

Academic Program Description Form



University Name: Al-Furat Al-Awsat Technical
University
Polytechnic College -Karbala

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: 2025/11/22

File Completion Date: 2025/11/30

Signature:

Handwritten signature of Hayder Jameel Ahmed with date 11/30/2025

Head of Department Name:

Lec.Dr. Hayder Jameel Ahmed

Date:

Signature:

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Scientific Associate Name:

Assist. Prof. Dr. Mohammed Fadhil

Date: 30-11-2025



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:

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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. To contribute to the development of the accounting profession.
2. To effectively utilize educational technologies to achieve the program's learning outcomes.
3. To meet the labor market's need for qualified human resources in the field of accounting and auditing.
4. To actively engage experienced practitioners from various business and non-business sectors in the educational process.
5. To contribute to the development of best practices in teaching and learning in the field of accounting.
6. To ensure the highest level of alignment between educational outcomes and the skills required by the labor market.
7. To meet the requirements of national (NCAAA) and international (AACSB) accreditation bodies.

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	8	16	%100	Basic (specialist + assistant)
College Requirements	8	16	%100	Basic (specialist + assistant)
Department Requirements	29	120	%100	Basic (specialist + assistant)
Summer Training	54	240	%100	Basic specialist
Other	1	-	%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	
			theoretical	practical
First year	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
		Arabic language	1	
	ACC2S	Specialized accounting	2	3
	ACC2I	Intermediate accounting	1	3

Second Year	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
		Arabic language	1	

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
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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
Hayder Jameel Ahmed	accounting	Financial Accounting			√	
Nahla Abbas Talal	accounting	Auditing and administrative accounting			√	
Iman Baqer ameen	Accounting	Audit			√	
Mustafa Hassan Ali	accounting	Cost and management accounting			√	
Wissam Fouad Abbas	Banking and Financial Sciences	Banking marketing			√	
Hawraa Abdel Amir Ahmed	accounting	Cost accounting			√	
Iman Abdel Rahim Abdel Karim	accounting	Cost and management accounting			√	
Salwan Jalil Jenaer	Financial studies/banking	Bank management			√	
Ali Hamza Abbas	media	Journalism			√	
Wala Haider Zarrouk	accounting	Audit			√	

Doha Kamal Abdel Karim	accounting	Cost and management accounting			√	
Zainab Kazim Raheef	accounting	Cost and management accounting			√	
Zahraa Ali Jafar	accounting	Cost and management accounting			√	
Hassanein Ali Salman	accounting	Financial Accounting			√	
Ahmed Ali Khudair	Banking	Economics			√	
Haider Fadhil Karim	accounting	accounting			√	

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	ACT- 111-22-PM	Accounting principles	Basic														
	ACT- 112-22-PM	Government accounting	Basic														
	ACT- 113-22-PM	Accounting readings	Basic														
		Principles of management	Basic														
	ACT- 114-22-PM	Economics and public finance	Basic														
	ATU12	Computer applications 1	Basic														
	ACT- 115-22-PM	Principles of Statistics	Basic														
	ATU13	human rights	Basic														
	English language	Basic															

		Arabic language																
Second Year		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															
		Arabic language																

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: 16/11/2025
5. Available Attendance Forms:
Actual attendance for Intermediate 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)
Doha Kamal Abdel Karim dhaha.al-hamri.ikr31@atu.edu.iq
8. Course Objectives
<p>The course aims to strengthen students' accounting knowledge by reinforcing the fundamental concepts related to the conceptual framework of financial accounting, and by expanding their understanding of accounting issues associated with measuring, presenting, and disclosing assets in financial reports in accordance with approved accounting standards.</p> <p>The course also seeks to equip students with the accounting treatments related to accounting work procedures, enhance their skills in dealing with measurement and communication issues in financial accounting, and enable them to prepare the final accounts at the end of the accounting period</p>
9. Teaching and Learning Strategies
<p>Strategy:</p> <p>Teaching strategies rely on a set of methods used by the instructor to support the learning process and achieve the course objectives. These strategies include:</p> <ol style="list-style-type: none">1. Administering a diagnostic (pre-) test at the beginning of each topic to assess students' prior knowledge.2. Presenting and explaining key concepts and terminology using visual display tools to enhance clarity.3. Using the chalkboard/whiteboard to demonstrate practical steps and solve exercises at the end of each topic.

4. Assigning students various exercises and activities to reinforce the applied aspect of the course.
5. Implementing open-book assessments to encourage analytical thinking and research skills.
6. Evaluating students' progress through periodic tests that measure the level of learning achieved.

Learning strategy:

Learning strategies focus on the steps that support students in acquiring knowledge and developing their skills, and include:

1. Setting clear and precise learning objectives at the beginning of each unit.
2. Developing an instructional and training plan that helps students build a structured understanding of the subject.
3. Designing engaging and stimulating learning content that facilitates comprehension.
4. Assessing the effectiveness of the training content prior to implementation to ensure suitability.
5. Delivering instruction using a variety of teaching methods that accommodate different learning styles.
6. Monitoring learning outcomes through diverse assessment tools to determine the extent to which the objectives have been achieved.

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit / Topic Name	Learning Method	Evaluation Method
1	4	Knowledge Outputs <ul style="list-style-type: none"> • Explain the nature and objectives of accounting. Identify the main outputs of an accounting system. Recognize the different users of accounting information and their needs	Introduction to accounting, its nature, goals, accounting system output, users of accounting information	Theoretical presentation	Questions & Answers
2	4	Knowledge Outputs	Financial statements, how to prepare them, closing accounts, training account,	Theoretical & applied presentation	Daily assignments

			profit & loss, balance sheet		
3	4	<p>Knowledge Outputs</p> <ul style="list-style-type: none"> - Prepare basic financial statements (P&L, balance sheet). - Apply closing entries. - Construct training accounts and worksheets. - Interpret financial statements for performance evaluation. 	Financial statements in industrial organizations	Theoretical & applied presentation	Questions
4	4	<p>Knowledge Outputs</p> <ul style="list-style-type: none"> - Prepare manufacturing statements. - Analyze operation costs. - Develop income statements for industrial activities. 	Manufacturing statements and operation costs	Dialogue & criticism	Case Study
5	4	<p>Knowledge & skills outputs</p> <ul style="list-style-type: none"> - Identify components of manufacturing costs. - Prepare manufacturing statements. - Relate operation costs to income statement reporting. 	Income statement	Theoretical & applied presentation	Daily assignments
6	4	<p>Knowledge & skills outputs</p> <ul style="list-style-type: none"> - Prepare an income statement. - Analyze net income. - Interpret results for managerial decisions. 	Operation costs and income statement	Discussion & mini-lesson	Mini-lesson
7	4	<p>Knowledge Outputs</p> <ul style="list-style-type: none"> - Link operation costs to income statement. - Evaluate cost allocation impact. - Apply accounting entries for operational costs. 	Bank reconciliation and preparation of profit and loss statements	Discussion	Case Study

8	4	Knowledge Outputs - Perform bank reconciliation. - Adjust accounts. - Prepare profit & loss statements using reconciled balances.	Financial position statement	Discussion & explanation	Quick test
9	4	Knowledge & skills outputs - Prepare a statement of financial position. - Classify assets, liabilities, equity. - Interpret solvency and stability.	Cash flow statement	Discussion & explanation	Quick test
10	4	Knowledge & skills outputs - Prepare a cash flow statement. - Analyze cash inflows/outflows. - Evaluate liquidity and flexibility.	Financial statements in commercial organizations	Lecture & criticism	Group work
11	4	Knowledge, skills & values - Prepare retained earnings statements. - Apply worksheets and adjustment entries. - Interpret commercial financial statements.	Retained earnings statement, worksheet & adjustment entries	Discussion & listening	Group work
12	4	Skills outputs - Record accounts receivable. - Apply allowance method. - Evaluate impact of bad debts.	Debtors & allowance for doubtful debts	Dialogue & discussion	Practical exercise
13	4	Knowledge outputs - Perform reconciliation. - Identify errors and timing differences. - Adjust accounts for accuracy.	Cash & bank reconciliation	Discussion	Questions

14	4	<p>Knowledge outputs</p> <ul style="list-style-type: none"> - Differentiate operating vs capital expenditures. - Record expenditures correctly. - Analyze impact of misclassification. 	Operating vs capital expenditures and the impact of mixing them	Discussion & listening	Questions
15	4	<p>Knowledge, skills outputs</p> <ul style="list-style-type: none"> - Classify types of fixed assets. - Record acquisition methods. - Apply entries for recognition. 	Fixed assets: types, acquisition (cash, credit, manufacturing, gifts)	Lecture & criticism	Case Study
16	4	<p>Knowledge, skills outputs</p> <ul style="list-style-type: none"> - Explain reasons for depreciation. - Record depreciation entries. - Adjust for changes in useful life. 	Reasons for depreciation and how to record it	Discussion & listening	Case Study
17	4	<p>Knowledge outputs</p> <p>Apply different depreciation methods.</p> <ul style="list-style-type: none"> - Record depreciation accurately. - Evaluate impact on financial statements. 	Methods of depreciation calculation and recording	Discussion	Questions
18	4	<p>Knowledge & skills outputs</p> <p>Adjust depreciation for revised useful life.</p> <ul style="list-style-type: none"> - Record updated entries. - Analyze financial impact. 	Change in depreciation when useful life changes	Discussion & criticism	Case Study
19	4	<p>Knowledge outputs</p> <p>Record sale transactions.</p> <ul style="list-style-type: none"> - Recognize gain or loss. - Adjust accounts accordingly. 	Selling fixed assets	Discussion & criticism	Questions
20	4	<p>Knowledge outputs</p> <ul style="list-style-type: none"> - Record replacement transactions. - Recognize gain or loss. - Apply accounting entries. 	Replacing fixed assets	Discussion	Questions

21	4	Knowledge outputs - Calculate gain/loss. - Record transactions. - Interpret financial impact.	Gain or loss from selling or replacing fixed assets	Discussion	Questions
22	4	Knowledge outputs - Identify investment types. - Record recognition conditions. - Evaluate risks and returns.	Types of investments and conditions	Discussion	Questions
23	4	Knowledge outputs - Record stock transactions. - Account for free stocks. - Analyze stock performance.	Stocks: profits, selling, purchasing; free stocks	Discussion & listening	Case Study
24	4	Knowledge outputs - Identify bond types. - Record purchase at face value. - Apply conditions for recognition.	Bonds: types, purchasing at face value & conditions	Discussion & listening	Case Study
25	4	Knowledge outputs - Record transactions above face value. - Adjust for premium. - Analyze impact.	Buying & selling bonds above face value	Discussion & listening	Case Study
26	4	Knowledge & skills outputs - Record transactions below face value. - Adjust for discount. - Analyze impact.	Buying & selling bonds below face value	Discussion	Case Study
27	4	Knowledge & skills outputs - Define departmental accounting. - Explain importance. - Apply departmental entries.	Departmental accounting (definition)	Discussion	Questions
28	4	Knowledge & skills outputs - Record transfers. - Adjust departmental accounts. - Ensure accuracy.	Transfers between departments	Brainstorming & mini-lesson	Case Study

29	4	Knowledge & skills outputs - Allocate expenses. - Record required entries. - Analyze impact on departments.	Allocation of expenses between departments (required accounting entries)	Case Study	Questions
30	4	Knowledge & skills outputs - Integrate accounting knowledge. - Apply techniques to solve comprehensive problems. - Demonstrate critical thinking in financial analysis.	Full review & completion of curriculum	Case Study	Questions
11.Course Evaluation					
Daily preparation 2 Daily exams 2 Article or report 2 Extracurricular activities 4 First semester exam 20 Second semester exam 20 Final exam 50					
12.Learning and Teaching Resources					
Required textbooks (curricular books, if any)		Methodical books			
Main references (sources)		1. Intermediate Accounting المؤلفين (أ.د طلال محمد الججاوي ، أ.د حيدر علي المسعودي ، 2014) 2. Accounting Principles Kieso, Donald, Weygandt, Jerry, Warfield, Terry," IFRS edition, Volume 1&2.			
2- Recommended books and references (scientific journals, reports...)		1- financial reporting standard(IFRS) International accounting standard (IAS)			

2- Cost Accounting Course Description Form

1. Course Name: Cost Accounting					
2. Course Code: ACC2CO					
3. Semester / Year: First and Sconed					
4. Description Preparation Date: 22/11/2025					
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: Iman Abdel Rahim aail: iman.abdulkreem@atu.edu.iq					
1. Course Objectives					
Course Objecti		<p>* 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.</p> <p>* 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.</p> <p>* Developing students' abilities on how to deal with accounting treatments and the different ways to benefit from them in the fields of work.</p>			
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"> 1- Providing students with accounting concepts related to cost accounting 2- Providing students with accounting skills specific to the labor market 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. 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. 			
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 /	lecture	ask questions

		<ul style="list-style-type: none"> - Define the concept of cost accounting. - Explain the objectives and uses of cost accounting. - Analyze the relationship between cost, financial, and managerial accounting. - Apply fundamental cost concepts in practice. 	<p>Objectives of cost accounting / Its uses / The relationship between cost accounting, financial accounting, and managerial accounting / Concepts of cost</p>		
2	5	<p>Cognitive outcomes</p> <ul style="list-style-type: none"> - Define cost centers and cost units. - Link initial costs to cost centers and production units. - Apply cost allocation methods to production units. 	<p>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</p>	Lecture and discussion	written questions
3	5	<p>Cognitive outcomes</p> <ul style="list-style-type: none"> - Define cost centers and cost units. - Link initial costs to cost centers and production 	<p>Cost centers / cost units / production units / with an explanation of linking the initial cost to the cost centers and their units.</p>	lecture	Listen and ask questions

		units. - Apply cost allocation methods to production units.			
4	5	Cognitive outcomes - Identify material cost elements. - Control materials through documentary cycles. - Price purchased materials and calculate material costs. - Record material transactions accurately.	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 - Apply inventory documentation and records. - Use methods for pricing materials disbursed (FIFO, LIFO, weighted average). - Evaluate the impact of storage on material costs.	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 - Apply inventory documentation and records. - Use methods for pricing	Storage limits/maximum/minimum/economic quantity/order limit	Discussion and mini-lesson	Case studies and written tests

		materials disbursed (FIFO, LIFO, weighted average). - Evaluate the impact of storage on material costs			
7	5	Cognitive and skills - Define maximum, minimum, and economic order quantities. - Apply order limits to control inventory. - Evaluate efficiency of storage policies.	Storage limits/maximum/minimum/economic quantity/order limit	Discussion and mini-lesson	Case studies and written te
8	5	Cognitive and skills - Control wage costs through documentary cycles. - Apply methods of wage payment. - Prepare wage lists and incentive schemes. - Analyze wage-related problems (overtime, lost time, benefits, vacations, social security).	Controlling the wage component / the documentary cycle of wages / methods of paying wages	Discussion lecture	Listen and ask questions

9	5	<p>Cognitive outcomes</p> <ul style="list-style-type: none"> - Inventory actual and estimated expenses. - Distribute expenses to production and service centers. - Apply foundations and rules of expense distribution. 	Incentives/their importance/types/and how to prepare wage lists.	Lecture and criticism	Listening and practical tests
10	5	<p>Cognitive outcomes</p> <ul style="list-style-type: none"> - Apply total and individual distribution methods. - Use descending distribution for service centers. - Apply reciprocal distribution methods. - Record accounting entries for expense distribution. 	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	<p>Cognitive outcomes</p> <ul style="list-style-type: none"> - Calculate loading rates for indirect costs. - Compare different methods for finding loading rates. 	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

		<ul style="list-style-type: none"> - Record accounting restrictions for indirect expenses. - Analyze deviations between charged and actual costs. 			
12	5	<p>Cognitive outcomes</p> <ul style="list-style-type: none"> - Analyze non-production costs. - Apply procedures to address marketing, administrative, and financing costs. - Evaluate their impact on profitability. 	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	<p>Cognitive outcomes</p> <ul style="list-style-type: none"> - Prepare total cost lists. - Identify components of total cost. - Critically evaluate the total cost method. - Process production at beginning and end of period. 	Method of descending distribution of service centers to productive centers	discussion	Practical exercise and test
14	5	<p>Cognitive outcomes</p> <ul style="list-style-type: none"> - Define variable cost method and its 	Method of reciprocal distribution of service centers to production centers	Discuss and listen	Practical exercise and test

		<p>components.</p> <ul style="list-style-type: none"> - Prepare variable cost lists. - Analyze criticisms of the method. - Process production at beginning and end of period. 			
15	5	<p>Cognitive outcomes</p> <ul style="list-style-type: none"> - Compare total and variable cost methods. - Evaluate impact of each method on net profit. - Apply both methods to production scenarios. 	<p>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.</p>	Lecture and criticism	Case study
16	5	<p>Cognitive outcomes</p> <ul style="list-style-type: none"> - Define production order costing. - Prepare production order cards. - Apply documentary cycle of production orders. - Record material and expense allocations. 	<p>Marketing, administrative, and financing costs/analyzing them and how to take the necessary procedures to address them</p>	Lecture and discussion	Case study
17	5	<p>Cognitive outcomes</p> <ul style="list-style-type: none"> - Define production order costing. 	<p>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.</p>	Discussion and criticism	Practical exercise and test

		<ul style="list-style-type: none"> - Prepare production order cards. - Apply documentary cycle of production orders. - Record material and expense allocations. 			
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 <ul style="list-style-type: none"> - Define maximum, minimum, and economic order quantities. - Apply order limits to control inventory. - Evaluate efficiency of storage policies. 	The variable cost method, its components, areas of use and criticisms directed at it	discussion	Case study and test
20	5	Cognitive outcomes <ul style="list-style-type: none"> - Control wage costs through documentary cycles. - Apply methods of wage payment. - Prepare wage lists and incentive schemes. - Analyze wage-related 	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

		problems (overtime, lost time, benefits, vacations, social security).			
21	5	Cognitive outcomes - Inventory actual and estimated expenses. - Distribute expenses to production and service centers. - Apply foundations and rules of expense distribution.	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 - Apply total and individual distribution methods. - Use descending distribution for service centers. - Apply reciprocal distribution methods. - Record accounting entries for expense distribution.	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 - Calculate loading rates for indirect costs. - Compare different	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

		<p>methods for finding loading rates.</p> <ul style="list-style-type: none"> - Record accounting restrictions for indirect expenses. - Analyze deviations between charged and actual costs. 			
24	5	<p>Cognitive outcomes</p> <ul style="list-style-type: none"> - Analyze non-production costs. - Apply procedures to address marketing, administrative, and financing costs. - Evaluate their impact on profitability 	<p>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.</p>	<p>Discuss and listen</p>	<p>Asking questions</p>
25	5	<p>Cognitive outcomes</p> <ul style="list-style-type: none"> - Prepare total cost lists. - Identify components of total cost. - Critically evaluate the total cost method. - Process production at beginning and end of period. 	<p>Analyze the deviations arising between the indirect industrial costs charged to centers and orders with the actual indirect industrial costs and redistribute the deviations</p>	<p>Asking case study questions</p>	<p>Asking questions</p>
26	5	<p>Cognitive outcomes</p> <ul style="list-style-type: none"> - Define variable cost method and 	<p>Accounting for the production stages system, types of stages, determining the cost elements of the production stage</p>	<p>Discussion and color groups</p>	<p>Brainstorm role play</p>

		<p>its components.</p> <ul style="list-style-type: none"> - Prepare variable cost lists. - Analyze criticisms of the method. - Process production at beginning and end of period. 			
27	5	<p>Cognitive outcomes</p> <ul style="list-style-type: none"> - Compare total and variable cost methods. - Evaluate impact of each method on net profit. - Apply both methods to production scenarios. 	<p>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.</p>	<p>Discussion and color groups</p>	<p>Case study discussion groups</p>
28	5	<p>Cognitive outcomes</p> <ul style="list-style-type: none"> - Determine material costs charged to orders. - Treat damaged materials (natural vs abnormal). - Record material transactions in production orders. 	<p>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.</p>	<p>Case study</p>	<p>Asking questions</p>
29	5	<p>Cognitive outcomes</p> <ul style="list-style-type: none"> - Define types of production stages. - Determine cost elements of each stage. - Treat 	<p>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</p>	<p>Case study</p>	<p>Case study</p>

		damaged units (natural vs abnormal). - Record costs for completed and in-process production.			
30	5	Cognitive outcomes - Prepare equivalent production lists. - Evaluate stage costs using average cost method. - Apply completion rates (uniform or different). - Record costs for beginning and ending production in operation.	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

1. Course Evaluation

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

2. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Methodical books 1. Cost Accounting/ Abdul Wahab Habash 2. Costs in lists and systems/ Kamel Ali Al-Abadi, Hakim Ali Rashid 3. Scientific principles in cost accounting / Mufid Khalil Al-Qaseer. 4. Cost Accounting/ Ahmed Al-Saydia. 5. Cost accounting in theory and application / Ibrahim Jaz Arwi 6. Cost accounting / measurement, analysis and control / Abbas Al-Shafi'i.
Main references (sources)	1-Cost accounting systems/Dr. Muhammad Abdo Noman - 2012 2- Cost Accounting./ Dr. Fath Al-Rahman Al-Hassan - Dr. Babakir Ibrahim - 2012.

	3- Principles and principles of cost accounting/Dr. Samir Abbas Muhammad - 2022
Recommended books and references (scientific journals, reports...)	1. -Drury ,Colin,(2018) "Management and Cost Accounting", 10th edition ,CENGAGE 2--Horngren, Charles T. & Srikant, Datar, M., Madhav, Rajan,V., (2015),Cost Accounting: A Managerial Emphasi, Sixth Edition, USA
Electronic References, Websites	https://www.investopedia.com/terms/c/cost-accounting.asp

1- Course Description Form

1. Course Name: English 2	
2. Course Code: ACC2LA2	
3. Semester / Year: Annual System	
4. Description Preparation Date: 30/12/2025	
5. Available Attendance Forms: In-person	
6. Number of Credit Hours (Total) / Number of Units (Total)	
30 H W * 1 unit = 30	
7. Course administrator's name (mention all, if more than one name)	
Name: Jaafar Haasan Jasim	
Email: Jaafar.ejam@atu.edu.iq	
8. Course Objectives	
Course Objectives	<p>1. Conduct modern research and studies to keep up with the vocabulary of the new language.</p> <p>2. Providing students with scientific skills in the language that will enable them later to write a CV and conduct interviews with companies.</p> <p>3. Giving students an idea of how to translate from Arabic to English and vice versa.</p>
9. Teaching and Learning Strategies	
Strategy	<p>Cognitive Strategies:</p> <ul style="list-style-type: none"> • Improving the student's skills in writing, reading, listening and speaking. • Enhancing the student's ability to understand the language without the need to refer to its meaning in Arabic. <p>Methods:</p> <ul style="list-style-type: none"> • Lecture. • Discussion with students and making groups.

- Visual aids.

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	1	Students understand the topic	Getting to know you	Lecture and discussion	Quiz
2-3	2	Students understand the topic	WB unit 1 / The way we live	Lecture and discussion	Open-book exercise
4-5	2	Students understand the topic	WB unit 2 / It all went wrong	Lecture and discussion	Quiz
6-7-8	3	Students understand the topic	WB unit 3/Let's go shopping/WB unit 4	Lecture and discussion	Open-book exercise
9	1	Students understand the topic	What do you want to do?	Lecture and discussion	Quiz
10	1	Students understand the topic	WB unit 5	Lecture and discussion	Open-book exercise
11-12	2	Students understand the topic	Tell me what's it like? / WB unit 6	Lecture and discussion	Quiz
13	1	Students understand the topic	Famous couples	Lecture and discussion	Open-book exercise

14	1	Students understand the topic	WB unit 7	Lecture and discussion	Quiz
15-16	2	Students understand the topic	Do's and don'ts / WB unit 8	Lecture and discussion	Open-book exercise
17-18	2	Students understand the topic	Going places / WB unit 9	Lecture and discussion	Quiz
19-20	2	Students understand the topic	Search to death / WB unit 10	Lecture and discussion	Open-book exercise
21	1	Students understand the topic	Things that change the world	Lecture and discussion	Quiz
22	1	Students understand the topic	WB unit 11	Lecture and discussion	Open-book exercise
23-24	2	Students understand the topic	Dreams & reality/ WB unit 12	Lecture and discussion	Quiz
25-26	2	Students understand the topic	Earnings a living/ WB unit 13	Lecture and discussion	Open-book exercise
27-28	2	Students understand the topic	Love you and leave you / WB unit 14	Lecture and discussion	Quiz
29-30	2	Students understand the topic	Review	Lecture and discussion	Open-book exercise

11.Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc.

12.Learning and Teaching Resources

Required textbooks (curricular books, if any)	New Headway – Pre intermedi
Main references (sources)	Headway Series
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	Google Books