

**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: Wasit

Faculty/Institute: College of Administration and Economics

Scientific Department: Accounting

Academic or Professional Program Name: Bachelor in Accounting

Final Certificate Name: Bachelor in Accounting.....

Academic System: Bologna

Description Preparation Date: 09/08/2026

File Completion Date: 09/08/2026

Signature:

Head of Department Name:

Asst. Prof. Dr. Haider Atta Zbain

Date:

Signature:

Scientific Associate Name:

Prof. Hussein Shnawa Majed

Date:

The file is checked by:

SAIF AL-DEEN NASSER

Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance Department:

Date:

7/8/2026

Signature:



Approval of the Dean

Prof. Dr. Ahmed Abdalah Salman Alwaeli

Prof. Dr.
Ahmed Abdullah Salman
Dean

1. Program Vision

Program vision is written here as stated in the university's catalogue and website.

2. Program Mission

Program mission is written here as stated in the university's catalogue and website.

3. Program Objectives

General statements describing what the program or institution intends to achieve.

4. Program Accreditation

Does the program have program accreditation? And from which agency?

5. Other external influences

Is there a sponsor for the program?

UNIVERSITY of WASIT COLLEGE of ADMINIDTRATION and ECONOMICS		جامعة واسط كلية الإدارة والاقتصاد	
DEPARTMENT of ACCOUNTING		قسم المحاسبة	
Bachelor’s degree (B.Sc.) - ACCOUNTING	2025/2024		بكالوريوس علوم في – المحاسبة
1-OVERVIEW	دليل المواد الدراسية		أولاً: نظرة عامة
يعد هذا المقرر الأساس الذي ينطلق منه الطالب لمعرفة المفاهيم والإجراءات المحاسبية وتطبيقاتها والمصطلحات المالية المستخدمة كلفة الأعمال والتي من خلال يستطيع الطالب تحليل العمليات المالية وقياسها وتسجيلها وتبويبها وإعداد القوائم المالية وذلك بالاعتماد على نظام القيد المزدوج .			
2-UNDERGRADUATE COURSES	(يتم ادراج كافة المواد الدراسية بنفس النموذج ادناه)		ثانياً: المواد الدراسية
MODULE 1			
CODE	COURSE/MODULE TITLE	ECTS	SEMESTER
AC1101	اساسيات المحاسبة المالية Fundamentals of Financial Accounting	8	1
Class (hr./w)	Lect/Lab./Prac. /Tutor	SSWL (hr./sem)	USWL (hr./w)
4	2	93	107
3-CONTACT	(اسم وعنوان وايميل رئيس القسم والمقرر)		ثالثاً: التواصل
Asst.prof.Haider Atta Zbain		hzybyen@uowasit.edo.iq	
Asst.prof. Natiq Jabbar Salem		njabbar@uowasit.edu.iq	

UNIVERSITY of WASIT COLLEGE of ADMINIDTRATION and ECONOMICS				جامعة واسط كلية الإدارة والاقتصاد
DEPARTMENT of ACCOUNTING			قسم المحاسبة	
Bachelor’s degree (B.Sc.) - ACCOUNTING		2025/2024		بكالوريوس علوم في – المحاسبة
1-OVER VIEW		دليل المواد الدراسية		أولاً: نظرة عامة
هذا المقرر يزود الطالب بالمعرفة اللازمة عن الديمقراطية وحقوق الانسان واهميتها ودورها في بناء المجتمع والعلاقات الانسانية				
2-UNDERGRADUATE COURSES		(يتم ادراج كافة المواد الدراسية بنفس النموذج ادناه)		ثانياً: المواد الدراسية
MODULE 6				
CODE	COURSE/MODULE TITLE	ECTS		SEMESTER
UN116	الديمقراطية وحقوق الانسان Human Right & Democracy	2		1
Class (hr./w)	Lect/Lab./Prac. /Tutor	SSWL (hr./sem)		USWL (hr./w)
2	-	33		17
3-CONTACT		(اسم وعنوان وايميل رئيس القسم والمقرر)		ثالثاً: التواصل
Asst.prof.Haider Atta Zbain		hzbyen@uowasit.edo.iq		
Asst.prof. Natiq Jabbar Salem		njabbar@uowasit.edu.iq		

UNIVERSITY of WASIT COLLEGE of ADMINIDTRATION and ECONOMICS				جامعة واسط كلية الإدارة والاقتصاد
DEPARTMENT of ACCOUNTING			قسم المحاسبة	
Bachelor's degree (B.Sc.) - ACCOUNTING		2025/2024		بكالوريوس علوم في – المحاسبة
1-OVER VIEW		دليل المواد الدراسية		أولاً: نظرة عامة
هذا المقرر يزود الطالب بالمفاهيم الأساسية اللازمة للرياضيات بشكلها العام التي تتيح له التفكير المنطقي واستخدام المنهج الرياضي				
2-UNDERGRADUATE COURSES		(يتم ادراج كافة المواد الدراسية بنفس النموذج ادناه)		ثانياً: المواد الدراسية
MODULE 3				
CODE	COURSE/MODULE TITLE	ECTS		SEMESTER
AC1103	الرياضيات العامة General Mathematics	6		1
Class (hr./w)	Lect/Lab./Prac. /Tutor	SSWL (hr./sem)		USWL (hr./w)
2	2	63		87
3-CONTACT		(اسم وعنوان وايميل رئيس القسم والمقرر)		ثالثاً: التواصل
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UNIVERSITY of WASIT COLLEGE of ADMINIDTRATION and ECONOMICS		جامعة واسط كلية الإدارة والاقتصاد	
DEPARTMENT of ACCOUNTING		قسم المحاسبة	
Bachelor’s degree (B.Sc.) - ACCOUNTING	2025/2024		بكالوريوس علوم في – المحاسبة
1-OVER VIEW	دليل المواد الدراسية		أولاً: نظرة عامة
هذا المقرر يزود الطالب بالمعرفة الأولية الأساسية لتعلم اللغة الانكليزية واستخدامها في الدراسة بالمراحل اللاحقة وتمكنه من التحدث والكتابة والاستماع			
2-UNDERGRADUATE COURSES	(يتم ادراج كافة المواد الدراسية بنفس النموذج ادناه)		ثانياً: المواد الدراسية
MODULE 5			
CODE	COURSE/MODULE TITLE	ECTS	SEMESTER
UN115	اللغة الإنكليزية English language	2	1
Class (hr./w)	Lect/Lab./Prac. /Tutor	SSWL (hr./sem)	USWL (hr./w)
2	-	33	17
3-CONTACT	(اسم وعنوان وايميل رئيس القسم والمقرر)		ثالثاً: التواصل
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UNIVERSITY of WASIT COLLEGE of ADMINISTRATION and ECONOMICS		جامعة واسط كلية الإدارة والاقتصاد
DEPARTMENT of ACCOUNTING	قسم المحاسبة	
<u>Bachelor's degree (B.Sc.) - ACCOUNTING</u>	<u>2025/2024</u>	<u>بكالوريوس علوم – في المحاسبة</u>
<u>دليل البرنامج الدراسي</u>		
<u>1-MISSION&VISION</u>		<u>أولاً: المهمة والرؤيا</u>
Vision: The department's vision for the foreseeable future is to achieve a leading position in accounting education and research at both the academic and professional levels, locally and internationally. This vision is embodied in creating a research-based learning environment that relies on scientific resources and producing highly qualified graduates in the field of accounting. Mission: The department's mission is to advance academic and scientific accounting, create a robust academic environment based on high-quality accounting research and resources, and produce graduates with strong scientific and professional knowledge, high ethical standards, and strong interpersonal skills within the accounting business environment.		
<u>2-PROGRAM SPECIFICATION</u>		<u>ثانياً: مواصفات البرنامج</u>
The department produces qualified students specializing in accounting, who are awarded the job title of Assistant Accountant. They contribute to accounting positions in all state institutions across various sectors, and graduates of the department receive a Bachelor's degree in Accounting		
<u>3-PROGRAM GOALS</u>		<u>ثالثاً: اهداف البرنامج</u>
1. To provide an academic learning environment that supports all areas of accounting science. 2. To raise the level of teaching performance in line with the department's vision and mission by attracting qualified faculty and selecting the most suitable personnel. 3. To work towards integrating specialized technologies into accounting science through the use of information technology and to provide an accounting environment that is compatible with accounting practices at both the local and international levels.		
<u>4-STUDENT LEARNING OUTCOMES</u>		<u>رابعاً: مخرجات التعلم</u>

OUTCOMES 1: IDENTIFICATION OF COMPLEX RELATIONSHIPS

The department graduates qualified students specializing in accounting, who are awarded the job title of Assistant Accountant. They contribute to accounting positions in various sectors of government institutions. Graduates receive a Bachelor of Science degree in Accounting and will be equipped with the following:

1. Theoretical and practical academic knowledge in the field of accounting.
2. Skills development and enhancement to increase employability.
3. A general introduction to the scientific and practical foundations, principles, objectives, and principles of accounting.
4. Familiarization with accounting systems in the workplace.
5. An introduction to accounting operations, the double-entry bookkeeping system, and the accounting cycle.
6. The ability to record, post, and prepare financial statements for business organizations.

OUTCOMES 2: ORAL AND WRITTEN COMMUNICATION يمكن البرنامج من الاتصالات الشفوية والمكتوبة

OUTCOMES 3: LABORATORY AND FIELD STUDY يمكن البرنامج من الدراسات الميدانية والمختبرية

OUTCOMES 4: SCIENTIFIC KNOWLEDGE يزود الطالب بالمعرفة العلمية

OUTCOMES 5: DATA ANALYSIS يساعد الطالب على تحليل البيانات

OUTCOMES 6: CRITICAL THINKING يمكن الطالب من التفكير الانتقادي

5-ACADEMIC STAFF

(يُثبت أسماء الكادر التدريسي أدناه)

خامساً: الهيئة التدريسية

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6-CREDITS, GRADING &GPA							مخطط الدرجات				سادسا: الاعتمادات والدرجات والمعدل التراكمي							
مقبول	59-50	E	متوسط	69-60	D	جيد	79-70	C	جيد جدا	89-80	B	امتياز	100-90	A				
				راسب	44-00	F	راسب قيد المعالجة		49-45	FX								
7-MODULES							(يرفق دليل المنهاج الدراسي)				سابعا: المواد الدراسية							
Republic of Iraq Ministry of Higher Education and Scientific Research University of WASIT College of Administration and Economics ACCOUNTING DEPARTMENT Bachelor's degree in accounting (First cycle) Four years (Eight semesters) - 240 ECTS credits = 25 hr. Program Curriculum (2024 - 2025)							جمهورية العراق - وزارة التعليم العالي والبحث العلمي جامعة واسط/كلية الإدارة والاقتصاد – قسم المحاسبة (بكالوريوس في المحاسبة (الدورة الأولى) أربع سنوات (ثمانية فصول دراسية) - ٢٤٠ وحدة اوروبية - كل وحدة اوروبية = ٢٥ ساعة المنهاج الدراسي للعام 2024 – 2025											
Level	Semester	No.	Module Code	Module Name in English	اسم المادة الدراسية	Language	SSWL (hr./w)					Exam hr./sem	SSWL	USSWL	SWL	ECTS	Module Type	Prerequisite Module(s) Code
							CL (hr./w)	Lect (hr./w)	Lab (hr./w)	Pr (hr./w)	Tut (hr./w)	Semn (hr./w)		hr./sem	hr./sem	hr./sem		
UG I	One	1	AC1101	Fundamentals of Financial Accounting	اساسيات المحاسبة المالية	Arabic	4				2		3	93	107	200	8	C
		2	AC1102	Principles of Business Administration	مبادئ إدارة الأعمال	Arabic	2				1		3	48	102	150	6	B
		3	AC1103	General Mathematics	الرياضيات العامة	Arabic	2			2			3	63	87	150	6	B
		4	AC1104	Principles of Economic	مبادئ الاقتصاد	Arabic	2				1		3	48	102	150	6	B
		5	UN115	English language	اللغة الإنكليزية	English	2						3	33	17	50	2	S
		6	UN116	Human Right &	الديمقراطية	Arabic	2						3	33	17	50	2	S

				Democrac y	وحقوق الانسان													
						Total	14	0	0	2	4	0	18	318	432	750	30	
Republic of Iraq Ministry of Higher Education and Scientific Research University of WASIT College of Administration & Economics ACCOUNTING DEPARTMENT Bachelor's degree in accounting (First cycle) Four years (Eight semesters) - 240 ECTS credits - 1 ECTS = 25 hr. Program Curriculum (2024 - 2025)						جمهورية العراق - وزارة التعليم العالي والبحث العلمي جامعة واسط/كلية الإدارة والاقتصاد – قسم المحاسبة (بكالوريوس في المحاسبة (الدورة الأولى) أربع سنوات (ثمانية فصول دراسية) - ٢٤٠ وحدة اوروبية - كل وحدة اوروبية = ٢٥ ساعة المنهاج الدراسي للعام 2024 – 2025												
Seme ster	No.	Module Code	Module Name in English	اسم المادة الدراس ية	Langu age	SSWL (hr./w)						Exa m hr./s em	SSW L	USS WL	SWL	EC TS	Mod ule Type	Prerequ isite Module(s) Code
						CL (hr./ w)	Lect (hr./ w)	Lab (hr./ w)	Pr (hr./ w)	Tut (hr./ w)	Sem (hr./w)		hr/se m	hr./s em	hr./s em			
Two	1	AC120 1	Financial Accountin g	المحاس بة المالية	Arabic	4				2		3	93	132	225	9	C	
	2	AC120 2	Principles of Statistics	مبادئ الإحصاء	Arabic	3			1			3	63	137	200	8	B	
	3	AC120 3	Fundame ntals of Computer Science	اساسي ات علم الحاسوب	Arabic	1			2			3	48	27	75	3.	S	
	4	AC120 4	Accountin g Readings & Correspo nding	قراءات ومراس لات محاسب ية E	Englis h	3				2		3	78	122	200	8.	B	
	5	UN125	Arabic Language	اللغة العربية	Arabic	2						3	33	17	50	2	S	
						Total	13	0	0	3	4	0	15	315	435	750	30	
Note: The student should complete 4 weeks of Summer Internships to fulfil the requirements of the bachelor's degree																		
Structured SWL (hr./w) type	CL	Class Lecture		Mod ule type		B	Basic learning activities				SWL:		Student Workload					

		Lab	Laboratory				C	Core learning activity			SSW L:		Structured SWL				
		Pr	Practical Training				S	Support or related learning activity			USS WL:		Unstructured SWL				
		Tut	Tutorial				E	Elective learning activity									
		Lect	Online lecture														
		Seminar			Note: Columns O, Q and R are programmed, protected and should not be edited												

8-CONTACT									(اسم وعنوان وإيميل رئيس القسم والمقرر)					ثامنا: التواصل			
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Asst.prof. Natiq Jabbar Salem									njabbar@uowasit.edu.iq								

علي

Seme ster	No.	Module Code	Module Name in English	اسم المادة الدراسية	Langu age	SSWL (hr./w)						Exa m hr./s em	SSW L	USS WL	SWL	EC TS	Mod ule Type	Prerequ isite Module(s) Code
						CL (hr./ w)	Lect (hr./ w)	Lab (hr./ w)	Pr (hr./ w)	Tut (hr./ w)	Semn (hr./w)		hr/se m	hr./s em	hr./s em			
Two	1	AC120 1	Financial Accounting	المحاسبة المالية	Arabic	4				2		3	93	132	225	9	C	
	2	AC120 2	Principles of Statistics	مبادئ الإحصاء	Arabic	3			1			3	63	137	200	8	B	
	3	AC120 3	Fundament als of Computer Science	اساسيات علم الحاسوب	Arabic	1			2			3	48	27	75	3.	S	
	4	AC120 4	Accounting Readings & Correspon ding	قراءات ومراسلا ت محاسبية E	Englis h	3				2		3	78	122	200	8.	B	
	5	UN125	Arabic Language	اللغة العربية	Arabic	2						3	33	17	50	2	S	
					Total	13	0	0	3	4	0	15	315	435	750	30		
Note: The student should complete 4 weeks of Summer Internships to fulfil the requirements of the bachelor's degree																		
Structured SWL (hr./w) type	CL	Class Lecture		Modul e type		B	Basic learning activities				SWL:		Student Workload					
	Lab	Labora tory				C	Core learning activity				SSW L:		Structured SWL					
	Pr	Practical Training				S	Support or related learning activity				USS WL:		Unstructured SWL					
	Tut	Tutoria l				E	Elective learning activity											
	Lec t	Online lecture																
	Se mn	Semina r		Note: Columns O, Q and R are programmed, protected and should not be edited														

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Bachelor’s degree (B.Sc.) - ACCOUNTING	2025/2024		بكالوريوس علوم في – المحاسبة
1-OVER VIEW	دليل المواد الدراسية		أولاً: نظرة عامة
هذا المقرر يزود الطالب بالمفاهيم الإدارية الأساسية ووظائف المدير ووظائف الشركة وعلاقتها بالمواد الدراسية الاخرى			
2-UNDERGRADUATE COURSES	(يتم ادراج كافة المواد الدراسية بنفس النموذج ادناه)		ثانياً: المواد الدراسية
MODULE 2			
CODE	COURSE/MODULE TITLE	ECTS	SEMESTER
AC1102	مبادئ إدارة الاعمال Principles of Business Administraction	6	1
Class (hr./w)	Lect/Lab./Prac. /Tutor	SSWL (hr./sem)	USWL (hr./w)
2	1	48	102
3-CONTACT	(اسم وعنوان وايميل رئيس القسم والمقرر)		ثالثاً: التواصل
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UNIVERSITY of WASIT COLLEGE of ADMINIDTRATION and ECONOMICS		جامعة واسط كلية الإدارة والاقتصاد	
DEPARTMENT of ACCOUNTING		قسم المحاسبة	
Bachelor’s degree (B.Sc.) - ACCOUNTING	2025/2024		بكالوريوس علوم في – المحاسبة
1-OVER VIEW	دليل المواد الدراسية		أولاً: نظرة عامة
هذا المقرر يزود الطالب بالمفاهيم الاقتصادية اللازمة فيما يخص العرض والطلب والإنتاج والتوزيع والاستهلاك وعلاقة هذه المادة بالمواد الدراسية الاخرى			
2-UNDERGRADUATE COURSES	(يتم ادراج كافة المواد الدراسية بنفس النموذج ادناه)		ثانياً: المواد الدراسية
MODULE 4			
CODE	COURSE/MODULE TITLE	ECTS	SEMESTER
AC1104	مباديء الاقتصاد Principles of Economic	6	1
Class (hr./w)	Lect/Lab./Prac. /Tutor	SSWL (hr./sem)	USWL (hr./w)
2	1	48	102
3-CONTACT	(اسم وعنوان وايميل رئيس القسم والمقرر)		ثالثاً: التواصل
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MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information			
معلومات المادة الدراسية			
Module Title	<u>Fundamentals of Financial Accounting</u>		Module Delivery
Module Type	C		☒ Theory ☒ Lecture ☐ Lab ☒ Tutorial ☒ Practical ☐ Seminar
Module Code	AC1101		
ECTS Credits	8		
SWL (hr/sem)	200		
Module Level	1	Semester of Delivery	1
Administering Department	Type Dept. Code	College	Type College Code
Module Leader	Sabreen kareem balasim		e-mail sbalasem@uowasit.edu.iq
Module Leader's Acad. Title	Professor	Module Leader's Qualification	Ph.D.
Module Tutor	Name (if available)	e-mail	E-mail
Peer Reviewer Name	Name	e-mail	E-mail
Scientific Committee Approval Date	4/11/2024	Version Number	1.0

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	It discusses the relationship between the impact of the activities of financial economic units on the economy and on society, and how their financial statements are		Semester

	prepared in a way that preserves the rights of all stakeholders in society.		
Co-requisites module	This subject shares with other subjects the characteristic of being the foundation for other subjects and the main precursor to teaching students the basics of their future work as accountants.	Semester	

Module Aims, Learning Outcomes and Indicative Contents

أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية

Module Aims أهداف المادة الدراسية	Students acquire comprehensive information about financial accounting, enabling them to practice the accounting profession in commercial economic units and prepare financial reports, which are the basic components of the financial reporting function.
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	– Acquiring accounting skills for current and fixed assets, as well as preparing adjusting entries. – Understanding the process of preparing financial statements, as well as the conceptual framework of financial accounting.
Indicative Contents المحتويات الإرشادية	– Asking students questions during the lecture. – Interacting and communicating with students during the lecture. – Giving students the opportunity to think and participate in finding solutions.

Learning and Teaching Strategies

استراتيجيات التعلم والتعليم

Strategies	– Begin new topics by explaining the theoretical aspects and reinforcing them with real-world business examples. – Explain the practical aspects by providing numerous examples. – Teach the material using various methods, such as presentation tools and problem-solving. – Give students the opportunity to complete exercises, share their ideas, and ask questions. – Conduct daily quizzes to ensure student understanding of the material.
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Student Workload (SWL)

الحمل الدراسي للطلاب محسوب لـ ١٥ اسبوعا

Structured SWL (h/sem) الحمل الدراسي المنتظم للطلاب خلال الفصل	93	Structured SWL (h/w) الحمل الدراسي المنتظم للطلاب أسبوعيا	7
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطلاب خلال الفصل	107	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطلاب أسبوعيا	3
Total SWL (h/sem) الحمل الدراسي الكلي للطلاب خلال الفصل	200		

Module Evaluation

تقييم المادة الدراسية

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	2	10% (10)	5, 10	LO #1, 2, 10 and 11
	Assignments	2	10% (10)	2, 12	LO # 3, 4, 6 and 7
	Projects / Lab.	1	10% (10)	Continuous	All
	Report	1	10% (10)	13	LO # 5, 8 and 10
Summative assessment	Midterm Exam	2 hr	10% (10)	7	LO # 1-7
	Final Exam	3hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus)

المنهاج الاسبوعي النظري

	Material Covered
Week 1	Introduction to Accounting and the Business Environment
Week 2	Basic Accounting Functions and Users of Accounting Information
Week 3	The Practical Aspects of Accounting – Its Objectives, Principles, and Assumptions

Week 4	Single-Entry Bookkeeping
Week 5	The Accounting Equation
Week 6	Double-Entry Bookkeeping – Accounting Documents and Records
Week 7	Double-Entry Bookkeeping – Accounting Documents and Records
Week 8	The Accounting Cycle – Analysis of Financial Transactions – Recording – Posting – Balancing and the Trial Balance
Week 9	Accounting for Company Formation – Capital Substitution, Increase, and Reduction
Week 10	Personal Withdrawals, Loans, and Interest
Week 11	Revenue and Capital Expenditures
Week 12	Inventory Accounting: Purchases, Returns, and Purchase Expenses
Week 13	Sales, Returns, and Allowances
Week 14	Trade and Cash Discounts
Week 15	Cost of Goods Sold

Learning and Teaching Resources

مصادر التعلم والتدريس

	Text	Available in the Library?
Required Texts	1. صفاء العاني 2. دونالد كيسو 3. أ.د. طلال الجلباوي	Yes
Recommended Texts		no
Websites		

Grading Scheme

مخطط الدرجات

Group	Grade	التقدير	Marks (%)	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded

(0 – 49)	F – Fail	راسب	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information			
معلومات المادة الدراسية			
Module Title	<u>Principles of Business Administration</u>		Module Delivery
Module Type	<u>B</u>		☒ Theory ☐ Lecture ☐ Lab ☒ Tutorial ☐ Practical ☐ Seminar
Module Code	AC1102		
ECTS Credits	<u>6</u>		
SWL (hr/sem)	<u>501</u>		
Module Level	UGx11 1	Semester of Delivery	2
Economic Department	Accounting	College	College of Management and Economic
Module Leader	Dr. Qasim Haboob Abbas	e-mail	qabbas @uowasit.edu.iq
Module Leader's Acad. Title	teacher	Module Leader's Qualification	PhD
Module Tutor		e-mail	
Peer Reviewer Name		e-mail	
Scientific Committee Approval Date		Version Number	

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module مواد ممهدة	لا يوجد	Semester	
Co-requisites module مواد مكملية	لا يوجد	Semester	

Module Aims, Learning Outcomes and Indicative Contents	
أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	1. The student will learn the concept of management and the most important approaches to studying it.

	2. The student will be introduced to the most important schools of thought in management (classical and modern). 3. The importance of management in light of changing environmental conditions will be explained. 4. The objectives of an organization and strategic planning will be explained. 5. Situational planning will be explained, along with the most important obstacles it faces and ways to overcome them.
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	1. Understand the concept of management and the most important approaches to studying it. 2. Identify the most significant challenges facing contemporary management. 3. Determine the different types and roles of managers. 4. Understand the most important classical and humanistic schools of management. 5. Understand the concept of contemporary schools (the Japanese school) and the main assumptions upon which it is based. 6. Define an organization as a system and its components. 7. Define the general and specific environments and their components. 8. Identify the most important organizational levels in management. 9. Define situational planning, its obstacles, and ways to address them.
Indicative Contents المحتويات الإرشادية	1. The concept of management, its importance, and specific approaches to studying management 2. Challenges facing contemporary management and the tasks of the manager 3. Roles and functions of the manager and types of managers 4. The evolution of management thought (traditional schools) 5. Humanistic schools (trends in contemporary schools) 6. Management in the contemporary environment (public environment, private environment) 7. Adaptive management and confronting and managing change

	8. Objectives and strategic planning (the organization's purpose or mission) 9. Types of organizational objectives and their importance 10. Management by objectives and its implementation requirements 11. The concept of strategy and strategic planning 12. Levels of strategy and strategic steps 13. Operational plans, the planning process, and types of plans 14. Organizational components, planning practice, and organizing the planning function 15. The concept of situational planning, planning obstacles, and how to overcome them.
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Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	Today, management has become the lifeblood of society and all sectors of the national economy, transcending national borders to encompass international business management. Business management focuses on the management of the enterprise (commercial enterprise, economic enterprise), regardless of its ownership structure—whether public, private, or mixed. An enterprise is an organization whose purpose is to provide goods and services to society to generate economic returns from its operations, in addition to a range of other objectives.

Student Workload (SWL) الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطالب خلال الفصل	109	Structured SWL (h/w) الحمل الدراسي المنتظم للطالب أسبوعيا	7
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	91	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطالب أسبوعيا	6
Total SWL (h/sem) الحمل الدراسي الكلي للطالب خلال الفصل	200		

تقييم المادة الدراسية				
الوقت/العدد	الوزن (الدرجة)	الأسبوع المستحق	نتائج التعلم ذات الصلة	

15-1	2	10%(10)	1	الامتحانات اليومية (Quizzes)	التقييم التكويني
جميعها	-	10%(5)	2	المهام (الواجبات المنزلية)	
جميعها	-	10%(5)	2	المهام (الواجبات داخل الكلية)	
-	-	-	-	المشاريع / المختبر	
جميعها	10 ،5	10% (10)	1	التقارير	
	-	-	-	حلقة دراسية	
	13	10% (10)	1 ساعة	امتحان منتصف الفصل الدراسي	التقييم التلخيصي
	16	50% (50)	3 ساعة	الامتحان النهائي	
		100% (100 درجة)	التقييم الإجمالي		

Delivery Plan (Weekly Syllabus)

المنهاج الاسبوعي النظري

	Material Covered
Week 1	The Concept and Importance of Management and Approaches to its Study
Week 2	
Week 3	Challenges Facing Contemporary Management and the Manager's Tasks
Week 4	
Week 5	Roles and Functions of the Manager, Types of Managers
Week 6	The Evolution of Management Thought (Traditional Schools)
Week 7	Humanistic Schools (Contemporary Trends in Schools)
Week 8	Management in the Contemporary Environment (General Environment, Specific Environment)
Week 9	Adaptive Management and Addressing and Managing Change
Week 10	Objectives and Strategic Planning (Organizational Purpose or Mission)
Week 11	Types of Organizational Objectives and Their Importance
Week 12	Management by Objectives and Its Implementation Requirements
Week 13	The Concept of Strategy and Strategic Planning
Week 14	Levels of Strategy and Strategic Steps
Week 15	Operational Plans, the Planning Process, and Types of Plans

Delivery Plan (Weekly Lab. Syllabus)

المنهاج الاسبوعي للمختبر

Week	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	

Week 7	
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Learning and Teaching Resources مصادر التعلم والتدريس		
	Text	Available in the Library?
Required Texts	مبادئ الإدارة مع التركيز على إدارة الأعمال / 2007	Yes
Recommended Texts		
Websites		

Grading Scheme مخطط الدرجات				
Group	Grade	التقدير	Marks %	Definition
مجموعة النجاح Success Group (50 - 100)	A – Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 – 89	Above average with some errors
	C – Good	جيد	70 – 79	Sound work with notable errors
	D – Satisfactory	متوسط	60 – 69	Fair but with major shortcomings
	E – Sufficient	مقبول	50 – 59	Work meets minimum criteria
المجموعة الفاشلة Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required
Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.				

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information معلومات المادة الدراسية		
Module Title	Principles of Economic	Module Delivery
Module Type	Basic	□ Theory
Module Code	AC1104	

ECTS Credits	6			□ Lecture □ Tutorial □ Seminar	
SWL (hr/sem)	150				
Module Level		1	Semester of Delivery		1
Administering Department		Type Dept. Code	College	Type College Code	
Module Leader	Hussein Ali Keatan		e-mail	Ha.keatan123456789@gmail.com	
Module Leader’s Acad. Title		Lecturer	Module Leader’s Qualification		PhD
Module Tutor	Name (if available)		e-mail	E-mail	
Peer Reviewer Name		Name	e-mail	E-mail	
Scientific Committee Approval Date		28/10/2024	Version Number		1.0

Relation with other Modules

العلاقة مع المواد الدراسية الأخرى

Prerequisite module	In the modern world, there is an urgent need to be familiar with and properly understand economic policies, as economic issues have become a focus of attention in daily life.	Semester	
Co-requisites module	The subject of economics is linked to human knowledge in explaining specific phenomena of diverse and complex economic life, and in studying and analyzing them verbally and quantitatively using mathematical equations and graphs. It also clarifies the relationship between economic, social, and political factors on economic development.	Semester	

Module Aims, Learning Outcomes and Indicative Contents

أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية

Module Aims أهداف المادة الدراسية	1. To introduce students to economic concepts and the relationship of economics to other sciences. 2. To familiarize students with economic problems and mechanisms for solving them.
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	3. To study consumer behavior by examining theories of demand and its elasticity. 4. To study theories of supply, supply elasticity, and mechanisms of economic equilibrium. 5. To study theories of production, costs, and revenues that govern producer behavior. 6. To study markets and their mechanisms. 7. To understand how to initiate and implement economic projects and plans that benefit the country. 8. To familiarize students with the causes of recurring economic phenomena and crises.
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	After completing this course, the student will be able to recognize economic systems and basic economic concepts, and will be able to analyze economic problems to some extent, diagnose and address economic problems, and expand their understanding and knowledge.
Indicative Contents المحتويات الإرشادية	1. Encourage students to prepare daily and participate in academic discussions within the classroom that require critical thinking. 2. Assign students the task of preparing a report on the economics course. 3. Provide students with essential topics related to the subject matter. 4. Administer quizzes to assess individual academic levels and the extent of students' understanding of the subject matter..

Learning and Teaching Strategies

استراتيجيات التعلم والتعليم

Strategies	The lecture should be delivered using modern methods and styles, with students taking turns answering questions. All students should be encouraged to interact, discuss, and answer questions posed in the classroom. Students should also be encouraged to participate in discussions, practical activities, and seminars to enhance their engagement with the material. Continuous student assessment is essential to determine their progress and to ensure they acquire the maximum amount of knowledge.
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Student Workload (SWL)

الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا

Structured SWL (h/sem)	48	Structured SWL (h/w)	3
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الحمل الدراسي المنتظم للطلاب خلال الفصل		الحمل الدراسي المنتظم للطلاب أسبوعيا	
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطلاب خلال الفصل	102	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطلاب أسبوعيا	1
Total SWL (h/sem) الحمل الدراسي الكلي للطلاب خلال الفصل	150		

Module Evaluation تقييم المادة الدراسية					
		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	2	10% (10)	5, 12	
	Assignments	10	10% (10)	Continuous	
	Projects / Tut.	1	10% (10)	10	
	Report	1	10% (10)	Continuous	
Summative assessment	Midterm Exam	2	10% (10)	8-14	
	Final Exam	3hr	50% (50)	16	Expands the student's abilities to understand, know, and economic analysis
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus) المنهاج الاسبوعي النظري	
	Material Covered
Week 1	Basic economic concepts: The economic problem, its nature and characteristics, and addressing the economic problem in different economic systems.
Week 2	(Demand Theory) The concept of demand, the demand schedule and curve, the law of demand and its exceptions, and the determinants of demand. (Changes in the quantity demanded) Demand elasticity: Definition, types, and methods of measuring it. The importance of studying demand elasticity and its applications.
Week 3	The concept of utility and theories of consumer behavior: Classical theory, its assumptions, types of utility, and the law of marginal utility accumulation. Consumer equilibrium according to utility theory

Week 4	Contemporary theory (Indifference Curves): The concept of the indifference curve, indifference map, characteristics of indifference curves, and consumer equilibrium according to indifference curve theory.
Week 5	(Supply Theory) The concept of supply. The supply schedule and curve, the law of supply and its exceptions, the determinants of supply, methods of measuring them, and the determinants of supply elasticity. The general framework for determining the equilibrium price and the impact of changes in supply, demand, and equilibrium quantity.
Week 6	(Production Theory) The concept of production, factors of production, the production function, types of functions, the concept of total output, average output, marginal output, the law of diminishing returns, its concept, characteristics of production, and the economic stage..
Week 7	(Costs and Revenues) Production costs, the concept of costs, types of costs, cost curves, cost rates and their curves in the short run, the concept of revenues and their curves, the relationship between costs and revenues, and achieving equilibrium in economic units.
Week 8	(Markets, Price Determination, and Equilibrium) The concept of the market, types of markets, market functions, and firm equilibrium in all markets.
Week 9	Summary Test (10 marks)
Week 10	(Distribution Theory) (Wages, the meaning of wages, types of wages, and wage determination) (Rent, the meaning of rent, types of rent, and rent determination) (Interest, its concept, interpretation, and interest rate determination) (Profit, its concept and types). (National Income) The concept and importance of national income, gross national product (GNP), gross domestic product (GDP), methods of calculation, the circular flow of income and GNP, factors affecting GNP, contemporary theory of income and employment, classical theory of income, employment, and equilibrium, Keynesian theory of income, employment, and equilibrium.
Week 11	(National Income) The concept and importance of national income, gross national product (GNP), gross domestic product (GDP), methods of calculation, the circular flow of income and GNP, factors affecting GNP, contemporary theory of income and employment, classical theory of income, employment, and equilibrium, Keynesian theory of income, employment, and equilibrium.
Week 12	(Money and Banking) The concept of money, types of money, functions of money. Monetary policy: its concept and tools. Banks: their types, basic functions (commercial banks, credit banks, specialized banks). Central banks: their functions. Fiscal policy: its concept and tools.
Week 13	(Foreign and Domestic Trade) The concept of foreign and domestic trade, the importance of trade. Theories of foreign trade. Balance of payments, exchange rate. Trade policy and its tools.
Week 14	(Inflation and Unemployment) The concept of inflation, types of inflation, theories explaining the phenomenon of inflation, effects of inflation and its treatment.
Week 15	The concept of unemployment, types of unemployment, causes and effects of unemployment and its treatment.

Week 16	Final Exam
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Learning and Teaching Resources		
مصادر التعلم والتدريس		
	Text	Available in the Library?
Required Texts	(مبادئ علم الاقتصاد) المؤلف : كامل علاوي كاظم الفتلاوي ، حسن لطيف كاظم الزبيدي، الطبعة الاولى، 2009	Yes
Recommended Texts		no
Websites		

Grading Scheme				
مخطط الدرجات				
Group	Grade	التقدير	Marks (%)	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required
Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.				

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information				
معلومات المادة الدراسية				
Module Title	General Mathematics		Module Delivery	
Module Type	C		☒ Theory ☒ Lecture Lab ☒ Tutorial ☒ Practical Seminar	
Module Code	AC1101			
ECTS Credits	6			
SWL (hr/sem)	150			
Module Level	1	Semester of Delivery		1
Administering Department	Type Dept. Code	College	Type College Code	
Module Leader	Ola Hadi Sadeq		e-mail	Ola.sadeq@uowasit.edu.iq
Module Leader's Acad. Title			Module Leader's Qualification	
Module Tutor	Name (if available)		e-mail	E-mail
Peer Reviewer Name	Name		e-mail	E-mail
Scientific Committee Approval Date	4/11/2024		Version Number	1.0

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	It discusses the relationship between the impact of the activities of financial economic units on the economy and on society, and how their financial statements are		Semester

	prepared in a way that preserves the rights of all stakeholders in society.		
Co-requisites module	This subject shares with other subjects the characteristic of being the foundation for other subjects and the main precursor to teaching students the basics of their future work as accountants.	Semester	

Module Aims, Learning Outcomes and Indicative Contents

أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية

Module Aims أهداف المادة الدراسية	1. To provide students with opportunities to practice sound reasoning methods such as inductive, deductive, and reflective thinking. 2. To equip students with problem-solving skills. 3. To emphasize the importance of mathematics in our daily lives and to highlight its impact on civilizational development. 4. To provide students with the necessary skills to comprehend what they study and to discover new relationships. 5. To help students develop positive attitudes and a genuine appreciation for mathematics. 6. To encourage students to become self-reliant in their mathematical learning. 7. To cultivate intellectual skills and scientific innovation.
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	1. Understanding the structure of mathematics and its relationship to other structures, and becoming familiar with aspects of mathematical knowledge and its applications. 2. Analyzing the objectives and content of mathematics education using available resources to achieve the targeted learning. 3. Knowing diverse strategies for teaching and learning mathematics and related educational activities. 4. Creating opportunities to effectively use mathematics teaching and learning strategies. 5. Using diverse methods and tools for collecting, analyzing, and interpreting data. 6. Integrating mathematics with accounting. 7. Using mathematical functions and equations in accounting. 8. Developing students' cognitive skills.
Indicative Contents المحتويات الإرشادية	First: Functional representation in finance, linear and nonlinear equations, exponential transformation, yield growth, and logarithmic equations. [SSWL=10 hours] Second: Definition of limits, limits formulas for different functions (the sum and subtraction of a set of functions, and the product and division of two functions). [SSWL=10 hours] Third: Applied examples in finance and accounting, general exercises, and applied exercises in finance and accounting. [SSWL=10 hours] Fourth: Definition of differentiation using the limits ratio of differences, the importance of differentiation in representing the slope of financial and economic curves for production functions and calculating interest. [SSWL=10 hours] Fifth: Derivatives, verifying the existence of a derivative for a given function, differentiation formulas for the sum and subtraction of a set of functions and for the product or division of two functions, and the relationship of derivatives to critical points and inflection points. [SSWL=10 hours] Sixth: Losses in bonds and financial portfolios and their application in the financial field. [SSWL=10 hours] Total hours = 63 = SSWL - (exam hours) = 63 - 3 = 60 hours (timetable hours × 15 weeks)

Learning and Teaching Strategies

استراتيجيات التعلم والتعليم

Strategies	The strategies used by faculty members to enhance student teaching and learning are plans implemented to achieve learning objectives. They describe all classroom and extracurricular activities designed to achieve the program's learning outcomes. 1. Active Learning 2. Cooperative Learning 3. Self-Learning 4. Brainstorming
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Student Workload (SWL)

الحمل الدراسي للطلاب محسوب لـ ١٥ اسبوعا

Structured SWL (h/sem) الحمل الدراسي المنتظم للطلاب خلال الفصل	63	Structured SWL (h/w) الحمل الدراسي المنتظم للطلاب أسبوعيا	7
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطلاب خلال الفصل	87	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطلاب أسبوعيا	3
Total SWL (h/sem) الحمل الدراسي الكلي للطلاب خلال الفصل	150		

Module Evaluation

تقييم المادة الدراسية

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	2	10% (10)	5, 10	LO #1, 2, 10 and 11
	Assignments	2	10% (10)	2, 12	LO # 3, 4, 6 and 7
	Projects / Lab.	1	10% (10)	Continuous	All
	Report	1	10% (10)	13	LO # 5, 8 and 10
Summative assessment	Midterm Exam	2 hr	10% (10)	7	LO # 1-7
	Final Exam	3hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus)

المنهاج الاسبوعي النظري

	Material Covered
Week 1	1- Numbers: Integers and their properties, Natural numbers and their properties, Rational numbers and their properties, Irrational numbers and their properties, Real and imaginary numbers, Complex numbers and their properties, Practical exercises.
Week 2	2 - Sets: Definition of a universal set with examples, definition of a unit set, definition of an empty set with examples, definition of an equal set with examples, definition of an interval with examples, definition of an empty set with examples.
Week 3	Algebraic Operations on Sets: a- Union with examples , b- Intersection with examples, c- Difference of two sets with examples, d- Discrete sets with examples , e- Algebra of sets, f- Complement with examples
Week 4	Functions: Ordered pairs with examples, definition of a function with examples, domain and range with examples, exponential functions and their properties with examples, logarithmic functions and their properties with examples, algebraic functions, rational functions
Week 5	Limits and Continuity: Limits and their properties with examples, infinite limits with examples
Week 6	Continuity: Continuity with examples and practice exercises
Week 7	First Exam:
Week 8	Differential Calculus: Differentiation with examples, rules of differentiation Practical Exercises
Week 9	Derivative of a logarithmic function, derivative of an implicit function with examples, higher-order derivatives with examples, finding the equation of a line with examples. Differentiation
Week 10	Integration, indefinite integral, basic forms of integration. Practical Exercises
Week 11	Definite integral with examples, properties of definite integrals with examples.
Week 12	Matrices, definition of matrices, column matrices with examples, equal matrices with examples, square matrices with examples.
Week 13	Diagonal matrices with examples, identity matrix with examples, zero matrix with examples, upper triangular matrix with examples, lower triangular matrix with examples.
Week 14	Algebraic operations on matrices, addition and subtraction of matrices with examples, multiplying a matrix by a quantum constant with examples, matrix multiplication. Practical Exercises
Week 15	Second Exam

Module Evaluation

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	2	10% (10)	5, 10	LO #1, 2, 10 and 11
	Assignments	2	10% (10)	2, 12	LO # 3, 4, 6 and 7
	Homework	1	10% (10)	2,12	All
	Report	1	10% (10)	13	LO # 5, 8 and 10
Summative assessment	Midterm Exam	2 hr	10% (10)	7	LO # 1-7
	Final Exam	2hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

Grading Scheme

مخطط الدرجات

Group	Grade	التقدير	Marks (%)	Definition
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Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

Module Information					
Module Title	<u>English Language</u>		Module Delivery		
Module Type	<u>Basic</u>		☒ Theory ☐ Lecture ☐ Lab ☐ Tutorial ☐ Practical ☐ Seminar		
Module Code	<u>WUO1</u>				
ECTS Credits	<u>2</u>				
SWL (hr/sem)	<u>50</u>				
Module Level		1	Semester of Delivery		1
Administering Department		Type Dept. Code	College	Type College Code	
Module Leader	Alaa K. Kumer		e-mail	Akadhem@uowasit.edu.iq	
Module Leader’s Acad. Title		Lect.	Module Leader’s Qualification		MA.
Scientific Committee Approval Date		11/8/2024	Version Number	1.0	

Wasit University/ College of Administration & Economics/ Dept. of Accounting	Educational institution
Dept. of Accounting	University department/center
English Language/ The First Class	Course name/code
Daily attendance (mandatory) and according to the established weekly schedule	Available attendance forms
(30) hours of study, two hours per week	Number of study hours (total)
10/9/2024	The date this description was prepared
Course objectives	
Introducing the student to the most important concepts of the English language, including grammar as well as sounds.	
Introducing the student to the importance of reading and writing the English language	
Introducing the student to how to distinguish between verbs and adjectives and the difference between using interrogative, query, and other tools	
Introducing the student to the existence of irregular rules in the English language, such as vowels, silent letters, and correct letters	

- Providing the student with topics different from the English language and accessing information through external pieces.

Course outcomes and teaching, learning and evaluation methods

A- Cognitive objectives: To make the student able to:

A1- Identifying the various tenses and grammar of the English language.

A2- Identifying interrogative tools.

A3- Identify the following questions and ways to answer them.

A4- Identifying sounds in the English language.

A5- Using external and general pieces to develop reading and writing

B - The skills objectives of the course.

B1 - Interactive skills: Possessing the ability to communicate with the subject professor and colleagues.

B2 - Diagnostic skills: the ability to speak, listen and converse in English.

B3 - Analytical skills: the ability to translate texts from English to Arabic or vice versa.

Teaching and learning methods

1- The lecture.

2- Discussion and dialogue.

3- Enrichment questions.

4- Direct interrogation .

Evaluation methods

1-True and false questions.

2- Multiple choice questions.

3- Questions of clarifications.

4- Duties.

5- Self-evaluation.

6- Tests (monthly, quarterly, final).

C- Emotional and value goals

C1- The ability to examine and evaluate the topics presented.

C2- The ability to criticize and distinguish the topics presented and chooses between them.

C3- The ability to produce new ideas.
Teaching and learning methods
1 - Brainstorming method. 2 - Presentation.
Evaluation methods
1 – Various tests (daily, monthly, quarterly, final) 2 - Oral exams. 3- Duties.
D - Transferable general and qualifying skills (other skills related to employability and personal development). D1- Skills of translating texts, books and articles. D2- Training and personal development skills on how to learn English grammar. D3- Skills of writing articles and pronouncing words correctly.

Course structure (First semester)					
Evaluation method	Teaching method	Name of the unit/topic	Required learning outcomes	hours	week
Self-assessment, peer assessment, oral exams, monthly and daily assignments and tests	Lecture, discussion, dialogue and interrogation And enrichment	–Past Simple tense –Past Continuous	Knowing verb tense (English grammar)	2	1
		The first Text + solutions to the exercises	reading	2	2
		be - have – do	Training and knowledge of auxiliary verbs and trailing questions	2	3
		Writing+Reading+translation	Daily exam	4	4-5
		present & present continuous How ,where ,when,	Knowing the interrogative tools and how to distinguish between tenses	4	6-7
		First Exam	Monthly Exam	2	8
		shorting answers reading&practice	Solving exercises and training on sounds	2	9

		The second + third + fourth + fifth + sixth Texts	Reading+ Translation	4	10-11
		Past perfect continuous Past Continuous Future simple tense Future Perfect Future Perfect Continuous	Grammar of English Language	6	12-14
		Second Exam	Monthly test	3	15

References	
1-Required prescribed books	Course books/Internet
2- Main references (sources)	Electronic Sites
Recommended books and references (scientific journals, reports)	new headway plus Pre-intermediate
B - Electronic references, Internet sites...	https://elt.oup.com/student/headway/?cc=global&selLanguage=en

Course development plan
Translate quickly and focus on pronouncing letters more accurately and correctly

Module Evaluation					
		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	2	10% (10)	5, 10	LO #1, 2, 10 and 11
	Assignments	2	10% (10)	2, 12	LO # 3, 4, 6 and 7

Summative assessment	Homework	1	10% (10)	2,12	All
	Report	1	10% (10)	13	LO # 5, 8 and 10
	Midterm Exam	2 hr	10% (10)	7	LO # 1-7
	Final Exam	2hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

Grading Scheme`				
Group	Grade		Marks (%)	Definition
Success Group (50 - 100)	A - Excellent		90 - 100	Outstanding Performance
	B - Very Good		80 - 89	Above average with some errors
	C - Good		70 - 79	Sound work with notable errors
	D - Satisfactory		60 - 69	Fair but with major shortcomings
	E - Sufficient		50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail		(45-49)	More work required but credit awarded
	F – Fail		(0-44)	Considerable amount of work required
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MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information			
معلومات المادة الدراسية			
Module Title	Human Right & Democracy		Module Delivery
Module Type			☒ Theory ☐ Lecture ☐ Lab ☐ Tutorial ☐ Practical ☐ Seminar
Module Code	UOM104		
ECTS Credits	2		
SWL (hr/sem)	50		
Module Level		Semester of Delivery	
Administering Department	Accounting Department	College	College of Administration and Economics
Module Leader	Nisreen falih hassan	e-mail	nfalih@uowasit.edu.iq
Module Leader's Acad. Title	Asst prof	Module Leader's Qualification	PhD
Module Tutor	Name (if available)	e-mail	E-mail
Peer Reviewer Name	Name	e-mail	E-mail
Scientific Committee Approval Date		Version Number	

Relation with other Modules	
العلاقة مع المواد الدراسية الأخرى	
Prerequisite module	لا يوجد
Semester	

Co-requisites module	لا يوجد	Semester	
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Module Aims, Learning Outcomes and Indicative Contents

أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية

Module Objectives أهداف المادة الدراسية	.1Defending human dignity and guaranteeing human rights .2Contributing to improving human lives by informing individuals of their rights and responsibilities and disseminating legal awareness. .3Promoting social justice and strengthening the connection between individuals, communities, the state, and its institutions, thereby fostering solidarity with others. .4Developing community members' skills in monitoring violations and addressing violations. .5Supporting the understanding of contemporary human rights issues and challenges. .6Enhancing interactive learning methods. .7Promoting participation in public affairs – citizenship. .8Strengthening the concept of democratic governance, its forms and types, and the close link between human rights and democracy.
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	A. Knowledge and Understanding: .1Understanding the meaning of human rights. .2Recognizing rights and duties and developing a sense of citizenship among students. .3Learning to compare rights and understand their hierarchy of importance. .4Education in the field of rights and democracy, and knowledge of national and international mechanisms for their protection and enforcement. B. Subject-Specific Skills: .1Students' knowledge of the concept of human rights, their characteristics, types, and historical development. .2Students' knowledge of the gradual international recognition of human rights, culminating in the adoption of the Universal Declaration of Human Rights. .3Recognizing human rights guarantees at the national and international levels and understanding how to enforce them. .4Understanding the significant role of international organizations in the development and protection of human rights, and monitoring their implementation internationally. .5Students' knowledge of the concept of democracy and its characteristics.

	.6Understanding the relationship between democracy and human rights. .7Recognizing the role of the United Nations in establishing and disseminating the concept of democracy. .8Students' knowledge and understanding of the different forms of democratic systems .9Recognizing the advantages and disadvantages of a democratic system. 10. The student's understanding of the concept of democracy in the texts of the current Iraqi Constitution of 2005
Indicative Contents المحتويات الإرشادية	1. To familiarize students with the nature of human rights and how to exercise them legally. 2. To promote respect for all segments of society, especially vulnerable and marginalized groups such as children, the elderly, and people with disabilities. .3To enable students to identify and recognize violations of rights and freedoms.

Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	● In-person lectures and the use of modern technology and e-learning * Collaborative classroom learning, participation, and the expression of ideas. * Interactive learning, dialogue, and discussion. ● Learning through case studies, reviewing library research, and consulting up-to-date information related to the course material found online.

Student Workload (SWL)

الحمل الدراسي للطلاب محسوب لـ ١٥ اسبوعا			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطلاب خلال الفصل	63	Structured SWL (h/w) الحمل الدراسي المنتظم للطلاب أسبوعيا	3
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطلاب خلال الفصل	37	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطلاب أسبوعيا	2
Total SWL (h/sem) الحمل الدراسي الكلي للطلاب خلال الفصل	100		

Module Evaluation					
تقييم المادة الدراسية					
		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	2	20% (10)	5 and 10	1-8
	Assignments	3	15% (5)	2 and 12	All
	Projects / Lab.	0		Continuous	
	Report	1	5% (5)	13	All
Summative assessment	Midterm Exam	2hr	10% (10)	7	
	Final Exam	2hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus)	
المنهاج الاسبوعي النظري	
	Material Covered

Week 1	• What are Human Rights? (Definition – Characteristics – Types of Human Rights – Historical Evolution)
Week 2	• Generations of Human Rights – International Recognition of Human Rights
Week 3	• The International Bill of Human Rights: The Universal Declaration and the Two International Covenants of 1966
Week 4	• Guarantees of Human Rights – National Guarantees and International Guarantees
Week 5	• The Role of International Organizations in the Protection of Human Rights
Week 6	• Concept and Characteristics of Democracy
Week 7	• The Relationship Between Democracy and Human Rights
Week 8	• The Role of the United Nations in Consolidating Democracy
Week 9	• Forms of Democratic Systems
Week 10	• Advantages of the Democratic System
Week 11	• Disadvantages of the Democratic System
Week 12	• Democracy and Human Rights in the Iraqi Constitution of 2005
Week 13	• Discussion of the Student Discipline Law No. 160 of 2007
Week 14	• Discussion of Reports
Week 15	• Written Test
Week 16	• Final Examination

Delivery Plan (Weekly Lab. Syllabus) المنهاج الاسبوعي للمختبر	
Lab 1	
Lab 2	
Lab 3	

Learning and Teaching Resources

مصادر التعلم والتدريس

	Text	Available in the Library?
Required Texts	1. كتاب نظرات اسلامية في اعلان حقوق الإنسان / للسيد محمد محمد صادق الصدر 2- كتاب حقوق الانسان/د. حميد حنون 3- كتاب الديمقراطية وحقوق الإنسان / د. محمد يونس الصائغ	Yes
Recommended Texts	1- كتاب القانون الدولي لحقوق الانسان د. محمد يوسف علوان/د. محمد خليل موسى المراجع الإلكترونية ، مواقع الانترنت https://www.google.com https://www.amnesty.org https://abd.org/en https://www.ohchr.org https://www.ohchr.org/ar/library	Yes

Grading Scheme

مخطط الدرجات

Group	Grade	التقدير	Marks %	Definition
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UNIVERSITY of WASIT COLLEGE of ADMINIDTRATION and ECONOMICS				جامعة واسط كلية الإدارة والاقتصاد
DEPARTMENT of ACCOUNTING			قسم المحاسبة	
Bachelor’s degree (B.Sc.)- ACCOUNTING		2025/2024		بكالوريوس علوم في – المحاسبة
1-OVERVIEW		دليل المواد الدراسية		أولاً: نظرة عامة
هذا المقرر يزود الطالب بالمفاهيم الإدارية الأساسية ووظائف المدير ووظائف الشركة وعلاقتها بالمواد الدراسية الأخرى				
2-UNDERGRADUATE COURSES		(يتم ادراج كافة المواد الدراسية بنفس النموذج ادناه)		ثانياً: المواد الدراسية
MODULE 2				
CODE	COURSE/MODULE TITLE	ECTS		SEMESTER
AC1202	مبادئ الإحصاء Principles of Statistics	8		2
Class (hr./w)	Lect/Lab./Prac. /Tutor	SSWL (hr./sem)		USWL (hr./w)
3	1	63		137
3-CONTACT		(اسم وعنوان وايميل رئيس القسم والمقرر)		ثالثاً: التواصل
Asst.prof.Haider Atta Zbain		hzbyen@uowasit.edo.iq		
Asst.prof. Natiq Jabbar Salem		njabbar@uowasit.edu.iq		

Semester	No.	Module Code	Module Name in English	اسم المادة الدراسية	Language	SSWL (hr./w)						Exam hr./sem	SSWL	USSWL	SWL	ECTS	Module Type	Prerequisite Module(s) Code
						CL (hr./w)	Lect (hr./w)	Lab (hr./w)	Pr (hr./w)	Tut (hr./w)	Semn (hr./w)		hr./sem	hr./sem	hr./sem			
Two	1	AC1201	Financial Accounting	المحاسبة المالية	Arabic	4				2		3	93	132	225	9	C	
	2	AC1202	Principles of Statistics	مبادئ الإحصاء	Arabic	3			1			3	63	137	200	8	B	
	3	AC1203	Fundamentals of Computer Science	اساسيات علم الحاسوب	Arabic	1			2			3	48	27	75	3.	S	
	4	AC1204	Accounting Readings & Corresponding	قراءات ومراسلات محاسبية E	English	3				2		3	78	122	200	8.	B	
	5	UN125	Arabic Language	اللغة العربية	Arabic	2						3	33	17	50	2	S	
					Total	13	0	0	3	4	0	15	315	435	750	30		
Note: The student should complete 4 weeks of Summer Internships to fulfil the requirements of the bachelor's degree																		
Structured SWL (hr./w) type	CL	Class Lecture		Module type		B	Basic learning activities				SWL:		Student Workload					
	Lab	Laboratory				C	Core learning activity				SSWL:		Structured SWL					
	Pr	Practical Training				S	Support or related learning activity				USSWL:		Unstructured SWL					
	Tut	Tutorial				E	Elective learning activity											
	Lect	Online lecture																
	Seminar			Note: Columns O, Q and R are programmed, protected and should not be edited														

UNIVERSITY of WASIY COLLEGE of ADMINIDTRATION and ECONOMICS				جامعة واسط كلية الإدارة والاقتصاد
DEPARTMENT of ACCOUNTING			قسم المحاسبة	
Bachelor’s degree (B.Sc.)- ACCOUNTING		2025/2024		بكالوريوس علوم في – المحاسبة
1-OVERVIEW		دليل المواد الدراسية		أولا: نظرة عامة
2-UNDERGRADUATE COURSES		(يتم ادراج كافة المواد الدراسية بنفس النموذج ادناه)		ثانيا: المواد الدراسية
MODULE 3				
CODE	COURSE/MODULE TITLE	ECTS		SEMESTER
AC1203	اساسيات علم الحاسوب Fundamentals of Computer Science	2		2
Class (hr./w)	Lect/Lab./Prac. /Tutor	SSWL (hr./sem)		USWL (hr./w)
1	2	48		27
3-CONTACT		(اسم وعنوان وايميل رئيس القسم والمقرر)		ثالثا: التواصل
Asst.prof.Haider Atta Zbain		hzbyen@uowasit.edo.iq		
Asst.prof. Natiq Jabbar Salem		njabbar@uowasit.edu.iq		

UNIVERSITY of WASIT COLLEGE of ADMINIDTRATION and ECONOMICS				جامعة واسط كلية الإدارة والاقتصاد
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Bachelor’s degree (B.Sc.)- ACCOUNTING		2025/2024		بكالوريوس علوم في – المحاسبة
1-OVERVIEW		دليل المواد الدراسية		أولاً: نظرة عامة
هذا المقرر يزود الطالب بالمعرفة الأولية الأساسية لتعلم اللغة العربية واستخدامها في الدراسة بالمراحل اللاحقة وتمكنه من التحدث والكتابة والاستماع				
2-UNDERGRADUATE COURSES		(يتم ادراج كافة المواد الدراسية بنفس النموذج ادناه)		ثانياً: المواد الدراسية
MODULE 5				
CODE	COURSE/MODULE TITLE	ECTS		SEMESTER
UN125	اللغة العربية Arabic Language	2		2
Class (hr./w)	Lect/Lab./Prac. /Tutor	SSWL (hr./sem)		USWL (hr./w)
2	-	33		17
3-CONTACT		(اسم وعنوان وايميل رئيس القسم والمقرر)		ثالثاً: التواصل
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Asst.prof. Natiq Jabbar Salem		njabbar@uowasit.edu.iq		

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DEPARTMENT of ACCOUNTING				قسم المحاسبة	
Bachelor’s degree (B.Sc.)- ACCOUNTING		2025/2024		بكالوريوس علوم في – المحاسبة	
1-OVERVIEW		دليل المواد الدراسية		أولاً: نظرة عامة	
2-UNDERGRADUATE COURSES		(يتم ادراج كافة المواد الدراسية بنفس النموذج ادناه)		ثانياً: المواد الدراسية	
MODULE 4					
CODE	COURSE/MODULE TITLE	ECTS		SEMESTER	
AC1204	قراءات ومراسلات محاسبيةE Accounting Readings & Corresponding	8		2	
Class (hr./w)	Lect/Lab./Prac. /Tutor	SSWL (hr./sem)		USWL (hr./w)	
3	2	78		122	
3-CONTACT		(اسم وعنوان وايميل رئيس القسم والمقرر)		ثالثاً: التواصل	
Asst.prof.Haider Atta Zbain		hzbyen@uowasit.edo.iq			
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MODULE 1				
CODE	COURSE/MODULE TITLE	ECTS	SEMESTER	
AC1201	Financial Accounting المحاسبة المالية	9	2	
Class (hr./w)	Lect/Lab./Prac. /Tutor	SSWL (hr./sem)	USWL (hr./w)	
4	2	93	132	
3-CONTACT		(اسم وعنوان وايميل رئيس القسم والمقرر)		ثالثاً: التواصل
Asst.prof.Haider Atta Zbain		hzbyen@uowasit.edo.iq		
Asst.prof. Natiq Jabbar Salem		njabbar@uowasit.edu.iq		

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

الكورس الثاني

Module Information			
معلومات المادة الدراسية			
Module Title	المحاسبة المالية		Module Delivery
Module Type	C		☒ Theory ☒ Lecture ☐ Lab ☒ Tutorial ☒ Practical ☐ Seminar
Module Code	AC1101		
ECTS Credits	9		
SWL (hr/sem)	225		
Module Level	1	Semester of Delivery	1
Administering Department	Type Dept. Code	College	Type College Code
Module Leader	Sabreen kareem balasem		e-mail sbalasem@uowasit.edu.iq
Module Leader's Acad. Title	Professor	Module Leader's Qualification	Ph.D.
Module Tutor	Name (if available)	e-mail	E-mail
Peer Reviewer Name	Name	e-mail	E-mail
Scientific Committee Approval Date		Version Number	1.0

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	The Relationship Between the Impact of Economic and Financial Units' Activities on the Economy and Society,		Semester

	and How Their Financial Statements Are Prepared to Safeguard the Rights of All Stakeholders in Society		
Co-requisites module	"This course shares with other subjects the role of being the foundation for subsequent courses and the primary step in teaching students the fundamentals required for their future career as accountants."	Semester	

Module Aims, Learning Outcomes and Indicative Contents

أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية

Module Aims أهداف المادة الدراسية	"Enabling students to acquire comprehensive knowledge of financial accounting, allowing them to practice the accounting profession in commercial economic units and prepare financial reports, which constitute the core components of the financial reporting function."
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	– Acquiring skills in accounting for current and fixed assets, as well as preparing adjusting entries. – Understanding the process of preparing financial statements, in addition to understanding the conceptual framework of financial accounting.
Indicative Contents المحتويات الإرشادية	– Asking questions to students during the lecture. – Interacting and communicating with students during the lecture. – Giving students the opportunity to think and participate in providing solutions.

Learning and Teaching Strategies

استراتيجيات التعلم والتعليم

Strategies	• Starting new topics by explaining the theoretical framework and reinforcing it with real-world business environment examples. • Explaining the practical side by presenting numerous illustrative examples. • Teaching the course material using various methods, such as visual presentations and practical problem-solving.
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Student Workload (SWL)

الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا

Structured SWL (h/sem) الحمل الدراسي المنتظم للطلاب خلال الفصل	93	Structured SWL (h/w) الحمل الدراسي المنتظم للطلاب أسبوعيا	7
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطلاب خلال الفصل	107	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطلاب أسبوعيا	3
Total SWL (h/sem) الحمل الدراسي الكلي للطلاب خلال الفصل	200		

Module Evaluation تقييم المادة الدراسية					
		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	2	10% (10)	5, 10	LO #1, 2, 10 and 11
	Assignments	2	10% (10)	2, 12	LO # 3, 4, 6 and 7
	Projects / Lab.	1	10% (10)	Continuous	All
	Report	1	10% (10)	13	LO # 5, 8 and 10
Summative assessment	Midterm Exam	2 hr	10% (10)	7	LO # 1-7
	Final Exam	3hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus) المنهاج الاسبوعي النظري	
	Material Covered
Week 1	Here is the English translation:
Week 2	Accounting for Commercial Papers (Notes Receivable)
Week 3	Accounting for Commercial Papers (Notes Payable)
Week 4	Accounting for Non-Current Assets
Week 5	Accounting for Non-Current Assets and Asset Disposal/Exchange

Week 6	Accounting for Depreciation of Non-Current Assets
Week 7	Accounting for Prepaid and Accrued Expenses
Week 8	Accounting for Unearned (Prepaid) and Accrued Revenues
Week 9	Accounting Errors – Types and Causes
Week 10	Methods of Rectifying and Correcting Accounting Errors
Week 11	Trial Balance
Week 12	Final Accounts
Week 13	Trading Account
Week 14	Profit and Loss Account
Week 15	Income Statement

Learning and Teaching Resources

مصادر التعلم والتدريس

	Text	Available in the Library?
Required Texts	1. صفاء العاني 2. دونالد كيسو 3. أ.د. طلال الجلاوي	Yes
Recommended Texts		no
Websites		

Grading Scheme

مخطط الدرجات

Group	Grade	التقدير	Marks (%)	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

MODULE DESCRIPTION FORM

Module Information					
Module Title	Accounting reading &Corresponding		Module Delivery		
Module Type	B		☒ Theory ☒ Lecture Lab ☒ Tutorial ☒ Practical Seminar		
Module Code	AB1101				
ECTS Credits	8				
SWL (hr/sem)	200				
Module Level		1	Semester of Delivery		1
Administering Department		Type Dept. Code	College	Type College Code	
Module Leader	Hussein Abdulmohsin Kadhim		e-mail	halshumoos@uowasit.edu.iq	
Module Leader's Acad. Title		Professor	Module Leader's Qualification		Ph.D.
Module Tutor	Name (if available)		e-mail	E-mail	
Peer Reviewer Name		Name	e-mail	E-mail	
Scientific Committee Approval Date		14/2/2025	Version Number		1.0

Relation with other Modules			
Prerequisite module	It discusses the relationship between the impact of the activities of financial economic units on the economy and society, and how their financial statements are prepared in a way that preserves the rights of .all stakeholders in society		
	Semest er		

Co-requisites module	This subject shares with other subjects the fact that it is the basis for other subjects and the main prelude to teaching students the basics of .their future work as an accountant	Semester	
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Module Aims, Learning Outcomes and Indicative Contents

Module Aims	Students acquire comprehensive information about financial accounting, which allows them to practice the accounting profession in commercial economic units and prepare financial reports, which are the basic components of the .financial reporting function
Module Learning Outcomes	– Acquire accounting skills for current and fixed assets as well as preparing entry adjustments. – Understand the process of preparing financial statements as well as understanding the conceptual framework of financial accounting.
Indicative Contents	– Asking questions to students during the lecture. – –Interacting and communicating with students during the lecture. – –Giving students the opportunity to think and participate in solutions

Learning and Teaching Strategies

Strategies	–Start new topics by explaining the theoretical side of the topic and reinforcing it with examples from the business environment. – Explain the practical side by providing many examples. – Explain the material by adopting various means such as adopting progressive presentation tools and solving problems. – Give students the opportunity to solve exercises, share their ideas and ask their questions. –Conduct daily exams to ensure the student understands the material.
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Student Workload (SWL)			
Structured SWL (h/sem)	78	Structured SWL (h/w)	
Unstructured SWL (h/sem)	122	Unstructured SWL (h/w)	
Total SWL (h/sem)	200		

Module Evaluation					
		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	2	10% (10)	5, 10	LO #1, 2, 10 and 11
	Assignments	2	10% (10)	2, 12	LO # 3, 4, 6 and 7
	Projects / Lab.	1	10% (10)	Continuous	All
	Report	1	10% (10)	13	LO # 5, 8 and 10
Summative assessment	Midterm Exam	2 hr	10% (10)	7	LO # 1-7
	Final Exam	3hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus)	
	Material Covered
Week 1	Basic terms in accounting
Week 2	Definition of accounting
Week 3	Accounting and bookkeeping
Week 4	Usefulness of accounting
Week 5	Types of accounting
Week 6	Users of accounting information
Week 7	Types of financial statements
Week 8	Accounting principles

Week 9	Definition of business
Week 10	Business letters
Week 11	Enquiries letters
Week 12	Circulars letters
Week 13	Invoicing transactions
Week 14	Types of invoicing
Week 15	Cost of goods sold

Learning and Teaching Resources		
	Text	Available in the Library?
Required Texts		Yes
Recommended Texts		no
Websites		

Grading Scheme				
Group	Grade		Marks (%)	Definition
Success Group (50 - 100)	A - Excellent		90 - 100	Outstanding Performance
	B - Very Good		80 - 89	Above average with some errors
	C - Good		70 - 79	Sound work with notable errors
	D - Satisfactory		60 - 69	Fair but with major shortcomings
	E - Sufficient		50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail		(45-49)	More work required but credit awarded
	F – Fail		(0-44)	Considerable amount of work required
Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.				

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information			
معلومات المادة الدراسية			
Module Title	Principles of Statistics		Module Delivery
Module Type	C		☒ Theory ☒ Lecture Lab ☒ Tutorial ☒ Practical Seminar
Module Code	AC1202		
ECTS Credits	7		
SWL (hr/sem)	200		
Module Level	1	Semester of Delivery	2
Administering Department	Type Dept. Code	College	Type College Code
Module Leader	Ola Hadi Sadeq		e-mail Ola.sadeq@uowasit.edu.iq
Module Leader's Acad. Title		Module Leader's Qualification	
Module Tutor	Name (if available)	e-mail	E-mail
Peer Reviewer Name	Name	e-mail	E-mail
Scientific Committee Approval Date		Version Number	1.0

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	"This course aims to provide students with a general overview of the fundamentals of statistics for accountants and related terminology. It also highlights the role of statistics in supporting daily operations and decision-making processes, as well as the principles and		Semester

	mechanisms for understanding the requirements and steps of managing scientific research that relies on statistical analysis. Finally, it introduces students to the latest developments in the field of statistics, enabling them to express their opinions scientifically."		
Co-requisites module	• Keeping pace with developments in statistical modeling. • Staying updated with new and useful advancements and adapting them effectively. • The ability to comprehend statistical methods and apply them practically. • Handling and modeling economic crises and problems	Semester	

Module Aims, Learning Outcomes and Indicative Contents أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية			
Module Aims أهداف المادة الدراسية	1. To provide students with opportunities to practice sound reasoning methods such as inductive, deductive, and reflective thinking. 2. To equip students with problem-solving skills. 3. To emphasize the importance of mathematics in our daily lives and to highlight its impact on civilizational development. 4. To provide students with the necessary skills to comprehend what they study and to discover new relationships. 5. To help students develop positive attitudes and a genuine appreciation for mathematics. 6. To encourage students to become self-reliant in their mathematical learning. 7. To cultivate intellectual skills and scientific innovation.		
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	1. Understanding the structure of mathematics and its relationship to other structures, and becoming familiar with aspects of mathematical knowledge and its applications. 2. Analyzing the objectives and content of mathematics education using available resources to achieve the targeted learning. 3. Knowing diverse strategies for teaching and learning mathematics and related educational activities. 4. Creating opportunities to effectively use mathematics teaching and learning strategies. 5. Using diverse methods and tools for collecting, analyzing, and interpreting data. 6. Integrating mathematics with accounting. 7. Using mathematical functions and equations in accounting. 8. Developing students' cognitive skills.		
Indicative Contents المحتويات الإرشادية	Teaching Methods / Delivery Mode Delivering in-person lectures and utilizing visual aids through detailed explanations on the whiteboard, alongside multimedia presentations on		

	electronic projectors. The approach incorporates real-world examples and requires students to prepare research papers on the course topics.
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Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	The strategies used by faculty members to enhance student teaching and learning are plans implemented to achieve learning objectives. They describe all classroom and extracurricular activities designed to achieve the program's learning outcomes. 1. Active Learning 2. Cooperative Learning 3. Self-Learning 4. Brainstorming

Student Workload (SWL) الحمل الدراسي للطلاب محسوب لـ ١٥ اسبوعا			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطلاب خلال الفصل	63	Structured SWL (h/w) الحمل الدراسي المنتظم للطلاب أسبوعيا	7
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطلاب خلال الفصل	137	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطلاب أسبوعيا	3
Total SWL (h/sem) الحمل الدراسي الكلي للطلاب خلال الفصل	200		

Module Evaluation تقييم المادة الدراسية					
		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	2	10% (10)	5, 10	LO #1, 2, 10 and 11
	Assignments	2	10% (10)	2, 12	LO # 3, 4, 6 and 7
	Projects / Lab.	1	10% (10)	Continuous	All
	Report	1	10% (10)	13	LO # 5, 8 and 10
	Midterm Exam	2 hr	10% (10)	7	LO # 1-7

Summative assessment	Final Exam	3hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus)

المنهاج الاسبوعي النظري

	Material Covered
Week 1	Course Syllabus Topics
Week 2	Introduction to Statistics / Fundamentals of Statistics
Week 3	Methods of Data Collection and Classification
Week 4	Common Statistical Symbols
Week 5	Frequency Distribution Table
Week 6	Graphical Representations
Week 7	Measures of Central Tendency
Week 8	Measures of Central Tendency (<i>Continued</i>)
Week 9	First Month Exam
Week 10	Measures of Dispersion
Week 11	Practical Exercises
Week 12	Correlation Coefficient and Coefficient of Variation
Week 13	Simple Linear Regression
Week 14	Second Month Exam
Week 15	Practical Exercises

Module Evaluation

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	2	10% (10)	5, 10	LO #1, 2, 10 and 11
	Assignments	2	10% (10)	2, 12	LO # 3, 4, 6 and 7
	Homework	1	10% (10)	2,12	All
	Report	1	10% (10)	13	LO # 5, 8 and 10
Summative assessment	Midterm Exam	2 hr	10% (10)	7	LO # 1-7
	Final Exam	2hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

Grading Scheme

مخطط الدرجات

Group	Grade	التقدير	Marks (%)	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors

	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information				
معلومات المادة الدراسية				
Module Title	Arabic Language		Module Delivery	
Module Type	Basic		☒ Theory ☐ Lecture ☐ Lab ☐ Tutorial ☐ Practical ☐ Seminar	
Module Code	UN125			
ECTS Credits	2			
SWL (hr/sem)	50			
Module Level	1	Semester of Delivery		1
Administering Department	Type Dept. Code	College	Type College Code	
Module Leader	Ali Mohammed shendi		e-mail	ashendi@uowasit.edu.iq
Module Leader's Acad. Title	Lecture		Module Leader's Qualification	Ph.D.
Module Tutor	Name (if available)		e-mail	E-mail
Peer Reviewer Name	Name		e-mail	E-mail

Scientific Committee Approval Date		Version Number	1.0
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Relation with other Modules العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	The Relationship Between Economic, Social, and Political Rights, and How Democracy Impacts Economic Development.	Semester	
Co-requisites module	Examining How Social and Cultural Factors Influence the Practice of Democracy and Human Rights	Semester	

Module Aims, Learning Outcomes and Indicative Contents أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Aims أهداف المادة الدراسية	"This course aims to introduce first-year students to the importance of the Arabic language as a primary tool for communication and mutual understanding among individuals, as well as its status as the language of the Holy Qur'an and the Prophetic Sunnah, which form the foundation for understanding Islam. It also highlights the significance of Arabic as a language of science and history. Furthermore, it seeks to teach students the correct pronunciation and writing of Arabic letters by avoiding spelling, grammatical, and linguistic errors."
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	Upon completing this chapter, students will be able to: 1. Avoid spelling errors. 2. Avoid grammatical errors. 3. Understand the importance of the Arabic language as the language of the Qur'an and Prophetic Hadith. 4. Identify literary eras and study a representative poetic model for each era.
Indicative Contents المحتويات الإرشادية	• Grammar: 12 hours • Spelling & Orthography: 8 hours • Literature: 6 hours • General Skills: 4 hours

Learning and Teaching Strategies

استراتيجيات التعلم والتعليم

Strategies	Delivering in-person lectures and using visual aids through detailed explanations on the whiteboard alongside other illustrative media. The approach incorporates real-world practical examples, conducts short daily quizzes, assesses student classroom participation, resolves assigned homework, and discusses student reports related to the lesson topics.
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Student Workload (SWL)

الحمل الدراسي للطلاب محسوب لـ ١٥ اسبوعا

Structured SWL (h/sem) الحمل الدراسي المنتظم للطلاب خلال الفصل	33	Structured SWL (h/w) الحمل الدراسي المنتظم للطلاب أسبوعيا	7
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطلاب خلال الفصل	17	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطلاب أسبوعيا	3
Total SWL (h/sem) الحمل الدراسي الكلي للطلاب خلال الفصل	50		

Module Evaluation

تقييم المادة الدراسية

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	2	10% (10)	5, 10	LO #1, 2, 10 and 11
	Assignments	2	10% (10)	2, 12	LO # 3, 4, 6 and 7
	Projects / Lab.	1	10% (10)	Continuous	All
	Report	1	10% (10)	13	LO # 5, 8 and 10
Summative assessment	Midterm Exam	2 hr	10% (10)	7	LO # 1-7
	Final Exam	2hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus)

المنهاج الاسبوعي النظري

	Material Covered
Week 1	Syllabus overview, general concepts of the Arabic language and its importance, and an introduction to its origins and letter dotting (<i>tanqeeet</i>).
Week 2	Introduction to Arabic letters and their standard ordering system, along with an explanation of Sun and Moon letters.
Week 3	The letters <i>Dhad</i> (ض) and <i>Zha</i> (ظ): Distinguishing between them in pronunciation and spelling.
Week 4	Distinguishing between the Extended Alif (الألف الممدودة) and Soft Alif (الألف المقصورة), as well as between Ta Marbuta (الهاء المربوطة) and Ha (هاء).
Week 5	Initial Hamza: Distinguishing between Hamzat Al-Wasl (همزة الوصل) and Hamzat Al-Qat' (همزة القطع).
Week 6	Medial Hamza (الهمزة المتوسطة) and Terminal Hamza (الهمزة المتطرفة).
Week 7	The Differentiating Alif (الألف الفارقة).
Week 8	Grammatical cases and declension for Singular, Dual, Sound Masculine/Feminine Plurals, Broken Plurals, Five Nouns, and Five Verbs.
Week 9	First Month Exam.
Week 10	Rules for writing numbers.
Week 11	Study of the first ten verses of Surah Al-Kahf (memorization and exegesis), alongside extracting key lessons.
Week 12	Study of the second ten verses of Surah Al-Kahf (memorization and exegesis), alongside extracting key lessons.
Week 13	Introductory overview of Arabic literature and historical literary eras, featuring a Pre-Islamic poetic model (Al-Samaw'al's poem).
Week 14	Overview of the Early Islamic Era, featuring an Islamic poetic model (Ka'b ibn Malik's poem).
Week 15	Second Month Exam.
Week 16	Review.

Learning and Teaching Resources

مصادر التعلم والتدريس

	Text	Available in the Library?
Required Texts	قواعد الإملاء العربي / إعداد مركز نون. المنهاج في القواعد و الإعراب / محمد انطاكي	Yes

	_معين الطلاب في النحو والإعراب _تفسير الأمثال في تفسير كتاب الله المنزل. _تاريخ الأدب العربي (العصر الجاهلي) / شوقي ضيف _تاريخ الأدب العربي (العصر الإسلامي) / جعفر باقر الحسيني.	
Recommended Texts		no
Websites		

Grading Scheme مخطط الدرجات				
Group	Grade	التقدير	Marks (%)	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required
Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.				

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

الكورس الاول

Module Information			
معلومات المادة الدراسية			
Module Title	Fundamentals of Computer Science		Module Delivery
Module Type	C		☒ Theory ☒ Lecture ☐ Lab ☒ Tutorial ☒ Practical ☐ Seminar
Module Code			
ECTS Credits	3		
SWL (hr/sem)	75		
Module Level	2	Semester of Delivery	2
Administering Department	Type Dept. Code	College	Type College Code
Module Leader	Dr. Fadhil Abd Ali Khirmeed		e-mail
Module Leader's Acad. Title		Professor	Module Leader's Qualification
Module Tutor		Name (if available)	e-mail
Peer Reviewer Name		Name	e-mail
Scientific Committee Approval Date		Version Number	2

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	"Providing students with the foundational concepts of the subject and topics related to knowledge.".		Semester

Co-requisites module	"This course shares with other subjects the role of serving as a supporting course, designed to teach students the fundamentals of computer usage for their future careers."	Semester	
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Module Aims, Learning Outcomes and Indicative Contents أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Aims أهداف المادة الدراسية	"Teaching students the fundamental concepts of computers by providing an understanding of the Windows operating system, Microsoft Word processing software, and internet networks."
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	"Developing students' skills in computers and software applications."
Indicative Contents المحتويات الإرشادية	- Asking questions to students during the lecture. - Interacting and communicating with students during the lecture. - Giving students the opportunity to think and participate in proposing solutions.

Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	Here is the English translation formatted with clear bullet points: - Developing students' skills in computers and software applications. - Providing students with the foundational concepts of the subject and topics related to knowledge. - Explaining and clarifying the course topics. - Providing students with knowledge through homework assignments.

Student Workload (SWL) الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطالب خلال الفصل	93	Structured SWL (h/w) الحمل الدراسي المنتظم للطالب أسبوعيا	7

Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطلاب خلال الفصل	107	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطلاب أسبوعيا	3
Total SWL (h/sem) الحمل الدراسي الكلي للطلاب خلال الفصل	200		

Module Evaluation تقييم المادة الدراسية					
		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	2	10% (10)	5, 10	LO #1, 2, 10 and 11
	Assignments	2	10% (10)	2, 12	LO # 3, 4, 6 and 7
	Projects / Lab.	1	10% (10)	Continuous	All
	Report	1	10% (10)	13	LO # 5, 8 and 10
Summative assessment	Midterm Exam	2 hr	10% (10)	7	LO # 1-7
	Final Exam	3hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus) المنهاج الاسبوعي النظري	
	Material Covered
Week 1	• Introduction, Windows 7 installation requirements, new features in Windows 7, Start Menu, and Taskbar.
Week 2	• Notification area, Show Desktop, Language Bar, Taskbar customization, folders, files, and icons.
Week 3	• Window management operations (minimizing and restoring windows, previewing files), creating files and folders, deleting files and folders, copying files and folders, and restoring deleted files and folders.
Week 4	• Creating shortcut icons, searching for files and folders, desktop backgrounds, changing the desktop background, and enabling and changing the screen saver.
Week 5	• Control Panel: Accessing Control Panel, main categories in Control Panel, System and Security, Network and Internet, Hardware and Sound.
Week 6	• Clock, Language, and Region; Programs; Ease of Access; Help and Support; and improper computer handling practices.
Week 7	• Theoretical and practical exam.

Week 8	Introduction to Microsoft Word, launching MS Word, user interface, File tab: Save, Save As, Open, New, Print, Info, Close, Options, and Exit.
Week 9	Home Tab: Clipboard, Font, Paragraph, and Editing. Insert Tab: Pages, Illustrations, and Charts.
Week 10	Insert Tab: Tables, Header & Footer, Page Numbers, Symbols & Equations, Text, and Date & Time.
Week 11	Page Layout Tab: Themes, Page Setup, Page Background, and Arrange.
Week 12	References Tab: Footnotes. Mailings Tab: Mail Merge. Review Tab: Spelling & Grammar check and Comments.
Week 13	View Tab: Document Views, Show/Hide, and Zoom.
Week 14	Internet Fundamentals: Introduction, brief history of the Internet, Internet uses, the World Wide Web (WWW), key terminology, and protocol types.
Week 15	Theoretical and practical exam.

Learning and Teaching Resources مصادر التعلم والتدريس		
	Text	Available in the Library?
Required Texts	1. اساسيات الحاسوب وتطبيقاته المكتبية الجزء الاول 2. اساسيات الحاسوب وتطبيقاته الجاهزة الجزء الثاني 3. تأليف زياد محمد عبود، غسان حميد عبد المجيد، امير حسين مراد واخرون	Yes
Recommended Texts		No
Websites		

Grading Scheme مخطط الدرجات				
Group	Grade	التقدير	Marks (%)	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

Semester	No.	Module Code	Module Name in English	اسم المادة الدراسية	Language	SSWL (hr/w)	Exam hr/sem	SSWL	USSWL	SWL	ECTS	Module Type	Prerequisite Module(s) Code				
						CL (hr/w)	Lect (hr/w)	Lab (hr/w)	Pr (hr/w)	Tut (hr/w)	Semn (hr/w)		hr/sem	hr/sem	hr/sem		
Three	1	AC2101	Fundamentals of INTERMEDIATE ACCOUNTING	اساسيات المحاسبة المتوسطة	Arabic	2				2		3	63	87	150	6.00	C
	2	AC2102	Fundamentals of GOVERNMENTAL ACCOUNTING	اساسيات المحاسبة الحكومية	Arabic	2				2		3	63	87	150	6.00	C
	3	AC2103	FUNDAMENTALS ACCOUNTING IN ENGLISH	اساسيات المحاسبة بالانكليزي	Arabic	2				1		3	48	52	100	4.00	C
	4	AC2104	public finances	المالية العامة	Arabic	3						3	48	27	75	3.00	B
	5	AC2105	PRINCIPLES OPERATION RESEARCH & APPLICATION QSB	مبادئ بحوث عمليات وتطبيقات QSB	English	2		1				3	48	102	150	6.00	B
	6	UNI-216	Arabic Language	اللغة العربية	Arabic	2						3	33	17	50	2.00	S
	7	UNI-217	Fundamentals of Computer Science	اساسيات علم الحاسوب	Arabic	1		2				3	48	27	75	3.00	S
					Total	14	0	3	0	5	0	21	351	399	750	30.00	
Semester	No.	Module Code	Module Name in English	اسم المادة الدراسية	Language	SSWL (hr/w)	Exam hr/sem	SSWL	USSWL	SWL	ECTS	Module Type	Prerequisite Module(s) Code				
						CL (hr/w)	Lect (hr/w)	Lab (hr/w)	Pr (hr/w)	Tut (hr/w)	Semn (hr/w)		hr/sem	hr/sem	hr/sem		
Four	1	AC2201	INTERMEDIATE ACCOUNTING	المحاسبة المتوسطة	Arabic	2				2		3	63	112	175	7.00	C

2	AC2202	GOVERNMENTAL ACCOUNTING	المحاسبة الحكومية	Arabic	2				2		3	63	87	150	6.00	C
3	AC2203	ACCOUNTING IN ENGLISH	المحاسبة بالانكليزي	English	2				1		3	48	77	125	5.00	C
4	AC2204	MARKETING & E-TRADE	التسويق والتجارة الالكترونية	Arabic	2						3	33	42	75	3.00	B
5	AC2205	ACCOUNTING FOR NONPROFIT ORGANIZATION	محاسبة الوحدات غير الربحية	Arabic	2				2		3	63	62	125	5.00	C
6	UNI-226	Crimes of Baath party	جرائم حزب البعث	Arabic	2						3	33	17	50	2.00	S
7	UNI-227	English language	اللغة الإنكليزية	English	2						3	33	17	50	2.00	S
				Total	14	0	0	0	7	0	21	336	414	750	30.00	
				Total	28	0	3	0	12	0	42	687	813	1500	60	

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information				
معلومات المادة الدراسية				
Module Title	Fundamentals of INTERMEDIATE ACCOUNTING		Module Delivery	
Module Type	BASIC		☒ Theory ☐ Lecture ☐ Lab ☐ Tutorial ☒ Practical ☐ Seminar	
Module Code	AC 2101			
ECTS Credits	6			
SWL (hr/sem)	150			
Module Level	1	Semester of Delivery		2
Statistics	MBF	College	UOMM	
Module Leader	Dr. Sajjad Mahdi Abbas		e-mail	smahdi@uowasit.edu.iq
Module Leader's Acad. Title	Asst prof		Module Leader's Qualification	PhD
Module Tutor			e-mail	
Peer Reviewer Name			e-mail	
Scientific Committee Approval Date			Version Number	

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module مواد ممهدة	لا يوجد	Semester	
Co-requisites module مواد مكملية	لا يوجد	Semester	

Module Aims, Learning Outcomes and Indicative Contents

أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية

Module Objectives أهداف المادة الدراسية	"Enabling students to acquire comprehensive knowledge of intermediate accounting, allowing them to practice the accounting profession in commercial economic entities and prepare financial reports, which represent the core components of the financial reporting function."
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	• Acquiring skills in accounting for current and fixed assets, as well as preparing adjusting entries. • Understanding the process of preparing financial statements, along with comprehending the conceptual framework of financial accounting.
Indicative Contents المحتويات الإرشادية	The instructional content includes the following: Part A - Class Lecture 1. Guiding and advising students on the importance of attendance, avoiding absenteeism, and punctuality. 2. Maintaining continuous communication through the online classroom platform.

Learning and Teaching Strategies

استراتيجيات التعلم والتعليم

Strategies	1. Panel Discussions / Seminar Sessions 2. Scientific Reports 3. Homework Assignments 4. Brainstorming Method
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Student Workload (SWL)

الحمل الدراسي للطلاب محسوب لـ ١٥ أسبوعاً

Structured SWL (h/sem) الحمل الدراسي المنتظم للطلاب خلال الفصل	63	Structured SWL (h/w) الحمل الدراسي المنتظم للطلاب أسبوعياً	4
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطلاب خلال الفصل	87	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطلاب أسبوعياً	8

Total SWL (h/sem) الحمل الدراسي الكلي للطلاب خلال الفصل	150
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تقييم المادة الدراسية						
نتائج التعلم ذات الصلة		الأسبوع المستحق	الوزن (الدرجة)	الوقت/العدد		
15-1		2	20%(10)	2	(Quizzesالامتحانات اليومية)	التقييم التكويني
جميعها		-	5%(5)	1	المهام (الواجبات المنزلية)	
جميعها		-	5%(5)	1	المهام (الواجبات داخل الكلية)	
-		-	-	-	المشاريع / المختبر	
جميعها		5، 10	10% (5)	2	التقارير	
		-	-	-	حلقة دراسية	
		13	10% (10)	1 ساعة	امتحان منتصف الفصل الدراسي	التقييم التلخيصي
		16	50% (50)	3 ساعة	الامتحان النهائي	
			100% (100 درجة)	التقييم الإجمالي		

Delivery Plan (Weekly Syllabus)

المنهاج الاسبوعي النظري

	Material Covered
Week 1	• Conceptual Framework for Financial Accounting
Week 2	• Final Accounts and Financial Statements
Week 3	• Income Statement and Statement of Financial Position (Balance Sheet)
Week 4	• Statement of Cash Flows and Statement of Changes in Equity
Week 5	• Adjusting Entries for Revenues and Expenses
Week 6	• Bank Reconciliation Statement
Week 7	• Accounting for Inventory
Week 8	• Inventory Disclosure in Financial Reports
Week 9	• Accounting for Accounts Receivable

Week 10	• Accounts Receivable Disclosure in Financial Reports
Week 11	• Accounting for Merchandise Inventory Transactions
Week 12	• Accounting for Revenue Expenditures
Week 13	• Accounting for Capital Expenditures
Week 14	• Accounting for Investments
Week 15	• Investment Disclosure in Financial Reports

Delivery Plan (Weekly Lab. Syllabus) المنهاج الاسبوعي للمختبر	
	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources مصادر التعلم والتدريس		
متوفر في المكتبة؟	الكتاب	
	(المحاسبة المتوسطة (أ.د. بشرى المشهداني-1	الكتب المطلوبة
	Keiso, Intermediate accounting المحاسبة المتوسطة (أ.د. طلال جلاوي)	الكتب الموصى بها
		المواقع الإلكترونية

Grading Scheme مخطط الدرجات				
Group	Grade	التقدير	Marks %	التعريف

مجموعة النجاح Success Group (50 - 100)	A – Excellent	امتياز	90 - 100	أداء متميز
	B - Very Good	جيد جدا	80 – 89	أعلى من المتوسط مع بعض الأخطاء
	C – Good	جيد	70 – 79	عمل جيد مع أخطاء ملحوظة
	D – Satisfactory	متوسط	60 – 69	مقبول ولكن به عيوب كبيرة
	E – Sufficient	مقبول	50 – 59	العمل يفي بالمعايير الدنيا
المجموعة الفاشلة Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	مطلوب المزيد من العمل ولكن تم منح التقدير
	F – Fail	راسب	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information					
معلومات المادة الدراسية					
Module Title	Fundamentals of GOVERNMENTAL ACCOUNTING			Module Delivery	
Module Type	BASIC			☒ Theory ☐ Lecture ☐ Lab ☐ Tutorial ☒ Practical ☐ Seminar	
Module Code	AC 2102				
ECTS Credits	6				
SWL (hr/sem)	150				
Module Level	1	Semester of Delivery			
Statistics	MBF		College	UOMM	
Module Leader	Dr.natiq jabbar saem		e-mail	njabbar@uowasit.edu.iq	
Module Leader's Acad. Title	Asst.prof		Module Leader's Qualification	phD	
Module Tutor			e-mail		
Peer Reviewer Name	Zainab faiq mohammed		e-mail	zamohammed@uowasit.edu.iq	
Scientific Committee Approval Date			Version Number		

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module مواد ممهدة	لا يوجد	Semester	
Co-requisites module مواد مكملّة	لا يوجد	Semester	

Module Aims, Learning Outcomes and Indicative Contents	
أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	"Introducing students to government accounting as a branch of accounting applied in non-profit governmental units, along with studying the general state budget, its preparation methods, and its relationship with government accounting. The topic also covers the differences between government accounting and financial accounting, as well as the organization of accounting practice under Iraqi legislation and the Accounting and Financial Manual in Iraq issued by the Ministry of Finance 2013
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	- Familiarizing students with the key topics of government accounting and fostering a general understanding of the course framework. - Understanding the general state budget, its preparation methods—which serve as the primary framework for governmental accounting practice in Iraq—and the nature of the major challenges associated with it.
Indicative Contents المحتويات الإرشادية	The instructional content includes the following: Part A - Class Lecture - Guiding and advising students on the importance of attendance, avoiding absenteeism, and punctuality. - Maintaining continuous communication through the online classroom platform.

Learning and Teaching Strategies

استراتيجيات التعلم والتعليم

Strategies	• Panel Discussions / Seminar Sessions • Scientific Reports • Homework Assignments • Brainstorming Method
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Student Workload (SWL)

الحمل الدراسي للطلاب محسوب لـ ١٥ أسبوعاً

Structured SWL (h/sem) الحمل الدراسي المنتظم للطلاب خلال الفصل	63	Structured SWL (h/w) الحمل الدراسي المنتظم للطلاب أسبوعياً	4
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطلاب خلال الفصل	87	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطلاب أسبوعياً	8
Total SWL (h/sem) الحمل الدراسي الكلي للطلاب خلال الفصل	150		

تقييم المادة الدراسية

نتائج التعلم ذات الصلة	الأسبوع المستحق	الوزن (الدرجة)	الوقت/العدد	
15-1	2	(10)%20	2	Quizzes(الامتحانات اليومية)
جميعها	-	(5)%5	1	المهام (الواجبات المنزلية)
جميعها	-	(5)%5	1	المهام (الواجبات داخل الكلية)
-	-	-	-	المشاريع / المختبر
جميعها	10، 5	(5) %10	2	التقارير
-	-	-	-	حلقة دراسية
-	13	(10) %10	1 ساعة	امتحان منتصف الفصل الدراسي
-	16	(50) %50	3 ساعة	الامتحان النهائي
		(100) %100 (درجة)	التقييم الإجمالي	

Delivery Plan (Weekly Syllabus)

المنهاج الاسبوعي النظري

المواد المغطاة	
Introductory lecture on government accounting and course syllabus overview. -	الأسبوع 1
Fundamental concepts in government accounting and requirements for designing a governmental accounting system.	الأسبوع 2
Characteristics of governmental units, the impact of legislation on the governmental accounting system, and the differences between financial accounting and government accounting. -	الأسبوع 3
Accounting theories and the theory suitable for governmental units; the relationship between the fund accounting theory, government accounting, and the general state budget. -	الأسبوع 4
The general state budget and the distinction between a budget and a balance sheet. -	الأسبوع 5
Characteristics and objectives of the budget. -	الأسبوع 6
Classification of the general budget, stages of budget preparation, and the concepts of allocation and funding.	الأسبوع 7
Concept of the public treasury and its organizational structure.	الأسبوع 8
Centralization and decentralization in organizing accounting practice.	الأسبوع 9
Understanding disbursement vouchers, journal vouchers, and their internal controls.	الأسبوع 10
Accounting treatment for public expenditures.	الأسبوع 11
Accounting treatment for public revenues.	الأسبوع 12
Solving practical examples related to public expenditures and revenues.	الأسبوع 13
Solving practical examples related to public expenditures and revenues.	الأسبوع 14
End-of-course exam.	الأسبوع 15

Delivery Plan (Weekly Lab. Syllabus)

المنهاج الاسبوعي للمختبر

	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources

مصادر التعلم والتدريس

متوفر في المكتبة؟	الكتاب	
	حسن عبد الكريم سلوم ، المحاسبة الحكومية، 2001	الكتب المطلوبة
	مفاهيم نظرية :بشرى نجم المشهداني وسناء احمد ياسين وسحر طلال ابراهيم، المحاسبة الحكومية.د وتطبيقات عملية، 2017 اسعد محمد علي وهاب العواد، اساسيات المحاسبة الحكومية ، 2011 القوانين والتعليمات العراقية ذات الصلة بالمحاسبة الحكومية	الكتب الموصى بها
		المواقع الإلكترونية

Grading Scheme

مخطط الدرجات

Group	Grade	التقدير	Marks %	التعريف
مجموعة النجاح Success Group (50 - 100)	A – Excellent	امتياز	90 - 100	أداء متميز
	B - Very Good	جيد جدا	80 – 89	أعلى من المتوسط مع بعض الأخطاء
	C – Good	جيد	70 – 79	عمل جيد مع أخطاء ملحوظة
	D – Satisfactory	متوسط	60 – 69	مقبول ولكن به عيوب كبيرة
	E – Sufficient	مقبول	50 – 59	العمل يفي بالمعايير الدنيا
المجموعة الفاشلة Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	مطلوب المزيد من العمل ولكن تم منح التقدير
	F – Fail	راسب	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information				
معلومات المادة الدراسية				
Module Title	FUNDAMENTALS ACCOUNTING IN ENGLISH			Module Delivery
Module Type	BASIC			☒ Theory ☐ Lecture ☐ Lab ☐ Tutorial ☒ Practical ☐ Seminar
Module Code	AC 2103			
ECTS Credits	4			
SWL (hr/sem)	100			
Module Level	2	Semester of Delivery	1	
Statistics	MBF	College	UOMM	
Module Leader	Dr. Najoom Arar Taher		e-mail	narar@uowasit.edu.iq
Module Leader's Acad. Title	Asst.prof		Module Leader's Qualification	PhD
Module Tutor			e-mail	narar@uowasit.edu.iq
Peer Reviewer Name			e-mail	
Scientific Committee Approval Date			Version Number	

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module مواد ممهدة	لا يوجد	Semester	
Co-requisites module مواد مكملية	لا يوجد	Semester	

Module Aims, Learning Outcomes and Indicative Contents	
أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	"Enabling students to acquire comprehensive knowledge of Intermediate Accounting in English."
Module Learning Outcomes	Understanding the recording procedures for financial transactions involving various elements.

مخرجات التعلم للمادة الدراسية	Understanding the preparation process of financial statements, along with comprehending the conceptual framework of financial accounting.
Indicative Contents المحتويات الإرشادية	The instructional content includes the following: Part A - Class Lecture 1. Guiding and advising students on the importance of attendance, avoiding absenteeism, and punctuality. 2. Maintaining continuous communication through the online classroom platform.

Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	1. Panel Discussions / Seminar Sessions 2. Scientific Reports 3. Homework Assignments 4. Brainstorming Method

Student Workload (SWL) الحمل الدراسي للطلاب محسوب لـ ١٥ أسبوعا			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطلاب خلال الفصل	48	Structured SWL (h/w) الحمل الدراسي المنتظم للطلاب أسبوعيا	3
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطلاب خلال الفصل	52	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطلاب أسبوعيا	3
Total SWL (h/sem) الحمل الدراسي الكلي للطلاب خلال الفصل	100		

تقييم المادة الدراسية					
نتائج التعلم ذات الصلة	الأسبوع المستحق	الوزن (الدرجة)	الوقت/العدد	Quizzes (الامتحانات اليومية)	التقييم التكويني
15-1	2	20%(10)	2		
جميعها	-	5%(5)	1	المهام (الواجبات المنزلية)	

جميعها	-	5%(5)	1	المهام (الواجبات داخل الكلية)	
-	-	-	-	المشاريع / المختبر	
جميعها	10 ، 5	10 % (5)	2	التقارير	
	-	-	-	حلقة دراسية	
	13	10 % (10)	1 ساعة	امتحان منتصف الفصل الدراسي	التقييم التلخيصي
	16	50 % (50)	3 ساعة	الامتحان النهائي	
		100 % (100 درجة)	التقييم الإجمالي		

Delivery Plan (Weekly Syllabus)

المنهاج الاسبوعي النظري

المواد المغطاة	
Here is the English translation: -	الأسبوع 1
Concept, importance, and objectives of accounting	الأسبوع 2
Conceptual framework for accounting -	الأسبوع 3
Overview and examples of adjusting entries – Prepayments/Deferrals -	الأسبوع 4
Adjusting entries – Accruals -	الأسبوع 5
Comprehensive exercises on adjusting entries -	الأسبوع 6
First monthly exam	الأسبوع 7
General introduction to receivables	الأسبوع 8
First type of receivables – Accounts Receivable	الأسبوع 9
Discussion of the second type of receivables – Notes Receivable	الأسبوع 10
Comprehensive examples on receivables	الأسبوع 11
Introduction to the income statement with exercises	الأسبوع 12
Exercises on the income statement with an introduction to the statement of changes in equity	الأسبوع 13
Second monthly exam	الأسبوع 14
Introduction to bank reconciliation statements with exercises	الأسبوع 15

Delivery Plan (Weekly Lab. Syllabus)

المنهاج الاسبوعي للمختبر

	Material Covered
Week 1	
Week 2	
Week 3	

Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources

مصادر التعلم والتدريس

متوفر في المكتبة؟	الكتاب	
	Accounting in English, Mohammed Abdullah, university of Baghdad Keiso, Intermediate accounting	الكتب المطلوبة
		الكتب الموصى بها
		المواقع الإلكترونية

Grading Scheme

مخطط الدرجات

Group	Grade	التقدير	Marks %	التعريف
مجموعة النجاح Success Group (50 - 100)	A – Excellent	امتياز	90 - 100	أداء متميز
	B - Very Good	جيد جدا	80 – 89	أعلى من المتوسط مع بعض الأخطاء
	C – Good	جيد	70 – 79	عمل جيد مع أخطاء ملحوظة
	D – Satisfactory	متوسط	60 – 69	مقبول ولكن به عيوب كبيرة
	E – Sufficient	مقبول	50 – 59	العمل يفي بالمعايير الدنيا
المجموعة الفاشلة Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	مطلوب المزيد من العمل ولكن تم منح التقدير
	F – Fail	راسب	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information					
معلومات المادة الدراسية					
Module Title	public finances			Module Delivery	
Module Type	BASIC			☒ Theory ☐ Lecture ☐ Lab ☐ Tutorial ☒ Practical ☐ Seminar	
Module Code	AC 2104				
ECTS Credits	3				
SWL (hr/sem)	75				
Module Level	2	Semester of Delivery			
Statistics	MBF	College	UOMM		
Module Leader	Dr.Hussein Ali Ketaen		e-mail	hgetan@uowasit.edu.iq	
Module Leader's Acad. Title	Lecture	Module Leader's Qualification		PhD	
Module Tutor			e-mail	hgetan@uowasit.edu.iq	
Peer Reviewer Name			e-mail		
Scientific Committee Approval Date			Version Number		

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	لا يوجد	Semester	
مواد ممهدة			
Co-requisites module	لا يوجد	Semester	
مواد مكملية			

Module Aims, Learning Outcomes and Indicative Contents أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	• Understands the importance, subject matter, and interdisciplinary connections of public finance. • Understands the importance of public expenditure and outlines the fundamental elements of public spending. • Recognizes the basic classifications of public expenditure and the factors determining its size and control mechanisms. • Explains the phenomenon of growth in public expenditure and knows its effects. • Reviews the different types of public revenue. • Defines key concepts related to tax theory, such as double taxation, tax evasion, and tax shifting. • Understands the procedures for preparing the state's general budget and reviews financial audit methods and the concept of a budget deficit.
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	Delivering lectures using modern methods and styles, adopting role-reversal during Q&A sessions, and encouraging active participation, discussion, and interaction among all students in response to classroom questions. .
Indicative Contents المحتويات الإرشادية	The instructional content includes the following: Part A - Class Lecture 1. Guiding and advising students on the importance of attendance, avoiding absenteeism, and punctuality. 2. Maintaining continuous communication through the online classroom platform.

Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	Panel Discussions / Seminar Sessions .1 Scientific Reports .2 Homework Assignments .3 Brainstorming Method .4

Student Workload (SWL)			
الحمل الدراسي للطلاب محسوب لـ ١٥ أسبوعا			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطلاب خلال الفصل	48	Structured SWL (h/w) الحمل الدراسي المنتظم للطلاب أسبوعيا	3
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطلاب خلال الفصل	27	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطلاب أسبوعيا	3
Total SWL (h/sem) الحمل الدراسي الكلي للطلاب خلال الفصل	75		

تقييم المادة الدراسية					
الوقت/العدد	الوزن (الدرجة)	الأسبوع المستحق	نتائج التعلم ذات الصلة		
2	20%(10)	2	15-1	Quizzes(الامتحانات اليومية)	التقييم التكويني
1	5%(5)	-	جميعها	المهام (الواجبات المنزلية)	
1	5%(5)	-	جميعها	المهام (الواجبات داخل الكلية)	
-	-	-	-	المشاريع / المختبر	
2	10 % (5)	5 ، 10	جميعها	التقارير	
-	-	-		حلقة دراسية	
1 ساعة	10 % (10)	13		امتحان منتصف الفصل الدراسي	التقييم التلخيصي
3 ساعة	50 % (50)	16		الامتحان النهائي	
التقييم الإجمالي				100 % (100 درجة)	

Delivery Plan (Weekly Syllabus)

المنهاج الاسبوعي النظري

المواد المغطاة	
Here is the English translation: -	الأسبوع 1
Scope of Public Finance: Nature and concept of public finance, public vs. private needs, and the distinction between public finance and private finance.	الأسبوع 2
Neutral public finance vs. interventionist public finance, the concept of public expenditure, and its various classifications. -	الأسبوع 3
Public Expenditures: Nature and elements of public expenditures, and the phenomenon of increasing public spending. -	الأسبوع 4
Economic effects of public expenditures. -	الأسبوع 5
Concept of public revenues and their sources: Domain revenues, fees, licenses, special assessments, and public prices. -	الأسبوع 6
General Tax Theory: Definition and characteristics of tax, general rules governing taxation, tax rates, and tax collection.	الأسبوع 7
Types of taxes, concept of taxable income, income taxes, and seigniorage (currency emission).	الأسبوع 8
First monthly exam.	الأسبوع 9
Economic and social impacts of taxes.	الأسبوع 10
Public Debt/Loans: Definition and types.	الأسبوع 11
Economic effects of public debt.	الأسبوع 12
General State Budget: Significance and role in modern finance.	الأسبوع 13
Second monthly exam.	الأسبوع 14
Principles of the general state budget and fiscal policy.	الأسبوع 15

Delivery Plan (Weekly Lab. Syllabus)

المنهاج الاسبوعي للمختبر

	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources		
مصادر التعلم والتدريس		
متوفر في المكتبة؟	الكتاب	
	محمد طاقة ، هدى العزاوي ، اقتصاديات المالية العامة	الكتب المطلوبة
		الكتب الموصى بها
		المواقع الإلكترونية

Grading Scheme				
مخطط الدرجات				
Group	Grade	التقدير	Marks %	التعريف
مجموعة النجاح Success Group (50 - 100)	A – Excellent	امتياز	90 - 100	أداء متميز
	B - Very Good	جيد جدا	80 – 89	أعلى من المتوسط مع بعض الأخطاء
	C – Good	جيد	70 – 79	عمل جيد مع أخطاء ملحوظة
	D – Satisfactory	متوسط	60 – 69	مقبول ولكن به عيوب كبيرة
	E – Sufficient	مقبول	50 – 59	العمل يفي بالمعايير الدنيا
المجموعة الفاشلة Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	مطلوب المزيد من العمل ولكن تم منح التقدير
	F – Fail	راسب	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information

معلومات المادة الدراسية

Module Title	PRINCIPLES OPERATION RESEARCH & APPLICATION QSB		Module Delivery	
Module Type	BASIC		☒ Theory ☐ Lecture ☐ Lab ☐ Tutorial ☒ Practical ☐ Seminar	
Module Code	AC 2105			
ECTS Credits	6			
SWL (hr/sem)	150			
Module Level	2	Semester of Delivery	1	
Statistics	MBF	College	UOMM	
Module Leader	Esmaeel ali alselmawi		e-mail	Esmaeelali.alselmawi@uowasit.edu.iq
Module Leader's Acad. Title		Module Leader's Qualification	Master	
Module Tutor		e-mail	_Esmaeelali.alselmawi@uowasit.edu.iq	
Peer Reviewer Name		e-mail		
Scientific Committee Approval Date		Version Number		

Relation with other Modules

العلاقة مع المواد الدراسية الأخرى

Prerequisite module مواد ممهدة	لا يوجد	Semester	
Co-requisites module مواد مكملة	لا يوجد	Semester	

Module Aims, Learning Outcomes and Indicative Contents	
أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	"Enabling students to apply quantitative methods and operations research in the field of management."
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	Teaching students how to construct, structure, diagnose, troubleshoot, solve, evaluate, and engineer mathematical models scientifically using the latest ready-to-use software and technical tools.
Indicative Contents المحتويات الإرشادية	يتضمن المحتوى الإرشادي ما Part A - Class Lecture 1. Guiding and advising students on the importance of attendance, avoiding absenteeism, and punctuality. 2. Maintaining continuous communication through the online classroom platform.

Learning and Teaching Strategies	
استراتيجيات التعلم والتعليم	
Strategies	Panel Discussions / Seminar Sessions .1
	Scientific Reports .2
	Homework Assignments .3
	Brainstorming Method .4

Student Workload (SWL)			
الحمل الدراسي للطلاب محسوب لـ ١٥ أسبوعا			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطلاب خلال الفصل	48	Structured SWL (h/w) الحمل الدراسي المنتظم للطلاب أسبوعيا	3
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطلاب خلال الفصل	102	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطلاب أسبوعيا	3
Total SWL (h/sem) الحمل الدراسي الكلي للطلاب خلال الفصل	150		

تقييم المادة الدراسية

الوقت/العدد	الوزن (الدرجة)	الأسبوع المستحق	نتائج التعلم ذات الصلة		
2	20%(10)	2	15-1	التقييم التكويني	Quizzes(الامتحانات اليومية)
1	5%(5)	-	جميعها		المهام (الواجبات المنزلية)
1	5%(5)	-	جميعها		المهام (الواجبات داخل الكلية)
-	-	-	-		المشاريع / المختبر
2	10 % (5)	5 ، 10	جميعها		التقارير
-	-	-			حلقة دراسية
1 ساعة	10 % (10)	13		التقييم التلخيصي	امتحان منتصف الفصل الدراسي
3 ساعة	50 % (50)	16			الامتحان النهائي
					التقييم الإجمالي
100% (100 درجة)					

Delivery Plan (Weekly Syllabus)

المنهاج الاسبوعي النظري

المواد المغطاة	
Here is the English translation: -	الأسبوع 1
Concept, objectives, characteristics, significance, and applications of operations research in business and accounting.	الأسبوع 2
Defining decision variables, objective function, constraints, and parameters, and formulating quantitative problems. -	الأسبوع 3
Understanding the concept of linear programming, its assumptions, components, and applications. -	الأسبوع 4
Solving two-variable linear programming problems using the graphical method, and determining feasible and optimal solutions. -	الأسبوع 5
Applying linear programming in resource allocation, product mix, budgeting, and managerial/accounting decisions. -	الأسبوع 6
Understanding the logic of the simplex method and solving basic linear programming problems using simplex tables.	الأسبوع 7
First monthly exam.	الأسبوع 8
Understanding the relationship between primal and dual models, and interpreting dual variables and shadow prices.	الأسبوع 9
Formulating transportation problems and determining feasible and optimal allocation plans.	الأسبوع 10

Understanding assignment problems and solving them to achieve optimal allocation of tasks and resources.	الأسبوع 11
Introduction to network concepts and applications, including the shortest path problem and minimum spanning tree.	الأسبوع 12
Understanding inventory decisions, relevant costs, and basic quantitative inventory models.	الأسبوع 13
Introduction to queuing systems, their basic components, performance metrics, and applications.	الأسبوع 14
Understanding project networks, critical path method (CPM), activity durations, and basic applications of PERT/CPM.	الأسبوع 15

Delivery Plan (Weekly Lab. Syllabus)	
المنهاج الأسبوعي للمختبر	
	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources		
مصادر التعلم والتدريس		
متوفر في المكتبة؟	الكتاب	
	1. Taha, H. A., مدخل: بحوث العمليات. 2. Hillier, F. S. and Lieberman, G. J., مقدمة في بحوث العمليات. 3. الكتب الجامعية والمراجع الأكاديمية ذات الصلة ببحوث العمليات والأساليب الكمية.	الكتب المطلوبة
		الكتب الموصى بها
		المواقع الإلكترونية

Grading Scheme				
مخطط الدرجات				
Group	Grade	التقدير	Marks %	التعريف

مجموعة النجاح Success Group (50 - 100)	A – Excellent	امتياز	90 - 100	أداء متميز
	B - Very Good	جيد جدا	80 – 89	أعلى من المتوسط مع بعض الأخطاء
	C – Good	جيد	70 – 79	عمل جيد مع أخطاء ملحوظة
	D – Satisfactory	متوسط	60 – 69	مقبول ولكن به عيوب كبيرة
	E – Sufficient	مقبول	50 – 59	العمل يفي بالمعايير الدنيا
المجموعة الفاشلة Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	مطلوب المزيد من العمل ولكن تم منح التقدير
	F – Fail	راسب	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

COURSE DESCRIPTION FORM
Reviewing the Performance of Higher Education Institutions (Academic Program Review)

Arabic Language

Module Information					
معلومات المادة الدراسية					
Module Title	Arabic Language		In-person		
Module Type	N/A		Theory / Lecture		
Module Code	UOM101				
ECTS Credits	2				
SWL (hr/sem)	30				
Module Level			Semester of Delivery		2
Administering Department		accounting Department	College of Administration and Economics	Type College Code	
Module Leader	Dr.Heder ata zben		e-mail	anwar@uowasit.edu.iq	
Module Leader's Acad. Title		Assistant Lecturer	Module Leader's Qualification		Ph.D.
Module Tutor	Assistant Lecturer: Ali Muhammad Shendi		e-mail	ashendi@uowasit.edu.iq	

Peer Reviewer Name		e-mail	E-mail
Scientific Committee Approval Date	2025-09-25	Version Number	1

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	None	Semester	1
Co-requisites module	None	Semester	1

Module Aims, Learning Outcomes and Indicative Contents	
أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives / Course Objectives	• Introducing the importance of the Arabic language as a tool for understanding, communication, and interaction among individuals, and its status as the language of the Holy Quran. • Linguistic rules that serve as a foundation for understanding Islamic sciences. • Understanding Arabic grammar and its structure in a correct and logical manner. • Understanding the importance of correct pronunciation and writing of Arabic letters by avoiding spelling, grammatical, and linguistic errors. • Enabling students to master parsing and avoid common linguistic and spelling errors in writing. • Developing analytical reading and critical linguistic skills using standard Arabic in a way that aligns with the business and accountant environment. • Mastering the language of official correspondence and administrative reports relevant to the work environment.
Module Learning Outcomes	• A1: Enabling the student to master basic Arabic grammar rules related to administrative and accountant work. • A2: Understanding standard terms in the Arabic language used in writing financial and accountant measurements/reports. • A3: Understanding the importance of linguistic soundness in drafting contracts, correspondence, and financial statements to avoid ambiguity and confusion. • A4: Knowing common linguistic and grammatical errors in the business environment and administrative concepts. • A5: Understanding the style of functional expression in writing notes, official reports, and speeches. • B1: Learning how to draft administrative notes and reports in a language free of errors. • B2: Mastering basic linguistic and expressive structures and applying them to administrative documents, correspondence, and financial records. • B3: Using necessary punctuation marks and number writing rules correctly within research and accountant studies. • C1: Using critical, analytical, and logical thinking and brainstorming in solving linguistic and media applications.
Indicative Contents	• 1. Highlights of Arabic grammar and the importance of standard Arabic language. • 2. Selected verses from Surah Ar-Rum. • 3. The Prophet's Hadith: "Truthfulness leads to righteousness...". • 4. An eloquent poem by An-Nabigha Al-Dhubyani. • 5. Verses from Al-Jawahiri's poem. • 6. Provisions and rules of Hamza. • 7. Declinable and indeclinable words (parsing rules). • 8. Genitives and accusatives. • 9. Rules of writing Hamza. • 10. Writing numbers in words and grammar rules. • 11. Rules of writing open (ت) and tied (ة) Taa.

	• 12. Writing extended (ل) and shortened (س) Alif. • 13. Common linguistic errors.
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Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	• Lectures • Discussions • Assignments • Quick Quizzes / Plagiarism checks • Monthly Examinations • Student participation in solving exercises • Daily Participation

Student Workload (SWL) الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطالب خلال الفصل	30	Structured SWL (h/w) الحمل الدراسي المنتظم للطالب أسبوعيا	2
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	0	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطالب أسبوعيا	0
Total SWL (h/sem) الحمل الدراسي الكلي للطالب خلال الفصل	30		

Module Evaluation تقييم المادة الدراسية					
		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quick Quizzes / Plagiarism checks	As needed	10% (10)	Throughout	A1-A5
	Assignments	As assigned	10% (10)	Throughout	B1-B3
	Student participation	Continuous	10% (10)	Throughout	C1
	Monthly Examinations	2	20% (20)	9 and 15	A1-A5, B1-B3
Total assessment	Final Examination	2hr	50% (50)	15	All
	Total assessment	Total	100% (100 Marks)		All
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus) المنهاج الاسبوعي النظري	
	Material Covered
Week 1	Highlights of Arabic grammar and the importance of standard Arabic language
Week 2	Study of selected verses from Surah Ar-Rum

Week 3	Study of the Prophet's Hadith: "Truthfulness leads to righteousness..."
Week 4	An eloquent poem (An-Nabigha Al-Dhubyani)
Week 5	Verses from Al-Jawahiri's poem
Week 6	Provisions and rules of Hamza
Week 7	Declinable and indeclinable words (Parsing rules)
Week 8	Genitives and Accusatives
Week 9	First Monthly Examination – Assessment of first-half content
Week 10	Rules of writing Hamza
Week 11	Writing numbers in words and grammar rules
Week 12	Rules of writing open (ت) and tied (ة) Taa
Week 13	Writing extended (ا) and shortened (ى) Alif
Week 14	Common linguistic errors
Week 15	Final Examination / Second Monthly Exam – Final course evaluation

Delivery Plan (Weekly Lab. Syllabus) المنهاج الاسبوعي للمختبر	
	Material Covered
Week 1	Practical exercises in Arabic grammar
Week 2	Analysis and discussion of selected texts
Week 3	Hadith and literary text analysis
Week 4	Spelling and Hamza exercises
Week 5	Parsing and grammar exercises
Week 6	Number and punctuation exercises
Week 7	Correction and re-editing of linguistic errors

Learning and Teaching Resources مصادر التعلم والتدريس		
	Text	Available in the Library?
Required Texts	Applied Arabic for Economic Work (Dr. Ahmed Shandi) Arabic Spelling Rules Al-Misbah in Grammar and Parsing	yes
Recommended Texts	Dictionary of Quranic Vocabulary Tafsir Al-Kashshaf / Tafsir Ibn Kathir	yes
Websites / Platforms	Google Classroom platform	

Grading Scheme مخطط الدرجات				
Group	Grade	التقدير	Marks %	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 - 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information				
معلومات المادة الدراسية				
Module Title	Fundamentals of Computer Science		Module Delivery	
Module Type	BASIC		☒ Theory ☐ Lecture ☐ Lab ☐ Tutorial ☒ Practical ☐ Seminar	
Module Code	UNI -217			
ECTS Credits	3			
SWL (hr/sem)	75			
Module Level	2	Semester of Delivery		1
Statistics	MBF	College	UOMM	
Module Leader	Hanaa Qasim Mathboob		e-mail	HMATHBOB@uowasit.edu.iq
Module Leader's Acad. Title		Module Leader's Qualification	Master	
Module Tutor		e-mail	HMATHBOB@uowasit.edu.iq	
Peer Reviewer Name		e-mail		
Scientific Committee Approval Date		Version Number		

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	لا يوجد	Semester	
مواد ممهدة			
Co-requisites module	لا يوجد	Semester	

مواد مكملة			
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Module Aims, Learning Outcomes and Indicative Contents أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	Upon completion of the course, students will be able to: 1. Use computers for basic operational tasks. 2. Identify and discuss hardware components of a computer system. 3. Create documents using word processors and design visual presentations. 4. Conduct online internet research effectively. 5. Understand the fundamentals and introductory concepts of Artificial Intelligence (AI).
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	• Using computers, operating systems, and managing files and folders. • Working with word processing software, electronic spreadsheets, and presentation applications. • Entering, organizing, and processing data using basic computer applications. • Utilizing the internet, search engines, and email accurately and effectively. • Applying the principles of information security, data protection, and privacy.
Indicative Contents المحتويات الإرشادية	The instructional content includes the following: Part A - Class Lecture 1. Guiding and advising students on the importance of attendance, avoiding absenteeism, and punctuality. 2. Maintaining continuous communication through the online classroom platform

Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	Panel Discussions / Seminar Sessions .1

	Scientific Reports .2
	Homework Assignments .3
	Brainstorming Method .4

Student Workload (SWL)			
الحمل الدراسي للطالب محسوب لـ ١٥ أسبوعا			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطالب خلال الفصل	48	Structured SWL (h/w) الحمل الدراسي المنتظم للطالب أسبوعيا	3
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	27	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطالب أسبوعيا	3
Total SWL (h/sem) الحمل الدراسي الكلي للطالب خلال الفصل	150		

تقييم المادة الدراسية					
نتائج التعلم ذات الصلة	الأسبوع المستحق	الوزن (الدرجة)	الوقت/العدد		
15-1	2	20%(10)	2	Quizzes(الامتحانات اليومية)	التكويني
جميعها	-	5%(5)	1	المهام (الواجبات المنزلية)	
جميعها	-	5%(5)	1	المهام (الواجبات داخل الكلية)	
-	-	-	-	المشاريع / المختبر	
جميعها	10 ، 5	10% (5)	2	التقارير	
	-	-	-	حلقة دراسية	
	13	10% (10)	1 ساعة	امتحان منتصف الفصل الدراسي	تلخيصي
	16	50% (50)	3 ساعة	الامتحان النهائي	
		100% (100 درجة)		التقييم الإجمالي	

Delivery Plan (Weekly Syllabus)

المنهاج الاسبوعي النظري

المواد المغطاة	
• Security and Networking: What is a network? Types of networks. Basic network components. Network security fundamentals. Understanding network threats. Network troubleshooting.	الأسبوع 1
• Microsoft Excel	الأسبوع 2
• E-Commerce: Concepts of electronic banking services, including online banking: ATM services and debit cards, phone banking, SMS banking, e-alerts, and mobile banking.	الأسبوع 3
• Computer Troubleshooting: Identifying and resolving common hardware and software problems encountered by computer users, basic troubleshooting techniques, and diagnostic tools for problem resolution.	الأسبوع 4
• Microsoft Excel	الأسبوع 5
• Introduction to Artificial Intelligence: Definition of AI, history of AI, AI techniques and methods, challenges, and ethical considerations.	الأسبوع 6
• Monthly Exam	الأسبوع 7
• AI in Our Daily Lives: Artificial Intelligence in smartphones and virtual assistants (such as Siri or Google Assistant).	الأسبوع 8
• AI Applications: Education, healthcare, finance, transportation, marketing, and advertising.	الأسبوع 9
• AI and Society: How AI impacts social and international relations; AI and the future of humanity.	الأسبوع 10
• Microsoft Excel	الأسبوع 11
• Ethical Challenges in AI: AI ethics, privacy and surveillance, and the impact of AI on the job market.	الأسبوع 12
• Microsoft Excel	الأسبوع 13
• The Future of AI: Future trends in AI, recent research, and emerging technologies.	الأسبوع 14
• Microsoft Excel	الأسبوع 15

Delivery Plan (Weekly Lab. Syllabus)

المنهاج الاسبوعي للمختبر

	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	

Learning and Teaching Resources

مصادر التعلم والتدريس

متوفر في المكتبة؟	الكتاب	
	1- International accounting and multinational enterprise \LEE H.Radebaugh , Sidney J.Gray , Ervin L.Black 2- Modern advanced Accounting \ E.John Lassen International Accounting \Timothy Douppnik , Hector	الكتب المطلوبة
		الكتب الموصى بها
		المواقع الإلكترونية

Grading Scheme

مخطط الدرجات

Group	Grade	التقدير	Marks %	التعريف
مجموعة النجاح Success Group (50 - 100)	A – Excellent	امتياز	90 - 100	أداء متميز
	B - Very Good	جيد جدا	80 – 89	أعلى من المتوسط مع بعض الأخطاء
	C – Good	جيد	70 – 79	عمل جيد مع أخطاء ملحوظة
	D – Satisfactory	متوسط	60 – 69	مقبول ولكن به عيوب كبيرة
	E – Sufficient	مقبول	50 – 59	العمل يفي بالمعايير الدنيا
المجموعة الفاشلة Fail Group (0 – 49)	FX – Fail	راسب (فيد المعالجة)	(45-49)	مطلوب المزيد من العمل ولكن تم منح التقدير
	F – Fail	راسب	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information					
معلومات المادة الدراسية					
Module Title	INTERMEDIATE ACCOUNTING			Module Delivery	
Module Type	BASIC			☒ Theory ☐ Lecture ☐ Lab ☐ Tutorial ☒ Practical ☐ Seminar	
Module Code	AC 2201				
ECTS Credits	6				
SWL (hr/sem)	150				
Module Level	2		Semester of Delivery		
Statistics		MBF	College	UOMM	
Module Leader	Dr. Sajjad Mahdi Abbas		e-mail	smahdi@uowasit.edu.iq	
Module Leader's Acad. Title		Asst prof	Module Leader's Qualification		PhD
Module Tutor			e-mail		
Peer Reviewer Name			e-mail		
Scientific Committee Approval Date			Version Number		

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module مواد مهيّدة	لا يوجد	Semester	
Co-requisites module مواد مكّمة	لا يوجد	Semester	

Module Aims, Learning Outcomes and Indicative Contents	
أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	"Enabling students to acquire comprehensive knowledge of intermediate accounting, allowing them to practice the accounting profession in commercial economic entities and prepare financial reports, which represent the core components of the financial reporting function.".
Module Learning Outcomes	Acquiring skills in accounting for current and fixed assets, as well as preparing adjusting entries.

مخرجات التعلم للمادة الدراسية	Understanding the process of preparing financial statements, along with comprehending the conceptual framework of financial accounting.
Indicative Contents المحتويات الإرشادية	The instructional content includes the following: Part A - Class Lecture - Guiding and advising students on the importance of attendance, avoiding absenteeism, and punctuality. - Maintaining continuous communication through the online classroom platform.

Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	Panel Discussions / Seminar Sessions .5 Scientific Reports .6 Homework Assignments .7 Brainstorming Method .8

Student Workload (SWL) الحمل الدراسي للطلاب محسوب لـ ١٥ أسبوعا			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطلاب خلال الفصل	63	Structured SWL (h/w) الحمل الدراسي المنتظم للطلاب أسبوعيا	4
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطلاب خلال الفصل	87	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطلاب أسبوعيا	8
Total SWL (h/sem) الحمل الدراسي الكلي للطلاب خلال الفصل	150		

تقييم المادة الدراسية

الوقت/العدد	الوزن (الدرجة)	الأسبوع المستحق	نتائج التعلم ذات الصلة		
2	20%(10)	2	15-1	(Quizzesالامتحانات اليومية)	التقييم التكويني
1	5%(5)	-	جميعها	المهام (الواجبات المنزلية)	
1	5%(5)	-	جميعها	المهام (الواجبات داخل الكلية)	
-	-	-	-	المشاريع / المختبر	
2	10 % (5)	5 ، 10	جميعها	التقارير	
-	-	-	-	حلقة دراسية	
1 ساعة	10 % (10)	13		امتحان منتصف الفصل الدراسي	التقييم التلخيصي
3 ساعة	50 % (50)	16		الامتحان النهائي	
				التقييم الإجمالي	
100% (100 درجة)					

Delivery Plan (Weekly Syllabus)

المنهاج الاسبوعي النظري

	Material Covered
Week 1	• Accounting for Investments in Bonds: Explaining exercises and clarifying practical cases on accounting for bond investments.
Week 2	• Financial Disclosure for Investments in Bonds: Utilizing visual presentations to explain accounting disclosures for bond investments.
Week 3	• Accounting for Investments in Stocks/Equity: Explaining exercises and daily homework assignments while engaging students in understanding equity investment accounting.
Week 4	• Financial Disclosure for Investments in Stocks/Equity: Utilizing visual presentations to demonstrate accounting disclosures for equity investments.
Week 5	• Accounting for Property, Plant, and Equipment (Fixed Assets): Explaining and instructing students on journal entry procedures related to fixed asset accounting.
Week 6	• Financial Disclosure for Fixed Assets: Clarifying accounting disclosure methods for fixed assets.
Week 7	• Accounting for Depreciation Methods of Fixed Assets: Explaining, clarifying, and summarizing accounting procedures for fixed asset depreciation methods.
Week 8	• Selection of Depreciation Method and Its Impact on Financial Statements: Explaining and clarifying how depreciation methods are selected and their reflection on financial reporting.
Week 9	• Accounting for Intangible Assets: Explaining and clarifying accounting treatments for intangible assets.
Week 10	• Financial Disclosure for Intangible Assets: Outlining accounting disclosure methods for intangible assets.
Week 11	• Amortization and Depletion Methods for Intangible Assets and Natural Resources: Explaining methods for amortizing intangible assets and depleting natural resources.
Week 12	• Accounting for Asset Impairment: Explaining exercise problems and questions regarding accounting for impairment of assets.

Week 13	• Accounting for Current Liabilities: Clarifying accounting treatments for current liabilities.
Week 14	• Accounting for Long-Term Liabilities: Explaining and clarifying accounting treatments for long-term liabilities.
Week 15	• Accounting for Stockholders' / Owners' Equity: Outlining accounting principles and treatments for equity.

Delivery Plan (Weekly Lab. Syllabus) المنهاج الاسبوعي للمختبر	
	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources مصادر التعلم والتدريس		
متوفر في المكتبة؟	الكتاب	
	(المحاسبة المتوسطة) أ.د. بشرى المشهداني-1	الكتب المطلوبة
	Keiso, Intermediate accounting المحاسبة المتوسطة (أ.د. طلال جلعادي)	الكتب الموصى بها
		المواقع الإلكترونية

Grading Scheme مخطط الدرجات				
Group	Grade	التقدير	Marks %	التعريف
مجموعة النجاح Success Group (50 - 100)	A – Excellent	امتياز	90 - 100	أداء متميز
	B - Very Good	جيد جدا	80 – 89	أعلى من المتوسط مع بعض الأخطاء
	C – Good	جيد	70 – 79	عمل جيد مع أخطاء ملحوظة
	D – Satisfactory	متوسط	60 – 69	مقبول ولكن به عيوب كبيرة

	E – Sufficient	مقبول	50 – 59	العمل يفي بالمعايير الدنيا
المجموعة الفاشلة Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	مطلوب المزيد من العمل ولكن تم منح التقدير
	F – Fail	راسب	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information				
معلومات المادة الدراسية				
Module Title	GOVERNMENTAL ACCOUNTING		Module Delivery	
Module Type	BASIC		☒ Theory ☐ Lecture ☐ Lab ☐ Tutorial ☒ Practical ☐ Seminar	
Module Code	AC 2202			
ECTS Credits	6			
SWL (hr/sem)	150			
Module Level	1	Semester of Delivery		2
Statistics	MBF	College	UOMM	
Module Leader	Dr.natiq jabbar saem		e-mail	njabbar@uowasit.edu.iq
Module Leader's Acad. Title	Asst.prof		Module Leader's Qualification	phD
Module Tutor			e-mail	
Peer Reviewer Name	Zainab faiq mohammed		e-mail	zamohammed@uowasit.edu.iq
Scientific Committee Approval Date			Version Number	

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	لا يوجد	Semester	
مواد مهيّدة			

Co-requisites module مواد مكملّة	لا يوجد	Semester	
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Module Aims, Learning Outcomes and Indicative Contents أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	"Introducing students to government accounting as a branch of accounting applied in non-profit governmental units, along with studying the general state budget, its preparation methods, and its relationship with government accounting. The topic also covers the differences between government accounting and financial accounting, as well as the organization of accounting practice under Iraqi legislation and the Accounting and Financial Manual in Iraq issued by the Ministry of Finance 2013
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	• Familiarizing students with the key topics of government accounting and fostering a general understanding of the course framework. • Understanding the general state budget, its preparation methods—which serve as the primary framework for governmental accounting practice in Iraq—and the nature of the major challenges associated with it.
Indicative Contents المحتويات الإرشادية	The instructional content includes the following: Part A - Class Lecture 3. Guiding and advising students on the importance of attendance, avoiding absenteeism, and punctuality. 4. Maintaining continuous communication through the online classroom platform.

Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	• Panel Discussions / Seminar Sessions • Scientific Reports • Homework Assignments • Brainstorming Method

Student Workload (SWL)			
الحمل الدراسي للطلاب محسوب لـ ١٥ أسبوعاً			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطلاب خلال الفصل	63	Structured SWL (h/w) الحمل الدراسي المنتظم للطلاب أسبوعياً	4
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطلاب خلال الفصل	87	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطلاب أسبوعياً	8
Total SWL (h/sem) الحمل الدراسي الكلي للطلاب خلال الفصل	150		

تقييم المادة الدراسية					
الوقت/العدد	الوزن (الدرجة)	الأسبوع المستحق	نتائج التعلم ذات الصلة		
2	20%(10)	2	15-1	الامتحانات اليومية (Quizzes)	تقييم التكويني
1	5%(5)	-	جميعها	المهام (الواجبات المنزلية)	
1	5%(5)	-	جميعها	المهام (الواجبات داخل الكلية)	
-	-	-	-	المشاريع / المختبر	
2	10%(5)	5 ، 10	جميعها	التقارير	
-	-	-		حلقة دراسية	
1 ساعة	10%(10)	13		امتحان منتصف الفصل الدراسي	م التلخيصي
3 ساعة	50%(50)	16		الامتحان النهائي	
التقييم الإجمالي		100%(100 درجة)			

Delivery Plan (Weekly Syllabus)

المنهاج الاسبوعي النظري

المواد المغطاة	
• Accounting treatment for advances, reasons for using advances.	الأسبوع 1
• Temporary advances.	الأسبوع 2
• Employee/staff advances.	الأسبوع 3
• Permanent/petty cash advances.	الأسبوع 4
• Letter of credit (L/C) advances.	الأسبوع 5
• Accounting treatment for trust deposits/guarantees; reasons for using the trust deposit account, types of trust deposits.	الأسبوع 6
• Guarantees for revenue collection, personal trust accounts/deposits.	الأسبوع 7
• Accounting for government contracting and negotiations; legislation and instructions governing the execution of government works in Iraq via direct execution and contract award methods.	الأسبوع 8
• Concept of public tenders and their execution process; administrative procedures for public tenders.	الأسبوع 9
• Accounting for government tenders, contractor advances, retentions/guarantees, and work progress measurements (work statements).	الأسبوع 10
• Solving exercise problems related to accounting for government tender operations.	الأسبوع 11
• Final Accounts: Concept and significance.	الأسبوع 12
• Preparation of final accounts in accordance with the requirements of the Federal Supreme Audit Board (FSAB).	الأسبوع 13
• Preparation of final accounts in accordance with the requirements of the Federal Supreme Audit Board (FSAB).	الأسبوع 14
• End-of-course / Final exam.	الأسبوع 15

Delivery Plan (Weekly Lab. Syllabus)

المنهاج الاسبوعي للمختبر

	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources		
مصادر التعلم والتدريس		
متوفر في المكتبة؟	الكتاب	
	حسن عبد الكريم سلوم ، المحاسبة الحكومية، 2001	الكتب المطلوبة
	بشرى نجم المشهداني وسناء احمد ياسين وسحر طلال ابراهيم، المحاسبة الحكومية.د مفاهيم نظرية وتطبيقات عملية، 2017 اسعد محمد علي وهاب العواد، اساسيات المحاسبة الحكومية ، 2011 □ القوانين والتعليمات العراقية ذات الصلة بالمحاسبة الحكومية □	الكتب الموصى بها
		المواقع الإلكترونية

Grading Scheme				
مخطط الدرجات				
Group	Grade	التقدير	Marks %	التعريف
مجموعة النجاح Success Group (50 - 100)	A – Excellent	امتياز	90 - 100	أداء متميز
	B - Very Good	جيد جدا	80 – 89	أعلى من المتوسط مع بعض الأخطاء
	C – Good	جيد	70 – 79	عمل جيد مع أخطاء ملحوظة
	D – Satisfactory	متوسط	60 – 69	مقبول ولكن به عيوب كبيرة
	E – Sufficient	مقبول	50 – 59	العمل يفي بالمعايير الدنيا
المجموعة الفاشلة Fail Group (0 – 49)	FX – Fail	راسب (فيد المعالجة)	(45-49)	مطلوب المزيد من العمل ولكن تم منح التقدير
	F – Fail	راسب	(0-44)	Considerable amount of work required
Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.				

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information					
معلومات المادة الدراسية					
Module Title	ACCOUNTING IN ENGLISH			Module Delivery	
Module Type	BASIC			☒ Theory ☐ Lecture ☐ Lab ☐ Tutorial ☒ Practical ☐ Seminar	
Module Code	AC 2203				
ECTS Credits	4				
SWL (hr/sem)	100				
Module Level		2	Semester of Delivery		1
Statistics		MBF	College	UOMM	
Module Leader	Dr. Najoom Arar Taher		e-mail	narar@uowasit.edu.iq	
Module Leader’s Acad. Title		Asst.prof	Module Leader’s Qualification		PhD
Module Tutor			e-mail	narar@uowasit.edu.iq	
Peer Reviewer Name			e-mail		
Scientific Committee Approval Date			Version Number		

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module مواد مهيّدة	لا يوجد	Semester	
Co-requisites module مواد مكملّة	لا يوجد	Semester	

Module Aims, Learning Outcomes and Indicative Contents	
أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	"Enabling students to acquire comprehensive knowledge of Intermediate Accounting in English."
Module Learning Outcomes	Understanding the recording procedures for financial transactions involving various elements. Understanding the preparation process of financial statements, along with comprehending the conceptual framework of financial accounting.

مخرجات التعلم للمادة الدراسية	
Indicative Contents المحتويات الإرشادية	The instructional content includes the following: Part A - Class Lecture - Guiding and advising students on the importance of attendance, avoiding absenteeism, and punctuality. - Maintaining continuous communication through the online classroom platform.

Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	Panel Discussions / Seminar Sessions .5 Scientific Reports .6 Homework Assignments .7 Brainstorming Method .8

Student Workload (SWL) الحمل الدراسي للطلاب محسوب لـ ١٥ أسبوعا			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطلاب خلال الفصل	48	Structured SWL (h/w) الحمل الدراسي المنتظم للطلاب أسبوعيا	3
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطلاب خلال الفصل	52	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطلاب أسبوعيا	3
Total SWL (h/sem) الحمل الدراسي الكلي للطلاب خلال الفصل	100		

تقييم المادة الدراسية

نتائج التعلم ذات الصلة		الأسبوع المستحق	الوزن (الدرجة)	الوقت/العدد	
15-1	2	20%(10)	2	Quizzes(الامتحانات اليومية)	التقييم التكويني
جميعها	-	5%(5)	1	المهام (الواجبات المنزلية)	
جميعها	-	5%(5)	1	المهام (الواجبات داخل الكلية)	
-	-	-	-	المشاريع / المختبر	
جميعها	10 ، 5	10 % (5)	2	التقارير	
	-	-	-	حلقة دراسية	
	13	10 % (10)	1 ساعة	امتحان منتصف الفصل الدراسي	التقييم التلخيصي
	16	50 % (50)	3 ساعة	الامتحان النهائي	
		100 % (100 درجة)	التقييم الإجمالي		

Delivery Plan (Weekly Syllabus)

المنهاج الاسبوعي النظري

المواد المغطاة	
Preparation of the Balance Sheet / Explaining the elements of the balance sheet and methods of its preparation.	الأسبوع 1
Examples of the Balance Sheet / Solving a variety of examples covering different concepts and scenarios.	الأسبوع 2
Comprehensive balance sheet examples, accompanied by a daily quiz.	الأسبوع 3
Introduction to Inventory / Defining the concept and types of inventory.	الأسبوع 4
Explanation of inventory systems and transaction recording methods / Explaining journal entry recording with illustrative examples.	الأسبوع 5
Discussion of inventory examples / Explaining the material through oral and written questions, alongside classroom discussions.	الأسبوع 6
First monthly exam and solution review.	الأسبوع 7
Introduction to Investments / Explaining the theoretical framework of investments and the required journal entries for recording transactions.	الأسبوع 8
Solving exercise problems on investments / Explaining investment accounting methods through examples involving stocks and bonds.	الأسبوع 9
Comprehensive investment examples, accompanied by a daily quiz.	الأسبوع 10

• Introduction to Fixed Assets / Explaining the theoretical framework of fixed assets, cost determination, and necessary journal entries.	الأسبوع 11
• Exercise problems on fixed assets / Explaining exercises related to calculating asset acquisition costs, purchases, and disposal methods.	الأسبوع 12
• Introduction to Depreciation / Providing an introduction to depreciation, its types, and calculation methods.	الأسبوع 13
• Solving exercise problems on depreciation / Solving exercises on depreciation methods, such as straight-line, declining balance, and units-of-production methods.	الأسبوع 14
• Second monthly exam and solution review	الأسبوع 15

Delivery Plan (Weekly Lab. Syllabus)	
المنهاج الأسبوعي للمختبر	
	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources		
مصادر التعلم والتدريس		
متوفر في المكتبة؟	الكتاب	
	Accounting in English, Mohammed Abdullah, university of Baghdad Keiso, Intermediate accounting	الكتب المطلوبة
		الكتب الموصى بها
		المواقع الإلكترونية

Grading Scheme

مخطط الدرجات				
Group	Grade	التقدير	Marks %	التعريف
مجموعة النجاح Success Group (50 - 100)	A – Excellent	امتياز	90 - 100	أداء متميز
	B - Very Good	جيد جدا	80 – 89	أعلى من المتوسط مع بعض الأخطاء
	C – Good	جيد	70 – 79	عمل جيد مع أخطاء ملحوظة
	D – Satisfactory	متوسط	60 – 69	مقبول ولكن به عيوب كبيرة
	E – Sufficient	مقبول	50 – 59	العمل يفي بالمعايير الدنيا
المجموعة الفاشلة Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	مطلوب المزيد من العمل ولكن تم منح التقدير
	F – Fail	راسب	(0-44)	Considerable amount of work required
Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.				

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information						
معلومات المادة الدراسية						
Module Title	MARKETING & E-TRADE		Module Delivery			
Module Type	BASIC		☒ Theory ☐ Lecture ☐ Lab ☐ Tutorial ☒ Practical ☐ Seminar			
Module Code	AC 2204					
ECTS Credits	3					
SWL (hr/sem)	75					
Module Level	2	Semester of Delivery	2			
Statistics	MBF	College	UOMM			
Module Leader	Dr.kareem Jaber Dahy		e-mail	@uowasit.edu.iq		
Module Leader's Acad. Title	professor		Module Leader's Qualification	PhD		
Module Tutor			e-mail	@uowasit.edu.iq		

Peer Reviewer Name		e-mail	
Scientific Committee Approval Date		Version Number	

Relation with other Modules العلاقة مع المواد الدراسية الأخرى			
Prerequisite module مواد ممهدة	لا يوجد	Semester	
Co-requisites module مواد مكملية	لا يوجد	Semester	

Module Aims, Learning Outcomes and Indicative Contents أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	Introducing students to the fundamental concepts and principles of marketing, understanding its role within business organizations, analyzing consumer behavior and the marketing environment, and examining the marketing mix elements and marketing strategies, while connecting them to managerial and accounting decisions.
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	• Classroom lectures and discussions • Case studies and practical applications • Market examples analysis • Teamwork and group presentations • Homework assignments and classroom activities.
Indicative Contents المحتويات الإرشادية	The instructional content includes the following: Part A - Class Lecture 1. Guiding and advising students on the importance of attendance, avoiding absenteeism, and punctuality. 2. Maintaining continuous communication through the online classroom platform.

Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	

	Panel Discussions / Seminar Sessions	.1
	Scientific Reports	.2
	Homework Assignments	.3
	Brainstorming Method	.4

Student Workload (SWL)			
الحمل الدراسي للطالب محسوب لـ ١٥ أسبوعا			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطالب خلال الفصل	33	Structured SWL (h/w) الحمل الدراسي المنتظم للطالب أسبوعيا	2
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	42	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطالب أسبوعيا	3
Total SWL (h/sem) الحمل الدراسي الكلي للطالب خلال الفصل	75		

تقييم المادة الدراسية					
نتائج التعلم ذات الصلة	الأسبوع المستحق	الوزن (الدرجة)	الوقت/العدد		
15-1	2	20%(10)	2	الامتحانات اليومية (Quizzes)	التقييم التكويني
جميعها	-	5%(5)	1	المهام (الواجبات المنزلية)	
جميعها	-	5%(5)	1	المهام (الواجبات داخل الكلية)	
-	-	-	-	المشاريع / المختبر	
جميعها	10 ، 5	10% (5)	2	التقارير	
	-	-	-	حلقة دراسية	
	13	10% (10)	1 ساعة	امتحان منتصف الفصل الدراسي	التقييم التلخيصي
	16	50% (50)	3 ساعة	الامتحان النهائي	
		100% (100 درجة)	التقييم الإجمالي		

Delivery Plan (Weekly Syllabus)

المنهاج الاسبوعي النظري

المواد المغطاة	
Here is the English translation: -	الأسبوع 1
Introduction to Marketing	الأسبوع 2
Marketing Concept and Marketing Environment -	الأسبوع 3
Marketing Information and Research -	الأسبوع 4
Consumer Behavior -	الأسبوع 5
Market Segmentation, Targeting, and Positioning (STP) -	الأسبوع 6
Product and Branding	الأسبوع 7
First Monthly Exam	الأسبوع 8
Product Life Cycle (PLC)	الأسبوع 9
Pricing Strategies	الأسبوع 10
Distribution and Marketing Channels	الأسبوع 11
Promotion and Marketing Communications	الأسبوع 12
Digital Marketing and E-Commerce	الأسبوع 13
Services Marketing and Customer Relationship Management (CRM)	الأسبوع 14
Marketing Strategy and Planning	الأسبوع 15

Delivery Plan (Weekly Lab. Syllabus)

المنهاج الاسبوعي للمختبر

	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources

مصادر التعلم والتدريس

الكتاب	متوفر في المكتبة؟
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	1. Kotler, P. and Armstrong, G., Principles of Marketing. 2. Kotler, P. and Keller, K. L., Marketing Management. 3. مراجع جامعية متخصصة في مبادئ وإدارة التسويق.	الكتب المطلوبة
		الكتب الموصى بها
		المواقع الإلكترونية

Grading Scheme				
مخطط الدرجات				
Group	Grade	التقدير	Marks %	التعريف
مجموعة النجاح Success Group (50 - 100)	A – Excellent	امتياز	90 - 100	أداء متميز
	B - Very Good	جيد جدا	80 – 89	أعلى من المتوسط مع بعض الأخطاء
	C – Good	جيد	70 – 79	عمل جيد مع أخطاء ملحوظة
	D – Satisfactory	متوسط	60 – 69	مقبول ولكن به عيوب كبيرة
	E – Sufficient	مقبول	50 – 59	العمل يفي بالمعايير الدنيا
المجموعة الفاشلة Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	مطلوب المزيد من العمل ولكن تم منح التقدير
	F – Fail	راسب	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information			
معلومات المادة الدراسية			
Module Title	ACCOUNTING FOR NONPROFIT ORGANIZATION		Module Delivery
Module Type	BASIC		☒ Theory ☐ Lecture ☐ Lab ☐ Tutorial ☒ Practical ☐ Seminar
Module Code	AC 2205		
ECTS Credits	5		
SWL (hr/sem)	125		
Module Level	2	Semester of Delivery	2
Statistics	MBF	College	UOMM
Module Leader	Dr.Ammar Razzaq		e-mail
Module Leader's Acad. Title	Lecture	Module Leader's Qualification	PhD
Module Tutor		e-mail	arazzaq @uowasit.edu.iq
Peer Reviewer Name		e-mail	
Scientific Committee Approval Date		Version Number	

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	لا يوجد	Semester	
Co-requisites module	لا يوجد	Semester	

Module Aims, Learning Outcomes and Indicative Contents أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	This course aims to enhance students' knowledge in the field of environmental and quality management, introducing them to the significance of these processes within public administration and governmental organizations. Additionally, it aims to familiarize students with the fundamentals of accounting specifically tailored to non-profit entities, in order to meet labor market requirements and empower students to address and resolve any accounting challenges they may encounter..
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	Non-profit units represent one of the most essential foundational pillars of contemporary societies, playing a distinct role across charitable, social, cultural, economic, and political domains, whether governmental or non-governmental. These units take various forms and structures, including organizations, unions, associations, authorities, syndicates/guilds, clubs, places of worship, and similar entities. All of these share common features, primarily dedicated to providing services and benefits to individuals and society.
Indicative Contents المحتويات الإرشادية	The instructional content includes the following: Part A - Class Lecture - Guiding and advising students on the importance of attendance, avoiding absenteeism, and punctuality. - Maintaining continuous communication through the online classroom platform.

Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	Panel Discussions / Seminar Sessions Scientific Reports Homework Assignments Brainstorming Method

Student Workload (SWL) الحمل الدراسي للطالب محسوب لـ ١٥ أسبوعاً			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطالب خلال الفصل	63	Structured SWL (h/w) الحمل الدراسي المنتظم للطالب أسبوعياً	2
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	62	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطالب أسبوعياً	5

Total SWL (h/sem) الحمل الدراسي الكلي للطلاب خلال الفصل	125
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تقييم المادة الدراسية					
الوقت/العدد	الوزن (الدرجة)	الأسبوع المستحق	نتائج التعلم ذات الصلة		
2	20%(10)	2	15-1	الامتحانات اليومية (Quizzes)	التقييم التكويني
1	5%(5)	-	جميعها	المهام (الواجبات المنزلية)	
1	5%(5)	-	جميعها	المهام (الواجبات داخل الكلية)	
-	-	-	-	المشاريع / المختبر	
2	10% (5)	5، 10	جميعها	التقارير	
-	-	-		حلقة دراسية	
1 ساعة	10% (10)	13		امتحان منتصف الفصل الدراسي	التقييم التلخيصي
3 ساعة	50% (50)	16		الامتحان النهائي	
التقييم الإجمالي		100% (100 درجة)			

Delivery Plan (Weekly Syllabus)

المنهاج الاسبوعي النظري

المواد المغطاة	
- • Concept, characteristics, and nature of activities in non-profit organizations/units	الأسبوع 1
• Accounting bases for non-profit organizations	الأسبوع 2
- • Accounting standards for non-profit organizations	الأسبوع 3
- • Bases of accounting recognition, measurement, and disclosure for non-profit organization transactions	الأسبوع 4
- • Structure and elements of the accounting system in non-profit organizations	الأسبوع 5
- • Final accounts and financial statements in non-profit organizations	الأسبوع 6
• Preparation of model financial statement templates	الأسبوع 7
• Characteristics and nature of operations in clubs, associations, and syndicates/unions	الأسبوع 8
• Characteristics and nature of operations in clubs, associations, and syndicates/unions	الأسبوع 9
• Accounting organization and accounting treatments in clubs, associations, and syndicates	الأسبوع 10
• Financial statements in clubs, associations, and syndicates	الأسبوع 11
• Characteristics and nature of operations in government hotel services	الأسبوع 12
• Accounting organization and accounting treatments in government hotel services	الأسبوع 13
• Financial statements in government hotel services	الأسبوع 14
• Financial statements in government hotel services	الأسبوع 15

Delivery Plan (Weekly Lab. Syllabus)

المنهاج الاسبوعي للمختبر

	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources

مصادر التعلم والتدريس

متوفر في المكتبة؟	الكتاب	
	1. محاسبة الجمعيات والنوادي دكتور أحمد حسين شماله 2. محاسبة الوحدات غير الهادفة للربح دكتور حسين شحاتة محاسبة الوحدات غير الهادفة للربح دكتور حسن عبد القادر حسن	الكتب المطلوبة
		الكتب الموصى بها
		المواقع الإلكترونية

Grading Scheme

مخطط الدرجات

Group	Grade	التقدير	Marks %	التعريف
مجموعة النجاح Success Group (50 - 100)	A – Excellent	امتياز	90 - 100	أداء متميز
	B - Very Good	جيد جدا	80 – 89	أعلى من المتوسط مع بعض الأخطاء
	C – Good	جيد	70 – 79	عمل جيد مع أخطاء ملحوظة
	D – Satisfactory	متوسط	60 – 69	مقبول ولكن به عيوب كبيرة
	E – Sufficient	مقبول	50 – 59	العمل يفي بالمعايير الدنيا
المجموعة الفاشلة Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	مطلوب المزيد من العمل ولكن تم منح التقدير
	F – Fail	راسب	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information				
معلومات المادة الدراسية				
Module Title	Baath Party crime in Iraq		Module Delivery	
Module Type	B		☒ Theory ☐ Lecture ☐ Lab ☒ Tutorial ☐ Practical ☐ Seminar	
Module Code	Uom208			
ECTS Credits	2.00			
SWL (hr/sem)	50			
Module Level	1	Semester of Delivery		2
Economic Department	Accounting	College	College of Management and Economic	
Module Leader	Assistant Professor nisreen falih hassan		e-mail	nfalih@uowasit.edu.iq
Module Leader's Acad. Title	Assistant teacher	Module Leader's Qualification	PhD	
Module Tutor		e-mail		
Peer Reviewer Name		e-mail		
Scientific Committee Approval Date		Version Number		

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module مواد ممهدة	لا يوجد	Semester	
Co-requisites module مواد مكملية	لا يوجد	Semester	

Module Aims, Learning Outcomes and Indicative Contents	
أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	1. To create a comprehensive general knowledge of all the Ba'ath Party's behaviors during its rule 2. To familiarize the student with the crimes committed by the Ba'ath Party and its abuse of power. 3. To familiarize the student with the decisions of the Supreme Criminal Court regarding the trial of Saddam Hussein and his associates 4. To familiarize the student with the violations of international and humanitarian law committed by the Ba'athist regime

Module Learning Outcomes مخرجات التعلم للمادة الدراسية	1. Understanding Crimes and Their Categories 2. Understanding Types of International Crimes 3 3. Understanding Psychological and Social Crimes 4. Mechanisms and Effects of Psychological Crimes 5. . Social Crimes and the Militarization of Society 6. Understanding the Ba'athist Regime's Stance on Religion 7. Understanding the Ba'athist regime's violations of Iraqi laws 8. Understanding some of the decisions regarding political and military violations committed by the Ba'ath Party regime 9. Understanding the locations of prisons and detention centers used by the Ba'ath Party regime 10. Understanding the environmental crimes committed by the Ba'athist regime in Iraq 11. Knowledge of war and radioactive contamination, mine explosions, and contamination with radioactive materials. 12. Knowledge of the scorched earth policy, the crime of draining the marshes, and the bulldozing of palm groves, trees, and crops. 13. Knowledge of the crimes of mass graves/genocide committed by the Ba'athist regime. 14. Chronological classification of genocide graves in Iraq from 1969 to 2003. 15. End-of-course exam
Indicative Contents المحتويات الإرشادية	1. To graduate individuals with knowledge and understanding of all aspects of the crimes committed by the Ba'ath Party in Iraq. 2. To make students realize the importance of including the Ba'ath Party among banned political parties. 3. To build a generation that believes in the importance of respecting human rights and adhering to international laws and norms

Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	1. Discussion groups 2. Scientific reports 3. Environmental assignments 4. Brainstorming method

Student Workload (SWL) الحمل الدراسي للطلاب محسوب لـ ١٥ اسبوعا			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطلاب خلال الفصل	33	Structured SWL (h/w) الحمل الدراسي المنتظم للطلاب أسبوعيا	4
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطلاب خلال الفصل	17	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطلاب أسبوعيا	8
Total SWL (h/sem) الحمل الدراسي الكلي للطلاب خلال الفصل	50		

تقييم المادة الدراسية					
الوقت/العدد	الوزن (الدرجة)	الأسبوع المستحق	نتائج التعلم ذات الصلة		
1	10% (10)	2	15-1	التقييم التكويني	الامتحانات اليومية (Quizzes)
2	10% (5)	-	جميعها		المهام (الواجبات المنزلية)
2	10% (5)	-	جميعها		المهام (الواجبات داخل الكلية)
-	-	-	-		المشاريع / المختبر
1	10% (10)	10, 5	جميعها		التقارير
-	-	-	-		حلقة دراسية
1 ساعة	10% (10)	13		التقييم التلخيصي	امتحان منتصف الفصل الدراسي
3 ساعة	50% (50)	16			الامتحان النهائي
التقييم الإجمالي		100% (100 درجة)			

Delivery Plan (Weekly Syllabus) المنهاج الأسبوعي النظري	
	Material Covered
Week 1	Concept of crime
Week 2	Definition of crim
Week 3	Types of international crime

Week 4	Cases considered by the High Criminal Court in 2005
Week 5	Psychological and social crimes and their effect
Week 6	The Ba'athist regime's stance on religio
Week 7	The Ba'ath regime's violation of Iraqi law
Week 8	8-Exam
Week 9	Images of Ba'ath regime human
Week 10	Prisons and detention centers used by the Ba'ath regime in Iraq
Week 11	Environmental crimes committed by the Ba'ath regime in Ira
Week 12	War and radioactive pollution in Iraq
Week 13	13-Second month exam
Week 14	14-Review the above
Week 15	15-Test and discussions
Delivery Plan (Weekly Lab. Syllabus) المنهاج الاسبوعي للمختبر	
	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources مصادر التعلم والتدريس		
	Text	Available in the Library?
Required Texts	- Dr. Qais Nasser and Professor Abdulhadi Maatouq, the subject of Ba'ath Party crime	Yes

Recommended Texts		
Websites		

Grading Scheme مخطط الدرجات				
Group	Grade	التقدير	Marks %	Definition
مجموعة النجاح Success Group (50 - 100)	A – Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 – 89	Above average with some errors
	C – Good	جيد	70 – 79	Sound work with notable errors
	D – Satisfactory	متوسط	60 – 69	Fair but with major shortcomings
	E – Sufficient	مقبول	50 – 59	Work meets minimum criteria
المجموعة الفاشلة Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required
Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.				

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information معلومات المادة الدراسية						
Module Title	English language		Module Delivery			
Module Type	BASIC		☒ Theory ☐ Lecture ☐ Lab ☐ Tutorial ☒ Practical ☐ Seminar			
Module Code	UNI - 227					
ECTS Credits	2					
SWL (hr/sem)	50					
Module Level	2	Semester of Delivery	2			
Statistics	MBF	College	UOMM			

Module Leader	Alaa Kadhim kamer	e-mail	Akadhem@uowasit.edu.iq
Module Leader's Acad. Title	Lecture	Module Leader's Qualification	Master
Module Tutor		e-mail	Akadhem@uowasit.edu.iq
Peer Reviewer Name		e-mail	
Scientific Committee Approval Date		Version Number	

Relation with other Modules العلاقة مع المواد الدراسية الأخرى			
Prerequisite module مواد ممهدة	لا يوجد	Semester	
Co-requisites module مواد مكملية	لا يوجد	Semester	

Module Aims, Learning Outcomes and Indicative Contents أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	• Introducing the student to the most important concepts of the English language, including grammar as well as sounds. • Introducing the student to the importance of reading and writing the English language • Introducing the student to how to distinguish between verbs and adjectives and the difference between using interrogative, query, and other tools • Introducing the student to the existence of irregular rules in the English language, such as vowels, silent letters, and correct letters • Providing the student with topics different from the English language and accessing information through external pieces.
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	A- Cognitive objectives: To make the student able to: A1- Identifying the various tenses and grammar of the English language. A2- Identifying interrogative tools. A3- Identify the following questions and ways to answer them. A4- Identifying sounds in the English language. A5- Using external and general pieces to develop reading and writing
Indicative Contents المحتويات الإرشادية	The instructional content includes the following: Part A - Class Lecture 1. Guiding and advising students on the importance of attendance, avoiding absenteeism, and punctuality. 2. Maintaining continuous communication through the online classroom platform.

Learning and Teaching Strategies	
استراتيجيات التعلم والتعليم	
Strategies	1. Discussion groups 2. Scientific reports 3. Environmental assignments 4. Brainstorming method

5.

Student Workload (SWL)			
الحمل الدراسي للطلاب محسوب لـ ١٥ أسبوعا			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطلاب خلال الفصل	33	Structured SWL (h/w) الحمل الدراسي المنتظم للطلاب أسبوعيا	2
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطلاب خلال الفصل	17	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطلاب أسبوعيا	3
Total SWL (h/sem) الحمل الدراسي الكلي للطلاب خلال الفصل	50		

تقييم المادة الدراسية					
الوقت/العدد	الوزن (الدرجة)	الأسبوع المستحق	نتائج التعلم ذات الصلة		
2	20%(10)	2	15-1	الامتحانات اليومية (Quizzes)	التقييم التكويني
1	5%(5)	-	جميعها	المهام (الواجبات المنزلية)	
1	5%(5)	-	جميعها	المهام (الواجبات داخل الكلية)	
-	-	-	-	المشاريع / المختبر	
2	10% (5)	10 ، 5	جميعها	التقارير	
-	-	-		حلقة دراسية	
1 ساعة	10% (10)	13		امتحان منتصف الفصل الدراسي	التقييم التلخيصي
3 ساعة	50% (50)	16		الامتحان النهائي	
التقييم الإجمالي		100% (100 درجة)			

Delivery Plan (Weekly Syllabus)	
المنهاج الاسبوعي النظري	
المواد المغطاة	
- Knowing verb tenses (English grammar) -Past Simple tense \ Past Continuous	الأسبوع 1
The first Text + solutions to the exercises\ reading	الأسبوع 2
- Training and knowledge of auxiliary verbs and trailing questions\ be - have – do	الأسبوع 3
- Daily exam Writing+Reading+translation	الأسبوع 4
- Daily exam Writing+Reading+translation	الأسبوع 5
- Knowing the interrogative tools and how to distinguish between tenses present & present continuous	الأسبوع 6
- How ,where ,when,	
- Knowing the interrogative tools and how to distinguish between tenses present & present continuous \ How ,where ,when,	الأسبوع 7
Monthly Exam	الأسبوع 8
Solving exercises and training on sounds\shorting answers reading & practice	الأسبوع 9
Reading+ Translation The second + third + fourth + fifth + sixth Texts	الأسبوع 10
Reading+ Translation The second + third + fourth + fifth + sixth Texts	الأسبوع 11
Grammar of English Language Past perfect continuous Past Continuous Future simple tense Future Perfect Future Perfect Continuous	الأسبوع 12
Grammar of English Language Past perfect continuous Past Continuous Future simple tense Future Perfect Future Perfect Continuous	الأسبوع 13
Grammar of English Language Past perfect continuous Past Continuous Future simple tense Future Perfect Future Perfect Continuous	الأسبوع 14
Monthly test	الأسبوع 15

Delivery Plan (Weekly Lab. Syllabus)	
المنهاج الاسبوعي للمختبر	
	Material Covered
Week 1	
Week 2	

Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources		
مصادر التعلم والتدريس		
متوفر في المكتبة؟	الكتاب	
	new headway plus Pre-intermediate	الكتب المطلوبة
		الكتب الموصى بها
		المواقع الإلكترونية

Grading Scheme				
مخطط الدرجات				
Group	Grade	التقدير	Marks %	التعريف
مجموعة النجاح Success Group (50 - 100)	A – Excellent	امتياز	90 - 100	أداء متميز
	B - Very Good	جيد جدا	80 – 89	أعلى من المتوسط مع بعض الأخطاء
	C – Good	جيد	70 – 79	عمل جيد مع أخطاء ملحوظة
	D – Satisfactory	متوسط	60 – 69	مقبول ولكن به عيوب كبيرة
	E – Sufficient	مقبول	50 – 59	العمل يفي بالمعايير الدنيا
المجموعة الفاشلة Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	مطلوب المزيد من العمل ولكن تم منح التقدير
	F – Fail	راسب	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.