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 and Bachelor's

Final Certificate Name: Diploma and Bachelor's in Accounting

Academic System: Bologna Process- second semester

Description Preparation Date: 2026/3/1

File Completion Date: 2026/3/8

Signature: 2026 8/3	Signature:
Head of Department Name:	Scientific Associate Name:
Lec. Dr. Hayder Jameel Ahmed	Assist. Prof. Dr. Mohammed Fadhil
Date:	Date: 8-3-2026

جامعة الفرات الأوسط التقنية
قسم تقنيات المحاسبة
كلية البوليتكنك - كربلاء

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. 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	ACT- 111-22-PM	Accounting principle1	3	4
	ACT- 112-22-PM	Governmental Accounting 1	2	3
	ACT- 113-22-PM	Accounting reading	3	2
	ACT- 114-22-PM	Economics and Public Finance I	3	1
	ACT- 115-22-PM	Statistics principle	3	1
	ATU12	COMPUTER	1	2
	ATU13	Democracy and Human Rights	2	
	ACT-121-22-PM	Accounting principal 2	3	4
	ACT-122-22-PM	Governmental Accounting 2	3	3
	ACT-123-22-PM	Principles of Management	3	2

	ACT-124-22-PM	Economics and Public Finance 2	3	1
	ACT-125-22-PM	Financial Mathematics	3	1
	ATU10	English Language 1	2	0
	ATU11	Arabic Language 1	2	0
Second Year	ACT-211-22-PM	Specialized Accounting	3	3
	ACT-212-22-PM	Intermediate Accounting 1	3	2
	ACT-213-22-PM	unified accounting system1	3	2
	ACT-214-22-PM	Corporate Accounting I	3	2
	ACT-215-22-PM	Auditing Techniques I	3	2
	ATU20	English Language 2	2	0
	ATU21	Arabic Language 2	0	2
	ACT-221-22-PM	fundamental Cost Accounting	3	3
	ACT-222-22-PM	Intermediate Accounting 1	3	1
	ACT-223-22-PM	unified accounting system2	3	2
	ACT-224-22-PM	Corporate Accounting 2	3	1
	ACT-225-22-PM	Auditing Techniques 2	2	1
	ACT-226-22-PM	Graduation Project	2	1
	ATU22	Computer II	2	1
	ATU24	Crimes of AL Baath's Regime In Iraq	2	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-Formative Assessment. 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	Aduit			√	
Mustafa Hassan Ali	accounting	Cost and management accounting			√	
Wissam Fouad Abbas	Banking and Financial Sciences	Banking marketing			√	
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 principle1	CORE												
	ACT- 112-22-PM	Governmental Accounting 1	CORE												
	ACT- 113-22-PM	Accounting reading	CORE												
	ACT- 114-22-PM	Economics and Public Finance I	CORE												
	ACT- 115-22-PM	Statistics principle	CORE												
	ATU12	COMPUTER	SUPORT												
	ATU13	Democracy and Human Rights	SUPORT												
	ACT-121-22-PM	Accounting principal 2	CORE												
	ACT-122-22-PM	Governmental Accounting 2	CORE												
	ACT-123-22-PM	Principles of Management	CORE												
	ACT-124-22-PM	Economics and Public Finance 2	CORE												
	ACT-125-22-PM	Financial Mathematics	CORE												
	ATU10	English Language 1	SUPORT												

	ATU11	**Arabic Language 1**	SUPORT												
Second Year	**ACT-211-22-PM**	**Specialized Accounting**	CORE												
	ACT-212-22-PM	**Intermediate Accounting 1**	CORE												
	ACT-213-22-PM	**unified accounting system1**	CORE												
	ACT-214-22-PM	**Corporate Accounting, I**	CORE												
	ACT-215-22-PM	**Auditing Techniques I**	CORE												
	ATU20	**English Language 2**	CORE												
	ATU21	**Arabic Language 2**	CORE												
	ACT-221-22-PM	**fundamental Cost Accounting**	CORE												
	ACT-222-22-PM	**Intermediate Accounting 1**	CORE												
	ACT-223-22-PM	**unified accounting system2**	CORE												
	ACT-224-22-PM	**Corporate Accounting 2**	CORE												
	ACT-225-22-PM	**Auditing Techniques 2**	CORE												
	ACT-226-22-PM	**Graduation Project**	CORE												
	ATU22	**Computer II**													
	ATU24	**Crimes of AL Baath’s Regime In Iraq**													

Academic Program Description Form

First year

Second semester

1- Principles of Accounting 2

Course Description Template

1. Course Name: Principles of Accounting 2
2. Course Code: ACT- 111-22-PM
1. Class / Year: First
1. Date of preparation of this description: 2/3/2026
1. Available forms of attendance: Physical attendance for the accounting course
1. Total study hours / total units 105 hours for the second course
Name of the course coordinator
Name: Dr. Nahla Abis Talal — Email: nahla.talal@atu.edu.iq Hayder fadil kareem hayder.kareem.ikr@atu.edu.iq
Course Objectives

* The course generally aims to provide the student with the foundations and principles of accounting, as well as the records and documents of various types. * The course specifically aims for the student to maintain records and extract financial results from them.	General and specific objectives of t course8

Teaching learning and strategies	
A set of activities or mechanisms aimed at achieving the predetermined teaching objectives, including: 1- Enabling students to acquire accounting concepts related to accounting 2- Equipping students with accounting skills relevant to the job market 3- Providing students with basic principles in accounting, enabling graduates of this department to continue their studies at the postgraduate level 4- Preparing qualified staff to work in accounting within companies, governmental organizations, and banks, in addition to the cost accounting curriculum, which has a cumulative nature that includes a large number of skills that qualify the student to practice accounting work after graduation.	Strategy
Course Structure	

Evaluation method	Method of learning	Unit or subject name	Required learning outcomes	The hours	The week
Asking questions	The lectu	Accounting for commercial papers (notes receivable)	Learning outcomes include: understanding the concept of commercial papers and their importance in economic activity; understanding the legal and regulatory foundations governing the issuance and circulation of notes receivable; the accounting treatments for notes receivable and how to handle them upon collection, discounting, or endorsement; and preparing accounting entries in accordance with international standards.	7	1
Listening a asking questions	Lecture a discussio	Accounting for commercial papers (promissory notes)	Learning outcomes include understanding the legal and regulatory frameworks governing the issuance and circulation of payment instruments, the accounting treatment of payment instruments and how to accept, pay, refuse payment, renew payment instruments, and prepare accounting entries in accordance with international standards.	7	2
	The lectu	Discussion and accounting lesson on non-current assets, purchase expenses, discounts, and interest summarized	Knowledge outputs include (purchasing fixed assets, selling fixed assets and their replacement process, giving examples of fixed assets including land ,buildings, equipment, and how to	7	3

			record accounting entries according to international standards.(		
Case stud and writter tests	Discussio and a m lesson	Accounting for Depreciation, Definition of Depreciation and Purposes of Depreciation, How to Estimate Depreciation, Methods of Calculating Depreciation, The Straight-Line Method, How to Record Depreciation in Accounting, The Direct Method and the Indirect Method with Various Examples	Knowledge outputs include (how to calculate depreciation of fixed assets using the direct and indirect methods, and depreciation methods such as the straight-line method, the units produced method, the declining balance method, and the sum of years' numbers method.(	7	5 _ 4
Case stud and teachi tests	Discussio	Accounting for inventory expenses (account reconciliation), reconciliation of nominal accounts, accrued expenses, prepaid expenses	My knowledge and skills include (recognizing how to reconcile nominal accounts , prepaid expenses, and accrued expenses, how to record them in adjusting entries, and their impact on the balance sheet, with examples.(	7	6
Case stud and writter tests	Discussio and a m lesson	Accounting for Revenue, Inventory (Account Reconciliation), Nominal Account Reconciliation, Accrued Revenue, Revenue Received in Advance	My knowledge and skills include understanding the reconciliation of deferred and accrued revenues, how to reconcile them, how to record them in adjusting entries, and their impact on the balance sheet, with examples.	7	7
Case stud and writter tests	Discussio roles play	Debtors, types of debts, (good debts, doubtful debts, bad debts) settlement of the debtors' account, how to handle	My knowledge and skills include understanding accounts receivable, good debts ,bad debts, and doubtful debts; how to	7	8

		bad debts for the provision for doubtful debts, how to handle the discount allowed with the provision for discount allowed, how to create the provision for discount allowed	calculate an allowance for debts; and examples.		
Listening and asking questions	Discussion lecture	Accounting errors, correction of errors, reasons for committing errors in the books, types of accounting errors, correction of errors in the journal, correction of posting errors, importance of the trial balance, suspense account, treatment and correction of accounting errors, and adjustment entries	This course covers the following topics :identifying the causes of accounting errors, the types of accounting errors) including journaling errors and posting errors), and methods for correcting accounting errors (both the long and short methods), with examples.	7	9
		Midterm exam		7	10
Listening a asking questions	Lecture a Critique	Cash inventory, how to handle shortages / deficits, increases, surpluses, suspended accounts, examples	My knowledge and skills include understanding how to inventory the cash register and how to handle errors, whether shortages or surpluses, using accounting entries.	7	11
Mini less work group	Discussion and Listening	Cash inventory, how to handle discrepancies (surplus and shortage), how to organize an inventory statement, types of periodic and unexpected inventories	My knowledge and skills include knowing how to organize a cash register inventory and how to conduct periodic and surprise inventory counts, along with practical case studies.	7	12

Practical exercise a workshops	Dialogue and discussion	Trial balance	My knowledge and skills include understanding the importance of the trial balance in preparing financial statements, with practical examples.	7	13
Practical Exercise a Test	Discussio	Income statement	My knowledge and skills include knowing how to prepare an income statement, how to calculate gross profit or gross loss, and also how to calculate net profit or net loss for the company.	7	14
Practical Exercise a Test	Discussio and Listening	Statement of Financial Position		7	15

1. Learning and Teaching Resources	
Textbooks 1. Financial Accounting / Dr. Youssef Awad Al-Adly 2. Accounting Principles / Dr. Saleh Al-Razzak 3. On the Principles of Financial Accounting / Dr. Abdel Hay Marai 4. Accounting Systems / Adel Mohamed Hassoun 5. Principles of Financial Accounting Earanes Hanson James C.Hamreand Pault H-Walgenba Diyden FreeK Lond	Required prescribed books (methodology available)
	Main References (Sources)
	Recommended supporting books and references (scientific journals, reports...)

2- Government Accounting

Course description

1. Course Name: Governmental Accounting	
2. : Course code : ACT-112-22-pm	
3. Second semester / Year: First stage	
4. Date this description was prepared: 2/2/2026	
5. Available attendance methods: In-person attendance / for the Government Accounting course	
6. Total study hours105 :hours per year / Total units5 units	
7. Name of the course coordinator (if there is more than one, please state)	
Name: M. Mustafa Hassan Ali Malik Al- A Email : Mustafa.malk@atu.edu.iq Name : M.M. Zainab Kadhim Raheef Email :zainab.dakhil.ikr33@atu.edu.iq	
8. :Course objectives	
1- Introduction to the theoretical framework of government accounting and preparation of accounts according to theGFS system 2- Establishing the foundations for evaluating the .financial position 3- Assistance with analysis – inventory entry .report – stocktaking – reconciliation 4- Preparing a disbursement document - registration document - receipt 5- .Developing computer software	**Course objectives**
9. :Teaching and learning strategies	
- Lecture - laboratory - .The discussion between the students and the professor - field visit - Theoretical lectures on identifying and diagnosing problems with explanation, exercises and training, and practical applications to improve students' skills in how to benefit from accounting treatments under the .government accounting system	**strategy**
10. Course evaluation	
Grade distribution: Formative assessment 40 + 10 marks midterm exam + 50 marks final exam	

11. Course structure

Week	Hours	**Unit or topic name**	**Required learning outcomes**	Learning method	Evaluation Method
.1	5	Financial center accounts and their types	Knowledge outputs - Understanding the division of financial center accounts and their types	Lecture	Questions and Answers
.2	5	Personal debit accounts (advances) and reasons for using an advance account	Knowledge outputs - Identifying applications for personal accounts ((debt	discussion	Asking questions
.3	5	Types of advances and their classification according to the government accounting manual	Knowledge outputs - Identifying applications for different types of loans and using software for loan calculation applications	Lecture	Listening Asking questions
.4	5	Instructions and regulations of the law on assignment and travel	Knowledge outputs - Identifying General applications for advance accounts	Dialogue and criticism	Case Study
.5	5	Applications for personal credit accounts (trusts) and their classification according to the government accounting manual	knowledge My skills to explain- Personal credit accounts (trusts) and reasons for using trust accounts	discussion	Case studies
.6	5	Applications for different types of trusts and the use of software for trust .account applications	My knowledge and skills Explanation of the types of trusts	Discussion and mini-lesson	Mini-lesson discussion
.7	5	General applications for trust accounts	My knowledge and skills An application for - calculating trusts	Role-playing disc	Case Study
.8	5	Solving practical exercises for all government accounts	My knowledge and skills exercises for all government accounts	a lecture discussion	Listening and asking questions
.9	5	application and general contracting conditions	My knowledge and skills	Lecture and critique	Asking questions

			Clarification of contracts - and general contracting conditions		to listen
.10	5	Understanding standard contracting procedures	My knowledge and skills Applying standard - contracting procedures	Lecture and critique	Asking questions work groups
.11		Midterm exam			
.12	5	Practical exercises on contracting	My skills Explanation of the - Regulations and) (Conditions	Dialogue and discussion	Practical exercise and working groups
.13	5	Practical exercises and standard treatments used according to the Contracting Law	knowledge Explanation of - applications for government projects and contracting	discussion	Asking questions
.14	5	Practical exercises on contracting and standard procedures used according to the Contracting Law	knowledge Explanation of applications and examples of projects and contracts	Discussion and listening	Asking questio
.15	5	Concepts, principles and foundations	My knowledge and skills Understanding the ethics - of accountants in government units	Lecture and critique	Case Study

11. Course evaluation	
12. Learning and teaching resources	
Textbook – Government Accounting Dr. Obaid Mahal Dr. Ibrahim Abdel Moussa	Required textbooks (methodology, if (applicable
1- Fundamentals of Government Accounting / Dr. Asaad Muhammad Ali Al-Wahab 2- Theoretical and Practical Foundations of Government Accounting / Dr. Hassan Abdul Karim Salloum 3- Accounting : Theoretical Concepts and Practical Applications / Dr. Bushra Al-Mashhadani	Main references (sources)
nothing	Recommended supporting books and references (scientific journals, reports...)
https://www.malek-accounting.com/2020/03/GovernmentalAccounting.html	Electronic references, websites

http://alqashi.com/wp/?page_id	

3- Principles of Management

Course Description Form

1. Course Title : Principles of Management	
2. Course Code: **ACT-123-22-PM**	
3. Semester / Year : Second	
4. Date of preparation : 1/3/ 2026	
5. Available Forms of Attendance: Physical Attendance for the Management Course	
6. Number of Hours (Total) / Number of Credits (Total)	
75 ours	
7. Course administrator name (if more than one name mentioned)	
Name: A.T. Zahraa Ali Jaafar A.T. Silwan Jalil Jneer	Email : zahraa.al-zubaidi.ikr32@atu.edu.iq salwan.chneaar.idi@atu.edu.iq
8. Course Objectives	
* Develop a strong foundation in concepts related to management principles *The course aims to enable the student to know the most important means invested by individuals, enterprises and countries in order to achieve the causes of prosperity, security and progress ***** Enhance problem-solving and critical thinking skills throu the study of administrative practical cases.	**General and Special Course Objectives**
9. Teaching and Learning Strategies	
A set of activities or mechanisms that aim to achieve the previously defined teaching object and include: 1. Interactive Lectures: Explaining Management Concepts and Linking Them to Real- Business Applications 2. Definition Students for the importance of the humanitarian factor in the success of facilities 3. Providing students with how to benefit from management as a science that helps decis makers reach sound decisions under conditions of uncertainty. 4. Problem-Based Learning: Employing Problems and Case Studies from the Busir Environment	**Strategy**

5. Classroom Activities and Discussions: Promote thinking and teamwork. 6. Self-Learning: Assign short assignments and review additional materials via open source.	

10. Course Structure

Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Watches	The week
Ask questions	Lecture	Modern Schools + Preparation Administrative Jobs Cases	**Knowledge Outputs: -** Explanation of the importance o the human element + the study human behavior	4	1
Oral and writ questions	Lecture & Discussion	Preparation of application ca for jobs for the establishmen economic factors	**Knowledge Outputs: -** Introduce the student to the m important administrative jobs.	4	2
Listening and ask questions	Lecture	Planning + Forecasting and its Relationship to Planning	**Knowledge Outputs: -** Teaching the student how to manage and giving him an idea o the relationship between forecasting and planning	4	3
		Case Studies in Decision-Maki	**Knowledge Outputs: -** Teaching the student the importance of making rational decisions that are in the interes the administration and the establishment	4	4
Listening and ask questions	Dialogue criticism	Administrative Organization	**Knowledge Outputs: -** Educating the student about th student's first job, which is administrative organization and importance for the establishme	4	5
Study Cases and Teaching Tests	Discussion	Foundations used in organizational structure	**Knowledge and Skills: -** The student defines the concept organizational structure and explains its various forms	4	6

Case Studies and Written Tests	Discussion a mini-lesso	Administrative Levels + Powe	**Knowledge and Skills:** Introducing the student to the administrative levels, their importance, and the skill of managing their powers in the establishment	4	7
Case Studies and Written Tests	Discussion r playing	The Relationship between Validity and Liability + Communication	**Knowledge and Skills:** Define the Difference Between Authority and Administrative Responsibility and Teach the Student the Skill of Administrat Communication	4	8
Listening and Ask Questions	Discussion Lecture	Centralization decentralization + stimulus	**Introduction: -** Define the concept of centralization and decentralizat and give him information about motivation and its importance	4	9
Midterm Exam				4	10
Giving action gr questions	Lecture and Criticism	Needs & Incentives + Administrative Organizatio	**Knowledge and Skills:** Introducing the student to the needs and incentives and their importance, as well as demonstrating the skill in administrative organization	4	11
Mini-lesson work groups	Discussion ar Listening	Steps and methods of control	**Knowledge and Skills:** Explain in detail the concept of control and the skill of its application	4	12
Practical Exercise and Collections ل	Dialogue discussion	Production Plans+ and t relationship to other functions	**Knowledge and Skills:** Teach the student the skill of developing production plans an the extent to which this affects other jobs	4	13
Practical Exercise Testing	Discussion	Components of Marketing Pla + Financial and Annual Plans	**Knowledge and Skills:**	4	14

			Introducing the student to the concept of marketing and the sl of making financial and annual plans		
Practical Exercise Testing	Discussion ar Listening	Components of Individual Plan View Application Cases	**Knowledge and Skills:** Introducing the student to the important component of management, which is individua and demonstrating the planning skill in selecting the individuals working in the establishment.	4	15

11. Learning and Teaching Resources	
- A.T. Eng. Wassan Jawad Kazim, Principles of Management, MBA -Principles of Business Administration – Fundamentals and Modern Trends -Principles of management (CUNY 2025 Edition)	Required Textbooks (Methodology, if any)

4- **Economics and Public Finance / 2**

Course Description Form

1. Course Name:
Economics and Public Finance / 2
2. Course Code: ACT-124-22-PM
3. Semester / Year: First / First
60 hours for the first course, 120 units
4. Description Preparation Date:
7 /3 / 2026
5. Available Attendance Forms:
attendance
6. Number of Credit Hours (Total) / Number of Units (Total)
60 hours for the first course, 120 units
7. Course administrator's name (mention all, if more than one name)
Name: Asist. Lec. Walaa Haider Zarouk Email: walaa.zarooq@atu.edu.iq **Asist. Lec. Ahmed Ali Khudiar Email: ahmed.khudair@atu.edu.iq**
8. Course Objectives

General and specific objectives of the course	To provide the student with economic topics that are directly related to accounting and form a scientific background for the student, such as fees, taxes, public expenditures, pu revenues and their economic effects.

9. Teaching and Learning Strategies

Strategy	Sometimes, the strategy of learning through discussion and the strategy of group learning relied upon through the exchange of ideas and trying to think collectively.

10. Course Evaluation

Grade distribution: Formative assessment 40 marks + 10 marks midterm exam + 50 marks final exam

Formative assessment				Midterm exam	Annual coursework grade	Final exam
Attendance	daily exams	assignments	report	theoretical		
10	10	10	10	10	50	50

11. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Definition of fees Explanation of the difference between tax and fees + National Product and National Income and methods o calculating National Income)	Fees and Types of Fees: The Difference Between Taxes and Fees – Gross Domestic Product and National Income	Using PowerPo presentations ar	Questions During the Lecture
2	4	Definition of Money Highlighting Barter an its Drawbacks Functions of Money Types of Money	Money - Barter - Functions of Money Types of Money	Discussion dur the Lecture	Questions during Lecture
3	4	Distinguishing betwee monetary problems – inflation – deflation Explaining inflation an deflation: their nature, causes, and consequences	Inflation – Deflation	Lecture	Daily Exams
4	4	Identifying Public Nee Explaining the Characteristics of Publ Needs	Public Finance – Public Needs	Explanation	Homework

5	4	Public Expenditures	Public Expenditures	Lecture	Direct Questions
6	4	Identifying the components of public expenditures Explaining the classifications of publi expenditures	Components and classifications of public expenditures	Discussion in lecture	Homework
7	4	Determining the Economic Effects of Public Spending Highlighting its impac on production, income and its distribution, including use, investment, and consumption.	Economic Effects of Public Spending	Lecture	Daily Exams
8	4	Definition of Public Revenues Explanation of the typ of revenues and state revenues from its asse	Public Revenues – State Revenues	Explanation	Questions during lecture
9	4	. Definition of Taxes Explanation of Tax Elements	Taxes – Definition of Taxes	Discussion in Lecture	Practical Case Studies
10	4	Defining the Purposes Taxation Interpreting Economic and Social Purposes	Tax Purposes	Lecture	Homework
11	4	Exam	Midterm Exam		
12	4	The tax base is discussed. The classification of taxes according to their base explained (single tax, multiple tax, taxes on persons, taxes on property, direct and indirect taxes).	Tax Base – Tax Classification	Discussion in lecture	Practical Case Studies
13	4	Definition of Tax Rate	Tax Rate	Lectures	Daily Exams

		Explanation (Proportional Rate – Progressive Rate – Regressive Rate)			
14	4	Tax fairness and the rules upon which it is based	Tax fairness	Lectures	Direct questions
15	4	Definition of public loans, Explanation, methods subscription, types, conditions, Economic effects of public loans	Loans	Lecture	Daily exams

12. Learning and Teaching Resources	
Required textbooks (curricular books, if any)	Studies in Public Finance: Taher Al-Janabi
Main references (sources)	Microeconomics – Kamil Alawi Al-Fatlawi Macroeconomics (Theory and Policy) – Michael Abadjaman Financial and Monetary Theories and Policies – Sami Khalil

5- Financial Mathematics

1. **Course Name:** Financial Mathematics	
2. **Course Code:** ACT-124-22-PM	
3. **Semester / Year:** Second	
4. **Date of Preparation:** 1/3/2026	
5. **Available Attendance Forms:** In-person attendance (Financial Mathematics)	
6. **Total Study Hours / Units:** 60 Hours	
7. Name of the course administrator	
Asst. Lect. Hassanein Ali Salman: hassanin.al-zubaidi.ikr34@atu.edu.iq Asst. Lect. Hayder fadil kareem hayder.kareem.ikr@atu.edu.iq	
8. Course objectives	
General and specific objectives of the course .	**First: General Objectives** • Enable students to understand the basic concepts of the time value of money. • Equip students with skills to use mathematical tools in solving financial problems.

	• Develop the ability to analyze investment and financing decisions. • Link theoretical concepts with practical applications in banks and financial markets. **Second: Specific objectives** • Apply the time value of money in solving various financial problems. • Calculate simple and compound interest and determine the impact of investment period and interest rate on the final value. • Prepare and analyze loan repayment schedules of different types (nominal, effective, periodic). • Analyze commercial discount and true discount of commercial papers. • Use technological tools (financial calculator or spreadsheets) to perform calculations accurately and efficiently. • Interpret numerical results and make appropriate financial decisions based on them. • Connect mathematical applications with real practices in banks and finance companies.
9. Teaching and learning strategies	
Strategy	• Present real financial problems for students to solve and analyze. • Prepare an applied project such as investment evaluation or preparing a loan repayment schedule. • Analyze real cases from banks or investment companies. • Use Excel or a financial calculator in calculations and analysis.
10. Course evaluation	
Grade Distribution: 40 marks (Formative Assessment) + 10 marks (Midterm Exam) + 50 marks (Final Exam)	

Final Exam	Annual pursuit	Mid-term exam	Formative assessment			
theoretical		**theoretical**	Report	Assignments	Daily Exams	Attendance
50	50	10	10	10	10	10

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Week	Hours	Learning Outcomes	Unit / Topic	Teaching Method	Assessment Method
1	4	- Knowledge-based . - To give an idea of financial mathematics and its importance in accounting.	Basic Concepts in Financial Mathematics	Interactive lecture (introduction + discussion)	Oral questions & class participation
2	4	- Knowledge and skills . - Explanation of how to calculate simple interest.	Simple Interest	Applied explanation + exercises	Homework
3	4	- Knowledge and skills . - Knowing the difference between simple interest and compound interest.	Compound Interest	Applied explanation + exercises	Quiz
4	4	- Knowledge and skills . - Knowledge of the general law of compound interest.	General Formula of Compound Interest	Problem-based learning	Practical assignment

5	4	- Knowledge and skills . - Training students to calculate interest using the sexagesimal method and the tiger method.	360-day Method & Exact Method	Interactive lecture & comparison	Quiz
6	4	- Knowledge . - Understanding the difference between a trade discount and a real discount	Commercial & True Discount	Concept explanation	Interactive participation
7	4	- Knowledge and skills . - Analysis of discount methods and their applications to commercial papers.	Commercial & True Discount	Solving numerical problems	Applied test
8	4	- Knowledge and skills . - Recognizing the difference between present and future value.	Present Value & Future Value	Explanation of time value of money	Interactive participation
9	4	- Knowledge and skills . - Using financial equations to determine the value of an investment over time.	Present Value & Future Value	Formulas with examples	Applied test
10	4		Midterm Exam		
11	4	- Knowledge and skills . - Understanding the sentence structure for simple and compound interest.	Accumulated Value (Amount)	Solving simple & compound exercises	Short classroom quiz
12	4	- Knowledge and skills . - Understanding equal periodic payments	Annuities (Ordinary & Due)	Interactive lecture	Oral questions
13	4	- Knowledge and skills . - Stock analysis using financial tools.	Financial Mathematics in Markets (Stocks)	Interactive lecture	Applied test
14	4	- Knowledge and skills . - Bond analysis using financial instruments.	Financial Mathematics in Markets (Bonds)	Interactive lecture	Quick oral questions
15	4	- Knowledge and skills . - Reinforcing the basic concepts studied during the course.	Comprehensive Review	Feedback session	Applied test

11. Learning and Teaching References

Required textbooks (and the curriculum, if applicable	
Main References:	1. Mousa, M. A., Saeed, A. S. L., Ali, A. M., Abd, I. K., & Radi, M. B. (2024). Financial Mathematics (3rd ed.).

	2. Saeed, A. S. L. (2013). Mathematics of Finance and Investment. Baghdad: Dar Al-Thakira Publishing.
Recommended References:	1. Ben Amrouche, S. (2023). Financial Mathematics. 2. Al-Haj, K. (2020). Lessons and Solved Exercises in Financial Mathematics.

6- English 1

Course Description Form

1. Course Name: English 1
2. Course Code: ATU10
3. Second semester / Year :First stage
4. Description Preparation Date: 1/3/2026
5. Available Attendance Forms:
In-person
6. Number of Credit Hours (Total) / Number of Units (Total)
30 h / 2 u
7. Course administrator's name (mention all, if more than one name)
Name: Jaafar Hasan Jasim Email: Jaafar.ejam@atu.edu.iq
8. Course Objectives

Course Objectives	1. Students acquire English language skills: listening, speaking, reading, and writing 2. Enhancing the student’s abilities to understand technical words in English. 3. Familiarity with the English language and making a comparison with the mother tongue, Arabic

9. Teaching and Learning Strategies

Strategy	Cognitive Strategies: • Identifying modern linguistic vocabulary and how to use it.

	• Identifying common linguistic errors and ways to avoid them. • Identifying the exact meaning of the word in the mother tongue, Arabic. Methods: • Lecture. • Discussion with students and students among themselves. • Preparing reports and projects related to the subjects of the lecture. • Visual aids.

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Students understand the topic	Hello!	Lecture and discussion	Quiz
2	2	Students understand the topic	WB unit 1 / Your world	Lecture and discussion	Open-book exercise
3	2	Students understand the topic	WB unit 2 / All about you	Lecture and discussion	Quiz
4	2	Students understand the topic	WB unit 3/Family & friends/WB unit 4	Lecture and discussion	Open-book exercise
5	2	Students understand the topic	The way I live	Lecture and discussion	Quiz

6	2	Students understand the topic	WB unit 5	Lecture and discussion	Open-book exercise
7	2	Students understand the topic	Every day / WB unit 6	Lecture and discussion	Quiz
8	2	Students understand the topic	My favourites	Lecture and discussion	Open-book exercise
9	2	Students understand the topic	WB unit 7	Lecture and discussion	Quiz
10	2	Students understand the topic	Where I live / WB unit 8	Lecture and discussion	Open-book exercise
11	2	Students understand the topic	Times past / WB unit 9	Lecture and discussion	Quiz
12	2	Students understand the topic	We had a great time! / WB unit 10	Lecture and discussion	Open-book exercise
13	2	Students understand the topic	I can do that!	Lecture and discussion	Quiz
14	2	Students understand the topic	WB unit 11	Lecture and discussion	Open-book exercise
15	2	Students understand the topic	Please & thank you/ WB unit 12	Lecture and discussion	Quiz
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, any)	New Headway - Beginner
Main references (sources)	Headway Series
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	Google Books

7-Arabic Language:

1. **Course Name:** Arabic Language	
2. **Course Code:** ATU11	
3. **Semester / Year:** Second	
4. **Date of Preparation:** 1/3/2026	
5. **Available Attendance Forms:** In-person attendance (Financial Mathematics)	
6. **Total Study Hours / Units:** 30Hours	
7. Name of the course administrator	
Lect.Dr. Ali Hamzah Abbas ali.abbas.ikr@atu.edu.iq Email:	
8. Course objectives	
General and specific objectives of the course .	**First: General Objectives** Distinguish between the tied Taa (Taa Marbuta) and the open Taa (Taa Maftuha). Provide examples of words ending with Taa Marbuta. Differentiate between the extended Alif (Alif Mamduda) and the shortened Alif (Alif Maqsura). Distinguish between the solar "L" (Al-Lam Al-Shamsiya) and the lunar "L" (Al-Lam Al-Qamariya). Differentiate between the letters Ḍād (ض) and Ẓā' (ظ) in writing. Define Hamzat al-Qat' (قطع) and give examples. Define Hamzat al-Waṣl (وصل) and identify its positions. Recognize the rules for writing the medial hamza. Recognize the rules for writing the final hamza. Explain why the medial hamza is written on Alif in certain cases. Use punctuation marks correctly. Distinguish between noun, verb, and particle.

	Explain the types of the absolute object (maf'ūl muṭlaq) and define the direct object (maf'ūl bihi). Identify the types of numbers. Recognize the importance of administrative writing language. Understand the meanings and uses of prepositions. Identify the positions where the distinguishing Alif (Alif Fāriqa) is written. Distinguish between nūn and tanwīn. Demonstrate how to write administrative formats correctly.
9. Teaching and learning strategies	
Strategy	Present real financial problems for students to solve and analyze. Prepare an applied project such as investment evaluation or preparing a loan repayment schedule. Analyze real cases from banks or investment companies. Use Excel or a financial calculator in calculations and analysis.
10. Course evaluation	
Grade Distribution: 40 marks (Formative Assessment) + 10 marks (Midterm Exam) + 50 marks (Final Exam)	

Final Exam	**Annual pursuit degree**	**Mid-term exam**	**Formative assessment**			
theoretical		**theoretical**	Report	Assignments	Daily Exams	Attendance
50	50	10	10	10	10	10

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Week	Hours	Learning Outcomes	Unit / Topic	Teaching Method	Assessment Method
1	2	- Knowledge-based. - To give an idea of financial mathematics and its importance in accounting.	Common linguistic errors: Taa Marbuta and Taa Maftuha	Interactive lecture (introduction + discussion)	Oral questions & class participation
2	1	- Knowledge and skills. - Explanation of how to calculate simple interest.	Extended Alif (Alif Mamduda), Shortened Alif (Alif Maqsura), and Solar and Lunar letters	Applied explanation + exercises	Homework
3	1	- Knowledge and skills. - Knowing the difference between simple interest and compound interest.	The letters Ḍād (ض) and Ẓā' (ظ)	Applied explanation + exercises	Quiz
4	4	- Knowledge and skills. - Knowledge of the general law of compound interest.	Medial hamza and final hamza	Problem-based learning	Practical assignment
5	1	- Knowledge and skills.	Punctuation marks	Interactive lecture & comparison	Quiz

		- Training students to calculate interest using the sexagesimal method and the tiger method.			
6	2	- Knowledge. - Understanding the difference between a trade discount and a real discount.	Noun and verb and the difference between them	Concept explanation	Interactive participation
7	2	- Knowledge and skills. - Analysis of discount methods and their applications to commercial papers.	Direct object, absolute object, object of purpose, object of place/time, and object of accompaniment	Solving numerical problems	Applied test
8	2	- Knowledge and skills. - Recognizing the difference between present and future value.	Numbers	Explanation of time value of money	Interactive participation
9	2	- Knowledge and skills. - Using financial equations to determine the value of an investment over time.	Applications of common linguistic errors	Formulas with examples	Applied test
10	2	- Knowledge and skills. - Understanding the sentence structure for simple and compound interest.	Meanings of prepositions, the rule of the distinguishing Alif (Alif Fariqa), and Nunation (Tanween)	Solving simple & compound exercises	Short classroom quiz
-11 12	2	- Knowledge and skills. - Understanding equal periodic payments.	Formal aspects of administrative writing	Interactive lecture	Oral questions
-13 14	2	- Knowledge and skills. - Stock analysis using financial tools.	Language of administrative writing	Interactive lecture	Applied test

11. Learning and Teaching References

Required textbooks (and the curriculum, if applicable	
Main References:	Applied Grammar: Khalid Abdul Aziz, Edition 2018–2019 Clear Dictation: Abdul Majeed Al-Nuaimi, Baghdad, 6th Edition, 1987 Arabic Language for Second Intermediate Grade: Fatima Nazem, Edition 2018 Inspired by Arabic Literature: Haval Mohammed, Al-Saadoon Press, Baghdad
Recommended References:	Specialized online platforms
