
| - 1 of Exams<br>all kinds- 2<br>Nutrition<br>Returned from<br>students<br>- 3 expression ways<br>With faces<br>- 4 learning matrix<br><br>- 5 reports<br>and<br>studies  | - 1 method of<br>delivery<br>Lectures- 2<br>groups<br>Student- 3<br>workshops<br>- 4 reports<br>and studies | Treatment<br>for accounting<br>account<br>Requirements | clarification<br>Treatment<br>and accounting<br>restrictions<br>To accounting<br>calculate<br>Finance investments                                                                                                    | 4 | 10 |
| - 1 of examsE<br>all kinds- 2<br>Nutrition<br>Returned from<br>students<br>- 3 expression ways<br>With faces<br>- 4 learning matrix<br><br>- 5 reports<br>and<br>studies | - 1 method of<br>delivery<br>Lectures- 2<br>groups<br>Student- 3<br>workshops<br>- 4 reports<br>and studies | Treatment<br>for ntingaccou<br>account<br>Requirements | clarification<br>Treatment<br>and accounting<br>restrictions<br>debit For accounting<br>accounts<br>The Miscellaneous<br>creditor<br>Miscellaneous<br>Including<br>deserved Revenues<br>And the recipient<br>advance | 4 | 11 |
| - 1 of Exams<br>all kinds- 2<br>tionNutri<br>Returned from<br>students -<br>3 expression ways<br>With faces<br>- 4 learning matrix<br><br>- 5 reports<br>and<br>studies  | - 1 method of<br>delivery<br>Lectures- 2<br>groups<br>Student- 3<br>workshops<br>- 4 reports<br>and studies | Treatment<br>for accounting<br>Uses account            | icationclarif<br>accounting<br>and treatment<br>restrictions<br>Payroll accounting<br>and wage<br>accounts<br>And all<br>Related<br>With it                                                                          | 4 | 12 |

|                                                                                                                |                                                                                                             |                                             |                                                                                                                                       |   |    |
|----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|---|----|
| - 1 of Exams<br>all kinds- 2<br>Nutrition<br>Returned from<br>students<br>- 3 ways<br>With expression<br>faces | - 1 method of<br>delivery<br>Lectures- 2<br>psgrou<br>Student- 3<br>workshops<br>- 4 reports<br>and studies | Treatment<br>for accounting<br>Uses account | clarification<br>Treatment<br>and accounting<br>restrictions<br>Payroll accounting<br>and wage<br>accounts and all<br>Related With it | 4 | 13 |
|----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|---|----|

|                                                                                                                                                                                                     |                                                                                                             |                                             |                                                                                                                                                                                                                                                     |   |    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----|
| - 4 learning matrix<br>- 5 reports<br>and<br>tudiess                                                                                                                                                |                                                                                                             |                                             |                                                                                                                                                                                                                                                     |   |    |
| - 1 of Exams<br>all kinds- 2<br>Nutrition<br>Returned from<br>students<br>- 3 expression ways<br>With faces<br>- 4 learning matrix<br><br>- 5 reports<br>and<br>studies                             | - 1 method of<br>delivery<br>Lectures- 2<br>groups<br>Student- 3<br>workshops<br>- 4 reports<br>and studies | Treatment<br>for accounting<br>Uses account | clarification<br>accounting Treatment<br>and restrictions<br>To accounting<br>Full account<br>production inventory<br>And other<br>And Complete<br>under works<br>and Implementation<br>For the goods stock<br>First and purpose of<br>sale last    | 4 | 14 |
| - 1 of Exams<br>all kinds- 2<br>Nutrition<br>Returned from<br>students<br>- 3 expression ways<br>With faces<br>- 4 learning matrix<br><br>- 5 reports<br>and<br>studies                             | - 1 method of<br>delivery<br>Lectures- 2<br>groups<br>Student- 3<br>workshops<br>- 4 reports<br>and studies | entTreatm<br>for accounting<br>Uses account | clarification<br>Treatment<br>and accounting<br>restrictions<br>To accounting<br>Full account<br>production inventory<br>And other<br>And Complete<br>under works<br>and Implementation<br>For the goods stock<br>First and purpose of<br>sale last | 4 | 15 |
| . 12 structure<br>Infrastructure                                                                                                                                                                    |                                                                                                             |                                             |                                                                                                                                                                                                                                                     |   |    |
| <ul style="list-style-type: none"> <li>• Diwan on Issued The Unified accountant The system book<br/>Federal Financial Censorship</li> <li>•Thank you Good Saud unified Accountant system</li> </ul> |                                                                                                             |                                             | Required Readings:<br><ul style="list-style-type: none"> <li>▪Basic Texts</li> <li>▪The decision books</li> <li>▪Other</li> </ul>                                                                                                                   |   |    |
|                                                                                                                                                                                                     |                                                                                                             |                                             | especially requirements) on It includes<br>workshops, include Examples Way<br>.and websites , periodicals, software<br>Electronic(                                                                                                                  |   |    |
|                                                                                                                                                                                                     |                                                                                                             |                                             | Social For example It includes services<br>Guest lectures and Example<br>and field studies professional training(                                                                                                                                   |   |    |

## The decision a description

registration And mastery Student identification to Description this He seeks  
And he curses For accounts For evidence According to accountant The shackle  
Lists And tabulation registration Mastery And knowledge Guide that Levels  
Muayyad-Al accountant order requirements Finance

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                      |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | .1educational The institution        |
| accounting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | .2 University Department /The Center |
| unified tAccountan system2 2333 / Look M 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | .3 name /The decision code           |
| Updating college curricula Development project<br>Economics in Iraqi universities Management- Bachelor's<br>accounting                                                                                                                                                                                                                                                                                                                                                                                                                                                  | .4In it Enters that Programs         |
| Classrooms                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | .5Available the audience Forms       |
| the second Academic pterthe cha                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | .6 the chapter                       |
| 45hour                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | .7 Academic watches number Total     |
| .9The decision Goals                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                      |
| <p>- The restriction Processors to explain during from The Unified accountant order on Primary knowledge Student Grant Examples Applied ( ountsFor acc<br/>And monitoring Resources</p> <p>and Production Centerssservices Providing on Fadhal accountant requirements Serves that In shape Data And collect Tab in For help .<br/>to economic unity Related atth Finance Actions on Management in Officials tracking Serve that and requirements mechanisms.</p> <p>-Finance to divide or the accounts to divide in Economic Units in For work Student Preparation</p> |                                      |

. 10and evaluation and learning education and methods learning Outputs

-And understanding knowledge

A- 1 According to accountant The shackle registration And mastery knowledge from Student Empowerment evidence That Levels And he curses For accounts For evidence

A- 2He Finance Lists nd tabulationA registration Mastery knowledge from Student Empowerment accountant supporter The order requirements curses.

for-On the subject Private Skills

B1 - the accounts numbers How to in Research numbers .

B2 - For accounts The restriction Treatment How a job Workshops numbers .

B3 - And under the chapter And students Student between And discuss it Research numbers  
The material .Mr supervision.

and learning education Methods

- 1 Classroom lectures throw method

. - 2 workshops preparation.

- 3 Titles For one a lecture By throwing Students For some an opportunity scholarships.

Evaluation Methods

- 1 Its types In various Exams

- 2 capabilities on and expression Electronic Safiya and discussion Preparation

Scientific- 3 By the material Preparing special reports and research  
icAcadem

Thinking -Cskills

C- 1 And start And thinking expression on Student urge

Opinion. C - 2And Opinion Start on encouragement

condition or Proposal add.

and learning education Methods

- 1 Home Duties - 2

Visual aids

- 3Modern icScientif and reports Research

Evaluation Methods

- 1 Periodical Safiya Exams

- 2 Daily Reverse Nutrition on Student capacity

- 3 And creativity Safiya The actor Participation

For students- 4 same and reports Research

Academic By the material relationship

D- And the transferred Public Skills )and Employment With possibility Related Other Skills

Personal development.( D - 1 Students with Communication

D- 2 Participation in solving the problems facing the

D student academically- 3 Teamwork

D- 4nd researcha Reports numbers in Help

| .11The decision structure                                                                                                      |                                                                                 |                                                |                                                                                                            |         |      |
|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------------------------------------------------------------------------|---------|------|
| Evaluation road                                                                                                                | education road                                                                  | Unit name /Course topic or                     | Required learning outcomes                                                                                 | watches | week |
| -1 Exams of all kinds-2 Returned from Nutrition students-3 With expression way faces -4 learning matrix -5 and studies eportsR | -1 method Giving lectures -2 Student Groups -3 Workshops -4 and Reports studies | accountin g treatme nts For accounts Resources | Empowerment From Students gaining and knowledge understanding accounting For treatments accounts Resources | 4       | 1    |
| -1 Exams of all kinds-2 Returned from Nutrition students-3 With expression way faces -4 learning matrix -5 and studies Reports | -1 method Giving lectures -2 Student Groups -3 Workshops -4 and Reports studies | accountin g treatme nts For accounts ourcesRes | Empowerment From Students gaining and knowledge understanding accounting For treatments accounts Resources | 4       | 2    |
| -1 Exams of all kinds-2 Returned from Nutrition students-3 With expression way faces -4 learning matrix -5 and studies Reports | -1 method Giving lectures -2 Student Groups -3 Workshops -4 and Reports studies | accountin g treatme nts For accounts Resources | Empowerment From Students gaining and knowledge understanding accounting For treatments accounts Resources | 4       | 3    |
| -1 kinds Exams of all-2 Returned from Nutrition students-3 With expression way faces -4 learning matrix -5 and studies Reports | -1 method Giving lectures -2 Student Groups -3 Workshops -4 and Reports studies | Finance Lists and Accounts Final               | Empowerment Students From getting and knowledge on understandi lists ng and Finance accounts Final         | 4       | 4    |
| -1 Exams of all kinds-2 Returned from Nutrition students-3 With expression way faces -4 learning matrix -5 and studies Reports | -1 method Giving lectures -2 tStuden Groups -3 Workshops -4 and Reports studies | Finance Lists and Accounts Final               | Empowerment Students From getting and knowledge on understandi lists ng and Finance accounts Final         | 4       | 5    |

|                                                                                                                                                     |                                                                                                      |                                                                                                |                                                                                                                                                                                  |   |   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|
| -1 Exams of all kinds-2<br>Returned from Nutrition<br>students-3<br>ith W expression way<br>faces<br>-4 learning matrix<br>-5 and studies Reports   | -1 method<br>Giving<br>lectures<br>-2 Student Groups<br>-3<br>Workshops<br>-4 and Reports<br>studies | Finance Lists<br>and<br>Accounts<br>Final                                                      | Empowerment<br>Students<br>From<br>getting<br>and knowledge on<br>understandi<br>lists ng<br>and Finance<br>untsacco<br>Final                                                    | 4 | 6 |
| -1 Exams of all kinds-2<br>Returned from Nutrition<br>students-3<br>With expression way<br>faces<br>-4 learning matrix<br>-5 and Reports<br>studies | -1 method<br>Giving<br>lectures<br>-2 Student Groups<br>-3<br>Workshops<br>-4 and Reports<br>studies | Document<br>ary<br>group<br>the notebook And<br>For the<br>accounting<br>The system<br>Unified | Empowerment<br>Students<br>From<br>getting<br>knowledge on<br>group And<br>understanding<br>Documentary<br>And the<br>For notebook<br>the<br>accounting<br>system<br>The Unified | 4 | 7 |
| -1 Exams of all kinds-2<br>Returned from Nutrition<br>students                                                                                      | -1 method<br>Giving<br>lectures<br>-2 Student Groups                                                 | balance<br>Review                                                                              | Empowerment<br>Students<br>From<br>getting<br>and knowledge on<br>understanding                                                                                                  | 4 | 8 |

|                                                                                                                                                        |                                                                                                      |                                                       |                                                                                                                                                           |   |    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|-------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|---|----|
| -3 Faces expression way<br>-4 learning Matrix<br>-5 and studies Reports                                                                                | -3 workshops<br>the job-4 Reports<br>and studies                                                     |                                                       | trial<br>balanc<br>e                                                                                                                                      |   |    |
| -1 Exams of all kinds-2<br>Returned from Nutrition<br>students-3<br>With expression way<br>faces<br>-4 learning matrix<br>-5 and studies Reports       | -1 method<br>Giving<br>lectures<br>-2 Student Groups<br>-3<br>Workshops<br>-4 and Reports<br>studies | Unified in costs<br>Accounting<br>System              | wermentEmpo<br>Students<br>From<br>getting<br>knowledge on<br>Understandin<br>costs g<br>accountant order in<br>The Unified                               | 4 | 9  |
| -1 Exams of all kinds-2<br>Returned from Nutrition<br>students-3<br>With expression way<br>faces<br>-4 learning matrix<br>-5 and studies Reports       | -1 method<br>Giving<br>tureslec<br>-2 Student Groups<br>-3<br>Workshops<br>-4 and Reports<br>studies | Unified in costs<br>Accounting<br>System              | Empowerment<br>Students<br>From<br>getting<br>knowledge on<br>Understandin<br>costs g<br>accountant order in<br>The Unified                               | 4 | 10 |
| -1 Exams of all kinds-2<br>Returned from Nutrition<br>tudentss-3<br>With expression way<br>faces<br>-4 learning matrix<br>-5 and studies Reports       | -1 method<br>Giving<br>lectures<br>-2 Student Groups<br>-3<br>Workshops<br>-4 and Reports<br>studies | Unified in costs<br>Accounting<br>System              | Empowerment<br>Students<br>From<br>getting<br>knowledge on<br>iUnderstand<br>the costs ng<br>accountant order in<br>The Unified                           | 4 | 11 |
| -1 Exams of all kinds-2<br>Returned from Nutrition<br>students-3<br>With expression way<br>faces<br>-4 learning matrix<br>-5 and Reports<br>studies    | -1 method<br>Giving<br>lectures<br>-2 Student Groups<br>-3<br>Workshops<br>-4 and Reports<br>studies | Planning<br>in budgets<br>Unified order<br>Accountant | Empowerment<br>Students<br>From<br>getting<br>knowledge on<br>Understandin<br>g and<br>balances<br>the In planning<br>system<br>accountant<br>The Unified | 4 | 12 |
| -1 Exams of all kinds-2<br>Returned from Nutrition<br>students-3<br>With ressessionexp way<br>faces<br>-4 learning matrix<br>-5 and Reports<br>studies | -1 method<br>Giving<br>lectures<br>-2 Student Groups<br>-3<br>Workshops<br>-4 and Reports<br>studies | Planning<br>in budgets<br>Unified order<br>Accountant | Empowerment<br>Students<br>From<br>getting<br>knowledge on<br>Understandin<br>g and<br>balances<br>the In planning<br>system<br>accountant<br>The Unified | 4 | 13 |

|                                                                                                                                                     |                                                                                                      |                                                                                             |                                                                                                                                                                           |   |    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----|
| -1 Exams of all kinds-2<br>Returned from Nutrition<br>students-3<br>With expression way<br>faces<br>-4 learning matrix<br>-5 and studies Reports    | -1 method<br>Giving<br>lectures<br>-2 Student Groups<br>-3<br>Workshops<br>-4 and Reports<br>studies | Asset<br>depreciation<br>Fixed rate table                                                   | Empowerment<br>Students<br>From<br>getting<br>knowledge on<br>Understandi<br>table ng<br>lineage<br>extinction<br>Fixed Assets                                            | 4 | 14 |
| -1 Exams of all kinds-2<br>Returned from Nutrition<br>students-3<br>With expression way<br>faces<br>-4 learning matrix<br>-5 and Reports<br>studies | -1 method<br>Giving<br>lectures<br>-2 Student Groups<br>-3<br>Workshops<br>-4 and Reports<br>studies | mechanizati<br>on<br>accountin<br>g system<br>Unified on<br>the<br>calculator<br>Electronic | Empowerment<br>Students<br>From<br>getting<br>knowledge on<br>Understandi<br>s i ng<br>mechanizati<br>on<br>order<br>Unified<br>Accountant<br>on<br>Electronic Calculator | 4 | 15 |
| . 12Infrastructure structure                                                                                                                        |                                                                                                      |                                                                                             |                                                                                                                                                                           |   |    |

|                                                                                                                                                                                                 |                                                                                                                                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>• Diwan on Issued The Unified accountant The system book Federal Financial Censorship</li> <li>•Thank you Good Saud unified Accountant system</li> </ul> | <p>Required Readings:</p> <ul style="list-style-type: none"> <li>▪Basic Texts</li> <li>▪The decision books</li> <li>▪Other</li> </ul> |
|                                                                                                                                                                                                 | <p>especially requirements) Way on It includes workshops, periodicals, include Examples Electronic .and websites , software(</p>      |
|                                                                                                                                                                                                 | <p>Social For example It includes services Guest lectures and Example and field studies professional training(</p>                    |

## The decision a description

How Tax accounting By nature Student By definition The material This is amazing It means and the state myFor the econo with regards of that And the importance Tax Accountability to This And guesswork Accountability from Enable him information to provide Therefore and methods Tax and accounting tax concept study The decision : includes Related what And all Iraq in With it Maamoul Types of taxes on Tax Accountability for her It is legal and the consequences Tolerances and Exemptions from ith itW.

|                                                                                                                         |                                      |
|-------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                             | .1educational The institution        |
| For my knowledge accounting                                                                                             | .2 University Department /The Center |
| Tax accounting 1328I don't like it M                                                                                    | .3 name /The decision code           |
| Updating college curricula Development project<br>sIraqi universitie Economics in Management- Bachelor<br>of Accounting | .4In it Enters that Programs         |
| Academic Halls                                                                                                          | .5Available the audience Forms       |
| the first Academic the chapter                                                                                          | .6 the chapter                       |
|                                                                                                                         | .8Description this numbers date      |
| .9The decision Goals                                                                                                    |                                      |

- 1taxes And importance Tax rBy orde Student identification

- 2Tax Accountability and methods Tax Accountability How to Student identification

3 -attic gesticulate for him gesticulate Tax His position on Student identification

. 10and evaluation learning and education and methods learning Outputs

-Aand understanding knowledge

A- 1 accounting And understand knowledge

A Tax- 2 It is done How to knowledge

Tax Accountability

A- 3And understand it Tax laws on examining

for-On the subject Private Skills

B1 -Tax ilityAccountab on information Student Gain

B2 -Due taxes guess from Student Empowerment

and learning education Methods

recitation ,Safiya Activities ,The lecture

Evaluation Methods

Safiya Posts , Daily and exams Quarterly Exams,Reports And preparation

Thinking -Cskills

C- - 1 Cognitive horizon To expand Internet in Search skills development

accountant. C - 2 They own it that Creativity Ideas Exit on Students Motivation

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| and learning education Methods                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Modern Scientific and reports Research                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Evaluation Methods                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| - Scientific Discussion Episodes(Students before from accomplished Scientific and reports By research                                                                                                                                                                                                                                                                                                                                                                           |
| <p>D- And the transferred Public Skills )and Employment With possibility Related Other Skills personal development.( D - 1 Presentation and presentation Business aring reportsPrep.</p> <p>D- 2Other with and air conditioning The other And acceptance Cultural and openness Self awareness Hold on</p> <p>D- 3 Okay from Business sector in The honorable Competition on Preservation Strengthening Individual and Society rotectionp. D- 4Career and Endowment Planning</p> |

| .11The decision structure             |                         |                                  |                                                                                                                                                                                              |         |      |
|---------------------------------------|-------------------------|----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|------|
| Evaluation road                       | education road          | Name of unit/<br>or topic course | Required<br>learning<br>outcomes                                                                                                                                                             | watches | week |
| Exams<br>Daily/<br>Theory<br>and oral | theoretical/            | tax concept                      | <b>Its Tax concept<br/>objectives,<br/>and legal rules<br/>And its basis<br/>The types<br/>in Tax structure<br/>and partition Iraq<br/>taxes<br/>Its According to<br/>And its type price</b> | 3       | 1    |
| Exams<br>Daily/<br>Theory<br>and oral | theoretical/            | Tax evasion                      | And its Tax evasion<br>and sescan<br>Treat it methods<br>avoidance tax and<br>and duplication<br>And its types Tax                                                                           | 3       | 2    |
| Exams<br>Daily/<br>Theory<br>and oral | My<br>theory<br>applied | tax accounting                   | concept<br>Tax accounting<br>And the<br>the components of<br>Tax system                                                                                                                      | 3       | 3    |
| Exams<br>Daily/<br>Theory<br>and oral | oreticalthe/            | tax Syriac                       | with Tax Syriac range<br>examples and<br>solutions                                                                                                                                           | 3       | 4    |
| Exams<br>Daily/<br>Theory<br>and oral | theoretical/            | Tax income concept               | <b>Different Concepts<br/>For<br/>income<br/>and<br/>the<br/>concept<br/>income of tax t<br/>and sources<br/>impose that income<br/>tax on her</b>                                           | 3       | 5    |

|                                       |              |                                |                                                                                          |   |   |
|---------------------------------------|--------------|--------------------------------|------------------------------------------------------------------------------------------|---|---|
| Exams<br>Daily/<br>Theory<br>and oral | theoretical/ | and Permissions<br>exemptions  | Tax Permissions<br>And its types<br>and Exemptions<br>How to their types<br>Maha Dealing | 3 | 6 |
| Exams<br>Daily/<br>Theory<br>and oral | theoretical/ | income appreciation<br>Taxable | Ways<br>appreciation<br>For income taxable<br>taxable The tax<br>event                   | 3 | 7 |
| exams Daily<br>/ Theory               | theoretical/ | exercises                      | For Examples exercises<br>solution                                                       | 3 | 8 |

|                                            |              |                 |                                                                         |   |    |
|--------------------------------------------|--------------|-----------------|-------------------------------------------------------------------------|---|----|
| and oral                                   |              |                 |                                                                         |   |    |
| Exams<br>Daily/<br>Theory<br>and oral      | theoretical/ | Downloads       | Obligatory Expenses<br>opponent) Downloads ( Its terms and conditions   | 3 | 9  |
| Exams<br>Daily/<br>Theory<br>and oral      | theoretical/ | losses          | to treat it And how losses Tax                                          | 3 | 10 |
| Exams<br>Daily/<br>and Theoretical<br>oral | theoretical/ | exercises       | Examples exercises                                                      | 3 | 11 |
| exams Daily<br>/ Theory<br>and oral        | theoretical/ | Real estate tax | Real estate tax<br>Its scope concept<br>The person in charge<br>With it | 3 | 12 |
| Exams<br>Daily/<br>Theory<br>and oral      | theoretical/ | Real estate tax | on Accountability<br>tax and Real estate<br>exemptions                  | 3 | 13 |
| Exams<br>Daily/<br>Theory<br>and oral      | icaltheoret/ | The squares tax | its :Arsat tax<br>concept and<br>scope                                  | 3 | 14 |
| Exams<br>Daily/<br>Theory<br>and oral      | theoretical/ | Tax accounting  | exam<br>comprehensive                                                   | 3 | 15 |

## . 12Infrastructure structure

|                                                                                                                                            |                                                                                                                                       |
|--------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| <p>The Mohammed Talal Tax And accountability tax</p> <p>And the application Theory enbetwe Tax accounting Jajawi</p> <p>Ahmed Mohammed</p> | <p>Required Readings:</p> <ul style="list-style-type: none"> <li>▪Basic Texts</li> <li>▪The decision books</li> <li>▪Other</li> </ul> |
|                                                                                                                                            | <p>especially requirements) on It includes workshops, Examples include Way .and websites , periodicals, software Electronic(</p>      |

|  |                                                                                                                   |
|--|-------------------------------------------------------------------------------------------------------------------|
|  | Social For example t includesI services<br>Guest lectures and Example<br>and field studies professional training( |
|--|-------------------------------------------------------------------------------------------------------------------|

## ionThe decis a description

With the aim of Cost Data And tabulation And registration Collecting care accounting science Branches from branch she By And help and censorship Planning For purposes Management You use it Cost on information to provide The decision taking.

|                                                                                                                                                                          |                                      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                                                                              | .1educational The institution        |
| For my knowledge accounting                                                                                                                                              | .2 University Department /The Center |
| cost accounting1 \ 1325 MC M 1                                                                                                                                           | .3 name /The decision code           |
| Updating college curricula Development project<br>Iraqi universities ics inEconom Management- Bachelor<br>of Accounting                                                  | .4In it Enters that Programs         |
| Academic Halls                                                                                                                                                           | .5Available the audience Forms       |
| the first Academic the chapter                                                                                                                                           | .6 the chapter                       |
| 60hour                                                                                                                                                                   | .7 Academic watches number Total     |
| .9The decision Goals                                                                                                                                                     |                                      |
| - 1costs accounting concept arificationcl<br>- 2 Finance and accounting costs accounting between difference Faces - 3<br>costs And classification Tab Ways clarification |                                      |

- 4 On Censorship How to Materials component review it
- 5 On hipCensors How to wages component review it
- 6 Distribute it and methods Direct not Industrial costs concept clarification .

## . 10and evaluation and learning education and methods learning Outputs

### -Aand understanding knowledge

- A- 1 Costs And types costs accounting Concepts .
- A- 2 and costs And wages With materials Represented by Product costs measurement Direct not Industrial A - 3 Help that Finance And other Finance Information to provide Decisions take in mentManage.

### for-On the subject Private Skills

- B- 1Finance and accounting costs accounting between Differences Foundations discrimination
- B- 2For And the interpretation And the show and analysis Tabulation Registration procedures Finance ionsoperat B - 3Economic Units in costs accounting application mechanism

### and learning education Methods

- 1 Theoretical and practical lectures.
- 2 visual aids.
- 3mental Storm Ways

### Evaluation Methods

- 1 Daily Exams ) oral/ Editorial ( - 2 Episodes Scientific Discussion
- 3 Quarterly Exams . - 4 Final exams.

### Thinking -Cskills

- C- 1 or Solutions in thinking And requested costs By accounting Related problems an offer developments C - 2 students For accountant thought development on encouragement .
- C- 3 Cognitive horizon To expand Internet in Search skills development Accountant C - 4They own that Creativity Ideas Exit on Students incentivize it.

|                                                                                                                                                                                                                                                                                                                                                                                            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| and learning education Methods                                                                                                                                                                                                                                                                                                                                                             |
| <ul style="list-style-type: none"> <li>- 1Home Duties - 2 means Clarification.</li> <li>- 3Modern Scientific and reports Research</li> </ul>                                                                                                                                                                                                                                               |
| Evaluation Methods                                                                                                                                                                                                                                                                                                                                                                         |
| The process Discussion Episodes) Students before from accomplished The process and reports by research                                                                                                                                                                                                                                                                                     |
| <p>D- And the transferred Public Skills )and Employment With possibility Related Other Skills al developmentperson.( D - 1 And presentation And the show Business Preparing reports.</p> <p>D- 2and The other And acceptance Cultural and openness Self awareness Hold on Other with air conditioning D - 3 The Competition on Preservation Reinforcement Business sector in honorable</p> |

| .11The decision structure |                |                                                |                                             |         |      |
|---------------------------|----------------|------------------------------------------------|---------------------------------------------|---------|------|
| Evaluation road           | education road | Name of unit/<br>or topic course               | Required<br>learning<br>outcomes            | watches | week |
| Exams+<br>to prepare      | Lectures       | costs accounting entrance                      | and goals concept                           | 4       | 1    |
| Exams+<br>to prepare      | sLecture       | And classification Concepts<br>costs           | Classification Ways                         | 4       | 2    |
| Exams+<br>to prepare      | Lectures       | and costs Elements<br>methods<br>Tabulate it   | Tabulation Ways                             | 4       | 3    |
| Exams+<br>to prepare      | Lectures       | on and accounting Censorship<br>Materials Cost | Materials on Censorship                     | 4       | 4    |
| Exams+<br>to prepare      | Lectures       | on and accounting Censorship<br>Materials Cost | To buy Documentary The cycle                | 4       | 5    |
| Exams+<br>to prepare      | Lectures       | on and accounting Censorship<br>Materials Cost | For Documentary The cycle<br>exchange       | 4       | 6    |
| Exams+<br>to prepare      | Lectures       | on ccountingand a Censorship<br>Materials Cost | The restriction Processors                  | 4       | 7    |
| Exams+<br>to prepare      | Lectures       | on and accounting Censorship<br>the job Cost   | At a cost The intended statement<br>the job | 4       | 8    |
| Exams+<br>to prepare      | Lectures       | on and accounting Censorship<br>the job Cost   | Cost tto se Ways<br>the job                 | 4       | 9    |
| Exams+<br>to prepare      | Lectures       | on and accounting Censorship<br>the job Cost   | Cost on accounting<br>the job               | 4       | 10   |
| Exams+<br>to prepare      | Lectures       | on and accounting Censorship<br>the job Cost   | accounting Processors                       | 4       | 11   |
| Exams+                    | Lectures       | Cost on accounting                             | Services Cost concept                       | 4       | 12   |

|                      |          |                                |                                |   |    |
|----------------------|----------|--------------------------------|--------------------------------|---|----|
| to prepare           |          | Services                       |                                |   |    |
| Exams+<br>to prepare | Lectures | Cost on accounting<br>Services | traditional distribution style | 4 | 13 |
| Exams+<br>to prepare | Lectures | Cost on accounting<br>Services | Service Centers distribution   | 4 | 14 |
| Exams+<br>eto prepar | Lectures | Cost on accounting<br>Services | Rates account<br>Download      | 4 | 15 |

## . 12Infrastructure structure

|                                                                                                                                                                                                                               |                                                                                                                           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| Costs accounting/ .Mr Dr . Jubouri-Al Nassif<br>costs Accounting2The Kwaz Salah<br>Lady Ahmed on Mohammed Applied and procedures theory study costs accounting<br>costs accounting/ Administrative entrance /Horngren Charles | Required Readings:<br>▪Basic Texts<br>▪The decision books<br>▪rOthe                                                       |
|                                                                                                                                                                                                                               | especially requirements) on It includes workshops, Examples include Way .and websites , periodicals, software Electronic( |
|                                                                                                                                                                                                                               | Social For example It includes services Guest lectures and Example and field studies professional training(               |

## The decision a description

Cost Data And tabulation And registration Collecting care accounting science Branches from branch she and Planning For purposes Management You use it the cost About information to provide ith the aim ofW The decision By taking And help censorship.

|                                                                                                                                                                                                                                        |                                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                                                                                                                                            | .1educational The institution        |
| For my knowledge accounting                                                                                                                                                                                                            | .2 niversityU Department /The Center |
| cost accounting2 \ 2334 MC M 2                                                                                                                                                                                                         | .3 name /The decision code           |
| Updating college curricula Development project<br>Iraqi universities Economics in Management- Bachelor<br>of Accounting                                                                                                                | .4In it Enters that Programs         |
| Classrooms                                                                                                                                                                                                                             | .5Available e audienceth Forms       |
| the second Academic the chapter                                                                                                                                                                                                        | .6 the chapter                       |
| 60hour                                                                                                                                                                                                                                 | .7 Academic watches number Total     |
| .9The decision Goals                                                                                                                                                                                                                   |                                      |
| <ul style="list-style-type: none"> <li>- 1costs accounting concept clarification</li> <li>- 2 Finance and accounting costs accounting between difference Faces - 3</li> <li>costs And classification Tab Ways clarification</li> </ul> |                                      |

- 4 On Censorship How to Materials component review it
- 5 On Censorship How to wages component review it
- 6 Distribute it and methods Direct not Industrial costs concept clarification .

## . 10and evaluation and learning education and methods learning Outputs

### -Aand understanding knowledge

- A- 1 Costs And types costs accounting Concepts .
- A- 2 and costs And wages With materials Represented by Product costs measurement Direct not Industrial A - 3 Help that Finance And other Finance Information to provide Decisions take in mentManage.

### for-On the subject Private Skills

- B- 1Finance and accounting costs accounting between Differences Foundations discrimination
- B- 2For And the interpretation And the show and analysis Tabulation Registration procedures Finance ionsoperat B - 3Economic Units in costs accounting application mechanism

### and learning education Methods

- 1 Theoretical and practical lectures.
- 2 visual aids.
- 3mental Storm Ways

### Evaluation Methods

- 1 Daily Exams ) oral/ Editorial ( - 2 Episodes Scientific Discussion
- 3 Quarterly Exams . - 4 Final exams.

### Thinking -Cskills

- C- 1 or Solutions in thinking And requested costs By accounting Related problems an offer developments C - 2 students For accountant thought development on encouragement .
- C- 3 Cognitive horizon To expand Internet in Search skills development Accountant C - 4They own that Creativity Ideas Exit on Students incentivize it.

|                                                                                                                                                                                                                                                                                                                                                                                            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| and learning education Methods                                                                                                                                                                                                                                                                                                                                                             |
| <ul style="list-style-type: none"> <li>- 1Home Duties - 2 means Clarification.</li> <li>- 3Modern Scientific and reports Research</li> </ul>                                                                                                                                                                                                                                               |
| Evaluation Methods                                                                                                                                                                                                                                                                                                                                                                         |
| The process Discussion Episodes) Students before from accomplished The process and reports by research                                                                                                                                                                                                                                                                                     |
| <p>D- And the transferred Public Skills )and Employment With possibility Related Other Skills al developmentperson.( D - 1 And presentation And the show Business Preparing reports.</p> <p>D- 2and The other And acceptance Cultural and openness Self awareness Hold on Other with air conditioning D - 3 The Competition on Preservation Reinforcement Business sector in honorable</p> |

| .11The decision structure |                |                                     |                                    |         |      |
|---------------------------|----------------|-------------------------------------|------------------------------------|---------|------|
| Evaluation road           | education road | Name of unit/<br>or topic course    | Required<br>learning<br>outcomes   | watches | week |
| Exams+<br>to prepare      | Lectures       | and costs Product costs<br>period   | The difference The concept         | 4       | 1    |
| Exams+<br>repareto p      | Lectures       | And collect to set Methods<br>costs | College The method statement       | 4       | 2    |
| Exams+<br>to prepare      | Lectures       | And collect to set Methods<br>costs | variable The method statement      | 4       | 3    |
| Exams+<br>to prepare      | Lectures       | And collect to set Methods<br>costs | exploited thodThe me statement     | 4       | 4    |
| Exams+<br>to prepare      | Lectures       | And collect to set Methods<br>costs | Disclosures numbers<br>and lists   | 4       | 5    |
| Exams+<br>to prepare      | Lectures       | Orders costs system<br>yield        | Product Cost to set Ways           | 4       | 6    |
| Exams+<br>to prepare      | Lectures       | Orders costs system<br>yield        | Orders system alsGo                | 4       | 7    |
| Exams+<br>to prepare      | Lectures       | Orders costs system<br>yield        | costs flow statement<br>The matter | 4       | 8    |
| Exams+<br>to prepare      | Lectures       | Orders costs system<br>yield        | accounting procedures              | 4       | 9    |
| Exams+<br>to prepare      | Lectures       | Orders costs system<br>yield        | deviations tto trea                | 4       | 10   |
| Exams+<br>to prepare      | Lectures       | Stages costs system<br>yield        | costs to gather How to             | 4       | 11   |
| Exams+                    | Lectures       | Stages costs system                 | Incoming road statement<br>Firstly | 4       | 12   |

|                      |          |                                   |                                                                        |   |    |
|----------------------|----------|-----------------------------------|------------------------------------------------------------------------|---|----|
| to prepare           |          | yield                             |                                                                        |   |    |
| Exams+<br>to prepare | Lectures | Stages costs system<br>yield      | Average road atementst<br>Weighted                                     | 4 | 13 |
| Exams+to<br>prepare  | Lectures | Production costs system<br>stages | And the similarity Faces<br>between difference<br>Orders<br>and stages | 4 | 14 |
| Exams+<br>to prepare | Lectures | Stages costs system<br>yield      | accounting procedures                                                  | 4 | 15 |

#### . 12Infrastructure urestruct

|                                                                                                                                                                                                                               |                                                                                                                                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|
| Costs accounting/ .Mr Dr . Jubouri-Al Nassif<br>costs Accounting2The Kwaz Salah<br>Lady Ahmed on Mohammed Applied and procedures theory study costs accounting<br>costs accounting/ Administrative entrance /Horngren Charles | Required Readings:<br>▪Basic Texts<br>▪The decision books<br>▪rOthe                                                                |
|                                                                                                                                                                                                                               | especially requirements) on It includes<br>workshops, Examples include Way<br>.and websites , periodicals, software<br>Electronic( |
|                                                                                                                                                                                                                               | Social For example It includes services<br>Guest lectures and Example<br>and field studies professional training(                  |

## The decision a description

The For accounting intellectual Basically understanding Deepening to The decision this He seeks in Palaces Faces Statement Standards To build as a basis Finance For accounting Philosophical frame area in Scientific Authentication And the importance of Contemporary intellectual construction from On it follows It gesticulate and development Search bearings And study accounting For understanding And deepening accountant The model develop To Aims Scientific Curricula accounting For information Basic properties The year framework The decision this And discusses to In addition accounting in Theory building and curricula Finance accounting For theory Finance Lists To prepare Theory and the foundations accountant Measurement Entrances study

|                                                                                                                      |                                      |
|----------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| the university The elite college                                                                                     | .1 educational The institution       |
| accounting to divide                                                                                                 | .2 University Department /The Center |
| accounting theory\ 2446 AD-Circumstances                                                                             | .3 name /The decision code           |
| Management Updating college curricula Development project<br>aqi universities Economics in Ir- accounting Bachelor's | .4 In it Enters that Programs        |
| Classrooms                                                                                                           | .5 Available the audience Forms      |
| the second Academic the chapter                                                                                      | .6 the chapter                       |
| 45 hour                                                                                                              | .7 Academic watches number Total     |
| .9 The decision Goals                                                                                                |                                      |
| 1. And its development And its philosophy accounting date knowledge from dentStu Empowerment                         |                                      |
| 2. Financial And the reports For accounting intellectual framework knowledge from Knowledge                          |                                      |
| 3. accounting Theory structure to understand from Student Empowerment                                                |                                      |
| . 10 and evaluation and learning education and methods arningle Outputs                                              |                                      |

- Aand understanding knowledge
  - A- 1and its accounting nature she what knowledge
  - A uses- 2 To formulate traditional Entrances Knowledge
  - Accounting A theory- 3 in Research Entrances knowledge
  - accounting
  - A- 4The maid value accounting knowledge
  - A- 5accounting For theory conceptual framework ledgeknow

- for- As scheduled Private Skills Objectives .
- B1 - level in By changing Related accounting problems solution
- B Prices2 - Disclosure The student was able to use and future
- trends-and value income on untingacco How to knowledge

and learning education Methods

- Lectures -
- Discussion Episodes
- Weekly Surprise Daily Tests
- the line in and activities Training

Evaluation Methods

- A the line in Students Contributions -
- Daily quick tests( Quiz )
- Daily duties or activities -
- oral Exams
- Scientific Reports
- Monthly Exam
- Academic the chapter end a test

- C C thinking skills -
- 1mental Storm
- C- 2 Objectivity in
- C discussions- 3 Analysis
- The concept logical

and learning education Methods

- Solution the line hall in In participation Student Assignment
- Exercises-Collective and duties Activities Some Student Assignment
- and tests Daily For homework degree from rate Customization

## Evaluation Methods

- And bear it Student commitment guide the line Ilha in The actor Participation  
Responsibility-and reports Duties presentation in The determinant On time Commitment  
-and oral Daily and tests Daily For homework degree from rate Customization

- D- And the transferred Public Skills )and Employment With possibility Related Other Skills  
personal development.( D - 1 solution in acquired Skills employment from Student Enable  
accounting problems  
D- 2 requirements Meet in accounting Skills acquisition from Student Empowerment  
D Work market- 3 the job development Possibly thinking from Student Empowerment  
accountant  
D- 4Practically and theoretically accountant thought knowledge from Student Empowerment

| .11The decision structure                           |                  |                                                                             |                                                                                           |         |               |
|-----------------------------------------------------|------------------|-----------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|---------|---------------|
| Evaluation road                                     | road education   | Name of unit/ or topic course                                               | learning Required outcomes                                                                | watches | week          |
| and Oral exam<br>written<br>and rings<br>Discussion | Lecture          | Accounting date<br>and its<br>developm<br>ent                               | Student knowledge<br>s and it Accounting date<br>development                              | 3       | the<br>first  |
| and Oral exam<br>written<br>discussion<br>panels    | Lecture          | nature<br>Accounting<br>and its uses                                        | Student knowledge<br>and its Accounting nature<br>uses                                    | 3       | the<br>second |
| and Oral exam<br>written<br>discussion<br>panels    | Lecture          | building to need<br>accounting<br>theory                                    | Student ledgeknow<br>accounting building to need<br>theory                                | 3       | the third     |
| and Oral exam<br>written<br>discussion<br>panels    | Lecture          | To traditional Entrances<br>the theory build                                | Student knowledge<br>the To build traditional Entrances<br>theory                         | 3       | Fourth        |
| and Oral exam<br>written<br>discussion<br>anelsp    | Lecture          | Authoritarian Entrance<br>To build the<br>theory                            | Student knowledge<br>To build Authoritarian Entrance<br>the theory                        | 3       | Fifth         |
| and Oral exam<br>written<br>discussion<br>panels    | Lecture          | Conceptual<br>Framework of<br>Accounting-<br>Goals<br>and concepts          | Student knowledge<br>ual Framework Concept<br>of Accounting-Goals<br>and concepts         | 3       | Sixth         |
| and Oral exam<br>written<br>discussion<br>panels    | For a<br>lecture | Conceptual<br>For framework<br>accounting-<br>Assumptions<br>and principles | Student knowledge<br>Conceptual framework<br>For accounting-Assumptions<br>lesand princip | 3       | Seventh       |
| and Oral exam<br>written<br>discussion<br>panels    | practi<br>cal    | review exercises                                                            | Enabling the student to solve<br>exercises                                                | 3       | The<br>eighth |
| and Oral exam<br>written<br>discussion<br>panels    | theore<br>tical  | behavioral Entrance<br>the To build<br>theory                               | Student knowledge<br>To build behavioral Entrance<br>the theory                           | 3       | Ninth         |
| Oral exam                                           | theore<br>tical  | To Events entrance<br>build                                                 | Student knowledge                                                                         | 3       | tenth         |

|                                         |             |                                          |                                                               |   |                |
|-----------------------------------------|-------------|------------------------------------------|---------------------------------------------------------------|---|----------------|
| And my editing discussion panels        |             | Theory                                   | Events approach to theory building                            |   |                |
| Oral exam and written discussion panels | practical   | Descriptive Entrance the To build theory | Student knowledge<br>Descriptive Entrance the To build theory | 3 | eleventh       |
| Oral exam and written discussion panels | theoretical | Foundations accountant Measurement       | Student knowledge<br>Foundations accounting measurement       | 3 | the second ten |
| Oral exam and written discussion panels | practical   | Measurement Alternatives accountant      | Student knowledge<br>Measurement Alternatives accountant      | 3 | ten the third  |
| Oral exam and written discussion panels | theoretical | review exercises                         | Enabling the student solve to exercises                       | 3 | ten Fourth     |
| monthly exam                            | theoretical | Final exam                               | exam                                                          | 3 | fifteenth      |

## . 12Infrastructure structure

|                                                                                     |                                                                                                                             |
|-------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| .1 accounting theory -Belqawi Ahmed<br>.2 accounting theory -Shirazi-Al Mahdi Abbas | Required Readings:<br>.1 Basic Texts .2Course books<br>.3Other                                                              |
|                                                                                     | especially requirements) on and includes s, workshop Examples include Way .and websites , periodicals, software Electronic( |
|                                                                                     | social services) Way on and includes Guest lectures and Example and field studies professional training(                    |

## The decision a description

season How to Advanced costs accounting With goals Student identification on The decision this Aims and Standard costs And knowledge directly Other Industrial For costs About the variable Fixed costs Restrictions registration And also directly Other Industrial and costs And wages For materials deviations And partial Comprehensive The method according to accounting.

|                                                                                                                                                                                                                                                                                          |                                      |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                                                                                                                                                                                              | .1 educational institution The       |
| accounting                                                                                                                                                                                                                                                                               | .2 University Department /The Center |
| In English Advanced cost accounting1 \ 1437 M 1 km                                                                                                                                                                                                                                       | .3 name /The decision code           |
| Updating college curricula Development project<br>Economics in Iraqi universities Management- lor'sBache<br>accounting                                                                                                                                                                   | .4 In it Enters that Programs        |
| Academic Halls                                                                                                                                                                                                                                                                           | .5 Available the audience Forms      |
| the first Academic the chapter                                                                                                                                                                                                                                                           | .6 the chapter /year                 |
| 60hour                                                                                                                                                                                                                                                                                   | .7 Academic watches number Total     |
| .9 The decision Goals                                                                                                                                                                                                                                                                    |                                      |
| <ul style="list-style-type: none"> <li>• And Etiquette on And get to know Advanced costs tingBy accoun Student identification<br/>Censorship For purposes costs And tabulation and administration Cost Accountant behavior<br/>Mixed And fixed Variable to Decisions And take</li> </ul> |                                      |
| <ul style="list-style-type: none"> <li>• her behavior and And its functions costs In concepts knowledge Student Gain</li> </ul>                                                                                                                                                          |                                      |

- And preparation Its deviations and analysis Standard costs System Student identification directly Other Industrial costs analysis deviation and flexible Budgets
- The shadow in Standard costs on accounting procedures on Student identification existing numbers How to Stages system And use and comprehensive Partial method deviations And processing costs
- And also practically Apply it How to Activity basis on Cost to set Advantages on Recognition How to order this Elements ?What is it ecific timeSp in Production the concept On Recognition under this system Accounting procedures application

#### . 10and evaluation and learning education and methods learning Outputs

- ( 1costs Concepts between discrimination on ability acquisition
- ( 2 costs deviations and analysis Standard For costs system application in Skill ionacquisit Direct( 3 S T deviations and analysis flexible Balances ?What is it on Recognition M G
- ( 4 On accounting procedures under standard costs and the production stages Recognition deviations system and processing
- ( 5The determinant the time in and production Activity basis on Cost system on Recognition

#### for-On the subject Private Skills

- B1 - from limit in acquired Skills employment from Student Empowerment accounting problems.2 Enable in acquired Skills employment from Student the job market requirements Meet.3 Enable Skills employment from Student accounting By procedures To do acquired4. Employment area in acquired procedures thinking

#### and learning education Methods

- ( 1The Curriculum In vocabulary Private and applied Theory ecturesL throw decision. ( 2Help Scientific Sources to Students directing
- ( 3Teaching it It is done that and exercises Questions Solutions to publish

#### Evaluation Methods

- ( 1) Questions By offering classroom Student participation in the and discussion( 2Surprise Tests
- ( 3 And the quarterly Daily Exams Comprehensive( 4Home Duties completion

### Thinking -Cskills

From the performance And enable it and discussion Dialogue Student's ability to development  
And excellence competition On And encourage him With it f the assigned dutieso

### and learning education Methods

- ( 1By industry The process In cases And connect it Lectures throw
- ( 2 Data an offer device And the blackboard Using Reports numbers How to Students education ) Data  
( show

### Evaluation Methods

-Home and duties and discussions And monthly Daily Exams during from Evaluation It is done

D- And the transferred Public Skills )and Employment With possibility Related Other Skills  
Personal development.( D - 1 - books And understand reading on Student capacity development  
accounting  
D- 2By Private Exercises solution on Student capacity development  
D Costs accounting- 3 Developing the student's ability to dialogue  
and discuss

| .11The decision estructure                  |                |                                              |                                                              |         |      |
|---------------------------------------------|----------------|----------------------------------------------|--------------------------------------------------------------|---------|------|
| Evaluation road                             | education road | Name of unit/<br>or topic course             | Required<br>learning<br>outcomes                             | watches | week |
| Discussio<br>and ns<br>direct<br>questions  | a lecture      | Static budget                                | Fixed budget                                                 | 4       | 1    |
| Discussio<br>and ns<br>direct<br>questions  | a lecture      | Flexible budget                              | flexible budget                                              | 4       | 2    |
| Discussio<br>ns<br>direct<br>question<br>s  | a lecture      | Flexible budget                              | flexible budget                                              | 4       | 3    |
| Discussio<br>and ns<br>direct<br>questions  | a lecture      | Standard<br>costing                          | Standard Cost                                                | 4       | 4    |
| Discussio<br>and ns<br>direct<br>questions  | a lecture      | Standard<br>costing:<br>standard<br>setting  | Standard Cost:<br>Setting<br>Standard                        | 4       | 5    |
| Daily<br>exam                               | a lecture      | Standard<br>costing:<br>variance<br>analysis | Standard Cost: analysis<br>Contrast                          | 4       | 6    |
| Discussio<br>and ns<br>direct<br>questions  | a lecture      | Exercises and<br>practices                   | exercises<br>Examples                                        | 4       | 7    |
| Discussio<br>and ns<br>ect dir<br>questions | a lecture      | Flexible budget<br>and overhead<br>control   | Flexible budget<br>in and controllable<br>Expenses<br>Public | 4       | 8    |
| Discussio<br>and ns<br>questions<br>Direct  | a lecture      | Overhead costs<br>variance<br>analysis       | Differences analysis<br>Overhead<br>costs                    | 4       | 9    |

|                                             |           |                            |                                            |   |    |
|---------------------------------------------|-----------|----------------------------|--------------------------------------------|---|----|
| Discussion<br>and ns<br>direct<br>questions | a lecture | Exercises and<br>practices | exercises<br>Examples                      | 4 | 10 |
| Discussion<br>and ns<br>questions           | a lecture | Standard<br>costing:       | Standard Cost:<br>Procedures<br>accounting | 4 | 11 |

|                                    |           |                                                     |                                                     |   |    |
|------------------------------------|-----------|-----------------------------------------------------|-----------------------------------------------------|---|----|
| Direct                             |           | accounting procedures                               |                                                     |   |    |
| Discussion and ns direct questions | a lecture | Accounting procedures for cost elements             | Accounting for procedures Cost elements             | 4 | 12 |
| Discussion and ns direct questions | a lecture | Standard costing established with process costing   | With Standard Cost The Cost integration process     | 4 | 13 |
| Discussion and ns direct questions | a lecture | Accounting procedures for disposition of variations | Accounting for procedures from disposal Differences | 4 | 14 |
| Discussion and ns direct questions | a lecture | Exercises and practices                             | exercises Examples                                  | 4 | 15 |

. 12structureInfra structure

|                                                                                                                                                                       |                                                                                                                           |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| Advanced cost accounting1Modern Mohammed Mahdi Salah<br>Advanced cost accounting2Hadith Mohammed Mahdi Salah<br><b>Horngren's cost accounting Srikanat and others</b> | Required Readings:<br>▪Basic Texts<br>▪The decision books<br>▪Other                                                       |
|                                                                                                                                                                       | especially requirements) on It includes workshops, Examples include Way .and websites , periodicals, software Electronic( |
|                                                                                                                                                                       | Social For example It includes services Guest lectures and Example and field studies ainingprofessional tr(               |

## The decision a description

Topics And study Advanced costs By accounting Student identification on The decision this Aims accounting And also traditional In the way Product cost Extract How to Activity basis on At cost Related season knowledge And also Restrictions registration and how The determinant the time in Production on And profitability deviations sales knowledge And also and the accidental Shared Products costs.

|                                                                                                                                                                                                                                                                                             |                                      |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                                                                                                                                                                                                 | .1 educational The institution       |
| accounting                                                                                                                                                                                                                                                                                  | .2 University Department /The Center |
| English In E Advanced cost accounting 2 \ 2444 \ km M                                                                                                                                                                                                                                       | .3 name /The decision code           |
| Updating college curricula Development project<br>Economics in Iraqi universities Management- Bachelor's<br>accounting                                                                                                                                                                      | .4 In it Enters that Programs        |
| Classrooms                                                                                                                                                                                                                                                                                  | .5 Available the audience Forms      |
| the second Academic the chapter                                                                                                                                                                                                                                                             | .6 the chapter /year                 |
| 60 hour                                                                                                                                                                                                                                                                                     | .7 Academic watches number Total     |
| .9 The decision Goals                                                                                                                                                                                                                                                                       |                                      |
| <ul style="list-style-type: none"> <li>• And Etiquette on And get to know Advanced costs By accounting Student identification<br/>Censorship For purposes costs on And tabulation and administration Cost Accountant behavior<br/>Mixed And fixed Variable to Decisions And take</li> </ul> |                                      |

|                                                                                                                                                                                                                                                  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| •and her behavior And its functions costs In concepts knowledge Student Gain                                                                                                                                                                     |
| • And preparation Its deviations and analysis Standard costs System Student identification directly Other Industrial costs analysis deviation and flexible getsBud                                                                               |
| •The shadow in Standard costs on accounting procedures on Student identification existing numbers How to Stages system And use and comprehensive Partial method ationsdevi And processing costs                                                  |
| • And also practically Apply it How to Activity basis on Cost to set Advantages on Recognition How to order this Elements ?What is it Specific time in Production the concept On Recognition under this system Accounting procedures application |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| . 10and evaluation and learning education and methods learning Outputs                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <p>( 1costs Concepts between discrimination on ability acquisition</p> <p>( 2 costs deviations and analysis Standard For costs system application in Skill acquisition Direct( 3 And analysis of deviations of Flexible budgets ?at is itWh on Recognition M T S G</p> <p>( 4 On accounting procedures under standard costs and the production stages Recognition deviations system and processing</p> <p>( 5The determinant time the in and production Activity basis on Cost system on Recognition</p> |
| <p>for-On the subject Private Skills</p> <p>B1 - from limit in acquired Skills employment from Student Empowerment accounting problems.2 Enable in acquired Skills employment from Student the job market requirements Meet.3 Enable Skills employment from Student accounting By procedures To do acquired4. Employment area in acquired procedures thinking</p> <p>-</p>                                                                                                                               |
| and learning education Methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <p>( 1The Curriculum In vocabulary Private and applied Theory Lectures throw decision. ( 2Help Scientific Sources to entsStud directing</p> <p>( 3Teaching it It is done that and exercises Questions Solutions to publish</p>                                                                                                                                                                                                                                                                           |
| Evaluation Methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <p>( 1Questions and By offering Classroom in Students sharing discussion( 2Surprise Tests</p> <p>( 3 And the quarterly Daily Exams mprehensiveCo( 4Home Duties completion</p>                                                                                                                                                                                                                                                                                                                            |

|                                                                                                                                                                                                                                                                                                                                                                                              |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                              |
| <p>Thinking -Cskills</p> <p>From the performance of And enable it and discussion Student on dialogue Developing capacity</p> <p>And excellence competition On And encourage him With it the assigned duties</p>                                                                                                                                                                              |
| arningand le education Methods                                                                                                                                                                                                                                                                                                                                                               |
| <p>- ( 1By industry The process In cases And connect it Lectures throw</p> <p>- ( 2 Data an offer And the device blackboard Using Costly Reports numbers How to Students education )</p> <p>Data</p> <p>( show</p>                                                                                                                                                                           |
| Evaluation Methods                                                                                                                                                                                                                                                                                                                                                                           |
| -Home and duties and discussions And monthly Daily sExam during from Evaluation It is done                                                                                                                                                                                                                                                                                                   |
| <p>D- And the transferred Public Skills )and Employment With possibility Related Other Skills</p> <p>Personal development.( D - 1 - books And understand reading on Student capacity development</p> <p>accounting</p> <p>D- 2By Private Exercises solution on Student capacity development</p> <p>D Costs accounting- 3 Developing the student's ability to dialogue</p> <p>and discuss</p> |

| .11The decision structure                  |                |                                   |                                                   |         |      |
|--------------------------------------------|----------------|-----------------------------------|---------------------------------------------------|---------|------|
| Evaluation road                            | education road | Name of unit/<br>or topic course  | Required<br>learning<br>tcomesou                  | watches | week |
| Discussio<br>and ns<br>direct<br>questions | a lecture      | Cost allocation                   | costs distribution                                | 4       | 1    |
| Discussio<br>and ns<br>direct<br>questions | a lecture      | Activity based<br>costing         | On costs appreciation<br>the basis of<br>Activity | 4       | 2    |
| Discussio<br>ns<br>direct<br>question<br>s | ecturea le     | Exercises and<br>practices        | and Examples<br>exercises                         | 4       | 3    |
| Discussio<br>and ns<br>direct<br>questions | a lecture      | Inventory<br>management           | administration<br>Stock                           | 4       | 4    |
| Discussio<br>and ns<br>direct<br>questions | a lecture      | Backflush<br>costing              | Automatic Release Cost                            | 4       | 5    |
| Daily<br>exam                              | rea lectu      | Exercises and<br>practices        | and Examples<br>exercises                         | 4       | 6    |
| Discussio<br>and ns<br>direct<br>questions | a lecture      | Exercises and<br>practices        | and Examples<br>exercises                         | 4       | 7    |
| Discussio<br>ns<br>direct<br>question<br>s | a lecture      | Sales variance<br>analysis        | Sales contrast analysis                           | 4       | 8    |
| Discussio<br>and sn<br>questions<br>Direct | a lecture      | Joint products<br>and by products | Shared Products<br>Single and Products            | 4       | 9    |

|                                        |           |                              |                               |   |    |
|----------------------------------------|-----------|------------------------------|-------------------------------|---|----|
| Discussions<br>direct<br>questions     | a lecture | Allocation of<br>joint costs | Customization<br>costs Shared | 4 | 10 |
| Discussions<br>and direct<br>questions | a lecture | Allocation of<br>joint costs | Customization<br>costs Shared | 4 | 11 |
| Discussions<br>and questions           | a lecture | Sales variance<br>analysis   | Sales contrast analysis       | 4 | 12 |

|                                                                                                                                                                      |           |                              |                                                                                                                           |   |    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------------------|---------------------------------------------------------------------------------------------------------------------------|---|----|
| Direct                                                                                                                                                               |           |                              |                                                                                                                           |   |    |
| Discussion and direct questions                                                                                                                                      | a lecture | Exercises and practices      | and Examples exercises                                                                                                    | 4 | 13 |
| Discussion and direct questions                                                                                                                                      | a lecture | Sales mix and yield variance | Return Sales mix variance                                                                                                 | 4 | 14 |
| Discussion direct questions                                                                                                                                          | a lecture | Exercises and practices      | and Examples exercises                                                                                                    | 4 | 15 |
| . 12Infrastructure structure                                                                                                                                         |           |                              |                                                                                                                           |   |    |
| Advanced cost accounting1Modern Mohammed Mahdi laSa<br>Advanced cost accounting2Hadith Mohammed Mahdi Salah<br><b>Horngren's cost accounting Srikanat and others</b> |           |                              | Required Readings:<br>▪Basic Texts<br>▪The decision books<br>▪Other                                                       |   |    |
|                                                                                                                                                                      |           |                              | especially requirements) on It includes workshops, eExamples includ Way .and websites , periodicals, software Electronic( |   |    |
|                                                                                                                                                                      |           |                              | Social For example It includes services Guest lectures and Example and field studies professional training(               |   |    |

## The decision a description

With the aim of Cost Data And tabulation And registration Collecting care accounting science Branches from branch she By And help and censorship Planning For purposes Management You use it stCo on information to provide The decision taking.

|                                                                                                                                                                                                                                 |                                      |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| University College Safwa-Al                                                                                                                                                                                                     | .1educational The institution        |
| For my knowledge accounting                                                                                                                                                                                                     | .2 University Department /The Center |
| n EnglishI Administrative accounting1 \ 1440 Mr. Dr AD1                                                                                                                                                                         | .3 name /The decision code           |
| Updating college curricula Development project<br>Economics in Iraqi universities Management- Bachelor's<br>accounting                                                                                                          | .4In it Enters that Programs         |
| Academic Halls                                                                                                                                                                                                                  | .5Available the audience Forms       |
| the first Academic the chapter                                                                                                                                                                                                  | .6 the chapter                       |
| 4 and weekly hours 15 week , In fact 60hour                                                                                                                                                                                     | .7 Academic watches number Total     |
| .9The decision Goals                                                                                                                                                                                                            |                                      |
| - 1Administrative accounting concept clarification<br>- 2 and accounting Finance accounting and costs accounting between difference Faces<br>Administrative- 3And its classification Tabulate it Ways costs Terms clarification |                                      |

- 4 And profit and size Cost between relationship analysis .
- 5Deadline Short Decisions to take and revenues costs analysis

. 10and evaluation and learning education and methods learning Outputs

-Aand understanding knowledge

**A- 1 in accounting Information role Understanding**

**Management service A - 2 Aspects Knowledge**

**Administrative accounting For information behavioral**

**A- 3sProfit planning in Help that Administrative accounting Methods knowledge**

**A- 4and pricing costs appreciation in Help that Administrative accounting Methods knowledge**

**A- 5decision And take and censorship Planning in Help that Administrative accounting Methods knowledge**

for-On the subject Private Skills

**B1 - For information And the interpretation Analysis area in Student abilitiesCap building.**

**B2 -Management To serve And adapt it different With specializations Miscellaneous information acquisition**

**B3 - Decisions And take and censorship For planning Information analysis area in Experience Student acquisition For companies**

and learning education Methods

- 1 Theoretical and practical lectures.
- 2 visual aids.
- 3mental Storm Ways

luationEva Methods

- 1 Daily Exams ) oral/ Editorial ( - 2 Episodes Scientific Discussion
- 3 Quarterly Exams . - 4 Final exams.

### Thinking -Cskills

C- 1 in thinking And requested Administrative By accounting Related problems an offer sdevelopment or Solutions C - 2For accountant thought development on encouragement students.

C- 3 Cognitive horizon To expand Internet in Search skills development

Accountant C - 4They own that Creativity Ideas Exit on Students incentivize it.

ngand learni education Methods

- 1Home Duties - 2 means

Clarification.

- 3Modern Scientific and reports Research

Evaluation Methods

The process Discussion Episodes) Students before from accomplished The process and reports by research(

D- dAnd the transferre Public Skills )and Employment With possibility Related Other Skills personal development.( D - 1 Presentation and presentation Business Preparing reports.

D- 2and The other And acceptance Cultural and openness Self awareness Hold on

Other with air conditioning D - 3 The Competition on Preservation Reinforcement

Business sector in honorable

| .11The decision structure |                |                                                                                                                                                                                                                           |                                  |         |      |
|---------------------------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|---------|------|
| Evaluation road           | education road | Name of unit/<br>or topic course                                                                                                                                                                                          | Required<br>learning<br>outcomes | watches | week |
| Exams+<br>Prepare         | Lectures       | <b>Introduction :<br/>Managerial<br/>Accounting<br/>concepts and<br/>principles</b>                                                                                                                                       |                                  | 4       | 1    |
| Exams+<br>Prepare         | Lectures       | <b>Introduction<br/>Managerial<br/>Accounting<br/>concepts and<br/>principles</b>                                                                                                                                         |                                  | 4       | 2    |
| Exams+<br>Prepare         | Lectures       | <b>General cost<br/>classification<br/>:period costs ,<br/>product costs<br/>variable cost<br/>fixed cost, direct<br/>cost , indirect cost<br/>, differential cost<br/>and revenue<br/>opportunity cost<br/>sunk cost</b> |                                  | 4       | 3    |
| Exams+<br>Prepare         | Lectures       | <b>General cost<br/>classification<br/>:period costs ,<br/>product costs<br/>variable cost<br/>fixed cost, direct<br/>cost , indirect cost<br/>, differential cost<br/>and revenue<br/>opportunity cost<br/>sunk cost</b> |                                  | 4       | 4    |
| Exams+<br>Prepare         | Lectures       | <b>Cost behave and<br/>cost estimating<br/>a cost function</b>                                                                                                                                                            |                                  | 4       | 5    |
| Exams+<br>Prepare         | Lectures       | <b>The basics of cost<br/>– volume – profit ( <b>CVP</b> ) analysis<br/>break – even<br/>analysis, break –<br/>even computations<br/>contribution</b>                                                                     |                                  | 4       | 6    |

|                |          |                                                                                                                                                                           |  |   |    |
|----------------|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---|----|
|                |          | <b>margin, contribution margin ratio (CM ratio), some applications of CVP concepts</b>                                                                                    |  |   |    |
| Exams+ Prepare | Lectures | <b>Importance of the contribution margin, CVP relationships in graphic form, target net profit analysis the margin of safety, operating leverage</b>                      |  | 4 | 7  |
| Exams+ Prepare | Lectures | <b>Importance of the contribution margin, CVP relationships in graphic form, target net profit analysis the margin of safety, operating leverage</b>                      |  | 4 | 8  |
| Exams+ Prepare | Lectures | <b>The concept of sales mix, the definition of sales mix sales mix and break – Even analysis, sales mix and per unit contribution margin, assumptions of CVP analysis</b> |  | 4 | 9  |
| Exams+ Prepare | Lectures | <b>The concept of sales mix, the definition of sales mix sales mix and break – Even analysis, sales mix and per unit contribution margin</b>                              |  | 4 | 10 |

|                   |          |                                                                                                                                 |  |   |    |
|-------------------|----------|---------------------------------------------------------------------------------------------------------------------------------|--|---|----|
|                   |          | <b>assumptions of CVP analysis</b>                                                                                              |  |   |    |
| Exams+<br>Prepare | Lectures | <b>First exam</b>                                                                                                               |  | 4 | 11 |
| Exams+<br>Prepare | Lectures | <i>Decision making and relevant information adding and dropping product lines, and other segments, the make of buy decision</i> |  | 4 | 12 |
| Exams+<br>Prepare | Lectures | <i>Decision making and relevant information adding and dropping product lines, and other segments, the make of buy decision</i> |  | 4 | 13 |
| Exams+<br>Prepare | Lectures | <b>Special orders decision</b>                                                                                                  |  | 4 | 14 |
| Exams+<br>Prepare | Lectures | <b>Scarce resources allocation decision , keep – or- drop decisions</b>                                                         |  | 4 | 15 |

## . 12Infrastructure structure

|                                                              |                                                                                                                                       |
|--------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| costs accounting/ Administrative entrance / Charles Horngren | <p>Required Readings:</p> <ul style="list-style-type: none"> <li>▪Basic Texts</li> <li>▪The decision books</li> <li>▪Other</li> </ul> |
|                                                              | <p>especially requirements) on It includes workshops, Examples include Way .and websites , periodicals, software Electronic(</p>      |

|  |                                                                                                                   |
|--|-------------------------------------------------------------------------------------------------------------------|
|  | Social For example It includes services<br>Guest lectures and Example<br>and field studies rainingprofessional t( |
|--|-------------------------------------------------------------------------------------------------------------------|

## The decision a description

With the aim of Cost Data And tabulation And registration Collecting care untingacco science Branches from branch she By And help and censorship Planning For purposes Management You use it Cost on information to provide The decision taking.

|                                                                                                                                                                                                                                                              |                                      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                                                                                                                                                                  | .1educational The institution        |
| For my knowledge accounting                                                                                                                                                                                                                                  | .2 University Department /The Center |
| In English Administrative accounting2 \ 2443 Ad M 2                                                                                                                                                                                                          | .3 name /The decision code           |
| Updating college curricula Development project<br>qi universitiesEconomics in Ira Management- Bachelor's<br>accounting                                                                                                                                       | .4In it Enters that Programs         |
| Classrooms                                                                                                                                                                                                                                                   | .5Available the audience Forms       |
| the second Academic the chapter                                                                                                                                                                                                                              | .6 the chapter /year                 |
| 4 and weekly hours 15 week , In fact 60hour                                                                                                                                                                                                                  | .7 cAcademi watches number Total     |
|                                                                                                                                                                                                                                                              | .8Description this numbers date      |
| .9The decision Goals                                                                                                                                                                                                                                         |                                      |
| <ul style="list-style-type: none"> <li>- 1 Comprehensive Budgets numbers .</li> <li>- 2Investment Decisions evaluation Ways Use</li> <li>- 3manceperfor Reports And preparation Responsibility and centers Decentralization In concept Definition</li> </ul> |                                      |

|  |
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|                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| . 10and evaluation and learning education and methods learning Outputs                                                                                                                                                                                                                                                                                                                                                             |
| -Aand understanding knowledge<br><b>A- 1 Administrative accounting For information behavioral Aspects Knowledge</b><br><b>A- 3Profits planning in Help that Administrative accounting Methods knowledge</b><br><b>A- 4and pricing costs appreciation in Help that Administrative accounting Methods knowledge</b><br><b>A- 5decision And take and censorship Planning in Help that Administrative accounting Methods knowledge</b> |
| for-On the subject Private Skills<br><b>B1 - For information And the interpretation Analysis area in Student Capabilities building.</b><br><b>B2 -Management To serve And adapt it different With specializations Miscellaneous information acquisition</b><br><b>B3 - Decisions And take and censorship For planning Information analysis area in Experience Student acquisition For companies</b>                                |
| and learning education Methods                                                                                                                                                                                                                                                                                                                                                                                                     |
| - 1 Theoretical and practical lectures.<br>- 2 visual aids.<br>- 3mental Storm Ways                                                                                                                                                                                                                                                                                                                                                |
| luationEva Methods                                                                                                                                                                                                                                                                                                                                                                                                                 |
| - 1 Daily Exams ) oral/ Editorial ( - 2 Episodes<br>Scientific Discussion<br>- 3 Quarterly Exams . - 4<br>Final exams.                                                                                                                                                                                                                                                                                                             |
| Thinking -Cskills<br>C- 1 in thinking And requested Administrative By accounting Related problems an offer<br>developments or Solutions C - 2For accountant thought development on encouragement<br>students.<br>C- 3 Cognitive horizon To expand Internet in Search skills development<br>Accountant C - 4They own that Creativity Ideas Exit on Students incentivize<br>it.                                                      |

|                                                                                                                                                                                                                                                                                                                                                                                            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| gand learnin education Methods                                                                                                                                                                                                                                                                                                                                                             |
| <ul style="list-style-type: none"> <li>- 1Home Duties - 2 means Clarification.</li> <li>- 3Modern Scientific and reports Research</li> </ul>                                                                                                                                                                                                                                               |
| Evaluation Methods                                                                                                                                                                                                                                                                                                                                                                         |
| The process Discussion Episodes) Students before from accomplished The process and reports by research(                                                                                                                                                                                                                                                                                    |
| <p>D- And the transferred Public Skills )and Employment With possibility Related Other Skills personal development.( D - 1 Presentation and presentation Business Preparing reports.</p> <p>D- 2and The other And acceptance Cultural and openness Self awareness Hold on Other with air conditioning D - 3 The Competition on Preservation Reinforcement Business sector in honorable</p> |

| .11The decision structure |                |                                                                                                                               |                                  |         |      |
|---------------------------|----------------|-------------------------------------------------------------------------------------------------------------------------------|----------------------------------|---------|------|
| Evaluation road           | education road | Name of unit/<br>or topic course                                                                                              | Required<br>learning<br>outcomes | watches | week |
| Exams+<br>Prepare         | Lectures       | Preparing the master budget :the sales budget , the production budget , inventory purchases , the direct materials budget     |                                  | 4       | 1    |
| Exams+<br>Prepare         | Lectures       | Preparing the master budget :the sales budget , the production budget , inventory purchases , the direct materials budget     |                                  | 4       | 2    |
| Exams+<br>Prepare         | Lectures       | The direct labor budget , the manufacturing overhead budget , the ending finished good inventory budget                       |                                  | 4       | 3    |
| Exams+<br>Prepare         | Lectures       | The selling and administrative expense budget                                                                                 |                                  | 4       | 4    |
| Exams+<br>Prepare         | Lectures       | The cash budget                                                                                                               |                                  | 4       | 5    |
| Exams+<br>Prepare         | Lectures       | The cash budget                                                                                                               |                                  | 4       | 6    |
| Exams+<br>Prepare         | Lectures       | The budgeted income statement , the budgeted balance sheet                                                                    |                                  | 4       | 7    |
| Exams+<br>Prepare         | Lectures       | First exam                                                                                                                    |                                  | 4       | 8    |
| Exams+<br>Prepare         | Lectures       | Capital budgeting - an investment concept , typical capital budgeting decisions , characteristics of business investments     |                                  | 4       | 9    |
| Exams+<br>Prepare         | Lectures       | Discounted cash flow – the net present value method , the net present value method illustrated , the international rate - of- |                                  | 4       | 10   |

|                   |          |                                                                                                                                             |  |   |    |
|-------------------|----------|---------------------------------------------------------------------------------------------------------------------------------------------|--|---|----|
|                   |          | return method                                                                                                                               |  |   |    |
| Exams+<br>Prepare | Lectures | Discounted cash flow – the net present value method , the net present value method illustrated , the international rate - of- return method |  | 4 | 11 |
| Exams+<br>Prepare | Lectures | Other approaches to capital budgeting decisions , the Payback method, accounting rate – of – return method                                  |  | 4 | 12 |
| Exams+<br>Prepare | Lectures | Other approaches to capital budgeting decisions , the Payback method, accounting rate – of – return method                                  |  | 4 | 13 |
| Exams+<br>Prepare | Lectures | Responsibility accounting                                                                                                                   |  | 4 | 14 |
| Exams+<br>Prepare | Lectures | Responsibility accounting                                                                                                                   |  | 4 | 15 |

#### . 12Infrastructure structure

|                                                              |                                                                                                                                       |
|--------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| costs accounting/ Administrative entrance / Charles Horngren | <p>Required Readings:</p> <ul style="list-style-type: none"> <li>▪Basic Texts</li> <li>▪The decision books</li> <li>▪Other</li> </ul> |
|                                                              | <p>especially requirements) on ncludesIt i workshops, Examples include Way .and websites , periodicals, software Electronic(</p>      |
|                                                              | <p>Social For example It includes services Guest lectures and Example and field studies professional training(</p>                    |

## The decision a description

and characteristics importance on information Acquisition to The decision this Aims  
Economic Activities( otelsand h Agriculture )Economic, in And its importance  
The to treat in accountant And the role Activities This is amazing nature understanding  
And also Activities This is amazing and characteristics nature on problems resulting  
Hotel sector Agricultural sector companies in dFollowe accounting Processors clarification  
companies.

|                                                                                                                                                       |                                      |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                                                           | .1educational The institution        |
| accounting                                                                                                                                            | .2 University Department /The Center |
| Specialized accounting Systems/ 1438 Special AD                                                                                                       | .3 name /The decision code           |
| Updating college curricula Development project<br>Economics in Iraqi universities Management- helor'sBac<br>accounting                                | .4In it Enters that Programs         |
| Academic Halls                                                                                                                                        | .5Available the audience Forms       |
| the first Academic the chapter                                                                                                                        | .6 the chapter                       |
| 60hour                                                                                                                                                | .7 Academic watches number Total     |
| .9The decision Goals                                                                                                                                  |                                      |
| -1 Economic Activities and characteristics importance no information Students Acquisition ) and hotels Agriculture (And its<br>Economic in importance |                                      |

-2and nature on The resulting problems to treat in accountant And the role Activities This is amazing nature to understand Activities s is amazingThi characteristics

- 3Hotelier sector Companies agricultural sector Companies in Followed accounting Processors clarification

- 4sector per Activity a result Extract How to to Students guidance

- 5Iraq in Apply it And the extent And the hotel agricultural sector Specializes in that International Standards Most important statement

- 6The Processors behind Standing that and conceptual Theory In the background For students The horizon awareness development in Accountability And establish restriction and hotel agricultural Companies

- 7 an opportunity to them It came up what if The process Professional Responsibilities to bear on able In a way Students numbers Companies My hands in the job Hotel or agricultural

. 10and evaluation and learning education sand method learning Outputs

-Aand understanding knowledge

A1 - Hotels And activity agricultural Activity from all and characteristics nature to understand

A2 - sector all in taccountan the job Control that International Standards Most important knowledge

A3 On it and accounting and capitalism Revenue Expenses between discrimination study

A sector all in4And By the principles Private accounting Processors on Recognition

Finance Lists in show it

A5Shared Products between discrimination and animal Vegetarianism ( Activity a result to And access agricultural For the sector with regards -

for-On the subject Private Skills

-1and historical Market value according to Accountability in Approved Foundations knowledge

-2 competent activity And for everyone International Standards According to Final the accounts numbers oHow t on Recognition

-3 And exhaustion and consumption The hypocrite The output cost Calculation in Approved Accountability knowledge vityacti Specialized in Use it He curses both

and learning education Methods

1. Delivering thelectureTo lead them to the most and discussion with students

important conclusion of the lecture.2 request As a duty Exercises some Solutions that on And their evaluation My home

3. DiscussionThey Creativity skills For development books in existing when Alternative ideas with dentsStu Future accounting Their applications object that The process problems solution on Able They are in order to have the job level on.

Evaluation Methods

1. Duties And the questions For exercises omeH

intellectual.2 Dailyexamsmnthly exams and

.3 Subtraction road development For the purpose of The hall inside For discussion intellectual Questions group  
 dDistinguishe and evaluation Solutions innovation in thinking  
 .4 EvaluationDiscuss It is done when Answers on To get spider network from benefit bezel during from  
 Lecture before For students before from It is considered Which Lecture during it

#### Thinking -Cskills

- 1 To him He is characterized by that He should that cooperation spirit development  
 The company in staff rest with accountant- - 2and and independence Neutrality to learn  
 the job in integrity-
- 3future that reflected in order to To him They do including Students same in trust planting kTheir wor in -
- 4With Commitment border within social communication Services from benefit How Students directing  
 forgery or The project not Quote or abuse And not and publishers For authors rights

#### Evaluation Methods

D- And the transferred Public Skills )and Employment With possibility Related Other Skills  
 Personal development.( D 1 -and and understanding perception Capability Strengthening  
 By work Private problems solution on ability-  
 D2 - Private that Mission Locations And knowledge Internet from benefit on ability development  
 Profession Developing- D 3 - Strengthening the spirit of teamwork to reach solutions -  
 D4 - to bear on His ability And more By himself His trust By strengthening Student a personality building  
 Responsibility

| The de structure                            |                    |                                      |                                                                                                |         |      |
|---------------------------------------------|--------------------|--------------------------------------|------------------------------------------------------------------------------------------------|---------|------|
| Evaluation road                             | education road     | Name of unit/<br>or topic course     | Required<br>learning<br>outcomes                                                               | watches | week |
| Exams<br>Oral Daily-<br>Duties-<br>Reports  | Giving<br>lectures | Systems<br>specialized<br>accounting | Activity<br>Its agricultural<br>characteristics,<br>costs and components                       | 4       | 1    |
| Exams<br>Oral Daily-<br>Duties-<br>Reports  | Giving<br>lectures | Systems<br>specialized<br>accounting | ,Human the job costs<br>mechanical, and<br>animal                                              | 4       | 2    |
| Exams<br>Oral Daily-<br>Duties-<br>Reports  | Giving<br>lectures | Systems<br>specialized<br>accounting | In costs Lists<br>icultural agr<br>activity                                                    | 4       | 3    |
| Exams<br>Oral Daily-<br>Duties-<br>Reports  | Giving<br>lectures | Systems<br>specialized<br>accounting | crop Agricultural<br>accounts                                                                  | 4       | 4    |
| exams Daily<br>Oral<br>- Duties-<br>Reports | Giving<br>lectures | Systems<br>specialized<br>accounting | orchards Accounts<br>ruit and f<br>gardens                                                     | 4       | 5    |
| Exams<br>Oral Daily-<br>Duties-<br>Reports  | Giving<br>lectures | Systems<br>specialized<br>accounting | cattle Accounts<br>work, dairy ,Education<br>and fattening                                     | 4       | 6    |
| Exams<br>Oral Daily-<br>Duties-<br>Reports  | Giving<br>lectures | Systems<br>specialized<br>accounting | the semester mexa<br>first                                                                     | 4       | 7    |
| Exams<br>Oral Daily-<br>Duties-<br>Reports  | Giving<br>lectures | Systems<br>specialized<br>accounting | Characteristics of<br>in accounting<br>and its Hotel Activity<br>order on impact<br>accountant | 4       | 8    |
| exams Daily<br>Oral                         | Giving<br>lectures | Systems<br>dspecialize<br>accounting | and notebooks Records<br>Hotel in accounting<br>activity                                       | 4       | 9    |

|                                             |                    |                                      |                                                          |   |    |
|---------------------------------------------|--------------------|--------------------------------------|----------------------------------------------------------|---|----|
| - Duties-<br>Reports                        |                    |                                      |                                                          |   |    |
| Exams<br>Oral Daily-<br>Duties-<br>Reports  | Giving<br>lectures | Systems<br>specialized<br>accounting | and Records<br>accounting notebooks<br>activity Hotel in | 4 | 10 |
| Exams<br>Oral Daily-<br>Duties-<br>Reports  | Giving<br>lectures | Systems<br>specialized<br>accounting | In Finance Lists<br>Hotelier activity                    | 4 | 11 |
| exams Daily<br>Oral<br>- Duties-<br>Reports | Giving<br>lectures | Systems<br>specialized<br>accounting | In Finance Lists<br>Hotelier activity                    | 4 | 12 |
| Exams<br>Oral Daily-<br>Duties-<br>Reports  | Giving<br>lectures | Systems<br>specialized<br>accounting | In cash flow existing<br>Egyptian activity               | 4 | 13 |
| Exams<br>Oral Daily-<br>Duties-<br>Reports  | Giving<br>lectures | Systems<br>specialized<br>accounting | In cash flow existing<br>banker activity                 | 4 | 14 |
| Exams<br>Oral Daily-<br>Duties-<br>Reports  | Giving<br>lectures | Systems<br>specialized<br>accounting | the semester exam<br>second                              | 4 | 15 |

|                                                                                                                                                                                                                        |                                                                                                                                    |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|
| . 12Infrastructure structure                                                                                                                                                                                           |                                                                                                                                    |
| Specialized accounting/ Composition :.Dr .Dr , The fool Thaer Winner<br>Activity in By accounting Private International and standards Rules The fool<br>Sober nesmagazi in Published Research And the oil agricultural | Required Readings:<br><ul style="list-style-type: none"> <li>▪Basic Texts</li> <li>▪The decision books</li> <li>▪Other</li> </ul>  |
|                                                                                                                                                                                                                        | especially requirements) on It includes<br>workshops, Examples include Way<br>.and websites , periodicals, software<br>Electronic( |

|  |                                                                                                                    |
|--|--------------------------------------------------------------------------------------------------------------------|
|  | Social For example It includes services<br>st lectures and Gue Example<br>and field studies professional training( |
|--|--------------------------------------------------------------------------------------------------------------------|

## The decision a description

and standards International Finance Reports area in wide introduction The decision this He presents International Finance Reports( IFRS ) International accounting Standards council date he follows As , ( IASB ) Futuristic Latest developments esand updat Changes to early His roots from . The decision topic all It is being studied Standards that so ,basic Information to Access Easy In a way organizer Sharpness on ,Exercises from and a lot ,realism life from With examples Students supply It is done Model answers from and samples ,Multiple from questions choice **le Multip**.

|                                                                                                                                         |                                      |
|-----------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                                             | .1educational The institution        |
| Scientific M accounting pastor                                                                                                          | .2 University Department /The Center |
| Financial To report International Standards2445 /G A M                                                                                  | .3 name /The decision code           |
| Updating college curricula Development project<br>Economics in Iraqi universities Management- Bachelor's<br>accounting                  | .4In it Enters that Programs         |
| Classrooms                                                                                                                              | .5Available the audience Forms       |
| ndthe seco Academic the chapter                                                                                                         | .6 the chapter                       |
| 30hour                                                                                                                                  | .7 Academic watches number Total     |
| .9The decision Goals                                                                                                                    |                                      |
| For standards historical And the origin For accounting conceptual The frame International By standards pain<br>accounting International |                                      |

## And its development

Measurement How to For students It is clear Accountant practical By applying standard all ntconfineme  
Standard Requirements According to For the standard Disclosure

### . 10and evaluation and learning education and methods learning Outputs

- Atandingand unders knowledge  
To International Standards on Recognition in and skill ability acquisition  
Financial report- books And understand reading skill Acquisition  
International By standards Private accounting
- Exercises solution
- International For accounting accounting terms and Words pronunciation strengthening

#### for-On the subject Private Skills

B1 - from limit in acquired Skills employment from Student Empowerment  
accounting problems.2 Enable in acquired Skills employment from Student  
the job market requirements Meet.3 Enable Skills employment from Student  
accounting By procedures To do acquired4. Employment area in acquired procedures  
thinking

#### and learning education Methods

PowerPoint road Show about

#### Evaluation Methods

- the line in Students Contributions -Daily  
quick tests( Quiz )
- Daily duties or activities -  
oral Exams

## Thinking -Cskills

C- 1 By standards Private Exercises Solution the topic to understand in Student capacity development International

C- 2 To perform assignments and exercises Developing the student's ability to work

C and submit them on time- 3 Developing the student's ability to dialogue and discuss

C- 4 By standards Private International Terminology to understand on Student capacity development Financial Reporting

and learning education Methods

- Solution the line hall in In participation Student Assignment Exercises-Collective and duties Activities Some Student Assignment
- and tests Daily For homework degree from after Customization

## Evaluation Methods

- Responsibility And bear it Student commitment guide the line hall in The actor To share
- and reports Duties presentation in The determinant On time Commitment
- and oral Daily and tests Daily For homework degree omfr rate Customization

D- And the transferred Public Skills )and Employment With possibility Related Other Skills Personal development.( D - 1 - books And understand reading on Student capacity development International By standards Private accounting

D- 2 By Private Exercises solution on Student capacity development

D International standards- 3 Developing the student's ability to dialogue and discuss

| .11The decision structure                  |                |                                                                                                                                             |                                                                                                                                   |         |      |
|--------------------------------------------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|---------|------|
| Evaluation road                            | education road | Name of unit/<br>or topic course                                                                                                            | Required<br>learning<br>outcomes                                                                                                  | watches | week |
| Discussio<br>and ns<br>direct<br>questions | Lectures       | Conceptual<br>And a framework<br>Historical look<br>For standards<br>and Councils<br>committees<br>in specializing<br>Standards preparation | 1. Definition<br>Standard.2<br>Properties<br>Information<br>3. Knowledge<br>Organizations<br>Responsible for<br>standards setting | 2       | 1    |
| Discussio<br>and ns<br>direct<br>questions | Lectures       | International Standard<br>2 based-Share<br>payment                                                                                          |                                                                                                                                   | 2       | 2    |
| Discussio<br>and ns<br>direct<br>questions | Lectures       | International<br>Standard3<br>Business<br>combination                                                                                       | Knowing the scope<br>of the standard<br>It means ?What<br>and shares Control<br>Shared                                            | 2       | 3    |
| Discussio<br>ns<br>direct<br>question<br>s | Lectures       | International standard<br>4 contracts insurance                                                                                             | and ow the scopeKn<br>definition of the<br>Contracts standard<br>Insurance                                                        | 2       | 4    |
| Discussio<br>and ns<br>questions<br>Direct | Lectures       | Standard<br>International<br>7 Financial<br>Instruments<br>Disclosure                                                                       | Definition of<br>Finance tools<br>and the most<br>important<br>disclosures<br>About her                                           | 2       | 5    |
|                                            | sLecture       | the first Exam                                                                                                                              |                                                                                                                                   | 2       | 6    |
| Discussio<br>and ns<br>questions<br>Direct | Lectures       | Standard<br>International<br>9 Financial<br>Instruments<br>Measurement                                                                      | the knowledge<br>between difference<br>Fair By value Tools<br>At cost and tools                                                   | 2       | 7    |
| Discussio<br>and ns<br>direct              | Lectures       | Standard<br>International8<br>Operating in Reporting                                                                                        | Knowing the scope of<br>the standard<br>Definition of                                                                             | 2       | 8    |

|                                        |          |                                                       |                                                                            |   |    |
|----------------------------------------|----------|-------------------------------------------------------|----------------------------------------------------------------------------|---|----|
| questions                              |          | sectors                                               | sectors operating                                                          |   |    |
| Discussions<br>direct<br>questions     | Lectures | International Standard<br>10 Finance Lists<br>Unified | range knowledge<br>Standard<br>and lists<br>Unified<br>Finance             | 2 | 9  |
| Discussions<br>and direct<br>questions | Lectures | Standard<br>International<br>11 Shared arrangements   | and Know the scope<br>definition of the<br>Arrangements standard<br>Shared | 2 | 10 |
|                                        | Lectures | the second Exam                                       |                                                                            | 2 | 11 |

|                                    |          |                                                                                         |                                                        |   |    |
|------------------------------------|----------|-----------------------------------------------------------------------------------------|--------------------------------------------------------|---|----|
| Discussion and ns questions Direct | Lectures | Standard International In 13 By Measurement fair value                                  | value knowledge It is and how Fair Measure it done     | 2 | 12 |
| Discussion and ns direct questions | Lectures | Standard International 15 Recognition Billions of revenue with Contracts from customers | Know the standard 15 does it What ?cover               | 2 | 13 |
| Discussion and ns questions Direct | Lectures | International Standard 16 rent Financing                                                | Know the standard 16 What does it ?cover               | 2 | 14 |
| Discussion and ns direct questions | Lectures | For Application review criteria some                                                    | Quick review ansion of the exp and Remembering knowing | 2 | 15 |

#### . 12 Infrastructure structure

|  |                                                                                                                                          |
|--|------------------------------------------------------------------------------------------------------------------------------------------|
|  | <p>Required Readings:</p> <ul style="list-style-type: none"> <li>▪ Basic Texts</li> <li>▪ The decision books</li> <li>▪ Other</li> </ul> |
|  | <p>especially requirements) on It includes workshops, Examples include Way .and websites , periodicals, software onic Electr(</p>        |
|  | <p>Social For example It includes services Guest lectures and Example and field studies professional training(</p>                       |

## The decision a description

**For Basic International Auditing By standards Definition to The decision Aims**  
**For accountants International the Union. Auditing Standards study :It includes**  
**With topics Related International, like: itiesResponsibil , Planning , Censorship**  
**Interior, Proof Evidence , Specialized Fields Review and reports results ,**  
**Related Services, International Data .**

|                                                                                                                        |                                      |
|------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                            | .1educational The institution        |
| accounting Department                                                                                                  | .2 iversityUn Department /The Center |
| International Auditing Standards1439 /Ted M                                                                            | .3 name /The decision code           |
| Updating college curricula Development project<br>Economics in Iraqi universities Management- Bachelor's<br>accounting | .4In it Enters that Programs         |
| Classrooms                                                                                                             | .5Available the audience Forms       |
| the first Academic the chapter                                                                                         | .6 the chapter /year                 |
| 30hour                                                                                                                 | .7 Academic watches number Total     |
|                                                                                                                        |                                      |

## . 10and evaluation and learning education and methods learning Outputs

### -Aand understanding knowledge

- 1 Censorship And check Operations Audit Auditing In stages Associated Standards on ionRecognit For operations Detailed And the examination Analytical and procedures.
- 2As an professional eligible on Get from He can Which Auditing procedures to understand on to get to know that after For students New Introduction It is considered Accounts auditor Auditing skill to grow accounting.
- 3 How to on And get to know Evidence and Evidence importance on standing attempt And its Its types and Assemble ituses As a result And connect it For reports ngAddressi then Evidence
- 4Check it And the process Interior Censorship system role And knowledge Perception

### for-On the subject Private Skills

- 1 Audit practical and Interior Censorship system importance clarification Interior shipCensor - 2 Its types and With evidence The intended clarification.
- 3 Use it How to Its types and With reports The intended to understand on ability possession.

### Thinking -Cskills

- 1 Auditing a job nature in Students Minds in thinking development .
- 2 Which Auditing procedures understand How to in The process Scientific Student skill loymentemp Professional qualification as an auditor on Get from He can.

### education Methods

Learning- 1 Homework

Home- 2 visual aids

- 3 Modern Scientific and reports researches

### Evaluation Methods

- 1 Topics By discussing ,The hall inside Student And share and applied Theory For the sides Daily Tests The proposed
- 2 monthly Exams .
- 3 Daily homework solutions are among the approved topics
- . - 4 By the material relationship same and reports Research Academic

D- And the transferred Public Skills )and Employment With possibility Related Other Skills  
Personal development.( D - 1Students with communication  
D- 2 Participation in solving the problems facing the  
D ademicallystudent ac- 3 Teamwork  
D- 4and research Reports numbers in Help

| .11The decision structure                  |                               |                                                                                                                         |                                                                                                                                                                           |         |      |
|--------------------------------------------|-------------------------------|-------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|------|
| Evaluation road                            | Teaching method               | Name of unit/<br>or course topic                                                                                        | Required learning Outputs                                                                                                                                                 | watches | week |
| Daily/<br>Theoretical<br>Exams<br>and oral | My<br>theory<br>practical     | Introductory<br>Introduction<br>Standards to<br>International<br>For verification/<br>Introductory Matters<br>199 - 100 | on Student identification<br>For standards International<br>same and services verification<br>relationship                                                                | 2       | 1    |
| Daily/<br>Theoretical<br>Exams<br>and oral | My<br>theory<br>practical     | Responsibilities<br>- 200<br>299                                                                                        | Defining the student's<br>that Basic lesand princip goals<br>Control<br>Finance Data Audit                                                                                | 2       | 2    |
| Daily/<br>Theoretical<br>Exams<br>and oral | My<br>theory<br>practical     | Responsibilities<br>- 200<br>299                                                                                        | By book Student identification<br>and its Assignment<br>and conditions<br>documentation                                                                                   | 2       | 3    |
| Daily/<br>Theoretical<br>Exams<br>and oral | My<br>ytheor<br>practical     | Responsibilities<br>- 200<br>299                                                                                        | on Student to get to know<br>works in Fraud and error<br>Auditing                                                                                                         | 2       | 4    |
| Daily/<br>Theoretical<br>Exams<br>and oral | My<br>theory<br>practical     | Planning399 -<br>300                                                                                                    | on Student to get to know<br>And planning Business<br>program preparation<br>Auditing<br>the job nd papersA<br>Supervision                                                | 2       | 5    |
| Daily/<br>Theoretical<br>Exams<br>and oral | theoretica<br>l/<br>practical | Planning399 -<br>300                                                                                                    | How to on Student to get to know<br>the job the nature Knowing<br>And knowledge get And Auditor<br>knowledge use<br>Importance And knowledge<br>In Relativity<br>auditing | 2       | 6    |
| Daily/<br>Theoretical<br>Exams<br>and oral | My<br>theory<br>practical     | Interior Censorship<br>- 400<br>499                                                                                     | on Student to get to know<br>Internal control risk<br>assessment                                                                                                          | 2       | 7    |

|                                            |                           |                                                                |                                                                                  |   |    |
|--------------------------------------------|---------------------------|----------------------------------------------------------------|----------------------------------------------------------------------------------|---|----|
| Daily/<br>Theoretical<br>Exams<br>and oral | My<br>theory<br>practical | Proof Evidence-<br>500<br>599                                  | ets to The student g<br>know<br>Evidence                                         | 2 | 8  |
| Daily/<br>Theoretical<br>Exams<br>and oral | My<br>theory<br>practical | Proof Evidence-<br>500<br>599                                  | The student gets to know<br>procedures Analytical                                | 2 | 9  |
| Daily/<br>Theoretical<br>Exams<br>and oral | My<br>theory<br>practical | Benefit from<br>of the work<br>auditors<br>others<br>699 - 600 | learns the The student<br>benefit importance of<br>auditors a job from<br>others | 2 | 10 |

|                                            |                        |                                                                |                                                                                            |   |    |
|--------------------------------------------|------------------------|----------------------------------------------------------------|--------------------------------------------------------------------------------------------|---|----|
| Daily/<br>Theoretical<br>Exams<br>and oral | My theory<br>practical | standard<br>Auditing<br>1009 Auditing<br>With help<br>computer | With .methods auditing<br>computer help                                                    | 2 | 11 |
| Daily/<br>Theoretical<br>Exams<br>and oral | My theory<br>practical | standard<br>number700                                          | on Student to get to know<br>around Report Auditor's<br>Finance Data                       | 2 | 12 |
| Daily/<br>Theoretical<br>Exams<br>and oral | My theory<br>practical | standard<br>number705                                          | The student learns about the<br>.content and information<br>Documents in Other<br>itingAud | 2 | 13 |
| Daily/<br>Theoretical<br>Exams<br>and oral | My theory<br>practical | Auditing Evidence<br>Interior                                  | The student learns the<br>and types of importance<br>Interior Auditing Evidence            | 2 | 14 |
| Daily/<br>Theoretical<br>Exams<br>and oral | My theory<br>practical | Auditing Evidence<br>Iraqi                                     | on Student get to know to<br>the Auditing Evidence<br>Iraqi environment                    | 2 | 15 |

#### . 12Infrastructure structure

|                                                                                                                                                              |                                                                                                                                    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|
| International Auditing Standards/ Union council on Issued<br>Accountants International<br>Lectures prepared for this course by<br>Internet Shabaka Professor | Required Readings:<br><ul style="list-style-type: none"> <li>▪Basic Texts</li> <li>▪he decisionT books</li> <li>▪Other</li> </ul>  |
|                                                                                                                                                              | especially requirements) on It includes<br>workshops, Examples include Way<br>.and websites , periodicals, software<br>Electronic( |
|                                                                                                                                                              | Social For example It includes services<br>Guest lectures and Example<br>and field studies professional training(                  |

## The decision a description

characteristics and the importance on information Acquisition to The decision this Aims  
 Economic Activities( and hotels Agriculture )Economic, in And its importance  
 The to treat in accountant And the role Activities This is amazing nature understanding  
 And also Activities This is amazing and characteristics nature on problems resulting  
 Hotel sector Agricultural sector companies in Followed accounting Processors clarification  
 companies.

|                                                                                                                                                       |                                      |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                                                           | .1 educational The institution       |
| accounting                                                                                                                                            | .2 University Department /The Center |
| cializedSpe accounting Systems/ 1438 Special AD                                                                                                       | .3 name /The decision code           |
| Updating college curricula Development project<br>Economics in Iraqi universities Management- Bachelor's<br>accounting                                | .4 In it Enters that Programs        |
| Academic Halls                                                                                                                                        | .5 Available the audience Forms      |
| the first Academic chapter the                                                                                                                        | .6 the chapter                       |
| 60hour                                                                                                                                                | .7 Academic watches number Total     |
| .9 The decision Goals                                                                                                                                 |                                      |
| -1 Economic Activities and characteristics importance on information Students Acquisition ) and hotels Agriculture (And its<br>onomicEc in importance |                                      |

|                                                                                                                                                                                                            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| -2and nature on The resulting problems to treat in accountant And the role Activities This is amazing nature to understand Activities This is amazing characteristics                                      |
| - 3Hotelier sector Companies alagricultur sector Companies in Followed accounting Processors clarification                                                                                                 |
| - 4sector per Activity a result Extract How to to Students guidance                                                                                                                                        |
| - 5Iraq in Apply it And the extent And the hotel agricultural sector Specializes in that International Standards Most important statement                                                                  |
| - 6The Processors behind Standing that and conceptual Theory In the background For students The horizon awareness development in Accountability And establish restriction and hotel agricultural Companies |
| - 7 an opportunity to them I did not succeed if The process essionalProf Responsibilities to bear on able In a way Students numbers Companies My hands in the job Hotel or agricultural                    |
|                                                                                                                                                                                                            |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| . 10and evaluation and learning education and methods learning Outputs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <p>-Aand understanding knowledge</p> <p>A1 - Hotels And activity agricultural Activity from all and characteristics nature to understand</p> <p>A2 - sector all in accountant the job Control that International Standards Most important knowledge</p> <p>A3 On it and accounting and capitalism Revenue Expenses tweenbe discrimination study</p> <p>A sector all in4And By the principles Private accounting Processors on Recognition</p> <p>Finance Lists in show it</p> <p>A5Shared Products between discrimination and animal Vegetarianism ( Activity a result to And access agricultural the sector For with regards -</p> |
| <p>for-On the subject Private Skills</p> <p>-1and historical Market value according to Accountability in Approved Foundations knowledge</p> <p>-2 competent activity And for everyone International tandardsS According to Final the accounts numbers How to on Recognition</p> <p>-3 And exhaustion and consumption The hypocrite The output cost Calculation in Approved Accountability knowledge activity Specialized in Use it He curses both</p>                                                                                                                                                                               |
| and learning education Methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <p>1. livering theDelectureTo lead them to the most and discussion with students important conclusion of the lecture.2 requestMy As a duty Exercises some Solutions that on And their evaluation home</p> <p>3. DiscussionThey Creativity skills For development books in existing when Alternative ideas with Students Future accounting Their applications object that The process problems solution on Able They are in order to have the job level on.</p>                                                                                                                                                                      |
| Evaluation Methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <p>1. Duties And the questions For exercises Home ctualintelle.2 Dailyexamsmnthly exams and</p> <p>.3 Subtraction road development For the purpose of The hall inside For discussion intellectual Questions group and evaluation Solutions innovation in thinking</p>                                                                                                                                                                                                                                                                                                                                                               |

Distinguished

.4 EvaluationDiscuss It is done when Answers on To get spider network from benefit bezel during from  
Lecture before For students before from It is considered Which Lecture during it

Thinking -Cskills

- 1 To him He is characterized by that He should that cooperation spirit development  
The company in staff rest with ntaccounta- - 2and and independence Neutrality to learn  
the job in integrity-
- 3future that reflected in order to To him They do including Students same in trust planting Their work in -
- 4With Commitment border within social communication Services from benefit How Students directing  
forgery or The project not Quote or abuse And not and publishers For authors rights

Evaluation Methods

D- erredAnd the transf Public Skills )and Employment With possibility Related Other Skills  
Personal development.( D 1 -and and understanding perception Capability Strengthening  
By work Private problems solution on ability-  
D2 - Private that Mission Locations edgeAnd knowl Internet from benefit on ability development  
Profession Developing- D 3 - Strengthening the spirit of teamwork to reach solutions-  
D4 - to bear on His ability And more By himself His trust By strengthening Student a personality building  
Responsibility

| .11The decision structure                   |                    |                                      |                                                                                                |         |      |
|---------------------------------------------|--------------------|--------------------------------------|------------------------------------------------------------------------------------------------|---------|------|
| Evaluation road                             | education road     | Name of unit/<br>or topic course     | Required<br>learning<br>outcomes                                                               | watches | week |
| Exams<br>Oral Daily-<br>Duties-<br>Reports  | Giving<br>lectures | Systems<br>specialized<br>accounting | Activity<br>Its agricultural<br>s, characteristic<br>and costs components                      | 4       | 1    |
| Exams<br>Oral Daily-<br>Duties-<br>Reports  | Giving<br>lectures | Systems<br>specialized<br>accounting | ,Human the job costs<br>mechanical, and animal                                                 | 4       | 2    |
| Exams<br>Oral Daily-<br>Duties-<br>Reports  | Giving<br>lectures | Systems<br>specialized<br>accounting | In costs Lists<br>agricultural activity                                                        | 4       | 3    |
| Exams<br>Oral Daily-<br>Duties-<br>Reports  | Giving<br>lectures | Systems<br>specialized<br>accounting | crop Agricultural<br>accounts                                                                  | 4       | 4    |
| exams Daily<br>Oral<br>- Duties-<br>Reports | Giving<br>lectures | Systems<br>specialized<br>accounting | orchards ntsAccou<br>and fruit<br>gardens                                                      | 4       | 5    |
| Exams<br>Oral Daily-<br>Duties-<br>Reports  | Giving<br>lectures | Systems<br>specialized<br>accounting | cattle Accounts<br>work, dairy ,Education<br>and fattening                                     | 4       | 6    |
| Exams<br>Oral Daily-<br>Duties-<br>Reports  | Giving<br>lectures | Systems<br>edspecializ<br>accounting | the semester exam<br>first                                                                     | 4       | 7    |
| Exams<br>Oral Daily-<br>Duties-<br>Reports  | Giving<br>lectures | Systems<br>specialized<br>accounting | Characteristics of<br>in accounting<br>and its Hotel Activity<br>order on impact<br>accountant | 4       | 8    |
| Exams<br>Oral Daily-<br>Homewor<br>k-       | Giving<br>lectures | Systems<br>izedspecial<br>accounting | and notebooks Records<br>Hotel in accounting<br>activity                                       | 4       | 9    |

|                                            |                    |                                      |                                                          |   |    |
|--------------------------------------------|--------------------|--------------------------------------|----------------------------------------------------------|---|----|
| Reports                                    |                    |                                      |                                                          |   |    |
| Exams<br>Oral Daily-<br>Duties-<br>Reports | Giving<br>lectures | Systems<br>specialized<br>accounting | and Records<br>accounting notebooks<br>activity Hotel in | 4 | 10 |
| Exams<br>Oral Daily-<br>esDuti-<br>Reports | Giving<br>lectures | Systems<br>specialized<br>accounting | In Finance Lists<br>Hotelier activity                    | 4 | 11 |
| Exams<br>Oral Daily-<br>Duties-<br>Reports | Giving<br>lectures | Systems<br>specialized<br>accounting | In Finance Lists<br>Hotelier activity                    | 4 | 12 |
| Exams<br>Oral Daily-<br>Duties-<br>Reports | Giving<br>lectures | Systems<br>specialized<br>accounting | In cash flow existing<br>Egyptian activity               | 4 | 13 |
| Exams<br>Oral Daily-<br>Duties-<br>Reports | Giving<br>lectures | Systems<br>specialized<br>accounting | In cash flow existing<br>banker activity                 | 4 | 14 |
| Exams<br>Oral ilyDa-<br>Duties-<br>Reports | Giving<br>lectures | Systems<br>specialized<br>accounting | the semester exam<br>second                              | 4 | 15 |

| . 12Infrastructure structure                                                                                                                                                                                           |                                                                                                                                   |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| Specialized accounting/ Composition :.Dr .Dr , The fool Thaer Winner<br>Activity in By accounting Private International and standards Rules The fool<br>Sober inesmagaz in Published Research And the oil agricultural | Required Readings:<br><ul style="list-style-type: none"> <li>▪Basic Texts</li> <li>▪The decision books</li> <li>▪Other</li> </ul> |
|                                                                                                                                                                                                                        | especially requirements) on It includes workshops, Examples include Way .and websites , periodicals, software Electronic(         |
|                                                                                                                                                                                                                        | Social For example It includes services st lectures and Gue Example and field studies professional training(                      |

## The decision a description

, accounting Information Systems a job nature to understand to decision The this Aims  
Information Systems In total Be that accounting Specializations between discrimination  
and nature on the focus ,Good information features And knowledge discrimination ,accounting  
Business Courses tmentstrea) And financing ,and production ,And the expenses ,revenue.

|                                                                                                                        |                                      |
|------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                            | .1 educational The institution       |
| accounting to divide                                                                                                   | .2 University Department /The Center |
| accounting information Systems2447/hirstT M                                                                            | .3 name /The decision code           |
| Updating college curricula Development project<br>Economics in Iraqi universities Management- Bachelor's<br>accounting | .4In it Enters that Programs         |
| Classrooms                                                                                                             | .5Available the audience Forms       |
| ndthe seco Academic the chapter                                                                                        | .6 the chapter                       |
| 45hour                                                                                                                 | .7 Academic watches number Total     |
| .9The decision Goals                                                                                                   |                                      |
| .1accounting Information Systems a job nature to understand                                                            |                                      |
| .2Accounting Information Systems In total Be that accounting Specializations between discrimination .                  |                                      |

|                                                                                                                 |
|-----------------------------------------------------------------------------------------------------------------|
| .3 good Information features And knowledge discrimination .                                                     |
| .4 Business Activities Courses Types knowledge .                                                                |
| .5Business Courses and treatments nature on the focus ,And the expenses ,Revenue And financing ,and production. |
| .6accounting Information Systems I work Associated itiesauthor on examining                                     |

|                                                                                                                                                                                                                                                                                                                                                  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| . 10and evaluation and learning education and methods learning Outputs                                                                                                                                                                                                                                                                           |
| <p>-Aand understanding knowledge<br/>By program Private Skills For goals</p> <p>.1Accounting Information Systems ingredients knowledge .</p> <p>.2 and documents Data flow plans fee How to knowledge -</p> <p>.3and ,And the expenses ,Revenue Courses plans And interpretation And reading fee How to knowledge And financing ,production.</p> |
| <p>B-specific skills -Subject<br/>Course- specific skill objectives.</p> <p>.1Accounting Information Systems design How to knowledge .</p> <p>.2 in accounting Information Systems Branches from benefit How to knowledge<br/>The system Integration investigation. .3 system to examine How to knowledge<br/>Accountant Information</p>         |
| Evaluation Methods                                                                                                                                                                                                                                                                                                                               |
| Editorial electronic Test- Lectures during stand out icScientif Issues discussion - Test on The answer oral questions- Academic By the material Related Scientific Reports -Duties                                                                                                                                                               |
| <p>Thinking -Cskills<br/>Mental for A storm is generated Which Electronic .It is presented during the lecture questions<br/>Questions on The answer o contribute tothe student t.</p>                                                                                                                                                            |
| and learning education Methods                                                                                                                                                                                                                                                                                                                   |
| <p>- when incentive And created Electronic Lectures during Aroused And inquiries Questions directing in the discussion To participate Students.</p> <p>- to them Guidance Hassan during from Private itiesCapabil And encouragement development And creativity discrimination on the ability They have that They feel that For topics.</p>       |

## Evaluation Methods

in Their contribution And the extent Inquiries on Students Answers from emerging Reverse Nutrition Discussion.

D- And the transferred Public Skills )and Employment With possibility Related Other Skills Personal development.(

- 1 - The student acquires a skill through which he can research the extent to which some Iraqi the environment in dvancedA .accounting topics are reflected
- 2 By specialization professional Rehabilitation Dhu He is because a personality formation .

| .11The decision structure                              |                                |                                      |                                                                                                                                                                                                                                                                    |         |      |
|--------------------------------------------------------|--------------------------------|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|------|
| Evaluation road                                        | education road                 | Name of unit/<br>or topic course     | Required<br>learning<br>outcomes                                                                                                                                                                                                                                   | watches | week |
| Online<br>exams<br>and oral-<br>Duties-<br>Reports     | throw<br>Lectures              | Systems<br>accounting<br>information | between discrimination<br>,information Data<br>Specialist Definition<br>,Useful Information<br>to How to And clarification<br>Information value set                                                                                                                | 3       | 1    |
| Exams<br>icElectron<br>and oral-<br>Duties-<br>Reports | throw<br>Lectures              | Systems<br>accounting<br>information | The clarification<br>With the intended<br>accounting<br>information<br>,system<br>Description<br>Basic functions<br>With He does thatit                                                                                                                            | 3       | 2    |
| Online<br>exams<br>and oral-<br>Duties-<br>Reports     | throw<br>uresLect<br>immanence | Systems<br>accounting<br>information | You can how discussion<br>systems Information<br>supply accounting<br>With Management<br>necessary information<br>,making-for decision<br>And identification<br>Basic Strategies compare<br>that Strategy and positions<br>Adopted by ttha maybe<br>Business Units | 3       | 3    |
| Online<br>exams<br>and oral-<br>Duties-<br>Reports     | throw<br>Lectures<br>immanence | Systems<br>accounting<br>information | on introduction<br>,Documentation<br>flow Maps<br>Elements ,Data<br>Flow in Dakhla<br>Data maps.                                                                                                                                                                   | 3       | 4    |
| Online<br>exams<br>and oral-<br>Duties-<br>Reports     | throw<br>Lectures<br>immanence | Systems<br>accounting<br>information | ,flowcharts<br>flow diagrams<br>,Documents<br>,System flowcharts<br>flowcharts<br>The program.                                                                                                                                                                     | 3       | 5    |

|                                                    |                                |                                      |                                                            |   |   |
|----------------------------------------------------|--------------------------------|--------------------------------------|------------------------------------------------------------|---|---|
| Online<br>exams<br>and oral-<br>Duties-<br>Reports | throw<br>Lectures<br>immanence | Systems<br>untingacco<br>information | <b>road a description</b><br><b>Data and storage Input</b> | 3 | 6 |
| Exams                                              | throw                          | Systems<br>information               | the chapter exam                                           | 3 | 7 |

|                                          |                              |                                |                                                                                                                 |   |    |
|------------------------------------------|------------------------------|--------------------------------|-----------------------------------------------------------------------------------------------------------------|---|----|
| Electronic and oral-Duties-Reports       | person-In lectures           | accounting                     | the first Academic                                                                                              |   |    |
| Online exams and oral-Duties-Reports     | throw Lectures<br>immanence  | Systems accounting information | clarification<br>Basic Concepts<br>thumb rules of Data.                                                         | 3 | 8  |
| Exams Electronic and oral-Duties-Reports | throw Lectures               | Systems accounting information | Stages of base and Data formation relational via it update For units schema.                                    | 3 | 9  |
| Online exams and oral-Duties-Reports     | throw Lectures               | Systems accounting information | on introduction ,Revenue turn Illustration with of a diagram cycle Revenue content.                             | 3 | 10 |
| Online exams and oral-utiesD-Reports     | throw Lectures<br>Electronic | Systems accounting information | Data a description flow diagram For the course the Revenue at Zero level                                        | 3 | 11 |
| Online exams and oral-Duties-Reports     | throw Lectures               | Systems accounting information | larificationc<br>Bills and numbers<br>Cash Collections                                                          | 3 | 12 |
| Online exams and oral-Duties-Reports     | throw Lectures               | Systems accounting information | Explain control risks, ,objectives .and procedures                                                              | 3 | 13 |
| Online exams and oral-Duties-Reports     | rowth Lectures               | Systems accounting information | Risks identification that President Revenue threaten control time ,cycle occasion that and procedures challenge | 3 | 14 |

|                                                 |                                 |                                      |                                                             |   |    |
|-------------------------------------------------|---------------------------------|--------------------------------------|-------------------------------------------------------------|---|----|
|                                                 |                                 |                                      | risks, Those from to and the need information Revenue cycle |   |    |
| Online exams<br>aland or-<br>Duties-<br>Reports | throw<br>Lectures<br>Electronic | Systems<br>accounting<br>information | the semester exam<br>second                                 | 3 | 15 |

|                                                                                                                                                                                                                                          |                                                                                                                           |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| . 12Infrastructure structure                                                                                                                                                                                                             |                                                                                                                           |
| Accounting Information Systems basics doctor Composition<br>Jazrawi Ibrahim- Janabi-Dr. Amer Al<br>Marshall accounting information Systems<br>foreign References<br>And myAcade Parties from from Issued Arabic Articles<br>professional | Required Readings:<br>▪Basic Texts<br>▪The decision books<br>▪Other                                                       |
|                                                                                                                                                                                                                                          | especially requirements) on It includes workshops, Examples include Way .and websites , periodicals, software Electronic( |
|                                                                                                                                                                                                                                          | Social For example It includes services Guest lectures and ampleEx and field studies professional training(               |

**Basic And knowledge necessary Skills Students acquisition to The decision this Aims For research Basic Concepts With that students and supply Scientific Research To work es Research includ Basic in skills On Focus Search Supplies statement with Scientific And and data analysis Research and collection plan And put .identifying the problem Final Search writing**

|                                                                                                                        |                                      |
|------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Al-Safwa University College                                                                                            | .1educational The institution        |
| accounting Department                                                                                                  | .2 University Department /The Center |
| Scientific Search thicsand e Curricula\ 1441Do M                                                                       | .3 name /The decision code           |
| Updating college curricula Development project<br>Economics in Iraqi universities Management- Bachelor's<br>accounting | .4In it Enters that Programs         |
| Classrooms                                                                                                             | .5Available the audience Forms       |
| the first Academic the chapter                                                                                         | .6 the chapter                       |
| 30hour                                                                                                                 | .7 Academic watches number Total     |
| .9The decision Goals<br>- 1Scientific Search and curricula With ethics Student identification                          |                                      |

- 2According and accounting Finance desOn the si Related problems solution from Student Empowerment  
Developing hypotheses and setting goals Identify the problem First that Scientific Search For steps to  
By extracting and conclude Determine the research methodology The importance of research as well  
Search problem To solve Suggestions to To reach ionsand conclus Results.
- 3and Its features And its types Scientific thinking principles to understand from Student Empowerment  
its obstacles
- 4and writing geIn langua Related Graduation project a report writing from Student Empowerment  
Numbering, letters and tables and its rules the language uses
- 5 and analysis Conclusions To extract occasion Statistics Methods Use from Student Empowerment  
On it The built Suggestions to To reach Results.

#### . 10and evaluation and learning education thodsand me learning Outputs

- Aand understanding knowledge
  - A- 1and scientific Curricula ?What is it And knowledge to understand on ability  
A Scientific and its rules research ethics- 2On the Related problems solution on ability  
and accounting Finance sides
  - A- 3 and information Data to collect means design on ability ) questionnaire / The interview / Note (   
between them And the comparison
  - A- 4Deny it or Confirm it With the aim of Search With assumptions and conclusions Results link on ability
  - A- 5 solution With the aim of and conclusions Results on Based ionsSuggest presentation on ability
  - A Research problem- 6 and conditions Scientific Search Ethics And knowledge to understand  
Scientific Sources transfer in Scientific Trust

#### for-On the subject Private Skills

- B1 -and Data on Get For the purpose of occasion Sample to choose from Student Empowerment  
information
- B2 - It was completed that Information and analysis classification from Student Empowerment  
B sample Selected from On it Get- 3and ultsRes to Access from Student Empowerment  
To the problem Solutions situation in helped that conclusions. B - 4 from Student Empowerment  
Search problem To solve and proposals Models some to Access.

#### Thinking -Cskills

- C- 1With a Related The follower Independent variable And nature The problem to set
- C Research problem- 2 to To reach appropriate Scientific Curriculum to choose  
The proposed The problem Reasons
- C- 3 For style According to Graduation project To complete Scientific Steps to set
- C Scientific Search- 4 and methods Results analysis after proposals and Conclusions Give  
occasion Statistics

and learning education Methods  
Classroom activities, presentations, discussions , Lectures

Evaluation Methods  
and discussions and editorial oral and daily monthly Exams

D- And the transferred cPubli Skills )and Employment With possibility Related Other Skills  
Personal development.( D - 1specific Research problem To choose Research Groups Assignment  
D- 2Search For the problem Their choice Reasons in Research Groups discussion  
D- 3 and the foundations Rules With it We take care Research group per Research plan situation  
For research Scientific  
D- 4and Scientific Their research and conclusions results presentation from Research Groups Empowerment  
And discuss recitation In style Their research in her choice was which sproblem To solve their suggestions  
On it them.

| .11The decision structure                                                                                                                                                                    |                 |                                                 |                                                                                                                           |         |                 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|---------|-----------------|
| Evaluation road                                                                                                                                                                              | Teaching method | Name of unit/ or topic course                   | Required learning outcomes                                                                                                | watches | week            |
| Exams are daily Oral \tshor Tests                                                                                                                                                            | Lecture         | and Science concept its assumptions             | General Concepts                                                                                                          | 2       | 2 + 1           |
| Dailyoral exams\ short Tests                                                                                                                                                                 | Lecture         | thinking Features Scientific                    | and Features characteristics                                                                                              | 2       | 4 + 3           |
| Exams are daily Oral \short Tests                                                                                                                                                            | Lecture         | The concept, its objectives d its an importance | Search ?What is it Scientific                                                                                             | 2       | 6 + 5           |
| Dailyoral exams\ short Tests                                                                                                                                                                 | Lecture         | and His requirements its obstacles              | What is scientific ?research                                                                                              | 2       | 8 + 7           |
| Dailyoral exams\ short Tests                                                                                                                                                                 | Lecture         | and Problem to set hypotheses                   | Search steps tificScien                                                                                                   | 2       | 10 + 9          |
| Dailyoral exams\ short Tests                                                                                                                                                                 | Lecture         | Search sample to set                            | Search steps Scientific                                                                                                   | 2       | 12 + 11         |
| Dailyoral exams\ short Tests                                                                                                                                                                 | Lecture         | Data collection style                           | Search steps Scientific                                                                                                   | 2       | + 14 + 13<br>15 |
| . 12Infrastructure structure                                                                                                                                                                 |                 |                                                 |                                                                                                                           |         |                 |
| For the practical Applications with Scientific rchSea Methods<br>programSPSS Jabouri-Jassim Al Naseef<br>Scientific Search Methods) My application perspective( Faye<br>The carpenter Friday |                 |                                                 | Required Readings:<br>■Basic Texts<br>■The decision books<br>■Other                                                       |         |                 |
|                                                                                                                                                                                              |                 |                                                 | peciallyes requirements) on It includes workshops, Examples include Way .and websites , periodicals, software Electronic( |         |                 |

Institutions One in applied practical I am searching By doing Student Demands  
theoretical Search side to Economic

Social example For It includes services  
Guest lectures and Example  
and field studies professional training(