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

Academic Program and Course Description Guide for Accounting Department

2025

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 3/5/2024 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:

<u>Academic Program Description</u>: 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.

<u>Course Description</u>: 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.

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

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

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

<u>Curriculum Structure:</u> 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.

<u>Learning Outcomes:</u> 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.

<u>Teaching and learning strategies:</u> 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: Courses

Description Preparation Date: 09/08/2026

File Completion Date: 09/08/2026

Signature:	Signature:
Head of Department Name:	Scientific Associate Name:
Asst. Prof. Dr. Haider Atta Zbain	Prof. Hussein Shnawa Majed
Date:	Date:

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Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance Department:

Date: 9/8/2026

Signature:

رئاسة جامعة واسط
كلية الادارة والاقتصاد
شعبة ضمان الجودة

Approval of the Dean

Prof. Dr. Ahmed Abdalah Salman Alwaeli

Prof.Dr.
Ahmed Abdullah Salman
Dean

1. **Program Vision**
The College of Administration and Economics seeks to prepare graduates in the field of accounting sciences to work in government departments and benefit from specialization in the practical and applied field.

2. **Program Mission**
Working to prepare and graduate leading scientific and leadership competencies in the field of accounting sciences and to develop the balance of knowledge in the field of scientific research in the field of accounting in order to serve the local, regional and international community, as well as training and refining the minds of students scientifically and cognitively, and emphasizing social and cultural values and responding to the requirements of the local market.

3. **Program Objectives**
a. Providing a sound educational environment. b. Presenting sequential scientific material in a logical and smooth manner to students. c. Preparing an accounting staff proficient in its accounting tools. d. Meeting the labor market's needs for accounting personnel.

4. **Program Accreditation**
None

5. **Other external influences**
None

6. **Program Structure**				
Program Structure	**Number of Courses**	**Credit hours**	**Percentage**	**Reviews***
Institution Requirements	**52**	**148**		
College Requirements	**yes**			
Department Requirements	**yes**			
Summer Training	**third level**	**2**		
Other				

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

8. Stage First						
First Stage (First Course)						
Course Name	**Course Code**	Hours				number of units
		theoretical	practical	Hours Credit		
Financial Accounting1	م1101	3	2	5	4	4
Principles of Management	م1102	2	-	2	2	2
Economies	م1103	2	-	2	2	2
Computer 1 Skills	م1104	2	2	4	3	3
Arabic Language	م1105	2	-	2	2	2
English Language	-	2	-	2	2	2
		13	4	17	15	15

.8First Stage

)First Stage (First Course

Course Name	Course Code	Hours				number of units
		theoretical	practical	Credit Hours		
Financial Accounting1	م1101	3	2	5	4	4
Principles of Management	م1102	2	-	2	2	2
Economies	م1103	2	-	2	2	2
Computer Skills 1	م1104	2	2	4	3	3
Arabic Language	م1105	2	-	2	2	2
English Language	-	2	-	2	2	2
		13	4	17	15	15

.8First Stage

First Stage/ First Course

Course Name	**Course Code**	Hours				number of units
		theoretical	practical	Credit Hours		
Financial Accounting1	م1101	3	2	5	4	4
Principles of Management	م1102	2	-	2	2	2
Economies	م1103	2	-	2	2	2
Computer Skills 1	م1104	2	2	4	3	3
Arabic Language	م1105	2	-	2	2	2
English Language	-	2	-	2	2	2
		13	4	17	15	15

First Stage /Second Course						
Course Name	**Course Code**	Hours				number of units
		theoretical	practical	Credit Hours		
Financial Accounting 2	م1106	3	2	5	4	4
(1)Mathematics	م1107	3	**-**	3	3	3
Statistics	م1108	3	**-**	3	3	3
Computer Skills2	م1109	2	2	4	3	3
Accounting readings E	م2110	2	-	2	2	2
Human Rights and Democracy	م2111	2	-	2	2	2
		15	4	19	17	17

Second Stage /First Course						
Course Name	**Course Code**	Hours				number of units
		theoretical	practical	Credit Hours		
Intermediate Accounting (1)	م1212	3	2	5	4	4
Government Accounting 1	م1213	2	2	4	3	3
Accounting (English) 1	م1214	2	2	4	3	3
Marketing and e-commerce	م1215	3	-	3	3	3
Business Law	م1216	2	-	2	2	2
Accounting Applications	م1217	2	2	4	3	3
Financial(2) Mathematics	م1218	2	-	2	2	2
		16	8	24	20	20

Second Stage /Second Course						
Course Name	**Course Code**	Hours				number of units
		theoretical	practical	Credit Hours		
Intermediate Accounting 2	م2219	3	2	5	4	4
Government Accounting 2	م2220	2	2	4	3	3
Accounting for non-profit units	م2221	3	-	3	3	3
Public Finance	م2222	2	-	2	2	2
Operations Research For Accounting E	م2223	3	-	3	3	3
Accounting (English) 2	م2224	2	2	4	3	3
English Language	-	2	-	2	2	2
		17	6	23	20	20

Third Stage / First Course						
Course Name	**Course Code**	Hours				number of units
		theoretical	practical	Credit Hours		
Cost Accounting 1	م1325	3	2	5	4	4
corporate accounting	م1326 مش	3	2	5	4	4
Unified Accounting System 1	1327 نظ1	3	-	3	3	3
Tax accounting	م1328 مض	3	-	3	3	3
Financial Analysis (E)	م 1329 تق	2	2	4	3	3
Financial institutions	م1330 شا	2	2	4	3	3
		16	8	24	20	20

Third Stage/Second Course						
Course Name	Course Code	Hours				number of units
		theoretical	practical	Credit Hours		
Advanced financial accounting	م1332 قد	3	2	5	4	4
Natural Resource Accounting	م 2332 مص	2	2	4	3	3
Unified Accounting System 2	م3332 نظ2	3	-	3	3	3
Cost Accounting 2	م4332 مك2	3	2	5	4	4
Auditing & Control	م 5332 رق	3	-	3	3	3
Accounting Training	م 6332 تم	-	4	4	2	2
		14	10	24	19	19

Fourth Stage/ First Course						
Course Name	Course Code	Hours				number of units
		theoretical	practical	Credit Hours		
Managerial Accounting 1	م1440 أد 1	3	2	5	4	4
Advanced Cost Accounting 1	م1437 كم1	3	2	5	4	4
Specialized Accounting System	م1438 خص	3	2	5	4	4
International Accounting	م1441 دو	2	-	2	-	2
International Audit Standards	م 1439 تد.	2	-	2	2	2
Research Methodology	م 1442 هج.	2	-	2	2	2
	-	15	6	21	18	18

Fourth Stage /Second Course

Course Name	Course Code	Hours				number of units
		theoretical	practical	Credit Hours		
Managerial Accounting 2	م2443 أد2	3	2	5	4	4
Advanced Cost Accounting 2	م 2444 كم2	3	2	5	4	4
Financial reporting standards	م 2445 أغ	2	-	2	2	2
Accounting Theory	م 2446 ظر	3	-	3	3	3
Accounting information system	م2447 ظم	3	-	3	3	3
Research Project	م2448 حث	-	2	2	2	2
	-	**14**	6	20	17	17

8. Expected learning outcomes of the program	
Knowledge	
Learning Outcomes 1	Learning Outcomes Statement 1
Skills	
Learning Outcomes 2	• Technical and planning skills related to financial accounting
Learning Outcomes 3	• Technical and planning skills for auditing and control
Learning Outcomes 4	• Technical and planning skills related to management accounting and cost accounting
Ethics	
Learning Outcomes 4	Learning Outcomes Statement 4
Learning Outcomes 5	Learning Outcomes Statement 5

9. Teaching and Learning Strategies

Teaching and learning strategies and methods adopted in the implementation of the program in general.

10. Evaluation methods
Exam.

11. Faculty					
Faculty Members					
Academic Rank	Specialization		Special Requirements/Skills (if applicable)	Number of the teaching staff	
	General	Special		Staff	Lecturer

Prof. Dr. Sattar Jaber Khallawy	**Accounting**					
Prof. Dr. Abbas Nawar Khait Al-Musawi	**Accounting**					
Dr. Emad Ghafoori Abood-AL-Najjar	**Accounting**					
Dr. Nateq jabbar salem	**Accounting**					
Dr. Sabreen kareem balasim	**Accounting**					
Dr. Haider Atta Zbain	**Accounting**					
Dr.Nejoom Arar Taher	**Accounting**					
Dr. Mustafa mohammed hilyu	**Accounting**					
Dr.Fadhil Abd Ali Khirmeet	**Information and libraries**					
Dr.Nisreen Faleh Hassan	political science					
Zainab Faiq Mohammed	**Accounting**					

Dr.Salah chyad kadhim	**Accounting**					
Dr.Emad Mohammed Farhan	**Accounting**					
Dr.Ali mohammed shendi	**Accounting**					
Dr.sajad mahdi abbas	**Accounting**					
Dr.Ismael Abbas Manhel	**Accounting**					
Dr.Nawfal hussein Abdullah	**Accounting**					
Dr.Ammar razzaq nehme	**Accounting**					
Alaa kadhem kumer	Hebrew Language					
Hussein ali kaitan	**Economics**					
Hussein jumaa sabr	**Accounting**					
Hanaa Qasim Mathboob	**Accounting**					
Hussein Abdulmohsen kadhim	**Accounting**					
Thaer Najm	**Accounting**					
Mohammed Alwan	**Accounting**					
Sura Waleed	**Accounting**					

Professional Development
Mentoring new faculty members
Briefly describes the process used to mentor new, visiting, full-time, and part-time faculty at the institution and department level.
Professional development of faculty members
Briefly describe the academic and professional development plan and arrangements for faculty such as teaching and learning strategies, assessment of learning outcomes, professional development, etc.

12. **Acceptance Criterion**
(Setting regulations related to enrollment in the college or institute, whether central admission or others)

13. **The most important sources of information about the program**
State briefly t he sources of information about the program.

14. Program Development Plan
a. Study the needs of the labor market. b. Investigating developments in the field of accounting.

Curriculum Skills Map

Please Tick in the relevant boxes where individual Program Learning Outcomes are being assessed

Year/Level	Course Code	Course Title	Core (C) or option (o)	Knowledge and understanding				Subject Specific Skills				Thinking Skills				General & Transferable(other Skills relevant to employability & Personal development)			
				A1	A2	A3	A4	B1	B2	B3	B4	C1	C2	C3	C4	D1	D2	D3	D4
The first stage second course		Financial Accounting1		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Principles of Management		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Economies		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Computer Skills 1		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	
		Arabic Language		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		English Language		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Financial Accounting 2		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		(1) Mathematics																	
		Statistics		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*

		Computer Skills 2		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Accounting readings E																	
		Human Rights and Democracy																	
The second phase first course		Intermediate Accounting (1)		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Government Accounting 1																	
The second phase second course		Accounting (English) 1		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Marketing and e-commerce		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Business Law		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Accounting Applications																	
		Financial Mathematics 2																	
		Intermediate Accounting 2		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Government Accounting 2		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Accounting for non-profit units																	
		Public Finance		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Accounting (English) 2																	
		English Language																	
third level first course		Cost Accounting 1		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		corporate accounting		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*

		Unified Accounting System 1																	
		Tax accounting		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Financial Analysis (E)		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Financial institutions		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Advanced financial accounting																	
		Natural Resource Accounting		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Unified Accounting System 2																	
		Cost Accounting 2																	
		Auditing & Control																	
		Accounting Training																	
		Managerial Accounting 1		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
third level second course		Advanced Cost Accounting 1																	
		Specialized Accounting System		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	
		International Accounting																	
		International Audit Standards		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	
Fourth level first course		Research Methodology		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	
		Managerial Accounting 2																	
Fourth level secondcourse		Advanced Cost Accounting 2																	
		Financial reporting standards		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	
		Accounting Theory		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	
		Accounting information system																	
		Research Project		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	

		accounting																	
		Theory		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	
		Managerial accounting		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	
		Standard intentional		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*

- **Please tick the boxes corresponding to the individual program learning outcomes under evaluation**

financial lists analysis
third level

Course description

Faculty of Administration and Economics	Educational institution
Department of Accounting	Scientific department / center
financial lists analysis	name / code
Weekly lectures	Available attendance forms
quarterly	Semester / year
4hours per week, 60 hours per semester	Number of study hours) total(
	The date this description was prepared
Course objectives	
Introducing the student to the types of analysis of financial statements and financial ratios that help in making sound decisions.	

-9Course outcomes and teaching, learning and evaluation methods
A - Knowledge and understanding -1Learn about the analysis of financial statements and financial ratios that help in making sound economic decisions and students' understanding of the general framework of the subject.
B - M Harat Thinking Presenting scientific material and introducing methods of analysis for financial statements. Interaction and communication with students during the lecture. Introducing the student to some of the basic issues and benefits of analyzing financial statements.
C - Teaching and learning methods and practical lectures Active student participation in lectures Ask questions for discussion with students Providing examples of field reality through some applied examples of the subject
D - Evaluation methods

Through daily, monthly and quarterly examinations Theoretical tests And practical Questions about practical reality

-10Course structure					
Evaluation method	Teaching method	Name of the unit / topic	Required learning outcomes	hours	the week
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Introduction to Financial Analysis purpose of financial statement analysis Definition of Financial Statement Analysis Types of Financial Analysis Components of Financial Analysis	Understa nding and analysis	4	1
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Financial Statements Analysis Preview Financial Statement Analysis Tools Valuation Models Analysis in an Efficient Market Financial Reporting and Analysis Definition of Statutory Financial Statements Factors Affecting Statutory Financial Reports	Understa nding and analysis	4	2
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Analysis of Cash Flow Statement Direct Method	Understa nding and analysis	4	3
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Operating Activities Investing Activities Financing Activities	Understa nding and analysis	4	4
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Types of Common Size Analysis	Understa nding and analysis	4	5
Written questions and discussions	Explanation of the material, oral and written questions, and	First month exam and solving exam questions	Understa nding and	4	6

	discussions		analysis		
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Financial Ratios Analysis Liquidity Indicators Analysis	Understa nding and analysis	4	7
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Activity Ratios	Understa nding and analysis	4	8
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Profitability Ratios	Understa nding and analysis	4	9
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Solvency Ratios	Understa nding and analysis	4	10
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Leverage Ratios	Understa nding and analysis	4	11
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Project evaluation	Understa nding and analysis	4	12
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Predict financial failure	Understa nding and analysis	4	13
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Investment policies	Understa nding and analysis	4	14
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	The second month exam and solving the exam questions	Understa nding and analysis	4	15

-11Infrastructure	
Sources dealing with financial ratios and financial statement analysis	- 2Main references) sources(
	Recommended books and references) scientific journals). ,reports,(......
	Electronic references Internet sites...

accounting subject Corporate
third level

Course description

Faculty of Administration and Economics	Educational institution
Department of Accounting	Scientific department / center
Corporate Accounting / 1226 Mesh	name / code
Weekly lectures	Available attendance forms
First course / 2025	Semester / year
5hours per week, 4 units per week	Number of study hours) total(
	The date this description was prepared
Course objectives	
Teaching the student and providing him with accounting knowledge in the field of corporate accounting (such as joint-stock companies and joint liability companies)	

-9Course outcomes and teaching, learning and evaluation methods
Knowledge and understanding Knowledge and understanding of accounting concepts and procedures related to joint liability companies. Knowledge and understanding of accounting concepts and procedures related to joint-stock companies.
B - M Harat Thinking Highlighting practical cases from the reality of the local environment of the types of companies operating in it and trying to link practical solutions with recognized accounting concepts in the same context.
C - Teaching and learning methods The style of the lecture that is delivered by the professor, in addition to asking questions, identifying problems, discussing solutions collectively, and taking the opinion of the largest possible number of students to reach the best solutions.
D - Evaluation methods
Through daily, monthly and quarterly examinations Theoretical tests Questions about practical reality

-10Course structure					
Evaluation method	Teaching method	Name of the unit / topic	Required learning outcomes	hours	the week
Explanation of the material, oral and written questions, and discussions	Explanation of the material, oral and written questions, and discussions	Introduction : The concept of companies, their types and characteristics.	Understan ding and analysis	5	1
	Explanation of the material, oral and written questions, and discussions	Accounting treatments for capital formation in joint liability companies	Understan ding and analysis	5	2
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Accounting treatments for partners' current accounts and related operations	Understan ding and analysis	5	3
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Financial statements of joint liability companies and distribution of profits and losses among partners	Understan ding and analysis	5	4
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Accounting treatments for increasing capital in joint liability companies - joining a partner through purchase	Understan ding and analysis	5	5
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Accounting treatments for increasing capital in joint-venture companies - joining an investment partner	Understan ding and analysis	5	6
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Accounting treatments for capital reduction in joint liability companies - partner withdrawal	Understan ding and analysis	5	7
	Explanation of the material, oral and written questions, and discussions	Accounting treatments for liquidation of joint liability companies	Understan ding and analysis	5	8
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Solutions to questions and exercises + the first semester exam	Understan ding and analysis	5	9
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Accounting treatments for capital formation in joint-stock companies	Understan ding and analysis	5	10
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Accounting treatments for receiving uncollected installments from shareholders and treating	Understan ding and analysis	5	11

		default			
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Financial statements of joint-stock companies and distribution of profits to shareholders	Understanding and analysis	5	12
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Accounting treatments for liquidation of joint stock companies	Understanding and analysis	5	13
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Accounting treatments for bond issuance	Understanding and analysis	5	14
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Introduction : The concept of companies, their types and characteristics.	Understanding and analysis	5	15

-11Infrastructure	
Course books	Required prescribed books
	- 2Main references) sources(
	Recommended books and references) scientific journals, Reports,(......
	Electronic references Internet sites...

-12Course development plan
addition Vocabulary For curricula within Development The result in The decision and at a rate not exceeding 10 %

Advanced financial accounting course
third level

Course description

Faculty of Administration and Economics	Educational institution
Department of Accounting	Scientific department / center
Advanced Financial Accounting / 2331 AD May	name / code
Weekly lectures	Available attendance forms
Second course / 2025	Semester / year
5hours per week, 4 units per week	Number of study hours) total(
	The date this description was prepared
Course objectives	
Teaching the student and providing him with accounting knowledge in the field of advanced financial accounting (such as business mergers, trust goods, departments and branches)	

-9Course outcomes and teaching, learning and evaluation methods
Knowledge and understanding Knowledge and understanding of the basic concepts of business combinations and related accounting methods according to the latest relevant accounting standards. Know and understand the concept of revenue recognition and exceptions contained in contracting companies. Knowing and understanding the importance of detailed and consolidated financial statements in light of accounting for independent branches, as well as knowing and understanding accounting for affiliated branches.
B - M Harat Thinking The direct method of thinking based on logic in arranging and classifying ideas based on models or criteria defined in advance The indirect method of thinking is based on searching for results for solutions to the problem from a set of available data and information.
C - Teaching and learning methods The style of the lecture that is delivered by the professor, in addition to asking questions, identifying problems, discussing solutions collectively, and taking the opinion of the largest possible number of students to reach the best solutions.
D - Evaluation methods

Through daily, monthly and quarterly examinations Theoretical tests Questions about practical reality

-10Course structure					
Evaluation method	Teaching method	Name of the unit / topic	Required learning outcomes	hours	the week
Explanation of the material, oral and written questions, and discussions	Explanation of the material, oral and written questions, and discussions	Concept Fusion Companies - Its causes And its types	Understa nding and analysis	5	1
	Explanation of the material, oral and written questions, and discussions	Processors Accounting To merge Companies – Acquisition Assets	Understa nding and analysis	5	2
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Processing Accounting To merge Companies – Acquisition Stocks - preparation Lists Finance Standard in date Acquisition	Understa nding and analysis	5	3
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Processors Accounting To acquire Stocks after date Acquisition - My way Cost And ownership	Understa nding and analysis	5	4
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Concept Companies Self sections And problems Accounting Self Relevance	Understa nding and analysis	5	5
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Concept Branches And its types And processors Accounting For branches Interior - method Centrality	Understa nding and analysis	5	6
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Processors Accounting For branches Interior - method Decentralization	Understa nding and analysis	5	7
	Explanation of the material, oral and written questions, and discussions	Matching the accounts Ongoing)	Understa nding and analysis	5	8
Oral and written	Explanation of the material, oral and	Solution Questions And exercises + exam	Understa nding	5	9

questions and discussions	written questions, and discussions	Quarterly the first	and analysis		
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	nature activity Companies Contracting long Term - Recognition With revenues Contracts long Term on according to road Contract Complete	Understanding and analysis	5	10
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Recognition With revenues Contracts long Term on according to road rate Completion	Understanding and analysis	5	11
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Concept goods honesty And processors Accounting Self Relevance	Understanding and analysis	5	12
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Concept sale In installments - Concept And the properties And problems verification Revenue Self Relevance	Understanding and analysis	5	13
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Processors Accounting For sale In installments on according to My way sales Installment And cover Costs	Understanding and analysis	5	14
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Concept Fusion Companies - Its causes And its types	Understanding and analysis	5	15

-11Infrastructure	
Course books	Required prescribed books
	- 2Main references) sources(
	Recommended books and references) scientific journals). ,reports,(......
	electronic references, Internet sites.....

-12Course development plan

Course Name
Audit and oversight
Course Code
M No. 2335
Semester/year
Second course/third year
Date this description was prepared
. Available attendance forms
My presence
Number of study hours (total) / number of units) total)
45units / hour 45
Name of the course administrator (if more than one name is mentioned)
Name : Dr . Salah Chyad Kadhim skadhim@uowasit.edu.iq

clarification Audit And its concept And its definition And its types And how Complete Audit External What are the His responsibilities to understand requester Unimportant Audit on Accounts Units Enable requester from Importance Audit Internal And the outside	

lecture, Activities Safiya , Reports Scientific	

.10Course structure

Daily theoretical and oral exams	theoretical	date And develop Concept Audit	introduction Historical To develop Concept Audit And his goals	Hour 3	The first week
Daily theoretical and oral exams	theoretical	Auditing standards	Standards Audit The usual on her	3hours	second week
Daily theoretical and oral exams	theoretical	to set Mistakes And cheating	identification Mistakes And cheating And determine Its types	3hours	the third week
Daily theoretical and oral exams	theoretical	to organize procedures Audit	procedures Introductory For the auditor	3hours	fourth week
Daily theoretical and oral exams	theoretical	to set Leaves The pestle Q	Leaves a job Auditor	3hours	The fifth week

Daily theoretical and oral exams	theoretical	to set program that Easy Audit	program Audit	3hours	the sixth week
Daily theoretical and oral exams	theoretical	plural clues Enough	clues Proof in Audit	3hours	The seventh week
Daily theoretical and oral exams	theoretical	plural Evidence Enough	clues Proof in Audit And the factors Influencer in Its efficiency And types Evidence	3hours	The eighth week
Daily theoretical and oral exams	theoretical	Concepts on Censorship Interior	to set Concept Censorship Interior And its elements	3hours	The ninth week
Exams Monthly	theoretical	Exam 1		3hours	The tenth week
Daily theoretical and oral exams	theoretical	Species And means Censorship	Species Censorship Interior And its means And means to examine Censorship Interior	3hours	The eleventh week
Daily theoretical and oral exams	theoretical	Concepts on Audit	Audit Internal Understood And auditing standards Internal	3hours	The twelfth week
Daily theoretical and oral exams	theoretical	the report Final For the auditor	a report Auditor	3hours	The thirteenth week
Daily theoretical and oral exams	theoretical	Express opinion Technical neutral	a report Auditor	3hours	The fourteenth week
Monthly exams	theoretical	Exam 2		3hours	The fifteenth week

Course Name
Cost accounting
Course Code
2334
Semester/Year/

quarterly
Date this description was prepared
1325
. Available attendance forms
My presence
Number of study hours (total) / number of units) total)
5hours, 4 units per semester
Name of the course administrator (if more than one name is mentioned)
Name: A. M.D. Haider Atta Zobin Al-Mousawi Email hzbyen@uowasit.edu.iq

Introducing the student to the concepts of cost, separating mixed costs, and introducing the student to the three cost elements of direct materials, direct wages, and indirect industrial costs.	Academic objectives
In-person lectures. Student participation and assignments. Daily exams. Monthly exams	

Course structure					
Evaluation method	road education	Name of the unit/course or subject	Required learning outcomes	hours	the week
			Introduction to cost accounting	3	1
			Concept and classifications of costs	3	2
			Control of materials	3	3
			Control of materials	3	4
		Control of materials		3	5
			Wage control	3	6
			Wage control	3	7
			Wage control	3	8
			First month exam	3	9
		Oversight of services		3	10
			Oversight of services	3	11
			Oversight of services	3	12
			Oversight of services	3	13
			Oversight of services	3	14
		Second month exam		3	15

--11Course evaluation	
Daily and semester exams for the purpose of determining the extent of students' understanding of the academic material.	
-12Learning and teaching resources	
Cost Accounting, Dr. Nassif Al-Jubouri, Dr. Abdul Janabi, 2020	Main references (sources)
Cost Accounting , Dr. Salah Al-Kawaz	Recommended supporting books and references (scientific journals and reports)
All sites available on web pages and YouTube	Electronic references, websites

model a description The decision

Course Name
Cost accounting
Course Code
2334
Semester/Year/
quarterly
Date this description was prepared
2025
. Available attendance forms
My presence
Number of study hours (total) / number of units) total)
5hours, 4 units per semester
Name of the course administrator (if more than one name is mentioned)
Name: Prof. Haider Atta Zabin Al-Moussawi Email hzbyen@uowasit.edu.iq

٨. اهداف المقرر

Introducing the student to the concepts of cost and cost systems, such as the production order system, production stages, and methods of controlling cost elements, as well as determining the costs of the products or services provided.	Academic objectives

٩. استراتيجيات التعليم والتعلم

In-person lectures. Student participation and assignments. Daily exams. Monthly exams	الاستراتيجية

Course structure					1
Evaluation method	road education	Name of the unit/course or subject	Required learning outcomes	hours	the week
			Production orders system	3	1
			Production orders system	3	2
			Production orders system	3	3
			Production orders system	3	4
		Production stages system		3	5
			Production stages system	3	6
			First month exam	3	7
			Production stages system	3	8
			Production stages system	3	9
		Production stages system		3	10
			Lists of costs in industrial companies	3	11
			Lists of costs in industrial companies	3	12
			Lists of costs in industrial companies	3	13
			Lists of costs in industrial companies	3	14
		Second month exam		3	15

--11Course evaluation	
Daily and semester exams for the purpose of determining the extent of students' understanding of the academic material.	
-12Learning and teaching resources	
Cost Accounting, Dr. Nassif Al-Jubouri, Dr. Abdul Janabi, 2020	Main references (sources)
Cost Accounting , Dr. Salah Al-Kawaz	Recommended supporting books and references (scientific journals and reports)
All sites available on web pages and YouTube	Electronic references, websites

model a description The decision

Course Name
Unified accounting system/1
Course Code
Semester/Year/
Quarterly
Date this description was prepared
. Available attendance forms
My presence
Number of study hours (total) / number of units (total)
3hours, 2 units per semester
Name of the course administrator (if more than one name is mentioned)
Name: Dr.Mustafa Mohamed Helio Email mheliw@uowasit.edu.iq

Introducing the student to the concepts of the unified accounting system in terms of categorizing accounts and explaining the unified accounting guide to accounting treatments for fixed assets and uses.	Academic objectives
In-person lectures. Student participation and assignments. Daily exams. Monthly exams	

Course structure					
Evaluation method	road education	Name of the unit/course or subject	Required learning outcomes	hours	the week
			Introduction to the accounting system	3	1
			Features and characteristics	3	2
			Guide to the unified accounting system	3	3
			Explanation of the unified accounting guide	3	4
		Accounting treatments for asset accounts		3	5
			Accounting treatments for asset accounts	3	6
			Accounting treatments for asset accounts	3	7
			Accounting treatments for asset accounts	3	8
			Accounting treatments for liability accounts	3	9
		Accounting treatments for liability accounts		3	10
			Accounting treatments for liability accounts	3	11
			Accounting treatments for usage accounts	3	12
			Accounting treatments for usage accounts	3	13
			Accounting treatments for usage accounts	3	14
		Accounting treatments for usage accounts		3	15

--11Course evaluation	
Daily and semester exams for the purpose of determining the extent of students' understanding of the academic material.	
-12Learning and teaching resources	
Unified accounting system	Main references (sources)
Federal Office of Financial Supervision	Recommended supporting books and references (scientific journals and reports)
All sites available on web pages and YouTube	Electronic references, websites

Course Name	
Unified accounting system / 2	
Course Code	
Semester/Year/	
Quarterly	
Date this description was prepared	
. Available attendance forms	
My presence	
Number of study hours (total) / number of units) total)	
3hours, 2 units per semester	
Name of the course administrator (if more than one name is mentioned)	
the name : Dr.Mustafa Mohamed Helio Email mheliw@uowasit.edu.iq	
Introducing the student to the accounting treatment of resources, preparing final accounts, the book and documentary collection , the trial balance, costs in the accounting system, and planning budgets.	Academic objectives
In-person lectures. Student participation and assignments. Daily exams. Monthly exams	

Course structure					
Evaluation method	road education	Name of the unit/course or subject	Required learning outcomes	hours	the week
			Accounting treatments for resource accounts	3	1
			Accounting treatments for resource accounts	3	2
			Accounting treatments for resource accounts	3	3
			Financial statements and final accounts	3	4
		Financial statements and final accounts		3	5
			Financial statements and final accounts	3	6
			documentary and book collection in the system	3	7
			Trial Balance	3	8
			Costs in the unified accounting system	3	9
		Costs in the unified accounting system		3	10
			Costs in the unified accounting system	3	11
			Costs in the unified accounting system	3	12
			Planning budgets in the unified accounting system	3	13
			Tables of fixed assets depreciation rates	3	14
		Automation of the unified accounting system on the computer		3	15

11-Course evaluation	
Daily and semester exams for the purpose of determining the extent of students’ understanding of the academic material.	
-12Learning and teaching resources	
Unified accounting system	Main references (sources)
Federal Office of Financial Supervision	Recommended supporting books and references (scientific journals and reports)
All sites available on web pages and YouTube	Electronic references, websites

1. Course Name:
Accounting for financial enterprises
2. Course Code:
م شا1330
3. Semester / Year:
First semester\Third stage
4. Description Preparation Date:
5. Available Attendance Forms:
immanence
6. Number of Credit Hours (Total) / Number of Units (Total)
60 hours \ 35 units
7. Course administrator's name (mention all, if more than one name)
Name: Ammar Razzaq Al Rubaye **Email:** *arazzaq*@**uowasit.edu.iq**
8. Course Objectives

Course Objectives	* Providing the student with information about banking and insurance company accounting operations *Linking the academic and applied aspects. This is a result of the philosophy of accounting systems, which is not limited to concepts, as it must be strengthened with practical applications to achieve the desired goals in the banking and financial sector by introducing the student to banking and financial activities and their importance in supporting the economic development of society. *Introducing the student to scientific developments and providing the student with experience related to accounting work by providing him with the procedures for working by applying the unified accounting system for the sectors and how to prepare the final accounts and the balance sheet.

9. Teaching and Learning Strategies

Strategy	Explaining and giving lectures using modern methods, exchanging roles when answering questions, using clarification methods, and writing on the blackboard.

10. Course Structure

Week	**Hours**	**Required Learning**	**Unit or subject name**	**Learning method**	**Evaluation**

		Outcomes			method
First	3 hours	Accounting in banking activity	Introduction to the nature of banking activity and types of banks	Explanation of the lecture	Daily and oral tests and class participation
Second	3 hours	Fund Secretariat Department	Local and foreign currency	Explanation of the lecture	Daily and oral tests and class participation
Third	3 hours	Current Accounts department	Accounts receivable and payable	Explanation of the lecture	Daily and oral tests and class participation
Fourth	3 hours	Deposits Department	Fixed cash deposits and savings	Explanation of the lecture	Daily and oral tests and class participation
Fifth	3 hours	Commercial Papers Departmen	Discounted bills and transfers	Explanation of the lecture	Daily and oral tests and class participation
Sixth	3 hours	Remittances section	Internal and external transfers, travelers checks and bills of exchange	Explanation of the lecture	Daily and oral tests and class participation
Seventh	3 hours	Credits Department	Documentary Credits	Explanation of the lecture	Daily and oral tests and class participation
Eighth	3 hours	Letters of guarantee	Letters of guarantee	Explanation of the lecture	Daily and oral tests and class participation
Ninth	3 hours	The first monthly exam with solving questions	Monthly exam	Paper exam	Paper exam
Tenth	3 hours	Registration settlements and final accounts in banks		Explanation of the lecture	Daily and oral tests and class participation
Eleven	2 hours	Accounting in insurance companies	The nature of insurance companies and the accounting system in insurance companies	Explanation of the lecture	Daily and oral tests and class participation
Twelveth	3 hours	Accounting treatments for expenses and revenues of insurance operations	Identify the nature of expenses with examples	Explanation of the lecture	Daily and oral tests and class participation
Thirteenth		Accounting treatments for investments and reserves in insurance companies	Identify the nature of investment treatments and reserves in insurance companies	Explanation of the lecture	Daily and oral tests and class participation
Fourteenth	3 hours	Registration settlements and final accounts in	Identify restrictive adjustments	Explanation of the lecture	Daily and oral tests and class participation

		insurance companies			
Fifteenth	3 hours	The second monthly exam with solving questions	Monthly exam	Paper exam	Paper exam

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

12. Learning and Teaching Resources	
Required textbooks (curricular books, if any)	
Main references (sources)	
Recommended books and references (scientific journals, reports…)	
Electronic References, Websites	

1. Course Name:
Natural resources accounting
2. Course Code:
م مص2332
3. Semester / Year:
Second course/third year
4. Description Preparation Date:
5. Available Attendance Forms:
In presence
6. Number of Credit Hours (Total) / Number of Units (Total)
35 units/ 60 hour
7. Course administrator's name (mention all, if more than one name)
Name :Dr. Nawfal Hussein Abdullah **Email : nawfalajawhari@uowasit.edu.iq**
8. Course Objectives

Course Objectives	Providing the student with information about accounting processes for dealing with natural resources (oil accounting) Study of natural resources accounting, oil accounting in oil companies, and preparation of financial statements in

	line with the requirements of beneficiaries Taking advantage of the educational opportunities available to the student and learning about oil companies and how to deal with them professionally

9. Teaching and Learning Strategies

Strategy	Explaining and giving lectures using modern methods, exchanging roles when answering questions, using clarification methods, and writing on the blackboard.

10. Course Structure

Week	**Hours**	**Required Learning Outcomes**	**Unit or subject name**	**Learning method**	**Evaluation method**
First Week	3 hours	Identify the characteristics of extractive industries activity and the nature of oil accounting	Characteristics of extractive industries activity and the nature of oil accounting	Giving the lecture	Daily and oral tests and class participation
Second Week	3 hours	International Financial Reporting Standard for Industries (IFRS6).	Research and exploration expenses	Giving the lecture	Daily and oral tests and class participation
Third Week	3 hours	Identify capital expenditures	Accounting treatment for the research and exploration stage	Giving the lecture	Daily and oral tests and class participation
Fourth Week	3 hours	The income expenditure method, the successful efforts method	Accounting treatment for the research and exploration stage	Giving the lecture	Daily and oral tests and class participation
Fifth Week	3 hours	Method of cost and duration of each contract separately	Methods of calculating amortization for unprepared contracts	Giving the lecture	Daily and oral tests and class participation
Sixth Week	3 hours	Method of a certain percentage of the total	How to calculate amortization for unprepared contracts	Giving the lecture	Daily and oral tests and class participation
Seventh Week	3 hours	Upon assignment and transfer to contracts produced upon sale	Closing accounts for unprepared contracts	Giving the lecture	Daily and oral tests and class participation
Eighth Week	3 hours	Amortization is calculated on a percentage basis	Closing accounts for unprepared contracts	Giving the lecture	Daily and oral tests and class participation
Ninth Week	3 hours	Recognizing the drilling and excavating stage	Drilling and excavation stage	Giving the lecture	Daily and oral tests and class participation

Tenth Week	3 hours	Accounting treatment for capital and revenue drilling operations	Calculation of under-drilled wells / drilling operations	Giving the lecture	Daily and oral tests and class participation
Eleventh Week	3 hours	Proof of revenues and expenses	Production stage, accounting treatments for the production stage	Giving the lecture	Daily and oral tests and class participation
Twelveth Week	3 hours	Fully developed contracts and partially developed contracts	Methods of calculating the exhaustion of productive wells	Giving the lecture	Daily and oral tests and class participation
Thirteenth Week	3 hours	Methods of calculating the depreciation of equipment and fixed assets	Depreciation of equipment and fixed assets	Giving the lecture	Daily and oral tests and class participation
Fourteenth Week	3 hours	How to prepare final accounts for oil companies	Final accounts of oil companies	Giving the lecture	Daily and oral tests and class participation
Fifteenth Week	3 hours	Accounting treatments under the unified accounting system	Accounting for oil in Iraq	Giving the lecture	Daily and oral tests and class participation

11. Course Evaluation

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

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	
Recommended books and references (scientific journals, reports…)	
Electronic References, Websites	

Course Description Form

1. Course Name:

Tax Accounting

2. Course Code:

1328 م

3. Semester / Year:

First \ 2025

4. Description Preparation Date:
2025
5. Available Attendance Forms:
My attendance
6. Number of Credit Hours (Total) / Number of Units (Total)
3 hours \ 3 Units
7. Course administrator's name (mention all, if more than one name)
Name: prof . Dr. Emad Ghafouri Al-Najjar Email: ealnajjar@uowasit.edu.iq
8. Course Objectives

Course Objectives	. Providing the student with a cognitive skill about the conce specifications and importance of tax accounting and foundations of tax assessment.

9. Teaching and Learning Strategies	
Strategy	A- Knowledge and understanding 1- To learn about the concept of tax accounting, its importance and objectives. 2- By studying this subject, the student will be able to distinguish between a resident and a non-resident person and how to calculate taxes for persons liable for it, whether they are natural or legal persons. B- labor market. The student's knowledge of tax concepts and laws and how to calculate taxes. The possibility of converting accounting income calculated according to financial accounting into tax income to extra the tax due from taxpayers. C- Teaching and learning methods Theoretical lectures Active student participation in lectures Posting questions for discussion with students Posting examples from the field reality through some practical exampl about the subject D- Evaluation methods Through daily, monthly and semester exams Theoretical tests Questions about practical reality
10. Course Structure	

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
First	3	The concept of tax, its objectives, rules and legal b		Lectures	
second	3	Tax evasion, its causes, tax avoidance, double taxat and its types		Lectures	
Third	3	Types of taxes and the tax structure in Iraq		Lectures	
Fourth	3	The concept of tax accounting and the component the tax system		Lectures	
Fifth	3	Taxable income in Iraqi tax legislation		Lectures	
Sixth	3	Scope of tax application and annual tax		Lectures	
Seventh	3	Permissions, exemptions and tax rate		Lectures	
Eighth	3	Costs related to the taxpayer's economic activity		Lectures	
Ninth	3	First month exam		Lectures	
Tenth	3	Deductions and losses		Lectures	
Eleventh	3	Methods of estimating taxable income		Lectures	
Twelfth	3	Tax audit		Lectures	
thirteenth	3	Real estate tax		Lectures	
Fourteenth	3	Tax on plots		Lectures	
Fifteenth	3	Second month exam		Lectures	

11. Course Evaluation	
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc	
12. Learning and Teaching Resources	
Required textbooks (curricular books, if any)	Management Accounting, Ismail Khalil, Muhammad Halou Al-Khorasan
Main references (sources)	Income Taxes, Al-Omari
Recommended books and references (scientific journals, reports…)	
Electronic References, Websites	

International Financial Reporting Standards article
fourth stage

Course description

Faculty of Administration and Economics	Educational institution
Department of Accounting	Scientific department / center
International Financial Reporting Standards	name / code
Weekly lectures	Available attendance forms
quarterly	Semester / year
Two hours per week, thirty hours per semester	Number of study hours) total(
	The date this description was prepared
Course objectives	
Introducing the student to international financial reporting standards, their purpose, scope of application, and knowledge of the organizations that formulate these standards.	

-9Course outcomes and teaching, learning and evaluation methods
A - Knowledge and understanding -1Identifying the most important standards that have been issued and students' understanding of the general framework of the subject. -2Identify the organizations that formulate standards , the ways in which they adopt those standards , and what economic units implement them.
B - M Harat Thinking Presenting the scientific material and introducing the ways in which standards are formulated and what solutions these standards provide. Interaction and communication with students during the lecture. Introducing the student to some basic matters related to the stages of development of international financial reporting standards throughout history.
C - Teaching and learning methods Theoretical lectures Active student participation in lectures Ask questions for discussion with students Providing examples of field reality through some applied examples of the subject
D - Evaluation methods

Through daily, monthly and quarterly examinations Theoretical tests Questions about practical reality

-10Course structure					
Evaluation method	Teaching method	Name of the unit / topic	Required learning outcomes	hours	the week
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	An introductory lecture on financial reporting and accounting standards	Understanding and analysis	2	1
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Accounting standard formulation organizations at the international level	Understanding and analysis	2	2
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	Conceptual Framework for Financial Accounting – Joint Project FASB/IASB	Understanding and analysis	2	3
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	IFRS3 Business collection	Understanding and analysis	2	4
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	IFRS4 Insurance contracts	Understanding and analysis	2	5
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	IFRS 7 Financial Instruments Disclosure	Understanding and analysis	2	6
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	IFRS 9 Financial Instruments Measurement	Understanding and analysis	2	7
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	IFRS8 Reporting on operating segments	Understanding and analysis	2	8
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	The first semester exam and solutions to exam questions	Understanding and analysis	2	9

Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	IFRS10 Consolidated financial statements	Understa nding and analysis	2	10
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	IFRS 1 1 Joint arrangements	Understa nding and analysis	2	11
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	IFRS 13 Fair value measurement	Understa nding and analysis	2	12
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	IFRS15 Revenue from contracts with customers	Understa nding and analysis	2	13
Oral and written questions and discussions	Explanation of the material, oral and written questions, and discussions	IFRS 1 6 Financial lease	Understa nding and analysis	2	14
Written questions and discussions	Explanation of the material, oral and written questions, and discussions	The first semester exam and solutions to exam questions	Understa nding and analysis	2	15

-11Infrastructure	
	Required prescribed books
International Financial Reporting Standards issued for the year 2017/2018	- 2Main references) sources(
	Recommended books and references) scientific journals , reports ,(......
	Electronic references , Internet sites...

-12Course development plan
Including a practical aspect to teach how to apply international financial reporting standards in economic units

International accounting
The fourth stage
Course description

college Administration And economics	Enterprise Educational
to divide Accounting	Section Scientific / Center
Accounting International 1441 AD Du	Name / code The decision
Lectures Weekly - in attendance	shapes the audience Available
the chapter Academic the first	Semester / year
2hours in the week 30hours per class	number hours Academic) total(
	date Preparation this the description
Dr . Salah chyad kadhim	name responsible The decision
:Skadhim@uowasit.edu.iq	Email
Goals The decision	
Enable requester from knowledge nature Accounting International-1 . Reasons the difference in Systems Accounting Classifications Accounting International. Compatibility And coordination Accountant. Organizations Accounting International.	

-9Outputs The decision And methods education And learning And evaluation
A - Knowledge And understanding acquisition Ability And skill in Identify on Accounting International. acquisition Skill reading And understand Threads Related With accountability International.
B- Skills Private With the subject: Enable Students from employment Skills acquired in limit from problems Accounting

International. Enable requester from employment Skills acquired in Meet requirements market the job. Enable requester from employment Skills the .
C - Methods education And learning start Topics New By explaining the theoretical aspect of the topic and enhancing it with examples from the reality of the business environment. to explain the side Practical from during presentation Many from Examples. to explain Subject from during Approval Different means As a credit tools the offer Progressive And Solution matters Giving Students the opportunity to solve Exercises And Share With their thoughts And Subtract Their questions Conducting daily exams to ensure the student's understanding of the material.
Dr - Methods Evaluation
grades Exams Monthly And Daily. Posts Daily For the student. The student's continuous presence and contributions to questions during the lecture.

-10Structure The decision					
road Evaluation	road education	name Unit / or the topic	Outputs Learning required	hours	the week
Questions Oral And duties Daily	Lectures	Accounting International And the works International	identification requester Naturally And goals Accounting International	2	1
Questions Oral And duties Daily	Approval the offer The visual To explain the difference in Systems Accounting	impact difference Systems Accounting	clarification difference Variables Environmental on Accounting	2	2

Questions Oral And duties Daily	to explain Contents Accounting International And organize Reporting Financial	Categories Accounting International	the definition With classifications Accounting And organize Reporting Financial	2	3
Questions Oral And duties Daily	Approval the offer The visual to define With organizations Accounting International	Organizations Accounting International	identification requester With organizations Accounting International	2	4
Questions Oral And duties Daily	to explain And education Coating With versions council Standards Accounting	International Accounting Standards Board publications	broaching to Publications council Standards Accounting International	2	5
Questions Oral And exercises Editorial And duties Daily	to explain exercises And questions on Transactions Foreign	Fundamentals of foreign exchange	Accounting on Transactions In currency Foreign	2	6
Questions Oral And exercises Editorial And duties Daily	to explain exercises And questions on Transactions Foreign	Foreign currency transactions	Accounting on Transactions In currency Foreign	2	7
-	-	-	Exam the month the first	2	8
Questions Oral And exercises Editorial And duties Daily	to explain exercises And questions on translation Lists Finance	method The current one \ not The current one	translation Lists Finance Stomach In currency Foreign	2	9
Questions Oral And	Explanation of	method Cash	translation Lists Finance	4	10

exercises Editorial And duties Daily	exercises and questions about translating financial statements		Stomach In currency Foreign		
Questions Oral And exercises Editorial And duties Daily	to explain exercises And questions on translation Lists Finance	method not Cash	translation Lists Finance Stomach In currency Foreign	4	11
Questions Oral And exercises Editorial And duties Daily	to explain exercises And questions on translation Lists Finance	method Temporary - rate The current one	translation Lists Finance Stomach In currency Foreign	4	12
Questions Oral And exercises Editorial And duties Daily	to explain exercises And questions on the changes in the prices	impact Inflation in Companies	Accounting on the changes in the level General For prices	4	13
Questions Oral And exercises Editorial And duties Daily	to explain exercises And questions on accounting Hedging	accounting Hedging	identification requester Understandably accounting Hedging	4	14
-	-	-	Exam the month the second	4	15

-11Structure Infrastructure	
	Books decided required
Accounting International) Prof. Dr. Saad rhombic(Accounting International) Dr. Mohsen I will stay slave Able(Timothy Doupnik , International Accounting	- 2References Home) Sources(

Debra C. Jeter, Advanced Accounting	
International accounting books in Arabic and English	Books And references that recommend With it) magazines scientific, reports,(......
Engines search And offices e Local And global	the reviewer Electronic, websites The Internet.....

-12Plan development The decision Academic
Approval Methods education on after in communication with Students Approval Books Modern Competent With accountability International Approval Standards Reporting Financial International in development Accounting International.

description form a Program

Description of the academic program
Advanced cost accounting course in English 1
Course description

This course description provides a summary of the most important characteristics of the course and the learning outcomes that the student is expected to achieve, demonstrating whether he or she has made the most of the learning opportunities available. It must be linked to the program description.

Wasit University/College of Administration and Economics	Educational institution
Accounting	Scientific department/center
Advanced cost accounting 1/1437 m1	Course name/code
Weekly lectures	Available attendance forms
Quarterly	Semester/year
75	Number of study hours (total)
	Date this description was prepared
	Course objectives
-9Course outcomes and teaching, learning and evaluation methods	
A - Knowledge and understanding Guiding the student scientifically in line with progress and development in the field of the modern business environment Learn about the processes of recording financial transactions for various elements Providing students with methods and skills that enable them to deal with workers in companies Understanding the process of preparing financial statements as well as understanding the conceptual framework of financial accounting. For financial transactions of various items and in English	
B - M Harat Thinking Asking questions to students during the lecture . Interaction and communication with students during the lecture. Giving students the opportunity to think and share solutions.	

C - Teaching and learning methods Start new topics By explaining the theoretical aspect of the topic and enhancing it with examples from the reality of the modern business environment. Explain the practical aspect by providing many examples. Explaining the material by using various methods, such as using progressive presentation tools and solving problems using blackboard Giving students the opportunity to solve exercises, share their ideas , and ask their questions Conducting daily exams to ensure the student’s understanding of the material.
D - Evaluation methods
Monthly and daily exam grades . Student daily contributions. The student’s continuous presence and contributions to questions during the lecture. The student’s commitment to attendance and adherence to classroom rules.

- Course structure of the first course / advanced cost accounting 1					
Evaluation method	road education	Name of the unit/course or subject	Required learning outcomes	hours	the week
Explaining the material and discussing it with students	Theoretical and applied	Static budget	Static budget	5	1
Explaining the material and discussing it with students	Theoretical and applied	Flexible budget	Flexible budgeting	5	2
Explaining the material and discussing it with students	Theoretical and applied	Flexible budget exercises	Flexible budgeting exercises	5	3
Explaining the material and discussing it with students	Theoretical and applied	Standard costing	Standard costs	5	4
Explaining the material and discussing it with students	Theoretical and applied	Setting standards for direct material and labor	Preparing standards	5	5
Explaining the material and discussing it with students	Theoretical and applied	Standard c0sting variance analysis	Analysis of deviations	5	6
Explaining the material and discussing it with students	Theoretical and applied	Exercises and practices for variance	exercises	5	7
Explaining the material and discussing it with students	Theoretical and applied	Flexible budget and overhead control	Flexible budgeting and control of FOH	5	8
Explaining the material and discussing it with students	Theoretical and applied	Overhead costs variance analysis	FOH deviations	5	9

Explaining the material and discussing it with students	Theoretical and applied	Exercises and practices for overhead variance	exercises	5	10
Explaining the material and discussing it with students	Theoretical and applied	Standard costing:accounting procedure	Accounting procedures	5	11
Explaining the material and discussing it with students	Theoretical and applied	Accounting procedures for cost elements	Accounting procedures for cost components	5	12
Explaining the material and discussing it with students	Theoretical and applied	Standard costing incorporating with process costingacca	Standard costs with production stages	5	13
Explaining the material and discussing it with students	Theoretical and applied	Accounting procedures for disposition of variance	Adjusting deviations	5	14
Explaining the material and discussing it with students	Theoretical and applied	Exercises and practices for accounting procedure of standard costing	exercises	5	15

11- Infrastructure

	Required prescribed books
1- Cost Accounting: A Managerial Emphasis { Horngren , Charles} 2- COST ACCOUNTING BY MATZ USRY	- 2Main references) sources(
	Recommended books and references) scientific journals). ,reports,(......
	electronic references, Internet sites.....

Description of the academic program
Advanced cost accounting course in English 2
Course description

This course description provides a summary of the most important characteristics of the course and the learning outcomes that the student is expected to achieve, demonstrating whether he or she has made the most of the learning opportunities available. It must be linked to the program description.

Wasit University/College of Administration and Economics	Educational institution
Accounting	Scientific department/center
Advanced cost accounting 2/2444 m2	Course name/code
Weekly lectures	Available attendance forms
quarterly	Semester/year
75Number of units 60	Number of study hours (total)
	Date this description was prepared
	Course objectives
-9Course outcomes and teaching, learning and evaluation methods	
A - Knowledge and understanding Guiding the student scientifically in line with progress and development in the field of the modern business environment	
B - M Harat Thinking Asking questions to students during the lecture . Interaction and communication with students during the lecture. Giving students the opportunity to think and share solutions.	
C - Teaching and learning methods Start new topics By explaining the theoretical aspect of the topic and enhancing it with examples from the reality of the modern business environment. Explain the practical aspect by providing many examples.	
D - Evaluation methods	

-10The structure of the course, the first course / advanced cost accounting 2

Evaluation method	road education	Name of the unit/course or subject	Required learning outcomes	Hours	the week
Live discussions and questions	Theoretical and applied	Cost allocation traditional and activity based costing	Cost allocation	5	1
Live discussions and questions	Theoretical and applied	Activity based costing introduction	Activity-based costing	5	2
Live discussions and questions	Theoretical and applied	Just in time	Production on time	5	3
Live discussions and questions	Theoretical and applied	Back flush costing	Reverse flow of costs	5	4
Live discussions and questions	Theoretical and applied	Exercises for just in time	Exercise solutions	5	5
Live discussions and questions	Theoretical and applied	Exerises for back flush	Exercise solutions	5	6
Live discussions and questions	Theoretical and applied	Sales variance analysis	Sales deviation analysis	5	7
Live discussions and questions	Theoretical and applied	Join products and by products	Shared costs	5	8
Live discussions and questions	Theoretical and applied	Approaches to allocating joints costs	Allocate shared costs	5	9
Live discussions and questions	Theoretical and applied	Sales variance analysis	Sales deviation analysis	5	10
Live discussions and questions	Theoretical and applied	Sales mix and yield variance	Sales mix and return deviation	5	11
Live discussions and questions	Theoretical and applied	Exercise and practices	Exercise solutions	5	12
Live discussions and questions	Theoretical and applied	Exercise and practices	Exercise solutions	5	13
Live discussions and questions	Theoretical and applied	Quality costs	Quality costs	5	14
		Examination	Exams	5	15

11- Infrastructure

	Books decided required
1- Cost Accounting: A Managerial Emphasis { Horngren , Charles} 2- COST ACCOUNTING BY MATZ USRY	- 2References Home) Sources(
	Books And references that recommend With it)
	the reviewer e, sites The Internet.....

Description of the academic program
Management Accounting Course (in English)-2
Course description

This course description provides a summary of the most important characteristics of the course and the learning outcomes that the student is expected to achieve, demonstrating whether he or she has made the most of the learning opportunities available. It must be linked to the program description.

Wasit University/College of Administration and Economics	Educational institution
Accounting	Scientific department/center
Management Accounting in English (2 2443 / (AD 2	Course name/code
Weekly lectures	Available attendance forms
quarterly	Semester/year
5	Number of study hours (total)
	Date this description was prepared
	Course objectives
-9Course outcomes and teaching, learning and evaluation methods	
A - Knowledge and understanding Guiding the student scientifically in line with progress and development in the field of the modern business environment Learn about the processes of recording financial transactions for various elements Providing students with methods and skills that enable them to deal with workers in companies Understanding the process of preparing financial statements as well as understanding the conceptual framework of financial accounting. For financial transactions of various items and in English	
B - M Harat Thinking Asking questions to students during the lecture . Interaction and communication with students during the lecture. Giving students the opportunity to think and share solutions.	
C - Teaching and learning methods Start new topics By explaining the theoretical aspect of the topic and enhancing it with examples from the reality of the modern business environment. Explain the practical aspect by providing many examples.	

Explaining the material by using various methods, such as using progressive presentation tools and solving problems using blackboard Giving students the opportunity to solve exercises, share their ideas , and ask their questions Conducting daily exams to ensure the student’s understanding of the material.
D - Evaluation methods
Monthly and daily exam grades . Student daily contributions. The student’s continuous presence and contributions to questions during the lecture. The student’s commitment to attendance and adherence to classroom rules.

-10The structure of the first course course / Management Accounting Course (in English)-2

Evaluation method	road education	Name of the unit/course or subject	Required learning outcomes	hours	the week
Live discussions and questions	Theoretical and applied	Preparing the Master Budget	Learn about the concept of the comprehensive budget, its characteristics and advantages	5	1
Live discussions and questions	Theoretical and applied	The Sales Budget	Learn how to prepare a sales budget	5	2
Live discussions and questions	Theoretical and applied	The Production Budget	Learn how to prepare a production budget	5	3
Live discussions and questions	Theoretical and applied	Purchases Budget- The Direct Materials Budget	Learn how to prepare a budget for raw materials purchases	5	4
Live discussions and questions	Theoretical and applied	The Direct Labor Budget	Learn how to prepare a direct wages budget	5	5
Live discussions and questions	Theoretical and applied	The manufacturing overhead budget	Learn how to prepare a budget for indirect industrial costs	5	6
Live discussions and questions	Theoretical and applied	The Selling and Administration Budget	Learn how to prepare a budget for marketing and administrative costs	5	7
Live discussions and questions	Theoretical and applied	The Budgeted Income Statement and Balance Sheet	Preparing the planned income statement and the planned financial position statement	5	8
Live discussions and questions	Theoretical and applied	The Cash Budget	Preparing the cash budget	5	9
Live discussions and questions	Theoretical and applied	Capital Budgeting- An Investment Concept	Learn about the concept of investment, types of capital decisions, and characteristics of investments	5	10
Live discussions and questions	Theoretical and applied	Discounted Cash Flows	Learn about the net present value method	5	11
Live discussions and questions	Theoretical and applied	Discounted Cash Flows	Learn about the internal rate of return method	5	12
Live discussions and questions	Theoretical and applied	Other Approaches to Capital Budgeting Decisions	Calculate the payback period	5	13
Live discussions and questions	Theoretical and applied	Other Approaches to Capital Budgeting Decisions	Calculating the accounting rate of return	5	14
		Responsibility Accounting	Identify the principles and components of responsibility accounting	5	15

11-Infrastructure

	Books decided required
1- Cost Accounting: A Managerial Emphasis, (Horngren , Charles T. et al. 2021), 14 th ed. 2 - Managerial Accounting, (Garrison Ray H., et al., 2021), 17th ed .	- 2References Home) Sources(
	Books And references that recommend With it) Magazines Scientific, reports , (......
	the reviewer Electronic, websites The Internet.....

Program description form a
Description of the academic program
Management Accounting Course (in English)-1
Course description

This course description provides a summary of the most important characteristics of the course and the learning outcomes that the student is expected to achieve, demonstrating whether he or she has made the most of the learning opportunities available. It must be linked to the program description.

Wasit University/College of Administration and Economics	Educational institution
Accounting	Scientific department/center
Management Accounting in English (1) / 1440 AD 1	Course name/code
Weekly lectures	Available attendance forms
quarterly	Semester/year
5	Number of study hours (total)
	Date this description was prepared
	Course objectives

-9Course outcomes and teaching, learning and evaluation methods

A - Knowledge and understanding

Guiding the student scientifically in line with progress and development in the field of the modern business environment
Learn about the processes of recording financial transactions for various elements
Providing students with methods and skills that enable them to deal with workers in companies
Understanding the process of preparing financial statements as well as understanding the conceptual framework of financial accounting. For financial transactions of various items and in English

B - M Harat Thinking
Asking questions to students during the lecture .
Interaction and communication with students during the lecture.
Giving students the opportunity to think and share solutions.

C - Teaching and learning methods
Start new topics By explaining the theoretical aspect of the topic and enhancing it with examples from the reality of the modern business environment.
Explain the practical aspect by providing many examples.
Explaining the material by using various methods, such as using progressive presentation tools and solving problems using blackboard
Giving students the opportunity to solve exercises, share their ideas , and ask their questions
Conducting daily exams to ensure the student’s understanding of the material.

D - Evaluation methods

Monthly and daily exam grades .
Student daily contributions.
The student’s continuous presence and contributions to questions during the lecture.
The student’s commitment to attendance and adherence to classroom rules.

- The structure of the first course course / Management Accounting Course (in English)-1					
Evaluation method	road education	Name of the unit/course or subject	Required learning outcomes	hour s	the week
Explaining the material and discussing it with students	Theoretica l and applied	Managerial Accounting concepts and principles	Concepts and principles of management accounting	5	1
Explaining the material and discussing it with students	Theoretica l and applied	Managerial Accounting concepts and principles	Concepts and principles of management accounting	5	2
Explaining the material and discussing it with students	Theoretica l and applied	General Cost Classification	Classification of costs into period costs, product costs, variable costs, fixed costs, direct costs, and indirect costs	5	3
Explaining the material and discussing it with students	Theoretica l and applied	General Cost Classification	Classify costs into differential costs, opportunity costs, and sunk costs	5	4
Explaining the material and discussing it with students	Theoretica l and applied	Cost Behave	Describe the cost function and methods for separating mixed costs	5	5
Explaining the material and discussing it with students	Theoretica l and applied	The Basis of Cost – Volume- Profit (CVP) Analysis	Calculate the break-even point, contribution return, and contribution return percentage	5	6
Explaining the material and discussing it with students	Theoretica l and applied	Importance of the Contribution Margin	Calculate break-even using a chart and analyze the target net profit	5	7
Explaining the material and discussing it with students	Theoretica l and applied	CVP Relationships	Calculating the margin of safety and operating leverage	5	8
Explaining the material and discussing it with students	Theoretica l and applied	Concept of Sales Mix and CVP	Definition of sales mix and its relationship to cost-volume-profit analysis	5	9

Explaining the material and discussing it with students	Theoretical and applied	Sales Mix and CVP	Calculating break-even and cost-volume - profit analysis relationships in light of the sales mix	5	10
Explaining the material and discussing it with students	Theoretical and applied	Decision Making and Relevant Information	Appropriate information for making administrative decisions and the importance of differential analysis	5	11
Explaining the material and discussing it with students	Theoretical and applied	Decision Making and Relevant Information	The decision to add or cancel production lines in the company	5	12
Explaining the material and discussing it with students	Theoretical and applied	Decision Making and Relevant Information	Make or buy decision	5	13
Explaining the material and discussing it with students	Theoretical and applied	Decision Making and Relevant Information	Decisions to accept special orders	5	14
Explaining the material and discussing it with students	Theoretical and applied	Decision Making and Relevant Information	Scarce resource allocation decisions	5	15

model a description The decision

Course name : Accounting theory
Course code : 2446 AD - TH
Semester/Year : Second /2025 - 2026
Date this description was prepared : 2/10/2025
. Available forms of attendance : classrooms
Number of study hours (total) / number of units (total : 45
Name of the course administrator (if more than one name is mentioned)
Name M. Dr.. Imad Mohmmeded Farhan Email : efarhan@uowasit.edu.i

-Lectures -Discussion sessions -Daily and weekly surprise tests Assigning the student to some activities and duties	

					the week
	Lectures	Accounting history	Introducing the student to the history of accounting and its development throughout the ages	3	the first
	Lectures	The nature of accounting theory	Explain the nature of accounting and its uses	3	the second
	Lectures	The need to build a theory of accounting	Explain the details of how to build a theory of accounting	3	the third

	Lectures	Traditional entrances	Traditional approaches to building accounting theory	3	the fourth
	Lectures	Traditional entrances	Addressing the concept and nature of the authoritarian approach to building accounting theory	3	Fifth
	Lectures	Conceptual framework for accounting and financial reporting	A detailed explanation of the objectives and concepts related to the conceptual framework of financial accounting	3	VI
	Lectures	Structure of accounting theory	Clarifying accounting objectives, concepts and assumptions	3	Seventh
	Lectures	Structure of accounting theory	Clarifying accounting principles	3	VIII
	Lectures	Scientific approaches to forming accounting theory	Explaining the behavioral approach to building accounting theory	3	Ninth
	Lectures	Scientific approaches to forming accounting theory	Clarifying the events approach to building accounting theory	3	The tenth
	Lectures	Scientific approaches to forming accounting theory	Description of the realistic entry	3	eleventh
	Lectures	Basis of accounting measurement	Definition of the concept of fair value	3	twelve
	Lectures	Alternatives to accounting measurement	Introducing income determination models and the concept of accounting income	3	Thirteenth

8

Specialized accounting systems

Course Code
1448AD Khas
Semester/year
First course/fourth year
Date this description was prepared
. Available attendance forms
My presence
Number of study hours (total) / number of units (total)
60units / hour 75
Name of the course administrator
Name : DR. , **Nawfal Hussein Abdullah** **Email : nawfalajawhari@uowasit.edu.iq**

Providing students with information about the importance and characteristics of economic activities (agriculture and hotels) and their importance in the economy Understanding the nature of these activities and the role of the accountant in addressing the problems resulting from the nature and characteristics of these activities	

,exchanging roles when answering questions , using means of illustration and writing on the board.	

.10Course structure

and oral tests and classroom participation	Giving the lecture	The concept of agricultural activity and its characteristics		Hour 5	The first week

and oral tests and classroom participation	Giving the lecture	Methods of exploiting agricultural lands		5hours	second week
and oral tests and classroom participation	Giving the lecture	Accounting for agricultural materials		5hours	the third week
Daily and oral tests and class participation	Giving the lecture	Accounting for human and automated work		5hours	fourth week
Daily and oral tests and class participation	Giving the lecture	Lists of agricultural costs		5hours	The fifth week
Daily and oral tests and class participation	Giving the lecture	Agricultural crop accounts		5hours	the sixth week
Daily and oral tests and class participation	Giving the lecture	Accounts of orchards and fruit gardens		5hours	The seventh week
Daily and oral tests and class participation	Giving the lecture	Breeding livestock		5hours	The eighth week
Daily and oral tests and class participation	Giving the lecture	Work cattle		5hours	The ninth week
Daily and oral tests and class participation	Giving the lecture	fattening cattle		5hours	The tenth week
Daily and oral tests and class participation	Giving the lecture	Dairy cattle		5hours	The eleventh week
Daily and oral tests and class participation	Giving the lecture	Final accounts in agricultural establishments		5hours	The twelfth week
Daily and oral tests and class participation	Giving the lecture	The concept of hotel activity and its characteristics		5hours	The thirteenth week
Daily and oral tests and class participation	Giving the lecture	Book collection and accounting treatments for hotel operations		5hours	The fourteenth week
Daily and oral tests and class participation	Giving the lecture	Measuring revenues and expenses in hotel activity		5hours	The fifteenth week

Course Description Form

13. Course Name:	
Accounting Information Systems	
14. Course Code:	
2447 م	
15. Semester / Year:	
Second \ 2025	
16. Description Preparation Date:	
2025	
17. Available Attendance Forms:	
My attendance	
18. Number of Credit Hours (Total) / Number of Units (Total)	
3 hours \ 3 Units	
19. Course administrator's name (mention all, if more than one name)	
Name: prof . Dr. Emad Ghafouri Al-Najjar Email: ealnajjar@uowasit.edu.iq	
20. Course Objectives	
Course Objectives	The ability to deal with modern methods in designing and developing accounting systems in a manner consistent with the major developments in the field of the Internet, e-commerce, networks and communications, in addition to introducing student to the most important rules for drawing data flow charts and maps that contribute to documenting and developing accounting information systems, and how to deal with databases and the benefits of preparing them.
21. Teaching and Learning Strategies	

Strategy	A- Knowledge and understanding 3- The student should be familiar with the basic concepts in accountin information systems, especially with regard to the concepts of data information, computerized systems and their components. 4- 2- The student should be able to analyze the existing system and develop it or start creating a new system that suits the nature of th organization. 5- 3- Directing the student to study some practical cases from the fiel to analyze these cases and apply the concepts of systems to them a try to make suggestions regarding them. B- labor market. Teaching the student accounting information systems that provide the various parties with appropriate information that enables them t make decisions. C- Teaching and learning methods Theoretical lectures Active student participation in lectures Posting questions for discussion with students Posting examples from the field reality through some practical exampl about the subject D- Evaluation methods Through daily, monthly and semester exams Theoretical tests Questions about practical reality

22. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
First	3	Basic Concepts in Accounting Information System		Lectures	
second	3	The Difference Between Data and Information		Lectures	
Third	3	Functions of Accounting Information Systems in Organization		Lectures	
Fourth	3	Techniques for Documenting and Develop Accounting Information Systems		Lectures	

Fifth	3	Foundations for Designing Accounting Informa Systems Inputs		Lectures	
Sixth	3	Types of Processing in Accounting Informa Systems		Lectures	
Seventh	3	Quality of Accounting Information Systems Outpu		Lectures	
Eighth	3	Control under Traditional Systems		Lectures	
Ninth	3	Control under Computerized Systems		Lectures	
Tenth	3	The Concept of Databases		Lectures	
Eleventh	3	Database Management Systems		Lectures	
Twelfth	3	Development of Accounting Information Systems		Lectures	
thirteenth	3	Strategies for Developing Accounting Informa Systems		Lectures	
Fourteenth	3	Definition of Operations Cycles		Lectures	
Fifteenth	3	Second Month Exam		Lectures	

23. Course Evaluation

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

24. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	Marshall Romney, Ibrahim Al-Hazrawi, Amer Janabi
Recommended books and references (scientific journals, reports…)	
Electronic References, Websites	

Course Description Form

1- Course Title	Research Methodology and Scientific Research Ethics
2- Course Code	1442 M.H.
3- Semester / Year	/ Courses
4- Date of Preparing this Description	
5- Total Study Hours	30 hours
Total Credit Units	30 units
6- Available Attendance Forms	Classrooms
7- Course Instructor	Prof. Dr. Fadel Abdali Kharmit Email: fadhilabdali@gmail.com
8- Course Objectives	This course aims to provide students with the necessary skills and basic knowledge to conduct scientific research. It introduces the fundamental concepts of scientific research and its requirements, with a focus on essential research skills, including identifying the research problem, developing a research plan, collecting and analyzing data, and writing the final research report.
9- Teaching and Learning Strategies	• Developing students' skills in scientific research. • Providing students with the basic concepts of the subject and topics related to knowledge. • Explaining and clarifying the topics of the course. • Providing students with knowledge through homework assignments.

10- Course Structure

Week	Unit / Topic	Required Learning Outcomes	Teaching Method	Learning Method	Evaluation Method	Hours
1	Science and Its Objectives	Science; objectives of science; assumptions of the scientific method; general nature; human axioms; research methodology—why? Benefits of learning scientific research methods; requirements and principles of scientific research.	Lectures / Class	Questions and Discussion	Questions and Discussion	2
2	Characteristics of Scientific Thinking	Characteristics of scientific thinking;	Lectures / Class	Questions and Discussion	Questions and Discussion	2

		obstacles to scientific thinking; researcher readiness; preparing the researcher.				
3	Steps of the Scientific Method	Steps of the scientific method. Research problem: sources for obtaining the problem; identifying the problem; formulating the problem; criteria for formulating the problem; criteria for evaluating the research problem.	Lectures / Class	Questions and Discussion	Questions and Discussion	2
4	Previous Studies	Previous studies and research; collecting information; formulating hypotheses; when hypotheses are accepted; characteristics of good hypotheses; importance of using hypotheses; testing the validity of hypotheses.	Lectures / Class	Questions and Discussion	Questions and Discussion	2
5	Results and Research Tools	Reaching results and generalizing them. Scientific	Lectures / Class	Questions and Discussion	Questions and Discussion	2

		research tools (means): samples, questionnaires, interviews, observations, and tests.				
6	Presentation Style and Writing	Research presentation style; research writing style; writing language; use of grammar; use of punctuation.	Lectures / Class	Questions and Discussion	Monthly Exam 1	2
7	First Monthly Exam	First monthly exam.	Exam on Material Covered	Exam	Monthly Exam 1	2
8	Tables, Figures, and Diagrams	Use of letters, tables, figures, diagrams, charts, and others.	Lectures / Class	Questions and Discussion	Questions and Discussion	2
9	Documentation	Scientific research documentation (reference-writing style).	Lectures / Class	Questions and Discussion	Questions and Discussion	2
10	Statistical Methods	Statistical methods and the use of computers.	Lectures / Class	Questions and Discussion	Monthly Exam 2	2
11	Research Structure	Components of the research (research structure).	Lectures / Class	Questions and Discussion	Questions and Discussion	2
12	Evaluation Criteria	Criteria for evaluating scientific research: criteria for evaluating the research topic; evaluating the research method; criteria for identifying the problem.	Lectures / Class	Questions and Discussion	Questions and Discussion	2

13	Planning Criteria	Criteria for planning research procedures; criteria for implementing the research; criteria for analyzing results; criteria for evaluating the form of the research.	Lectures / Class	Questions and Discussion	Questions and Discussion	2
14	References and Aesthetics	Reference list; aesthetic aspects of the research.	Lectures / Class	Questions and Discussion	Monthly Exam 2	2
15	Second Monthly Exam	Second monthly exam.	Exam on Material Covered	Exam	Monthly Exam 2	2

11- Evaluation

• Homework assignments and participation in daily preparation.
• Awarding students marks for some questions raised during lectures that are cognitive in nature.
• Monthly examinations.

12- Learning and Teaching Resources

Various sources.

COURSE DESCRIPTION FORM

International Standards on Auditing

1- Course Title	International Standards on Auditing
2- Course Code	1439 M.
3- Semester / Year	Courses
4- Date of Preparing this Description	6/10/2025
5- Total Study Hours / Total Units	30 hours / 30 units
6- Available Attendance Forms	Classrooms
7- Course Coordinator	Lecturer Thaer Najm Kadhim Al-Gharbawi
Email	thkadhim@uowasit.edu.iq
8- Course Objectives	This course aims to provide students with the skills and basic knowledge necessary for administrative and scientific work and to provide students with the basic concepts of standards and their role in safeguarding assets. It includes identifying problems, dealing with immaterial errors, reducing fraud, and analyzing financial data.

9- Teaching and Learning Strategy	• Developing students’ skills in the supervisory role. • Providing students with the basic concepts of the subject and knowledge-related topics. • Explaining and clarifying the topics of the course. • Providing students with knowledge through homework assignments.

10- Course Structure

Week	Required Learning Outcomes	Unit / Topic	Hours	Learning Method	Teaching / Class Method	Evaluation Method
1	Introductory matters (100–199)	100 Introduction to International Standards on Auditing and Related Services 110 Framework of Terms as of July 1995 120 Framework of International Standards on Auditing	2	Lectures / Class	Questions and Discussion	Questions and Discussion
2	Responsibilities (200–299)	200 Main objectives and principles governing the audit of financial statements 210 Terms of audit engagements 220 Quality control for audit work 230 Documentation 240 Fraud and error 250 Consideration	2	Lectures / Class	Questions and Discussion	Questions and Discussion

		of laws and regulations in the audit of financial statements				
3	Planning (300–399)	300 Planning 310 Knowledge of the entity's business 320 Materiality in auditing	2	Lectures / Class	Questions and Discussion	Questions and Discussion
4	Internal Control (400–499)	400 Risk assessment and internal control 401 Auditing in a computer-based information systems environment 402 Audit considerations relating to entities using service organizations	2	Lectures / Class	Questions and Discussion	Questions and Discussion
5	Audit Evidence (500–540)	500 Audit evidence 501 Audit evidence—additional considerations for specific items 510 Initial audit engagements—opening balances 520 Analytical procedures 530 Audit sampling and other selective testing procedures 540 Audit of	2	Lectures / Class	Questions and Discussion	Questions and Discussion

		accounting estimates				
6	Audit Evidence (550–599)	550 Related parties 560 Subsequent events 570 Going concern 580 Management representations	2	Lectures / Class	Questions and Discussion	Questions and Discussion
7	Examination	First Monthly Examination	2	Material Covered	Exam	First Monthly Examination
8	Using the Work of Others (600–699)	600 Using the work of another auditor 610 Considering the work of internal auditing 620 Using the work of an expert	2	Lectures / Class	Questions and Discussion	Questions and Discussion
9	Audit Conclusions and Reporting (700–799)	700 The auditor's report on financial statements 710 Comparatives 720 Other information in documents containing audited financial statements	2	Lectures / Class	Questions and Discussion	Questions and Discussion
10	Specialized Areas (800–899)	800 Auditor's report on special-purpose audit engagements 810 Auditing prospective financial information	2	Lectures / Class	Questions and Discussion	Questions and Discussion

11	Related Services (900–999)	910 Engagements to review financial statements 920 Engagements to perform agreed-upon procedures regarding financial information 930 Engagements to compile financial information	2	Material Covered	Exam	First/Specified Exam in Source
12	International Statements for the Auditing Profession (1000–1100)	1007 Communications with management 1009 Computer-assisted audit techniques	2	Lectures / Class	Questions and Discussion	Questions and Discussion
13	Iraqi Auditing Standards	Guidelines Iraqi Auditing Standards	2	Lectures / Class	Questions and Discussion	Questions and Discussion
14	Iraqi Auditing Standards	Ministry of Finance Guidelines	2	Lectures / Class	Questions and Discussion	Questions and Discussion
15	Examination	Second Monthly Examination	2	Material Covered	Exam	Second Monthly Examination

11- Evaluation

• Homework assignments and participation in daily preparation.
• Awarding students marks for some questions raised during lectures that are of a cognitive nature.
• Monthly examinations.

12- Learning and Teaching Resources

Various sources & Mohammed Saleh Blog.