

**Ministry of Higher Education and Scientific Research  
Scientific Supervision and Scientific Evaluation Apparatus  
Directorate of Quality Assurance and Academic Accreditation  
Accreditation Department**



# **Academic Program and Course Description Guide**

**2024**

## **Introduction:**

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

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

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

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

## Concepts and terminology:

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

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

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

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

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

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

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

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

## Academic Program Description Form



University Name: Al-Furat Al-Awsat Technical University

Faculty/Institute: Karbala Technical

Scientific Department: Department of Accounting Techniques

Academic or Professional Program Name: Accounting diploma

Final Certificate Name: Diploma in Accounting

Academic System: annual

Description Preparation Date: 2024/3/10

File Completion Date: 2024/3/10

Signature:

Head of Department Name:

Lec.Dr. Hayder Jameel Ahmed

Date: 19/3/2024

Signature:

Scientific Associate Name:

Ass. Prof. Dr. Layth Hasan Jawad

Date:

The file is checked by:

Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance Department: Ali Nima Hassan

Date:

Signature:

Approval of the Dean

### **1. Program Vision**

Al-Furat Al-Awsat Technical University seeks to be a beacon of useful knowledge for the promising generation of tomorrow to which it belongs when it goes out to the labor market to build the nation with efficiency, distinction, innovation and modernization.

### **2. Program Mission**

Al-Furat Al-Awsat University aims to be a leading global center in scientific research, and an effective base for community service and leadership, which contributes to achieving sustainable development and scientific construction for students, and developing infrastructure elements so that the university becomes an attractive environment for students, and the university looks to contribute locally and globally to enriching knowledge and science. Active participation in everything that serves society and humanity.

### **3. Program Objectives**

- 1- Graduating qualified students in the field of accounting in order to work as accountants in the public and private sectors
- 2- Providing students with theoretical and practical work skills to establish accounting principles with all its rules and mechanisms.
- 3- Preparing and qualifying students to continue studying at universities and postgraduate studies by developing their intellectual and scientific skills.
- 4- Developing school curricula to keep pace with scientific development and the labor market.

### **4. Program Accreditation**

AACSB

### **5. Other external influences**

The labor market does not accommodate graduates

### **6. Program Structure**

Program Structure	Number of Courses	Credit hours	Percentage	Reviews*
Institution Requirements	18	116	%100	Basic (specialist + assistant)
College Requirements	18	116	%100	Basic (specialist + assistant)
Department Requirements	18	116	%100	Basic (specialist + assistant)
Summer Training	1	-	%100	Basic specialist
Other	1	2	%100	Research project

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

7. Program Description				
Year/Level	Course Code	Course Name	Credit Hours	
First year			theoretical	practical
	Acc.1	Accounting principles	2	4
	ACC1G	Government accounting	1	3
	ACC1AR	Accounting readings	2	2
	ACC1M	Principles of management	1	2
	ACC1E-F	Economics and public finance	1	2
	ACC1CA1	Computer applications 1	1	2
	ACC1S	Principles of Statistics	1	1
	ACC1RH	human rights	1	0
	ACC1LA1	English language	1	0
Second Year	ACC2S	Specialized accounting	2	3
	ACC2I	Intermediate accounting	1	3
	ACC2SA	Unified accounting system	1	3
	ACC2CO	Cost accounting	2	3
	ACC2A	Auditing	1	2
	ACC2C	Accounting firms	2	2
	ACC2CA2	Computer applications (2)	1	2
	ACC2RP	project	0	2
	ACC2LA2	English language	1	0
	ACC2CR	The crimes of the Baath regime in Iraq	1	0

## 8. Expected learning outcomes of the program

### Knowledge

Knowing the accounting records and how to work with them

Statement of cognitive learning outcomes through application in laboratories, homework, and daily and semester tests.

Learning Outcomes Statement 1

### Skills

2– Analytical and recording skills.

3– Preparing financial statements.

Statement of skills learning outcomes through application in laboratories, homework, and daily and semester tests.

### Ethics

4– Work in accordance with the requirements of valuable professional behavior.

5– Integrity, confidentiality and honesty

Explaining the results of valuable learning by presenting real-life practical cases, for example, suspicions of corruption or violation of instructions, and knowing the students' reactions to that.

## 9. Teaching and Learning Strategies

Teaching and learning strategies and methods adopted in implementing the program in general.

The first step: Determine clear and specific educational objectives at the beginning of each course.

The second step: Develop a plan for learning and training to understand course topics.

Three Step: Develop engaging content that is relevant to their abilities.

Four Step: Test the training content.

Five Step: Providing training.

Six Step: Measure learners' results.

## 10. Evaluation methods

1– Daily tests.

2– Semester tests.

3– Final exams.

## 11. Faculty



## Faculty Members

Academic Rank	Specialization		Special Requirements/Skills (if applicable)		Number of the teaching staff	
	General	Special			Staff	Lecturer
Muhammad Fadel Nehme	accounting	Financial Accounting			√	
Hayder Jameel Ahmed	accounting	Financial Accounting			√	
Nahla Abbas Talal	accounting	Auditing and administrative accounting			√	
Basman Kamel Jawad	Banking and Financial Sciences	Financial management and monetary policy			√	
Hassan Muhammad Jawad	Banking and Financial Sciences	Financial and monetary policies			√	
Mustafa Hassan Ali	accounting	Cost and management accounting			√	
Wissam Fouad Abbas	Banking and Financial Sciences	Banking marketing			√	
Hawraa Abdel Amir Ahmed	accounting	Cost accounting			√	
Azhar Abdel Sabbar	accounting	Unified accounting system			√	
Iman Abdel Rahim Abdel Karim	accounting	Cost and management accounting			√	
Enas Nasser Okla	Banking and Financial Sciences	Bank management			√	
Asaad Rahim Mohsen	Economy	Macroeconomic			√	
Salwan Jalil Jenaer	Financial studies/banking	Bank management			√	
Salam Idan Marzouk	Financial studies/banking	Bank management			√	
Hoda Faleh Jassim	business management	Industrial management			√	
Nazir Mahdi Fadel	business management	Strategic management			√	
Ali Hamza Abbas	media	Journalism			√	
Wala Haider Zarrouk	accounting	Audit			√	

## Professional Development

### Mentoring new faculty members

Explaining the department's strategy, including (vision, mission, and goals), along with clarifying the department's policy regarding training students and providing them with cognitive, scientific, and practical skills and the mechanism of interaction with students.

#### **Professional development of faculty members**

Organizing scientific workshops, seminars, workshops, specialized and cognitive training courses, training methods, participating in scientific conferences, and completing research and studies.

#### **12. Acceptance Criterion**

Central admission for sixth grade students (commercial, scientific, literary)

The Accounting Technologies Department works according to the admission mechanism of the Ministry of Higher Education and Scientific Research – the Central Admissions Department, where graduates of the middle school applied branch are nominated for admission to the department based on graduation rates, in addition to accepting graduates of professional studies and some distinguished employees from state ministries.

#### **13. The most important sources of information about the program**

- 1– Methodological books approved by sectoral authorities.
- 2– Supporting scientific books in the field of specialization.
- 3– Research, periodicals and reports issued by government agencies and relevant international institutions.

#### **14. Program Development Plan**

- 1– Continuous improvement through periodic updating of educational packages for courses.
- 2– Keeping pace with developments in international standards for accounting education to work in accordance with their minimum standards.
- 3– suggestion the development of curricula and trying to introduce what the labor market requires.

Program Skills Outline															
				Required program Learning outcomes											
Year/Level	Course Code	Course Name	Basic or optional	Knowledge				Skills				Ethics			
				A1	A2	A3	A4	B1	B2	B3	B4	C1	C2	C3	C4
First year	Acc.1	Accounting principles	Basic												
	ACC1G	Government accounting	Basic												
	ACC1AR	Accounting readings	Basic												
	ACC1M	Principles of management	Basic												
	ACC1E-F	Economics and public finance	Basic												
	ACC1CA1	Computer applications 1	Basic												
	ACC1S	Principles of Statistics	Basic												
	ACC1RH	human rights	Basic												
ACC1LA1	English language	Basic													
Second Year	ACC2S	Specialized accounting	Basic												
	ACC2I	Intermediate accounting	Basic												
	ACC2SA	Unified accounting system	Basic												
	ACC2CO	Cost accounting	Basic												
	ACC2A	Auditing	Basic												
	ACC2C	Accounting firms	Basic												
	ACC2CA2	Computer applications (2)	Basic												
	ACC2RP	project	Basic												
	ACC2LA2	English language	Basic												
	ACC2CR	The crimes of the Baath regime in Iraq	Basic												



## Academic Program Description Form



University Name: Al-Furat Al-Awsat Technical University

Faculty/Institute: Karbala Technical

Scientific Department: Department of Accounting Techniques

Academic or Professional Program Name: Accounting diploma

Final Certificate Name: Diploma in Accounting

Academic System: annual

Description Preparation Date: 2024/3/10

File Completion Date: 2024/3/10

Signature:

Head of Department Name:

Lec.Dr. Hayder Jameel Ahmed

Date: 19/3/2024

Signature:

Scientific Associate Name:

Ass. Prof. Dr. Layth Hasan Jawad

Date:

The file is checked by:

Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance Department: Ali Nima Hassan

Date:

Signature:

Approval of the Dean

### **1. Program Vision**

Al-Furat Al-Awsat Technical University seeks to be a beacon of useful knowledge for the promising generation of tomorrow to which it belongs when it goes out to the labor market to build the nation with efficiency, distinction, innovation and modernization.

### **2. Program Mission**

Al-Furat Al-Awsat University aims to be a leading global center in scientific research, and an effective base for community service and leadership, which contributes to achieving sustainable development and scientific construction for students, and developing infrastructure elements so that the university becomes an attractive environment for students, and the university looks to contribute locally and globally to enriching knowledge and science. Active participation in everything that serves society and humanity.

### **3. Program Objectives**

- 1– Graduating qualified students in the field of accounting in order to work as accountants in the public and private sectors
- 2– Providing students with theoretical and practical work skills to establish accounting principles with all its rules and mechanisms.
- 3– Preparing and qualifying students to continue studying at universities and postgraduate studies by developing their intellectual and scientific skills.
- 4– Developing school curricula to keep pace with scientific development and the labor market.

### **4. Program Accreditation**

AACSB

## 5. Other external influences

The labor market does not accommodate graduates

## 6. Program Structure

Program Structure	Number of Courses	Credit hours	Percentage	Reviews*
Institution Requirements	18	116	%100	Basic (specialist + assistant)
College Requirements	18	116	%100	Basic (specialist + assistant)
Department Requirements	18	116	%100	Basic (specialist + assistant)
Summer Training	1	-	%100	Basic specialist
Other	1	2	%100	Research project

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

## 7. Program Description

Year/Level	Course Code	Course Name	Credit Hours	
First year			theoretical	practical
	Acc.1	Accounting principles	2	4
	ACC1G	Government accounting	1	3
	ACC1AR	Accounting readings	2	2
	ACC1M	Principles of management	1	2
	ACC1E-F	Economics and public finance	1	2
	ACC1CA1	Computer applications 1	1	2
	ACC1S	Principles of Statistics	1	1
	ACC1RH	human rights	1	0
	ACC1LA1	English language	1	0
	ACC2S	Specialized accounting	2	3
	ACC2I	Intermediate accounting	1	3
	ACC2SA	Unified accounting system	1	3
	ACC2CO	Cost accounting	2	3

<b>Second Year</b>	ACC2A	Auditing	1	2
	ACC2C	Accounting firms	2	2
	ACC2CA2	Computer applications (2)	1	2
	ACC2RP	project	0	2
	ACC2LA2	English language	1	0
	ACC2CR	The crimes of the Baath regime in Iraq	1	0

## 8. Expected learning outcomes of the program

Knowledge	
Knowing the accounting records and how to work with them	Statement of cognitive learning outcomes through application in laboratories, homework, and daily and semester tests. Learning Outcomes Statement 1
Skills	
2– Analytical and recording skills.	Statement of skills learning outcomes through application in laboratories, homework, and daily and semester tests.
3– Preparing financial statements.	
Ethics	
4– Work in accordance with the requirements of valuable professional behavior.	Explaining the results of valuable learning by presenting real-life practical cases, for example, suspicions of corruption or violation of instructions, and knowing the students’ reactions to that.
5– Integrity, confidentiality and honesty	

## 9. Teaching and Learning Strategies

Teaching and learning strategies and methods adopted in implementing the program in general.

The first step: Determine clear and specific educational objectives at the beginning of each course.

The second step: Develop a plan for learning and training to understand course topics.



Three Step: Develop engaging content that is relevant to their abilities.

Four Step: Test the training content.

Five Step: Providing training.

Six Step: Measure learners' results.

## 10. Evaluation methods

1– Daily tests.

2– Semester tests.

3– Final exams.

## 11. Faculty

### Faculty Members

Academic Rank	Specialization		Special Requirements/Skills (if applicable)		Number of the teaching staff	
	General	Special			Staff	Lecturer
Muhammad Fadel Nehme	accounting	Financial Accounting			√	
Haider Jameel Ahmed	accounting	Financial Accounting			√	
Nahla Abbas Talal	accounting	Auditing and administrative accounting			√	
Basman Kamel Jawad	Banking and Financial Sciences	Financial management and monetary policy			√	
Hassan Muhammad Jawad	Banking and Financial Sciences	Financial and monetary policies			√	
Mustafa Hassan Ali	accounting	Cost and management accounting			√	

Wissam Fouad Abbas	Banking and Financial Sciences	Banking marketing			√	
Hawraa Abdel Amir Ahmed	accounting	Cost accounting			√	
Azhar Abdel Sabbar	accounting	Unified accounting system			√	
Iman Abdel Rahim Abdel Karim	accounting	Cost and management accounting			√	
Enas Nasser Okla	Banking and Financial Sciences	Bank management			√	
Asaad Rahim Mohsen	Economy	Macroeconomic			√	
Salwan Jalil Jenaer	Financial studies/banking	Bank management			√	
Salam Idan Marzouk	Financial studies/banking	Bank management			√	
Hoda Faleh Jassim	business management	Industrial management			√	
Nazir Mahdi Fadel	business management	Strategic management			√	
Ali Hamza Abbas	media	Journalism			√	
Wala Haider Zarrouk	accounting	Audit			√	

## Professional Development

### Mentoring new faculty members

Explaining the department's strategy, including (vision, mission, and goals), along with clarifying the department's policy regarding training students and providing them with cognitive, scientific, and practical skills and the mechanism of interaction with students.

### Professional development of faculty members

Organizing scientific workshops, seminars, workshops, specialized and cognitive training courses, training methods, participating in scientific conferences, and completing research and studies.

## **12. Acceptance Criterion**

Central admission for sixth grade students (commercial, scientific, literary)

The Accounting Technologies Department works according to the admission mechanism of the Ministry of Higher Education and Scientific Research – the Central Admissions Department, where graduates of the middle school applied branch are nominated for admission to the department based on graduation rates, in addition to accepting graduates of professional studies and some distinguished employees from state ministries.

## **13. The most important sources of information about the program**

- 1– Methodological books approved by sectoral authorities.
- 2– Supporting scientific books in the field of specialization.
- 3– Research, periodicals and reports issued by government agencies and relevant international institutions.

## **14. Program Development Plan**

- 1– Continuous improvement through periodic updating of educational packages for courses.
- 2– Keeping pace with developments in international standards for accounting education to work in accordance with their minimum standards.
- 3– suggestion the development of curricula and trying to introduce what the labor market requires.

Program Skills Outline															
				Required program Learning outcomes											
Year/Level	Course Code	Course Name	Basic or optional	Knowledge				Skills				Ethics			
				A1	A2	A3	A4	B1	B2	B3	B4	C1	C2	C3	C4
First year	Acc.1	Accounting principles	Basic												
	ACC1G	Government accounting	Basic												
	ACC1AR	Accounting readings	Basic												
	ACC1M	Principles of management	Basic												
	ACC1E-F	Economics and public finance	Basic												
	ACC1CA1	Computer applications 1	Basic												
	ACC1S	Principles of Statistics	Basic												
	ACC1RH	human rights	Basic												
	ACC1LA1	English language	Basic												

<b>Second Year</b>	ACC2S	Specialized accounting	Basic												
	ACC2I	Intermediate accounting	Basic												
	ACC2SA	Unified accounting system	Basic												
	ACC2CO	Cost accounting	Basic												
	ACC2A	Auditing	Basic												
	ACC2C	Accounting firms	Basic												
	ACC2CA2	Computer applications (2)	Basic												
	ACC2RP	project	Basic												
	ACC2LA2	English language	Basic												
	ACC2CR	The crimes of the Baath regime in Iraq	Basic												

# **Academic Program Description Form**

**First year**

# 1- English Language Course Description Form

1. Course Name:					
English Language					
2. Course Code: Accel					
3. Semester / Year: First year					
4. Description Preparation Date:					
13/2/2024					
5. Available Attendance Forms:					
Direct					
6. Number of Credit Hours (Total) / Number of Units (Total)					
30 Hr. /2 U = 60					
7. Course administrator's name (mention all, if more than one name)					
Name: Shahad Saleh Abdulmahdi					
Email: <a href="mailto:shahad1986@atu.edu.iq">shahad1986@atu.edu.iq</a>					
8. Course Objectives					
Course Objectives		Introducing the student to English terms Teaching the student on special method and Standard			
9. Teaching and Learning Strategies					
Strategy	Following the method of theoretical delivery and lecture				
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1& 2	2	Cognitive	Hello	Lecture and discussion	Question and answers
3&4	2	Cognitive	Your world	Lecture and discussion	Question and answers
5&6	2	Emotional and cognitive	Personal information	Lecture and discussion	Question and answers
7&8	2	Emotional and cognitive	Family and friends	Lecture and discussion	Question and answers
9&10	2	Emotional and cognitive	It's my life	Lecture and discussion	Question and answers
11&12	2	Emotional and cognitive	Every day	Lecture and discussion	Question and answers

13&1 4	2	cognitive	Review	Lecture and discussion	Question and answers
15&1 6	2	Emotional and cognitive	Places I like	Lecture and discussion	Question and answers
17&1 8	2	Emotional	where I live	Lecture and discussion	Question and answers
19&2 0	2	Emotional and cognitive	Happy birthday	Lecture and discussion	Question and answers
21&2 2	2	cognitive	We had a good time	Lecture and discussion	Question and answers
23&2 4	2	cognitive	We can do it	Lecture and discussion	Question and answers
25&2 6	2	Emotional and cognitive	Thank you very much	Lecture and discussion	Question and answers
27&2 8	2	cognitive	Here and now	Lecture and discussion	Question and answers
29&3 0	2	Emotional and cognitive	It's time to go	Lecture and discussion	Question and answers

## 11. Course Evaluation

The first and the second-semester exams are evaluated of 20 points and 10 points for the work of the year including the daily exams, the attendance, and the assignments. For the final exam, the evaluation is of 50 points.

## 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	New headway beginner student book. New headway beginner work book.
Main references (sources)	New headway beginner student book. New headway beginner work book.
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	<a href="https://www.google.com/search?q=speak+now+3+student+book+pdf+free+download&amp;rlz=1C1GCEA_enIQ1001IQ1001&amp;oq=&amp;gs_lcrp=EgZjaHJvbWUqCQgAEEUYOxjCAziJCAAQRRg7GMIDMgkIARBFGDsYwgMyCQgCEEUYOxjCAziJCAMQRRg7GMIDMgkIBBBFGDsYwgMyCQgFEEUYOxjCAziJCAYQRRg7GMIDMgkIBxBFGDsYwgPSAQsyMzU2ODgzajBqN6gCCLACAQ&amp;sourceid=chrome&amp;ie=UTF-8">https://www.google.com/search?q=speak+now+3+student+book+pdf+free+download&amp;rlz=1C1GCEA_enIQ1001IQ1001&amp;oq=&amp;gs_lcrp=EgZjaHJvbWUqCQgAEEUYOxjCAziJCAAQRRg7GMIDMgkIARBFGDsYwgMyCQgCEEUYOxjCAziJCAMQRRg7GMIDMgkIBBBFGDsYwgMyCQgFEEUYOxjCAziJCAYQRRg7GMIDMgkIBxBFGDsYwgPSAQsyMzU2ODgzajBqN6gCCLACAQ&amp;sourceid=chrome&amp;ie=UTF-8</a>



## 2- Accounting Reading Course Description Form

1. Course Name:

Accounting Reading

2. Course Code:

**ACC1AR**

3. Semester / Year:

2023– 2024

4. Description Preparation Date:

14-2-2024

5. Available Attendance Forms:

Attendance time

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

4 hours per week, 180 hours per year - number of units 8

7. Course administrator's name (mention all, if more than one name)

Name: Iman AbdulRaheem AbdulKreem

Email: [iman.abdulkreem@atu.edu.iq](mailto:iman.abdulkreem@atu.edu.iq)

8. Course Objectives

**Course Objectives :** The overall objective is to introduce students to English terms of accounting and to be able to understand the used terms in accounting and how to deal with them different areas of accounting and management .

- Introducing the student to English terms Basic accounting that enables him to understand the scientific material
- Introducing the conceptual framework of accounting theory
- Teaching the student on special methods and standards Recording financial transactions and preparing accounting reports

9. Teaching and Learning Strategies

**Strategy**

Following the method of theoretical delivery and lecture, using the blackboard display screen, and electronic methods such as the electronic classroom, a practical training by implementing practical cases in the laboratory and giving homework and questions during the lecture, in addition to oral and written examinations, including daily, semester, and final.

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
<b>Week 1</b>	4	Cognitive outcomes	Definition of basic English terms	lecture	questions & answers
<b>Week 2</b>	4	Cognitive outcomes	<b>Learn basic terms in management</b>	lecture	questions & answers
<b>Week 3</b>	4	Cognitive outcomes	<b>Learn basic terms in accounting</b>	lecture	questions & answers
<b>Week 4</b>	4	Cognitive outcomes	<b>Readings of selective subjects in management</b>	Lecture & discussion	questions & answers
<b>Week 5</b>	4	Cognitive outcomes	<b>Accounting definition , types of accounting</b>	Lecture & discussion	Brain storming
<b>Week 6</b>	4	Cognitive outcomes	<b>Accounting as position , organizations and specialized institutions</b>	Lecture & discussion	Work groups
<b>Week 7</b>	4	Cognitive outcomes	<b>Readings of accounting concept</b>	Lecture & discussion	questions & answers
<b>Week 8</b>	4	Cognitive outcomes	<b>Terms of accounting theory</b>	Lecture	Brain storming
<b>Week 9</b>	4	Cognitive outcomes	<b>Readings in accounting theory, diagrams charts</b>	Lecture & discussion	Work groups
<b>Week 10</b>	4	Cognitive outcomes	<b>Readings in accounting theory, methodologies of accounting science</b>	Lecture & discussion	Brain storming
<b>Week 11</b>	4	Cognitive outcomes	<b>Terms of accounting principles and hypothesis</b>	Lecture	questions & answers
<b>Week 12</b>	4	Cognitive outcomes	<b>International organizations and associations in accounting</b>	Lecture & discussion	a test
<b>Week 13</b>	4	Cognitive outcomes	<b>Committees responsible of preparing accounting principles</b>	Lecture & discussion	Brain storming
<b>Week 14</b>	4	Cognitive outcomes		Lecture &	questions & answers, a test
					Work groups
					Work groups

<b>Week 15</b>	4	Cognitive outcomes	<b>Readings in financial accounting principles</b>	discussion	Work groups
<b>Week 16</b>	4	Cognitive outcomes	<b>Readings in public accounting principles</b>	Lecture & discussion	questions & answers
<b>Week 17</b>	4	Cognitive outcomes	<b>Accounting entries (examples)</b>	Case study	questions & answers
<b>Week 18</b>	4	Cognitive outcomes	<b>Accounting entries (formal aspects)</b>	Case study	Work groups
<b>Week 19</b>	4	Cognitive outcomes	<b>Terms of trading account</b>	Lecture	questions & answers,
<b>Week 20</b>	4	Cognitive outcomes	<b>Readings in trading account</b>	Case study	Work groups
<b>Week 21</b>	4	Cognitive outcomes	<b>Terms of expenditures</b>	Lecture	Brain storming
<b>Week 22</b>	4	Cognitive outcomes	<b>Terms of revenues</b>	Lecture	Work groups & a test
<b>Week 23</b>	4	Cognitive outcomes	<b>Reading in profit &amp; loss topics</b>	Case study	questions & answers
<b>Week 24</b>	4	Cognitive outcomes	<b>The terms of assets</b>	Lecture	a test
<b>Week 25</b>	4	Cognitive outcomes	<b>Terms of capital and debits</b>	Lecture	Work groups
<b>Week 26</b>	4	Cognitive outcomes	<b>Reading in financial position statements</b>	Case study	questions & answers, a test
<b>Week 27</b>	4	Cognitive outcomes	<b>Terms of inventory and depreciation</b>	Lecture & discussion	Work groups
<b>Week 28</b>	4	Cognitive outcomes	<b>Readings in inventory and depreciation</b>	Case study	questions & answers
<b>Week 29</b>	4	Cognitive outcomes	<b>Terms of cost accounting</b>	Lecture	Work groups
<b>Week 30</b>	4	Cognitive outcomes	<b>Reading in cost accounting</b>	Case study	questions & answers, a test
			<b>Terms of auditing and internal control</b>	Lecture & discussion	

## 11. Course Evaluation

20 marks first semester exam ,20 marks second semester exam, 10 activities ,50 marks final exam

## 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Accounting readings and business correspondence / Dr. Saud Jayed Mashkur/2012
Main references (sources)	1- John J. Wild , Ken W. Shaw, Barbara Chiappetta , Fundamentals of Accounting Principles , 20th . 2011 . 2- Jerry J. Weygandt , Paul D. Kimmel , Donald E. Kieso , ACCOUNTING P R I N C I P L E S , 9 ed. 2010 John Wiley & Sons, Inc. 3- Jerry J. Weygandt , Paul D. Kimmel , Donald E. Kieso , ACCOUNTING P R I N C I P L E S , 10 ed. 2012 John Wiley & Sons, Inc. 4- Jerry J. Weygandt , Paul D. Kimmel , Donald E. Kieso , ACCOUNTING P R I N C I P L E S , 11 ed. 2013 John Wiley & Sons, Inc.
Recommended books and references (scientific journals, reports...)	Kermit D. Larson, Heidi Dieckmann, John Harris Fundamentals of Accounting Principles,  Published:, 2022
Electronic References, Websites	<a href="https://www.investopedia.com/terms/a/accounting-standards-committee/asc.asp">https://www.investopedia.com/terms/a/accounting-standards-committee/asc.asp</a> <a href="https://www.investopedia.com/terms/a/accounting-standards-committee/asc.asp">https://www.investopedia.com/terms/a/accounting-standards-committee/asc.asp</a>

# **Academic Program Description Form**

**Second year**

## 1- Intermediate Accounting Course Description Form

1. Course Name:
Intermediate Accounting
2. Course Code:
Acc.21
3. Semester / Year:
First and Scond
4. Description Preparation Date: 14/2/2024
5. Available Attendance Forms:
Actual attendance for cost accounting course
6. Number of Credit Hours (Total) / Number of Units (Total):
90 hour/annually 8 unit
7. Course administrator's name (mention all, if more than one name)
Lec. Dr. Hayder jameel ahmed <a href="mailto:hiader86@atu.edu.iq">hiader86@atu.edu.iq</a> & Asst. prof. Dr. Mohammed Fadhil Neamah <a href="mailto:Mohammed.fadeel@atu.edu.iq">Mohammed.fadeel@atu.edu.iq</a>
8. Course Objectives
<p>After the student finishes studying the course, he will be able to:</p> <ol style="list-style-type: none"> <li>1-Preparing financial statements and reports.</li> <li>2 - Knowing the types of financial statements in commercial and industrial companies.</li> <li>3 -Maintaining accounting records and preparing settlement entries and work papers.</li> <li>1- Preparing the income statement, separating the gross profit from the net income, and calculating the income tax.</li> <li>2- Analyzing the items of the financial position using scientific methods.</li> <li>3- Knowing the methods of calculating depreciation on fixed assets, as well as replacing, buying and selling fixed assets.</li> <li>7 -Calculating the allowance for doubtful debts on debtors.</li> <li>8- Reconciliation the bank statement according to more than one method.</li> </ol>
9. Teaching and Learning Strategies
<p>Strategy: Teaching strategies are the strategies used by a faculty member to develop student learning. It can be defined as a set of general rules and broad lines that concern the means achieving the desired goals of teaching. It refers to the methods and plans followed by the faculty member to reach learning goals.</p>

- 1 -Conduct a pre-test at the beginning of explaining the topic to determine the students' stock knowledge.
- 2 -Presenting and clarifying the basic concepts and terminology of the topic on the display screen
- 3 -Use the blackboard to solve practical applications at the end of each topic.
- 4 -Assigning students to solve some exercises related to the topic.
- 5 -Open book test for students
- 6 -Testing the students to determine the level of learning they have achieved.

Learning strategy:

The first step: setting clear and specific learning objectives at the beginning of each topic.

The second step: Develop a plan for learning and training to understand the subject.

Step Three: Develop attractive content...

Step Four: Test the training content...

Step 5: Provide training...

Step 6: Measure learner outcomes.

#### 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Knowledge Outputs	Introduction to Accounting	Theoretical presentation	Questions & Answers
2	4	Knowledge Outputs	financial of Review to how and statements them prepare	Theoretical and applied presentation	Daily assignments
3	4	Knowledge Outputs	Financial statements in industrial units	Theoretical and applied presentation	questions & Listen
4	4	Knowledge Outputs	Manufacturing statement and Production cost determination	Dialogue and criticism	Case Study
5	4	Knowledge and skills outputs	Income Statement	Theoretical and applied presentation	Daily assignments
6	4	Knowledge and skills outputs	Manufacturing statement and Income Statement	Discussion and mini-lesson	Discussion and mini-lesson
7	4	Knowledge , skills and value outputs	Manufacture statement and statement of financial position	Discussion of the preparation mechanism	Case Study
8	4	Knowledge Outputs	Financial statement position	Discussion and Explain of the preparation	Fast test

9	4	Knowledge and skills outputs	Cash Flow Statement	Discussion and Explain of the preparation	Fast test
10	4	Knowledge and skills outputs	Financial statements in commercial organizations	Lecture and criticism	Asking questions Work groups
11	4	Knowledge ,skills and emotional outputs	Work sheet and adjustment entries	Discussion and listening	Work groups Mini lesson
12	4	skills outputs	Accountns Receivable and creating an allowance for doubtful debts	Dialogue and discussion	Practical exercise and work groups
13	4	Knowledge outputs	Cash and bank statement reconciliation	discussion	Asking questions
14	4	Knowledge outputs	Operation and capital expenses , the importance of each, and the impact of mixing between them.	Discussion and listening	Asking questions
15	4	Knowledge ,skills outputs	Fixed assets ( types, ways, to get them ), cash purchase , purchase on account , manufacturing , gifts .	Lecture and criticism	Case Study
16	4	Knowledge ,skills outputs	Examples on fixed assets depreciation (how to calculate them	Discussion and listening	Case Study
17	4	Knowledge outputs	Examples on how to calculate depreciation and how to register them	discussion	Asking questions
18	4	Knowledge ,skills outputs	Examples on how to deal with changing the depreciation basis(changing the production life, in use fixed assets which are depreciated)	Discussion and criticism	Case Study



19	4		Examples on selling fixed assets	Discussion and criticism	Asking questions
20	4	Knowledge outputs	Examples on replacing fixed assets	discussion	Asking questions
21	4	Knowledge outputs	Examples on profits and losses of selling or replacing fixed assets	discussion	Asking questions
22	4	Knowledge outputs	Examples on investments, stocks, how to purchase them	discussion	Asking questions
23	4	Knowledge outputs	Examples on receiving stock profits, selling them, free stocks	Discussion and listening	Case Study
24	4	Knowledge outputs	Examples on purchasing stocks in face value and purchasing in paid interests periods	Discussion and listening	Case Study
25	4	Knowledge outputs	Examples on purchasing and selling bonds with more than their face value (purchase with bonus), loss and profit of selling	Discussion and listening	Case Study
26	4	Knowledge ,skills outputs	Examples on how to sell and purchase bonds in less than their face value (discounted purchase) selling loss and profit	Asking questions Case Study	Case Study
27	4	Knowledge ,skills outputs	Examples on department accounting, registering and transfer	Discussion and working groups	
28	4	Knowledge ,skills outputs	Examples on transfer between departments	Brainstorming Mini lesson	Asking questions Case Study
29	4	Knowledge ,skills outputs	Examples on how to distribute expenses between department, required accounting records.	Case Study	Brainstorming
30	4	Knowledge ,skills outputs	General examples and review.	Case Study	Asking questions Case Study
<b>11.Course Evaluation</b>					
Daily preparation 3					
Daily exams 3					
Extracurricular activities 4					
First semester exam 20					
Second semester exam 20					

## 12.Learning and Teaching Resources

Required textbooks (curricular books, if any)	Methodical books
Main references (sources)	المؤلف: كمال حسن جمعة، جميل جواد، حاتم إبراهيم/ الطبعة - دار الحكمة، السنة 1991.
Recommended books and references (scientific journals, reports...)	1- Kieso, Donald, Weygandt, Jerry, Warfield, Terry," IFRS edition, Volume 1&2. 2- Intermediate accounting" John Wiley & sons Inc., 2011. 3- financial reporting standard (IFRS) 4- International accounting standard (IAS)
Electronic References, Websites	You Tube

## 2. Computer applications/2 Course Description Form

1. Course Name: Computer applications/2					
2. Course Code: Acc.2CA2					
3. Semester / Year: Second Year					
4. Description Preparation Date: 13/12/2023					
5. Available Attendance Forms: Actual attendance					
6. Number of Credit Hours (Total) / Number of Units (Total): 90 hour					
7. Course administrator's name (mention all, if more than one name): Assistant Professor Ridha Hameed Mageed					
Name: Assistant Professor Ridha Hameed Mageed					
Email: <a href="mailto:inkr.red@atu.edu.iq">inkr.red@atu.edu.iq</a>					
8. Course Objectives					
<b>Course Objectives</b>		Teaching the student the skills of working on a computer and using its ready-m applications (e-mail, Excel, Access, PowerPoint, and the Internet in the field specialization).			
9. Teaching and Learning Strategies					
<b>Strategy</b>		Preparing the student to work in the field of specialization using computer skills.			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1-2	3	The student will be fami with e-mail, its programs, its advantages, how to create and operate it, and how to create and operate an Internet browser	E-mail, its programs and featu how to create and operate it, creating and operating the Internet browser	Listening discussion, e-learning, practical application, using PowerPoint, questions answers	Daily Assessment , reports, surprise test, pre-set test, practical t homework
3-4	3	The student will be able create an e-mail and inte with it on websites search methods	An e-mail account on websites/mail account wind properties/modifying settings/customizing toolbar/search methods	=	=
5-6	3	The student will be fami with how advanced sea engines work and how browse and sort message	Advanced search engines / Bro messages / Sorting message Marking and deleting an ema Opening and pressing	=	=
7-8	3	The student will be fami with creating a presenta that includes how to run program, format, move,	Introduction to PowerPoint / H to operate PowerPoint Components of the PowerP window / Creating presentation	=	=

		number slides, store presentation, and change and erase slides	Storing presentations / Recall previously stored presentation / Entering data and texts / Determining the size, shape and color of the font / Slides / Arranging slides / Showing slides / Inserting new slide / Moving a slide / Scanning/slide numbering		
9	3	The student will be familiar with adding movement, sound and motion effects to slide elements, arranging paragraphs, and adding text	Movements and sound effects / adding animation effects to slide elements / changing the animation effect / canceling the animation effect / using buttons and actions / arranging paragraphs within a slide / hiding the slide / adding text to the slide / adding music to a slide / creating a project using PowerPoint program	=	=
10	3	The student will be familiar with the Excel program operation, its components and how to enter, modify, store, print, and close data	Introduction / Operating Excel / Components of the Excel window / Bilingual worksheet, orientation / Excel / Entering data in a worksheet / Modifying the entered data / New / Opening an inventory file / Closing the worksheet / Saving a new worksheet / Saving an existing worksheet / Preview before printing / close worksheet / exit Excel.	=	=
11	3	The student will be able to cut, copy and paste text, format font as well as alignment, number formatting, and increase and subtract decimal places	Clipboard: Cut / Copy / Paste / Copy Formatting / Font: Change font / Font size / Enlarge / reduce font / Clear formatting / Change font color / Text highlighting / Subscript text / Superscript text / Change case / Underline style / Effects / Character spacing / Alignment: Align the text in a cell vertically / Align the text in a cell horizontally / Rotate the text / Direct the text from right to left / vice versa / Increase and decrease the margin between the border and the text in the cell / Wrap the text / Merge and center. Numbering / Numeric format / Accounting format / Percentage style / Comma style / Increase and decrease decimal places	=	=
12	3	The student will be able to digitally format, insert	Styles: Numeric format / Format a table / Format with predefined	=	=

		delete cells, rows columns within a sheet paragraph	styles / Define custom cell styles Columns / Insert sheet / Delete cells / Delete rows / Delete columns / Delete sheet / Format cell size		
13	3	The student will be able to use insert tables, rows columns, pictures, clip art and show and hide.	Cells: Insert cells / Insert rows Insert columns / Insert sheet Delete, thin / Format cell size Visibility (show and hide) rows columns and sheet / Organize sheets / Rename sheet / Move copy sheet / Tab color / Protect sheet Edit : Automatically collapse fill / clear / sort and filter / search and select tables: insert a table create a table / Illustrations: pictures / clip art / shapes / smart art	=	=
14	3	The student will be able to insert chart types/add a text box, set up page and sheet options, print headings, make text alignments.	Charts: column / line / pie / bar area / scatter / other charts. Text: text box/header/footer/word art/signal line/object/symbol Features: themes / colors / font effects Page setup: margins / page size orientation / background / printing Resize for convenience Width/Length/Resize Sheet Options: Sheet Right to Left / Gridlines / View / Print Headings Arrange: Position / Bring to Front Send to Background / Text Wrapping Align / Group / Rotate / Select Pane / Conditional Formatting	=	=
15-17	3	The student will be able to know the concept of function and the types of general and special functions	Function Library: Insert a function / Automatic addition / Recently used items / Financial / Logical statement / Text / Date and time Search and reference Mathematics and triangles Additional functions Calculation Arithmetic / Arithmetic operations (addition / subtraction multiplication / division) Calculation options now / Show calculation / Automatic sum Calculate subtotals	=	=
18	3	The student will be able to bring in external data, sort filter and analyze data,	Fetch external data: from Access Text / Other sources / Existing contacts	=	=

		merge, unmerge and freeze rows and columns.	Contacts: Update All / Connect / Properties / Edit / Links Sort and Filter / Sort/Filter/Clear/Reapply/Advanced Data tools: text to column remove duplicates / data validation / merge / what-if analysis Outline: group/ungroup/subtotal		
19	3	The student will be able to check spelling, research, translate, and delete comments	Proofreading: Spelling grammar check / Research Thesaurus / Translation Translation screen tip / language / Word count Comments: New comment / Delete / Previous / Next / Show and Hide the comment / Show all comments Changes: Protect sheet / Protect workbook / Share workbook	=	=
20	3	The student will be able to view workbooks, create outline, and show and hide the ruler, gridlines, formula bar, message bar, and titles	Workbook views: Print Layout / Full Screen Reading / Web Layout / Outline / Draft Show and Hide ruler/gridlines/formula bar/message bar/titles Zoom in and zoom out: 100% / page / two pages / page width Frame: New frame / Arrange and Freeze panes / Split / Hide / Show Display side by side / Reposition frame / Save workspace / Save frames	=	=
21	3	The student will be able to start and close the Access application, know features, and create database	Run the Access application Application Features / Temp Categories / Features / Create new, empty database	=	=
22	3	The student will be able to interact with the home page including views, etc	Home (Views / Font / Rich Text Records / Sorting and Filtering Search.	=	=
23	3	The student will be able to design and create tables, manipulate them, design and process queries	Create “ / Table / Table Template / Table Design / Form / Split Form / Multiple Items / Blank Form Additional Forms / Form Design Report / Labels / Blank Report Report Wizard / Report Design Query Wizard / Query Design.	=	=
24	3	The student will be able to import and export external data from other files such as Access, Excel, and Word	External data/import export/Access/Excel/text file.	=	=
25	3	The student will be familiar with database tools, relationship between tables	Database Tools / Relationship Database Documentation	=	=

		and document and anal commands.	Command Analysis / Acc Database.		
26-30	3	The student will be able benefit from the theoret and practical information has received in preparin project	Projects by specialization	=	=
<b>11. Course Evaluation</b>					
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc					
First semester			Second semester		
Theoretical10%	Practical 10%	Attendance, assignments and tests 5% total	Theoretical10%	Practical 10%	Attendance, assignment and tests 5% total
<b>12. Learning and Teaching Resources</b>					
Required textbooks (curricular books, if any)			Methodical books		
Main references (sources)			Computer basics and office applications/parts two, three and four		
Recommended books and references (scientific journals, reports...)			(scientific journals, reports)		
Electronic References, Websites			Calculator applications/Saudi curriculum/raised m. Ab Wahab Kaoud Computer applications in financial sciences / Rasmiya A Musa, Khawla Abdo Computer technology and installation/Dr. Ziad Muham Abboud		

### 3- Cost Accounting Course Description Form

1. Course Name: Cost Accounting					
2. Course Code: ACC2CO					
3. Semester / Year: First and Scond					
4. Description Preparation Date: 14/2/2024					
5. Available Attendance Forms: Actual attendance for cost accounting course					
6. Number of Credit Hours (Total) / Number of Units (Total): 150 hour/annually 300unit					
7. Course administrator's name (mention all, if more than one name)					
Name:A- Hawraa Abdel Amir Ahmed, Wala Haider Razouk					
b. Email: howra.ahmed.ikr@atu.edu.iq, walaa.zarooq@atu.edu.iq					
1. Course Objectives					
Course Objecti	<ul style="list-style-type: none"> <li>* Introducing the student to the concept of cost accounting and its relationship with other relevant types of accounting, and explaining its elements and how to account for each of these elements using the various accounting methods available.</li> <li>* Learn how to prepare cost lists and the basic skills necessary to implement them. Also learn the types of activities that use cost accounting systems such as the production orders system and the production stages system.</li> <li>* Developing students' abilities on how to deal with accounting treatments and the different ways to benefit from them in the fields of work.</li> </ul>				
2. Teaching and Learning Strategies					
Strategy	<p>A set of activities or mechanisms that aim to achieve the previously specified teaching objectives, including:</p> <ol style="list-style-type: none"> <li>1- Providing students with accounting concepts related to cost accounting</li> <li>2- Providing students with accounting skills specific to the labor market</li> <li>3- Providing students with the basic principles of cost accounting with which graduates of this department can continue their studies in universities and postgraduate studies.</li> <li>4- Preparing qualified cadres for accounting work in companies, government agencies, and banks, in addition to the cost accounting curriculum, which is characterized by a cumulative nature and includes a large number of skills that qualify the student to practice accounting work after graduation.</li> </ol>				
3. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method



1	5	Cognitive outcome	Introduction to cost accounting / The concept of cost accounting / Objectives of cost accounting / Its uses / The relationship between cost accounting, financial accounting, and managerial accounting / Concepts of cost	lecture	ask questions
2	5	Cognitive outcomes	Costs tabulation / natural tabulation / functional tabulation / tabulation according to the relationship to the product unit / tabulation according to the relationship to the size of the activity	Lecture and discussion	written questions
3	5	Cognitive outcomes	Cost centers / cost units / production units / with an explanation of linking the initial cost to the cost centers and their units.	lecture	Listen and ask questions
4	5	Cognitive outcomes	and Cost elements/materials/materials control/documentary cycle of the material purchasing process/pricing of purchased materials and how to .calculate the cost of materials	Dialogue and criticism	Listen and ask questions
5	5	Cognitive and skills	As a result of storing materials/inventory documents/inventory records/methods for pricing materials disbursed from stores/the first-in, first-out method/the first-in, first-out method.	discussion	Case studies and teaching tests
6	5	Cognitive and skills	Storage limits/maximum/minimum/economic quantity/order limit	Discussion and mini-lesson	Case studies and written tests
7	5	Cognitive and skills	Storage limits/maximum/minimum/economic quantity/order limit	Discussion and mini-lesson	Case studies and written tests
8	5	Cognitive and skills	Controlling the wage component / the documentary cycle of wages / methods of paying wages	Discussion lecture	Listen and ask questions
9	5	Cognitive outcomes	Incentives/their importance/types/and how to prepare wage lists.	Lecture and criticism	Listening and practical tests
10	5	Cognitive outcomes	Problems related to wages / overtime / lost time / benefits in kind / vacations / social security / under analysis of direct and indirect wages	Lecture and criticism	Asking group questions
11	5	Cognitive outcomes	Controlling the expense component / inventorying actual expenses / estimated expenses / how to distribute expenses to production and service centers / foundations and rules of distribution	Discuss and listen	Mini lesson work groups
12	5	Cognitive outcomes	The method of distribution among the centers according to the total distribution method and the individual distribution method - examples.	Dialogue and discussion	Practical exercise and work groups
13	5	Cognitive outcomes	Method of descending distribution of service centers to productive centers	discussion	Practical exercise and test

14	5	Cognitive outcomes	Method of reciprocal distribution of service centers to production centers	Discuss and listen	Practical exercise and test
15	5	Cognitive outcomes	Loading rates for indirect industrial costs, with an explanation and comparison of the different methods for finding these rates, along with an explanation of the accounting restrictions for treating the cost of indirect expenses.	Lecture and criticism	Case study
16	5	Cognitive outcomes	Marketing, administrative, and financing costs/analyzing them and how to take the necessary procedures to address them	Lecture and discussion	Case study
17	5	Cognitive outcomes	Lists of various costs, the purpose of their preparation, the total costs method, its components, the most important criticisms directed at the method, and how to prepare the list.	Discussion and criticism	Practical exercise and test
18	5	Cognitive outcomes	How to process production at the beginning and end of the period for complete production or under operation according to the total method:	Discussion and criticism	Case study and test
19	5	Cognitive outcomes	The variable cost method, its components, areas of use and criticisms directed at it	discussion	Case study and test
20	5	Cognitive outcomes	How to prepare lists of variable costs and process production at the beginning and end of the period for completed production and production in operation according to the variable method	discussion	Asking questions
21	5	Cognitive outcomes	A comparison between the total and variable methods and the impact of each method on the net profit resulting from its use	discussion	Asking questions
22	5	Cognitive outcomes	The production order costing system, the nature of the production order card, and the documentary cycle of the production order system	Discuss and listen	Asking questions
23	5	Cognitive outcomes	The element of raw materials, how to determine the cost of materials charged to orders, treatment of damaged materials, (natural damage and abnormal damage)	Discuss and listen	Asking questions
24	5	Cognitive outcomes	Indirect industrial expenses, the basis for estimating and distributing them to production orders, how to extract loading rates at the level of the center and the production order.	Discuss and listen	Asking questions
25	5	Cognitive outcomes	Analyze the deviations arising between the indirect industrial costs charged to centers and orders with the actual indirect industrial costs and redistribute the deviations	Asking case study questions	Asking questions
26	5	Cognitive outcomes	Accounting for the production stages system, types of stages, determining the cost elements of the production stage	Discussion and color groups	Brainstorm role play

27	5	Cognitive outcomes	Treating damaged units during the production stages (for natural damage and abnormal damage) in the event that they are used by operation or sold as damaged units.	Discussion and color groups	Case study discussion groups
28	5	Cognitive outcomes	Determine the production cost in the stage if there is production in operation at the end of the period and the completion rates are uniform or different for the cost elements.	Case study	Asking questions
29	5	Cognitive outcomes	Determine the production costs of the stage in the event of production under operation at the beginning of the period with different completion rates for the cost elements	Case study	Case study
30	5	Cognitive outcomes	Study the equivalent production lists and the list for evaluating the cost of the stage using the average cost method.	Lecture and discussion	Asking questions

#### 4. Course Evaluation

Daily preparation	4
Daily exams	4
Extracurricular activities	2
First semester exam	20
Second semester exam	20
Final exam	50

#### 5. Learning and Teaching Resources

Required textbooks (curricular books, if any)	<p>Methodical books</p> <ol style="list-style-type: none"> <li>1. Cost Accounting/ Abdul Wahab Habash</li> <li>2. Costs in lists and systems/ Kamel Ali Al-Abadi, Hakim Ali Rashid</li> <li>3. Scientific principles in cost accounting / Mufid Khalil Al-Qaseer.</li> <li>4. Cost Accounting/ Ahmed Al-Saydia.</li> <li>5. Cost accounting in theory and application / Ibrahim Jaz Arwi</li> <li>6. Cost accounting / measurement, analysis and control / Abbas Al-Shafi'i.</li> </ol>
Main references (sources)	<ol style="list-style-type: none"> <li>1-Cost accounting systems/Dr. Muhammad Abdo Noman - 2012</li> <li>2- Cost Accounting./ Dr. Fath Al-Rahman Al-Hassan - Dr. Babakir Ibrahim - 2012.</li> <li>3- Principles and principles of cost accounting/Dr. Samir Abbas Muhammad - 2022</li> </ol>
Recommended books and references (scientific journals, reports...)	<ol style="list-style-type: none"> <li>1. -Drury ,Colin,(2018) "Management and Cost Accounting", 10th edition ,CENGAGE</li> <li>2--Horngren, Charles T. &amp; Srikant, Datar, M., Madhav, Rajan,V., (2015),Cost Accounting: A Managerial Emphasi, Sixth Edition, USA</li> </ol>
Electronic References, Websites	<a href="https://www.investopedia.com/terms/c/cost-accounting.asp">https://www.investopedia.com/terms/c/cost-accounting.asp</a>