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Ministry of Higher Education and Scientific Research
Scientific supervision and evaluation device
Department of Quality Assurance and Academic Accreditation

Academic program description form

for colleges and institutes

For the academic year 2025-2026

University: Al-Furat Al-Awsat Technical University

Institute: AL- Rumaitha Technical Institute

Department: Accounting Techniques

Date of filling the file: 2025/11/2

The signature:

Name of department head: Assist. Les. Zainab Shakir Jubair
Date: 2025/11/2

The signature:

Name of Dean Assistant for Scientific affairs:
Assist. Prof. Dr. Ahmed Razzaq Hasan
Date: 2025/11/2

Check the file before

Division of Quality Assurance and University Performance

Name of the official of the Quality Assurance and University Performance Division:

Assist. Les. Mohammed Farhood Ubaid

Date: 2025/11/2

The signature:

Authentication of the Dean

Prof. Dr. Qahtan A. Abed AL- Ftlawe

Program Vision .1
Preparing and graduating accounting professionals in accordance with the needs and requirements of the labor market and keeping pace with contemporary developments.

Program message .2
Preparing technical staff capable of carrying out accounting and auditing tasks in the public and private economic sectors, whether for-profit or non-profit.

Program objectives .3
The program aims to enable graduates to: **Maintaining accounting records, organizing documents, and preparing trial balances** .1 **Performing internal auditing work.** .2 **Participating in continuous or final inventory work, especially in committees that require a financial member.** .3 **Performing reconciliation tasks and preparing financial statements.** .4 **Calculating salaries and advances, organizing disbursement lists, and working in cost accounting departments.** .5

Program accreditation .4
No no nothing

Other external influences .5
nothing

6. Program Structure				
comments *	**Percentage**	**Study unit**	**Number of courses**	**Program structure**
The courses include specialized and auxiliary materials.		114	21	**University requirements**
			Yes	**Institute requirements**
			Yes	**Department requirements**
			There is	**Summer training**
				Other

* The notes may include whether the course is core or elective.

7. Program Description

Credit Hours			Course name	Course code	Year / Level
the total	practical	theoretical			
6	4	2	Principles of Accounting	AC 0101	2025-2026/First
4	2	2	Accounting readings	AC 0101	2025-2026/First
4	3	1	Government accounting	AC 0102	2025-2026/First
3	2	1	Economy	IRM 101	2025-2026/First
3	2	1	Administration	IRM 103	2025-2026/First
2	1	1	Computers and Artificial Intelligence	Comp 102	2025-2026/First
2	1	1	Statistics	IRM 102	2025-2026/First
1	0	1	human rights	HDR 100	2025-2026/First
1	0	1	english language	Eng 101	2025-2026/First
1	0	1	Arabic	AUT 101	2025-2026/First
5	3	2	Cost accounting	AC 0219	2025-2026/Second
5	3	2	Specialized accounting	AC 0212	2025-2026/Second
4	3	1	Intermediate Accounting	AC 0211	2025-2026/Second
4	2	2	Corporate accounting	AC 0210	2025-2026/Second
4	3	1	Unified accounting system	AC 0223	2025-2026/Second
3	2	1	Auditing		2025-2026/Second
2	1	1	Computers and Artificial Intelligence		2025-2026/Second
2	2	0	Research project		2025-2026/Second
1	0	1	Eradication of the Ba'ath		2025-2026/Second

1	0	1	english language	Eng 202	2025-2026/Second
1	0	**1**	Arabic		2025-2026/Second

8. Expected learning outcomes of the program	
Knowledge	
	Keeping up with technological developments in the field of accounting
Skills	
	-The ability to understand accounting and apply it practically. **Dealing with economic crises and problems.** **- Building financial and quantitative foundations for the student in the accounting department.**
Values	
	Developing students' abilities to share ideas.

the introduction

This academic program description provides a concise overview of the program's key features and expected learning outcomes, demonstrating whether students have made the most of the available opportunities. It is accompanied by a description of each course within the program.

Middle Euphrates Technical University / Technical Institute – Al-Rumaytha	Educational institution .1
Accounting techniques	Scientific Department / Center .2
Accounting Technology Department	Name of academic or professional program .3
Technical Diploma	Name of final certificate .4
annual	Study system: .5 Annual / Courses / Other
AACSB))	Accredited Accreditation Program .6
The labor market's inability to absorb graduates	Other external influences .7
2025/11/2	Date of preparation of description .8
Academic Program Objectives .9	
1. To enable the student to keep accounting books and records electronically and manually, and to fully implement the accounting cycle.	
2. Qualifying the graduate to perform internal audit work and to comply with approved auditing standards.	
3. To equip the student with the ability to participate in continuous and periodic inventory operations, conduct bank and accounting reconciliations, prepare reconciliation statements, and perform financial analysis.	
4. Training the student on calculating salaries, wages, and advances, and organizing disbursement statements in accordance with financial regulations and applicable laws.	
5. Developing work skills in cost accounting departments, cost element analysis, and product pricing through administrative decision-making.	
6.Preparing the student for active participation in financial and inventory committees, especially those requiring a financial member, while adhering to professional ethics and standards.AACSB))	

Program outcomes, teaching and learning methods, and assessment .10

Cognitive objectives -أ

1-Knowledge and understanding

1 Understanding accounting records and how to work with them

2- Working in banks

3- Knowledge of the accounting system in government departments

4- Matching the bank statement

5- Preparing the monthly trial balance and final accounts

6- Linking accounting to other sciences

B - Program-specific skills objectives

1- His ability to perform accounting tasks

2- Knowledge of the types of accounting books

3 - Familiarization with accounting terminology

Teaching and learning methods

-Theoretical lectures and the use of modern scientific methods in presenting lectures ((data show) for example

2- Lectures inside scientific laboratories

3- Practical training in government departments

Assessment methods

1- Written written exam

2- Practical exam in laboratories (Specialized computer lab, and Unified Accounting System test)

3- Oral questions

4- Displaying models in ((data show and answer by the student)

C- Affective and value-based objectives.

1- Brainstorming

2- Seminars

3-ExchangeRoles

4- Finding the necessary solutions to the problems facing the system

Teaching and learning methods

Its purpose	Method of teaching and learning
This includes combining interactive theoretical lectures with an online platform for tasks and assignments.	blended learning Blended Learning
Solving real-world accounting cases from banks and government departments to apply concepts directly.	Problem-based learningPBL
Practical training on accounting software and application of the accounting cycle onData show computer + computer lab	Accounting laboratories
Linking accounting to the banking and administrative sectors through visits to banks and financial departments	Field visits and field training
Students worked in groups to prepare a trial balance or a comprehensive cost project.	Cooperative learning
Students were tasked with reading and presenting new accounting standards using library and digital resources.	self-education

Evaluation methods

Continuous assessment: Short quizzes, computer-based assignments, case reports -1

Practical assessment: End-of-term project, applying a complete accounting cycle from document to financial statements -2

Final exam: Theoretical + practical to measure understanding and application -3

d-General and transferable skills (other skills related to employability and personal development).
1- The ability to work within an integrated accounting team
2- The ability to communicate effectively
3- His ability to develop any skill required by the job he is in

Teaching and learning methods

1 - Project-based learningPBL (Guiding Students to Solve Real-Life Problems)
2 - Workplace-based learningJob Rotation (changing the student's work location from one team to another so that the work is not routine and he acquires new skills).
3 – Micro-learning + Continuing Education

Assessment methods

1- Updating written tests to a system of practical tasks and digital performance records
2 - Introducing a presentation on the electronic platform as an alternative to oral exams
3 - Developing practical exams into a simulation and role-playing system.

Program structure .11

Credit Hours		Course name	Course code	Academic stage
practical	theoretical			
4	2	accounting ((Accounting)		First academic year

Planning for personal development .12

A discussion on developing curricula in conjunction with the field of work.
Keeping up with scientific developments in the field of accounting technology development.
Continuously reviewing the curricula of Arab and international institutes.
Following up on and using modern technologies in teaching

Admission criteria (establishing regulations related to enrollment in a college or institute) .13

Rate -1
Admissions Plan -2
Desire -3

Key sources of information about the program .14

accumulated personal experience •
Information network and the Internet •
Experiences of Arab and international universities •
Current curricula •

Curriculum Skills Plan																			
Please check the boxes corresponding to the individual learning outcomes from the program that are being assessed.																			
Learning outcomes required from the program																			
General and transferable skills (or) other skills related to employability and personal development				thinking skills				Skills objectives				Knowledge and understanding				essential My choice	Course Name	Course code	Year / Level
D 4	D 3	D 2	D 1	Q 4	Part 3	Part 2	Part 1	B 4	B 3	B 2	B 1	A 4	A 3	A 2	A 1				
						/	/			/	/		/	/	/		accounting		First
			/			/	/			/	/		/		/		Government accounting		
			/				/				/				/		Accounting readings in English		
			/			/	/				/			/	/		administration		
			/				/				/	/			/		economy		
			/			/	/				/				/		Computer applications in English		

			/				/				/				/		count		
			/				/				/				/		Human rights and democracy		
			/			/		/		/			/	/	/		Arabic		
			/				/	/			/		/	/	/		English language		
			/				/			/	/	/			/		Specialized accounting		Second
			/				/	/			/		/		/		Intermediate Accounting		
			/				/		/	/	/			/	/		Unified accounting system		
			/				/				/		/		/		Cost accounting		
			/				/	/		/	/		/		/		audit		
			/				/	/			/			/	/		Corporate accounting		
			/				/			/	/	/	/		/		Calculator apps		
			/				/			/	/		/	/	/		Arabic		

			/				/	/		/	/		/		/		**English language**		
			/		/		/		/	/	/		/		/		**Baathist crimes**		
			/				/			/	/			/	/		**Research project**		

Study plan2025-2026

First year

Notes	Type of material	Language of instruction	Number of units	Number of hours			Material	T
				m	A	N		
annual	Specialized	Arab	12	6	4	2	accounting	1
		Arab	8	4	3	1	Government accounting	2
		English	8	4	2	2	Accounting readings in English	3
		Arab	6	3	2	1	administration	4
annual	help	Arab	6	3	2	1	economy	5
		English	2	1	1	-	Computers and Artificial Intelligence	6
		Arab	4	2	1	1	count	7
annual	General	Arab	2	1	-	1	Human rights and	8
		Arab	2	1	-	1	democracy	9
		English	2	1	-	1	Arabic English language	10
52				26	15	11	the total	

Second year

Notes	Type of material	Language of instruction	Number of units	Number of hours			Material	T
				m	A	N		
		Arab	10	5	3	2	Specialized accounting	1
		English	8	4	3	1	Intermediate Accounting	2
annual	Specialized	Arab	8	4	3	1	Unified accounting system	3
		English	10	5	3	2	Cost accounting	4
		Arab	6	3	2	1	audit	5
		Arab	8	4	2	2	Corporate accounting	6
annual	help	English	2	1	1	-	Computers and Artificial Intelligence	7
		Arab	4	2	2	-	Research project	8
		Arab	2	1	-	1	Arabic	9.
		English	2	1	-	1	English language	10.
		Arab	2	1	-	1	Baathist crimes	11.
62				31	19	12	the total	

N: Theoretical A: Practical and Applied M: Total

Study hours ratios:

Number and ratio	the details	T
1710	The total study hours for the two years are (57) hours per week.	1

114	Total study units for the two years	2
36.84	Percentage of theoretical hours for the two years	3
63.16	Percentage of practical hours for two years	4
68.42	Percentage of specialized hours for two years	5
28.07	Percentage of assisting hours for two years	6
3.51	General hours ratio for the two years	7
270 hours	Summer training	8
1980 hours	Total study hours plus summer training	9

Ministry of Higher Education
& SCIENTIFIC RESEARCH
FOUNDATION OF TECHNICAL EDUCATION

SCIENTIFIC AFFAIRS	**DEPARTEMENT:ACCOUNTING**
SPECIALISMS: MANAGERIALS	**BRANCH:**

CURRICULM

FIRST YEAR

S	SUBJECT	HOURS PER			UNTIES	SUBJECT TYPE	NOTES
		TH	PRA	TO			
1	ACCOUNTING	2	4	6	12	SPECIALISM	ANNUAL
2	MANAGEMENT	1	2	3	6	HELPFUL	
3	GOVERNMENTALACCOUNTING	1	3	4	8	SPECIALISM	
4	STATISTICS	1	1	2	4	HELPFUL	
5	ECONOMIC AND PUBLIC FINANCE	1	2	3	6	HELPFUL	
6	READINGS ACCOUNT	2	2	4	8	SPECIALISM	
7	COMPUTERS AND ARTIFICIAL INTELLIGENCE	-	1	1	2	HELPFUL	
8	HUMAN RIGHTS & DEMOCRACY	2	-	2	4	GENERAL	
9	Arabic language	1	-	1	2	GENERAL	
10	English language	1	-	1	2	GENERAL	
TOTAL		12	15	27	54		

SECOND YEAR

S	SUBJECT	HOURS PER			UNTIES	SUBJECT TYPE	NOTES
		TH	PRA	TO			
1	SPECILALIZED ACCOUNTING	2	3	5	10	SPECIALISM	
2	INTERMEDIATE ACCOUNTING	1	3	4	8	SPECIALISM	
3	Cost accounting	2	3	5	10	SPECIALISM	
4	UNIFIED ACCOUNTING SYSTEM	1	3	4	8	SPECIALISM	
5	COMPUTERS AND ARTIFICIAL INTELLIGENCE	-	1	1	2	HELPFUL	ANNUAL
6	CORPORATIONS ACCOUNTING	2	2	4	8	SPECIALISM	
7	AUDITING	1	2	3	6	SPECIALISM	
8	PROJECT	-	2	2	4	HELPFUL	
9	Arabic language	1	-	1	2	GENERAL	
10	English language	1	-	1	2	GENERAL	
11	Baath crimes	1	-	1	2	GENERAL	
TOTAL		12	19	31	62		

Rates of School Hours

S	DETAILES	NUMBER
1	Total hours of study for TWO years (58) hour per week	1710
2	Total units of study for TWO years	114
3	The proportion of hours theory	36.84

4	The proportion of hours of operations	**63.16**
5	The proportion of hours specialist	**68.42**
6	The proportion of hours of assistance	**28.07**
7	The proportion of hours of public	**3.51**
8	Summer training	**270 hours**
9	Total hours of study plus summer training	**1980 hours**

Members body teaching						
numbers Authority teaching		Requirements/Al MahaRaT PrivateIf found		Specialization		Rank Scientific
lecturer	mnoyour			private	general	
	√				PhDaccounting	1. mM. Tariq Hatem Rahi
	√				Master'sFinancial and banking sciences	2. mM. Zainab Shaker Jubair
	√				Master of Accounting	3. mM. Sami Hatem Matar
	√				Master'sFinancial and banking sciences	4. mM. Hussein Ahmed Abdul
	√				Master of Laws	5. M.M. Nadia Hamid Fatnan
	√				Master of Accounting	6. M.M. Aqeel Saad Jabbar
	√				Master of Accounting	8. M.M. Zainab Abdul Amir Abbas
	√				Master's in Arabic Language	9.Hussein Hamed Hamza
√					Master of Accounting	10Riyadh Mazloum Andoul
√					Master of Accounting	11. Muhammad Abdul Ali Abdul Aziz

Course description template

Course Description: Principles of Accounting

The course aims to provide the student with the fundamentals and rules of accounting, as well as accounting records and documents of all kinds.

Middle Euphrates University / Technical Institute – Al-Rumaytha	**Educational institution .1**
Accounting Technology Department /Accounting Techniques Department (ACT)	**Scientific Department / Center .2**
ACCOUNTIN / AC 0101	**Course Name/Code .3**
My presence	**Available forms of attendance .4**
first	**Semester/Year .5**
6	**Total number of study hours .6**
2025/11/2	**Date this description was prepared .7**
Course Objectives .8	
Maintaining accounting records, organizing documents, preparing trial balances, and participating in – inventory and internal auditing.	
Course outcomes, teaching and learning methods, and assessment .10	
A- Cognitive objectives -Types of accounting books used - Conditions that must be met in the books. - Documents, their types, and methods of recording in the books (single entry and double entry) Trial balance	
B - The skills-related objectives of the course. Types of accounting books used – Journal – Ledger - Business transactions and how to record them in accounting books - accounting cycle -	
Teaching and learning methods	
Interactive lecture and theoretical explanation -Practical application in journals, ledgers, trial balance, adjustments and closing entries. -Preparing financial statements for individual commercial or service establishments. - Using ready-made software and electronic accounting.	
Assessment methods	
Written tests (short, midterm, final) -	
C- Affective and value-based objectives brainstorming - Visual aids -	
Teaching and learning methods	

-Intellectual questions -fee
Evaluation methods
Practical and written test
D - General and transferable skills (other skills related to employability and personal development). His ability to perform accounting tasks -

11. Course Structure

Evaluation Method	Teaching method	Unit/Course or Topic Name	Required learning outcomes	Hours	Week
Daily tests	Data Show	Accounting – Types of accounting books used – Requirements for the books. Documents, their types, and methods of recording in the books (single entry and double entry))	Documents and their types	6	1
Daily tests	Data Show	Types of accounting books used – Journal – Ledger – Legal requirements for books – Documents, their types, and methods of recording in books – Single entry – Double entry.	Recording in the books – Single entry – Double entry.	6	2 & 3
Daily tests	Data Show	How to create capital - The balance sheet as the basis for the double-entry bookkeeping system - Debit and credit accounts and how to determine each - Explanation of the terms in the general balance sheet - Assets and liabilities.	Assets and Liabilities	6	4.5
Daily tests	Data Show	Journal - Journal Planning - How to Record Entries in the Journal Using the Double-Entry System - Types of Double-Entry - Types of Accounting Entries - Controlled Entry - Flexible Entry - Various Examples.	Dominant constraint – Flexible constraint	6	6
Daily tests	Data Show	Journal - Journal Planning - How to Record Entries in the Journal Using the Double-Entry System - Types of Double-Entry - Types of Accounting Entries - Controlled Entry - Flexible Entry - Various Examples.	Types of double binding	6	7.8
Daily tests	Data Show	Expenses and their types (revenue and capital expenses and how to differentiate between them - types of revenue expenses - revenues and their types - sales allowances - loans and their types, debit and credit, and different cases - payment of interest due on loans.	Sales allowances	6	9.10
Daily tests	Data Show	Stadium Book - Stadium Book Planning - Posting and Balancing - Stadium Book Guide - Emphasis on Various Examples of How to Use the Book.	Stadium notebook layout	6	11
Daily tests	Data Show	Trial Balance – Planning the Trial Balance – Types of Trial Balances (Trial Balance with Balances – Trial Balance with Totals) How to Prepare Each – Examples.	Types of trial balance	6	12
Daily tests	Data Show	Merchant transactions with the bank – How to open a current account – How to open a deposit account (fixed deposits) – How to calculate accrued interest – Withdrawals – Deposits – Definition of a check – Types of checks (issued and received checks) – Endorsement of checks – Sending checks to the bank for collection – Various banking fees and commissions.	How to calculate accrued interest	6	13,14
Daily tests	Data Show	Discount – Types of Discount – Single and Compound Trade Discounts – Cash Discounts. Commercial papers – Bills of exchange – Notes receivable – Notes payable.	Bill of exchange – Papers receivable	6	15, 16, 17

Daily tests	Data Show	Justifications for withdrawing commercial papers – Cases of disposing of receivables:	Methods for correcting errors	6	18
Daily tests	Data Show	Multi-column journal – accounts opened in the journal and how to record them – examples	Daily Multi-Column	6	19
Daily tests	Data Show	Error correction – Causes of errors in accounting books – Types of accounting errors – Methods of error correction – The long method – The short method – Correcting errors in journal entries – Correcting posting errors – The importance of the trial balance – Suspended account.	The importance of the trial balance	6	20
Daily tests	Data Show	The difference between a general budget and a trial balance – closing the final accounts at the end of the fiscal year and opening them at the beginning of the fiscal year – various examples.	The difference between a general budget and a trial balance	6	21,22
Daily tests	Data Show	The difference between a general budget and a trial balance – closing the final accounts at the end of the fiscal year and opening them at the beginning of the fiscal year – various examples.	Final accounts	6	23
Daily tests	Data Show	Inventory (Account Reconciliation): Nominal Accounts Reconciliation – Accrued Expenses to Prepaid Expenses – Prepaid Revenues	Revenues received in advance	6	24
Daily tests	Data Show	Definition of depreciation and its purposes – How to estimate depreciation – Methods of calculating depreciation – Straight-line method – Declining balance method – Revaluation method – How to record depreciation in accounting – Direct and indirect methods – Various examples.	How to record depreciation in accounting	6	25
Daily tests	Data Show	Debtors – Types of Debts (Good Debts – Doubtful Debts – Bad Debts) Accounts Receivable Reconciliation – How to Treat Bad Debts for the Allowance for Doubtful Debts. How to Treat Allowable Discounts for the Allowance for Allowance – How to Create an Allowance for Allowable Discounts	How to handle the allowed discount	6	26
Daily tests	Data Show	Accounts receivable inventory – How to create a provision for spare parts expenses – Securities inventory and how to create a provision for securities price decline.	Revenues received in advance	6	27
Daily tests	Data Show	Cash inventory – How to handle shortages/deficits/surpluses/excesses – Suspended accounts – Examples and solved exercises.	inventory of the fund	6	28
Daily tests	Data Show	Cash inventory - Handling discrepancies (surplus and shortage) - How to organize an inventory report - Types of inventory (periodic and surprise)	Inventory revealed	6	29
Daily tests	Data Show	Accounting treatment of a suspended account	Accounting treatment of a suspended account	6	30

Infrastructure .12	
The approved textbook / Principles of Accounting / Diaa Abdul Hussein Al-Qamusi / Baghdad 2012.	1. Required textbooks

Sources Financial Accounting, Dr. Yousef Awad Al-Adly - Others, 1986 Edition, That Al-Salasil Publications, Kuwait. -1 Accounting Principles, Dr. Saleh Al-Razzaq, Dar Al-Bakr, Amman, 1990. -2 In the Principles of Financial Accounting, Dr. Abdul-Hay Mar'i / University House 1988. -3 Accounting Theory. Dr. Abbas Mahdi Al-Shirazi, That Al-Salasil, Kuwait, 1990 -4 Accounting Systems. Adel Muhammad Hassoun, Dar Al-Kutub / Baghdad 1991. -5 Dr. Fawzi Damian and Dr. Faliha Ali Shaw - Introduction to Financial Accounting, Al-Dar Al-Jamahiriyah for Publishing, Distribution and Advertising - 4th Edition - 1991. -6 Principles of Financial Accounting, Ahmed Ragab Abdel Aal, University Press, Lebanon, 1993. -7 **Principle of Accounting K by** 1-Earanes 1- Hanson James C. Hamre and Pault H- Walgenbach Diyden Free K London .1993 2- Intermediate Accounting by Donald E. kieso and jarry j. weygandt Johwirley & Son Inc. NY1995	2. Main references (sources)
	a) Recommended books and references (scientific journals, reports, etc.)
Iraqi Academic Scientific Journal	b) Electronic references, websites...

Curriculum Development Plan .13

Course description template

Review of the performance of higher education institutions (academic program review)

Course Description

To provide students with basic concepts related to the administrative activities practiced by the organization and their applications.

Middle Euphrates University / Technical Institute – Al-Rumaytha	Educational institution .1
Accounting Technology Department /Accounting Techniques Department (ACT)	Scientific Department / Center .2
Management**Administration** /IRM 103	Course Name/Code .3
My presence	Available forms of attendance .4
first	Semester/Year .5
3	Total number of study hours .6

2025/11/2	Date this description was prepared .7
Course Objectives .8	
It enables the student to grasp the concept of modern management in the field of work and secretarial work, and to acquire the information to work in this field.	

Learning outcomes, teaching and learning methods, and assessment .1

A- Knowledge and understanding
Administrative jobs –
Environmental factors affecting management –
Administrative activities –
Facility jobs –
Decision-making process –
Centralization and decentralization –

b) Subject-specific skills
Administrative organization
Planning
Motivation
– Censorship

Teaching and learning methods

-Theoretical and practical lectures
-Movie Shows

Assessment methods

Practical and written tests

C- Thinking skills
brainstorming –
role reversal –
discussion –

Teaching and learning methods

-Direct questions
-Presenting science films

Evaluation methods

-Answering questions taken from a set of questions drawn randomly
-Oral and written tests

D - General and transferable skills (other skills related to employability and personal development).
Understanding the concept of modern management in the field of work and secretarial work

Infrastructure .14	
The approved textbook / Principles of Management, Dr. Shawqi Naji / Iyad Mahmoud Al-Rahim – Reda Abdul-Razzaq – Baghdad – 1988	**1. Required textbooks**
Sources: **Principles of Management / Dr. Shawqi Dhahi / Iyad Mahmoud Al-Rahim, Reda Abdul-Razzaq, Baghdad, 1988. .1** **Principles of Management with a Focus on Business Administration / Muhammad Khalil Al-Shammaa, Baghdad, 1990. .2** **Modern Management / Dr. Qasim Al-Qaryoushi, Amman, 1979. .3** **Principles of Management / Dr. Nouri Al-Azzawi, Basra. .4**	**2. Main references (sources)**
	a) Recommended books and references (scientific journals, reports, etc.)
Iraqi Academic Scientific Journal	**b) Electronic references, websites...**

Course structure .2				
Evaluation Method	**Unit/Course or Topic Name**	**Required learning outcomes**	**Hours**	**Week**
Daily tests	**Management – Development and Concepts – Modern Schools (Japanese, Situational, Islamic)**	**Modern schools**	**3**	**1**
Daily tests	**Administrative jobs**	**Administrative jobs**	**3**	**2**
Daily tests	**Facility jobs**	**Facility jobs**	**3**	**3**
Daily tests	**Environmental factors affecting management: Economic factors – Political factors – Social factors – Technological factors.**	**Environmental factors affecting management:**	**3**	**4**
Daily tests	**Administrative functions – Planning**	**Planning**	**3**	**5**
Daily tests	**Types of planning and forecasting and their relationship to central planning**	**Relationship to central planning**	**3**	**6**
Daily tests	**Decision-making process**	**Decision-making process**	**3**	**7**
Daily tests	**Programmed and unprogrammed decisions**	**Programmed and unprogrammed decisions**	**3**	**8**
Daily tests	**Scientific methods in the decision-making process**	**Decision-making process**	**3**	**9**
Daily tests	**Administrative organization**	**Administrative organization**	**3**	**10**
Daily tests	**The principles used in determining the divisions of the organizational structure in the organization.**	**Organizational structure in the organization**	**3**	**11**
Daily tests	**Committees and factors that contribute to increasing the effectiveness of committees**	**Increasing the effectiveness of committees**	**3**	**12**
Daily tests	**Administrative levels and scope of supervision.**	**Scope of supervision**	**3**	**13**
Daily tests	**Validity – its limits – its sources – its types.**	**Validity**	**3**	**14**
Daily tests	**The relationship between responsibility and authority**	**Responsibility and authority**	**3**	**15**
Daily tests	**Communications – its types – communication networks and factors affecting the communication process.**	**Communication networks**	**3**	**16**
Daily tests	**Centralization and decentralization**	**Centralization and decentralization**	**3**	**17**
Daily tests	**Motivation**	**Motivation**	**3**	**18**
Daily tests	**Needs, incentives, motivations, and the influential relationship between them.**	**incentives and motivation**	**3**	**19**
Daily tests	**Leadership – The difference between leadership and management – Leadership characteristics – Leadership styles.**	**Leadership styles**	**3**	**20**
Daily tests	**Control – Control Steps**	**Control steps**	**3**	**21**
Daily tests	**Types of control – Control methods**	**Control methods**	**3**	**22**
Daily tests	**Facility jobs**	**Facility jobs**	**3**	**23**
Daily tests	**Production Management – Production Plans**	**Production plans**	**3**	**24**
Daily tests	**Production plan objectives and their relationship**	**Production plan**	**3**	**25**

	to other functions	**objectives**		
Daily tests	**Marketing Management - Components of a Marketing Plan and Their Importance.**	**Marketing plan**	**3**	**26**
Daily tests	**Financial Management – Annual Financial Plans and Their Components.**	**Annual financial plans**	**3**	**27**
Daily tests	**Personnel Management – Components of a Personnel Plan**	**Components of the individual plan**	**3**	**28**
Daily tests	**Human Resources Management**	**Human Resources Department**	**3**	**29**
Daily tests	**Iraqi administration**	**Iraqi administration**	**3**	**30**

Infrastructure	
	Required readings: **Basic texts** **The course textbook** **Other**
	Special requirements (including, for example, workshops, journals, software, and websites)
	Social services (including, for example, guest lectures, vocational training and field studies)

Course description template

Review of the performance of higher education institutions (academic program review)

Course Description

To provide the student with the general rules, foundations and principles of accounting, as well as the procedures for disbursement, receipt and organization, and the foundations of internal control for financial activities in non-profit government units.

Middle Euphrates University / Technical Institute - Al-Rumaytha	Educational institution .1
Accounting Technology Department /Accounting Techniques Department (ACT)	Scientific Department / Center .2
Government accountingGovernmental Accounting/AC 0102	Course Name/Code .3
My presence	Available forms of attendance .4

first	Semester/Year .5
4	Total number of study hours .6
2025/11/2	Date this description was prepared .7
Course Objectives .8	
The student's familiarity with the government accounting system and how to implement the general budget in accordance with the Accounting Principles Law, the financial instructions issued regarding it, and the State's General Budget Law..	

Learning outcomes, teaching and learning methods, and assessment .9
A- Knowledge and understanding To provide the student with the general rules, foundations and principles of accounting, as well as the procedures for disbursement, receipt and organization, and the foundations of internal control for financial activities in non-profit governmental units. – Introducing the student to the government computer and its types – Practical applications of various types of government accounting –
b) Subject-specific skills - Knowledge of the types of accounting books used in accounting – Accounting bookkeeping Analysis of accounting constraints
Teaching and learning methods
- Theoretical lectures -an offerMovies
Assessment methods
- Oral and written tests
C- Thinking skills: -brainstorming -Visual aids
Teaching and learning methods:-Intellectual questions -accounting records
Evaluation methods
Oral and written tests
D - General and transferable skills (other skills related to employability and personal development). -The student's ability to identify expenses and their types (revenue and capital expenses and how to differentiate between them).

Course structure .10

Evaluation Method	Unit/Course or Topic Name	Required learning outcomes	Hours	Week
Daily tests	Definition of government accounting, purposes of government accounting, importance of government accounting, its characteristics, scope of application of the government budget.	The importance of accounting	4	1 and 2
Daily tests	The source of the contractual power of government units, a comparison between financial accounting and government accounting.	Financial accounting	4	3
Daily tests	The state's general budget..... Definition of the budget, budget divisions, budget accounts guide, the difference between the general budget and the balance sheet.	Definition of budget	4	4 and 5
Daily tests	The stages that the budget goes through, the rules for preparing the budget, the implementation of the budget and the importance of adhering to its items, a case study on how to prepare and implement the budget.	Budget implementation	4	6 and 7
Daily tests	Administrative structures and the government accounting system, the concept of the public treasury, the duties of the public treasury, the structures of the public treasury/its branches, the relationship between the branches of the public treasury, the method of financing government units and treasuries.	Public Treasury Formations	4	8 and 9

Daily tests	Centralized accounting system, definition of a centralized accounting system, types of centralized systems, responsibilities of the accounting unit under it, the treasury under a centralized system	Types of central systems	4	10
Daily tests	The unit financing method applied to this system, the method of controlling the absolute units of this system, the advantages and disadvantages of centralization.	Control method	4	11
Daily tests	The decentralized accounting system, definition of the decentralized system, components of the decentralized system, and the responsibilities of the accounting unit under it.	Definition of a decentralized system,	4	12 and 13
Daily tests	The method of financing the accounting unit under a decentralized system. The method of accounting control under it. The documents and records used in accounting work. The tables and trial balances, the entities to which the data is provided and their purpose.	Records used in accounting work	4	14 and 15
Daily tests	Classification of budget accounts according to the accounting manual for budget accounts. Journal entry procedures under a decentralized system.	Treatment methods	4	16 and 17
Daily tests	Definition of revenues, and their types according to the accounting guide for budget accounts, practical exercises on the first section/revenues.	Revenue	4	18 and 19
Daily tests	Definition of expenses and their types according to the accounting guide for budget accounts / Practical exercises on the second section / Expenses.	Expenses.	4	20 and 21
Daily tests	Financial, non-financial and systemic assets: their concepts and classification according to the accounting guide for balance sheet accounts, practical exercises on financial and non-financial assets.	Financial Management	4	22 and 23
Daily tests	Financial and regulatory liabilities, their concepts and classifications according to the accounting guide for budget accounts, practical exercises on financial and regulatory liabilities.	Accounting guide for budget accounts	4	24 and 25
Daily tests	Transfer and financial powers, taking into consideration the Financial Management and Public Debt Law No. 94 of 2004.	Expenses.	4	A26
Daily tests	Contracting – General conditions, technical and accounting aspects, journal entries, practical exercises.	Financial Management	4	27 and 28
Daily tests	How to prepare the result account (budget transactions) and the financial position account, at the state level.	Expenses.	4	29 and 30

Infrastructure .9

The approved textbook / Government Accounting Obaid Mahal and Ibrahim Abdul Musa / Dar Al-Hikma 1991 Sources Government Accounting and Public Financial Management – Hanna Razouki Al-Sayegh – 1989, Al-Zaman Press. Lectures in Government Accounting or Budget Accounts, Dr. Maher Musa Al-Obaidi – Al-Maaref Press, 1984. Law No. 28 of 1940 on the Principles of Public Accounting, as amended. State General Budget Law No. 107 of 1985. Government accounting, explanation of the general principles of the budget, p. 1, Al-Sayegh, 1976.	Required readings: Basic texts ▪ The course textbook ▪ Other ▪
	Special requirements (including, for example, workshops, journals, software, and websites)
	Social services (including, for example, guest lectures, vocational training and field studies)

Course description template

Review of the performance of higher education institutions (academic program review)

Course Description

The overall objective of this course is to familiarize the student with the English terminology in the field of the curriculum of the Accounting Department, in a way that enables him to understand the terms presented and deal with in the various fields related to the specialization in administrative and accounting aspects.

Middle Euphrates University / Technical Institute – Al-Rumaytha	Educational institution .1
Accounting Technology Department /Accounting Techniques Department (ACT)	Scientific Department / Center .2
Accounting readingsReadings Accounting / AC 0103	Course Name/Code .3
My presence	Available forms of attendance .4
first	Semester/Year .5
4	Total number of study hours .6
2025/11/2	Date this description was prepared .7
Course Objectives .8	
The specific objective is to enable the student in the accounting department to read topics related to his specialization in English, thus giving him the opportunity to communicate with everything that is new in the field of specialization in books, research, magazines, and other sources.	
Learning outcomes, teaching and learning methods, and assessment .9	
A- Knowledge and understanding Understanding accounting terminology – Understanding the final accounts –	
b) Subject-specific skills - To enable the student in the accounting department to read topics related to his specialization in English, thus giving him the opportunity to communicate with everything that is new in the field of specialization in books, research, magazines and others.	
Teaching and learning methods	
Theoretical and practical lectures Display method	
Assessment methods: -Oral and written tests	
C- Thinking skills Discussion of intellectual topics – Visual aids –	
Teaching and learning methods: -Intellectual questions	
Evaluation methods: -Oral and written tests	
D - General and transferable skills (other skills related to employability and personal development). To make the student proficient in English in their field of work –	

Course structure .10

Evaluation Method	Unit/Course or Topic Name	Required learning outcomes	Hours	Week
Daily tests	Introduction to basic English terms	Basic English	4	1

Daily tests	Understanding basic terminology in administrative disciplines	Administrative specializations	4	2
Daily tests	Understanding the basic terminology in the field of accounting	Accounting specialization	4	3
Daily tests	Readings on selected topics in the field of administrative disciplines	Administrative specializations	4	4
Daily tests	Definition of accounting, branches of accounting	Accounting Branches	4	5
Daily tests	Accounting as a profession, specialized organizations and institutes	Accounting as a profession	4	6
Daily tests	Reading about the concept of accounting	The concept of accounting	4	7
Daily tests	Review of the terminology within the conceptual framework of accounting	Glossary	4	8
Daily tests	Accounting Assumptions and Principles Terminology	Assumption terminology	4	9
Daily tests	Readings in Accounting Theory, Approaches and Methods of Accounting Thought	Approaches and Methods of Accounting Thought	4	10
Daily tests	Readings in accounting theory, forms and diagrams	Financial accounting	4	11
Daily tests	Professional institutes and international bodies in the field of accounting	Vocational institutes	4	12
Daily tests	Accounting Standards Committees	Assumption terminology	4	13
Daily tests	Readings in Financial Accounting Standards	Financial accounting	4	14
Daily tests	Readings in Government Accounting Standards	Government accounting	4	15
Daily tests	Accounting constraints, different models	Assumption terminology	4	16
Daily tests	Accounting constraints, multiple readings, formal aspects	Accounting restrictions	4	17
Daily tests	Trading account terminology	Trading account	4	18
Daily tests	Readings on topics in the trading account	Financial Center	4	19
Daily tests	Expense terminology	Government accounting	4	20
Daily tests	Revenue-related terminology	With depletion and stockpiling	4	21
Daily tests	Readings on topics related to profits and losses	Cost accounting	4	22
Daily tests	Terminology related to assets	Trading account	4	23
Daily tests	Terms relating to liabilities and capital	Accounting restrictions	4	24
Daily tests	Readings on topics related to the financial center list	Financial Center	4	25

Daily tests	Terminology related to depreciation and inventory	Trading account	4	26
Daily tests	Readings on topics related to extinction and inventory	Cost accounting	4	27
Daily tests	Cost accounting terminology	With depletion and stockpiling	4	28
Daily tests	Readings on specific topics in cost accounting	Accounting restrictions	4	29
Daily tests	Terminology related to auditing and internal control	Cost accounting	4	30

Infrastructure .10	
	Required readings: -Basic texts -The course textbook -Other
	Special requirements (including, for example, workshops, journals, software, and websites)
	Social services (including, for example, guest lectures, vocational training and field studies)

Course description template

Review of the performance of higher education institutions (academic program review)

Course Description

Providing the student with economic topics that have a direct connection to accounting and that form a scientific background for the student, such as supply and demand, factors of production, revenues, costs, income and its components, and everything related to expenditures, revenues, the general budget, and financial policy tools such as taxes and loans.

Middle Euphrates University / Technical Institute - Al-Rumaytha	Educational institution .1
Accounting Technology Department /Accounting Techniques Department (ACT)	Scientific Department / Center .2
Economics and Public FinanceEconomic And General Finance / IRM 101	Course Name/Code .3
My presence	Available forms of attendance .4
first	Semester/Year .5
3	Total number of study hours .6
2025/11/2	Date this description was prepared .7
Course Objectives .8	
Introducing the student to economics terms that are directly related to his specialization, such as expenditures, revenues, the state's general budget, and taxes.	
Learning outcomes, teaching and learning methods, and assessment .9	

A- Knowledge and understanding - To familiarize the student with economic terms that are directly related to his specialization, such as expenditures, revenues, the state's general budget, and taxes. National income Supply and demand elasticity
b) Subject-specific skills Understanding the economic problem and how to address it – Addressing inflation and deflation
Teaching and learning methods
- Theoretical and practical lectures - Display method
Assessment methods
Oral and written tests
C- Thinking skills - Intellectual topics
Teaching and learning methods
- Theoretical and practical lectures
Evaluation methods
Written and oral tests
D - General and transferable skills (other skills related to employability and personal development). - Introducing the student to monetary problems and their main causes

Course structure .10

Evaluation Method	Unit/Course or Topic Name	Required learning outcomes	Hours	Week
Daily tests	Examples of human needs and ways to satisfy them.	human needs	3	1
Daily tests	Examples of economic problems and patterns of solving them.	The economic problem	3	2
Daily tests	Applications of the demand schedule and demand curve drawing.	Price elasticities of demand, income	3	3
Daily tests	Applications of calculating price, income, and cross-price elasticities of demand.	Price elasticities of demand, income	3	4
Daily tests	Applications of the supply table and supply curve.	and the supply curve	3	5
Daily tests	Applications of supply elasticity and how to calculate it, equilibrium price.	Equilibrium price	3	6
Daily tests	Examples of forms of production, specialization, and division of labor.	division of labor	3	7
Daily tests	Examples and case studies on revenue costs.	division of labor	3	8
Daily tests	Examples of: 1. Perfect competition market 2. General monopoly market 3. Monopolistic competition and oligopoly market.	Equilibrium price	3	9
Daily tests	Applications of methods for calculating national income and national expenditure.	Public expenditures	3	10
Daily tests	Examples of barter and its disadvantages, examples of types of money, examples of monetary inflation and	tax base	3	11

	monetary deflation.			
Daily tests	Examples of public needs	Public expenditures	3	12
Daily tests	Examples of public expenditures	Tax justice	3	13
Daily tests	Examples of economic effects	Economic effects	3	14
Daily tests	Examples of state revenues from its properties	Public expenditures	3	15
Daily tests	Examples of tax purposes	Tax justice	3	16
Daily tests	Examples of tax bases	tax base	3	17
Daily tests	Case studies on types of taxes and tax fairness	Economic effects	3	18
Daily tests	Examples of tax rates (proportional rate, progressive rate, regressive rate)	Price drop)	3	19
Daily tests	Examples of tax fairness and the rules upon which it is based	Economic effects	3	20
Daily tests	Examples of drawings	Drawing the demand curve	3	21
Daily tests	Examples of human needs and ways to satisfy them.	Revenue costs	3	22
Daily tests	Examples of economic problems and patterns of solving them.	The economic problem	3	23
Daily tests	Applications of the demand schedule and demand curve drawing.	Drawing the demand curve	3	24
Daily tests	Applications of calculating price, income, and cross-price elasticities of demand.	Price demand	3	25
Daily tests	Applications of the supply table and supply curve.	The economic problem	3	26
Daily tests	Applications of supply elasticity and how to calculate it, equilibrium price.	Monopolistic competition and oligopoly.	3	27
Daily tests	Examples of forms of production, specialization and division of labor.	Production	3	28
Daily tests	Examples and case studies on revenue costs.	Revenue costs	3	29
Daily tests	Examples of: 1. Perfect competition market 2. General monopoly market 3. Monopolistic competition and oligopoly market.	Monopolistic competition market and oligopoly	3	30

Infrastructure .11

The approved textbook/ 1 - Principles of Economics / Dar Al-Hikma 1990 / Muwaffaq Ali Al-Khalil / Adnan Hussein. 2- Public Finance Economics: Dr. Saeed Ali Al-Obaidi, Dar Dijla, Amman, 2011 Sources Dr. Salem Tawfiq Al-Najafi, "Introduction to Economics." .1 Ministry of Higher Education and Scientific Research/University	Required readings: Basic texts ▪ The course textbook ▪ Other ▪

of Mosul/Dar Al-Kutub for Printing and Publishing, 1993. .2 Dr. Mustafa Rushdi Shiha, "Economics through Microanalysis" / University Knowledge House / Alexandria 1989. .3 Dr. Muhammad Mahmoud Al-Nasr, Dr. Abdullah Muhammad Al-Alami, "Principles of Microeconomics" Dar Al-Amal, Irbid 1998. .4 Dr. Hussein Omar, "Principles of Economic Knowledge," That Al Salasil Publications, Kuwait, 1989. .5 Dr. Taher Al-Janabi's "Studies in Public Finance" was published with the help of Al-Mustansiriya University in 1990. .6 Mustafa Hussein Salman, "Public Finance", Dar Al-Mustaqbal for Publishing and Distribution, 1990. .7 Hisham Muhammad Safwat Al-Omari, "Economics of Public Finance and Fiscal Policy," Part One: Public Expenditures, Public Revenues, and Public Loans, University of Baghdad, 1988. .8 Dr. Saeed Al-Obaidi, "Public Finance Economics," Dar Dijla, Amman, 2011.	
	Special requirements (including, for example, workshops, journals, software, and websites)
	Social services (including, for example, guest lectures, vocational training and field studies)

Course description template

Review of the performance of higher education institutions (academic program review)

Course Description

To introduce the student to statistical methods and the use of scientific methods in collecting, organizing, presenting and classifying various statistical data.

Middle Euphrates University / Technical Institute – Al-Rumaytha	Educational institution .1
Accounting Technology Department /Accounting Techniques Department (ACT)	Scientific Department / Center .2
countstatistics/IRM 102	Course Name/Code .3
My presence	Available forms of attendance .4
first	Semester/Year .5
2	Total number of study hours .6
2025/11/2	Date this description was prepared .7

Course Objectives .8

Enabling the student to deal with the analysis of available data, using statistical concepts and methods in analysis and deriving results.

Learning outcomes, teaching and learning methods, and assessment .9

A- Knowledge and understanding

To familiarize the student with the importance of statistical applications and their use in the fields of accounting and finance. –

Enhancing creative thinking by emphasizing the importance of statistics in all areas of professional and scientific life. –

b) Subject-specific skills

Developing knowledge of how to use statistical measures in research and accounting work. –

To equip the student with the scientific skills to work on these scales in several fields such as statistical analysis. –

Teaching and learning methods

Theoretical and practical lectures

Assessment methods

Oral and written tests

C- Thinking skills

brainstorming –

Intellectual questions –

Teaching and learning methods

- Lectures
- an offer

Evaluation methods

- Written oral tests

D - General and transferable skills (other skills related to employability and personal development).

It works in calculator units –

Course structure .10

Evaluation Method	Unit/Course or Topic Name	Required	Hours	Week

		learning outcomes		
Daily tests	Statistics: Definition, Importance, and Relationship to Other SciencesStatistics: Definition of the statistical method, review of the statistical method.	statistics	2	1
Daily tests	Data classification and tabulation, creation of simple and double frequency tables. Classification and tabulation of data	Data classification and categorization	2	2 and 3
Daily tests	Graphing of tabulated data: A– Histogram. b – Frequency polygon. c – Frequency curve. d- The frequency curve of the ascending and descending clusters.	frequency curve	2	4 and 5
Daily tests	Measuring central tendency, its concept and uses, the arithmetic mean in ungrouped and grouped data (extended method), short method. Averages or Measures of Central Tendency	Uncategorized data and categorized data	2	6
Daily tests	The median: its definition, and methods for calculating it for ungrouped and grouped data, both mathematically and graphically. The mode: its concept, and its calculation for ungrouped and grouped data (Pearson's method, mathematically and graphically).The Mediau	Uncategorized data and categorized data	2	7 and 8
Daily tests	Measures of dispersion: their concept and uses.Disperison (range) for ungrouped and grouped data, interquartile range for ungrouped data.	Uncategorized data and categorized data	2	9
Daily tests	Interquartile range of data grouped mathematically and graphically.Semi-Inter-Quartile-Range	Average Deviation	2	10
Daily tests	The mean deviation: its concept and importance, and methods for calculating it for ungrouped data.	simple link	2	11
Daily tests	Standard deviation: its concept and importance, and methods for calculating it for ungrouped and grouped data. Standard Deviation	Average Deviation	2	12 and 13
Daily tests	Simple correlation, its concept, and methods of calculating it for ungrouped data (long method and short method).Simple Correlation Coefficient.	simple link	2	14
Daily tests	Correlation coefficientperson for classified data	simple link	2	15
Daily tests	Rank correlationRank Correlation, Spearman's Rank Correlation, Spearman's Rank Correlation Coefficient. Modified Spearman's Correlation.	simple link	2	16 and 17

Daily tests	Data correlation attributescorrelation between attributes Coefficient of correlation.Coefficient of Association Compatibility factor.Coefficient of Centingency	Time series	2	18 and 19
Daily tests	Time series– Its concept. Its uses. Time Series	Time series	2	20
Daily tests	General trend, its concept, and methods of finding itSecular trend B. Moving Average Method. أ. c. The least squares method.	simple link	2	21 and 22
Daily tests	Record numbers: their concept and uses.index numbers	Calculating simple index numbers	2	23
Daily tests	Calculating simple index numbers simple index numbers. Calculating weighted indices Weighted index numbers - Spare part number - Bash number Fisher's number (optimum)	Calculating simple index numbers	2	24, 25, and 26
Daily tests	Production quality control Monitoring methods – plans –	Calculating simple index numbers	2	27, 28, 29, and 30

Infrastructure .12	
The approved textbook Statistician – Obaid Mohsen, 1999 Sources - Dr. Jaafar Salman Yousef, Principles of Statistics, University of Basra, 1990. - Dr. Ayesh Mahmoud Zeitoun, Descriptive Statistics, French University, Dar Al-Man Publishing, 1989. - Dikinfon,j,p.statistical analysis in accounting,and tiaadl.new your kuebier,rr.and h.smith.statistics.john willey,1989 kazmier,leonard.basic statistics for business and economics m.new 1990	Required readings: Basic texts ▪ The course textbook ▪ Other ▪
	Special requirements (including, for example, workshops, journals, software, and websites)
	Social services (including, for example, guest lectures, vocational training and field studies)

Course description template

Review of the performance of higher education institutions (academic program review)

Course Description

A scientific method for data entry	
Middle Euphrates University / Technical Institute – Al-Rumaytha	Educational institution .1
Accounting Technology Department /Accounting Techniques Department (ACT)	University Department / Center .2
English language /Eng101	Course Name/Code .3
	Programs that he enters .4
My presence	Available forms of attendance .5
First	Semester/Year .6
1	Number of hours .7
2025/11/2	Date this description was prepared .8
Course Objectives .9	
To learn the basics of the English language, as well as to speak and become familiar with the terminology that enables the student to understand and know the language.	
Learning outcomes, teaching and learning methods, and assessment .13	
A- Knowledge and understanding The student will be able to speak English in everyday life. - Learning English terminology	
b) Subject-specific skills Translation – Writing letters	
Teaching and learning methods	
Lectures – Movie Show –	
Assessment methods	
Oral and written tests –	
C- Thinking skills Brainstorming - thinking	
Teaching and learning methods	
Evaluation methods	

	Required readings: Basic texts ▪ The course textbook ▪ Other ▪
	Special requirements (including, for example, workshops, journals, software, and websites)
	Social services (including, for example, guest lectures, vocational training and field studies)

31. Course Structure .10					
Course Name: English Language					
1Course Code: Accel					
2Semester/Year: First year					
3Course Objectives					
Course Objectives	..... • ..... • ..... •				
4. Teaching and learning strategies					
Strategy					
Course Structure 5.					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1 & 2	2	Cognitive	Hello	Lecture and discussion	Question and answers
3&4	2	Cognitive	Your world	Lecture and discussion	Question and answers
5&6	2	Emotional and cognitive	Personal information	Lecture and discussion	Question and answers
7&8	2	Emotional and cognitive	Family and friends	Lecture and discussion	Question and answers
9&10	2	Emotional and cognitive	It's my life	Lecture and discussion	Question and answers
11&12	2	Emotional and cognitive	Every day	Lecture and discussion	Question and answers
13&14	2	cognitive	Review	Lecture and discussion	Question and answers
15&16	2	Emotional and cognitive	Places I like	Lecture and discussion	Question and answers
17&18	2	Emotional	where I live	Lecture and discussion	Question and answers
19&20	2	Emotional and cognitive	Happy birthday	Lecture and discussion	Question and answers
21&22	2	cognitive	We had a good time	Lecture and discussion	Question and answers
23&24	2	cognitive	We can do it	Lecture and discussion	Question and answers
25&26	2	Emotional and cognitive	Thank you very much	Lecture and discussion	Question and answers
27&28	2	cognitive	Here and now	Lecture and discussion	Question and answers
29&30	2	Emotional and	It's time to go	Lecture and	Question and answers

		cognitive		discussion	

Course description template

Review of the performance of higher education institutions (academic program review)

Course Description

The student learns about the principles and values of human rights, defines them, and educates future generations to respect and adhere to them.	
Middle Euphrates University / Technical Institute – Al-Rumaytha	Educational institution .1
Accounting Technology Department /Accounting Techniques Department (ACT)	University Department / Center .2
Human rights and democracyHuman Rights & Democracy AUT 104	Course Name/Code .3
	Programs that he enters .4
My presence	Available forms of attendance .5
First	Semester/Year .6
2	Total number of study hours .7
2025/11/2	Date this description was prepared .8
Course Objectives .9	
The student learns about the principles and values of human rights, defines them, and educates future generations to respect and adhere to them. **2. To learn about public freedoms, the nature of these freedoms in detail, and the relationship between them and democracy.**	
Learning outcomes, teaching and learning methods, and assessment .10	
A- Knowledge and understanding - Recognizing human rights - Understanding freedoms - Getting acquainted with international constitutions	
b) Subject-specific skills He is familiar with human rights and democratic systems. - Getting to know civil society organizations	
Teaching and learning methods	
Theoretical lectures Discussions	
Assessment methods	
Oral and written tests	
C- Thinking skills Intellectual questions –	

Teaching and learning methods
Lectures
Evaluation methods
Oral and written tests
D - General and transferable skills (other skills related to employability and personal development). He knows his rights and responsibilities and how to deal with others in a democratic way.

Course structure .11				
Evaluation Method	Unit/Course or Topic Name	Required learning outcomes	Hours	Week
Daily questions	Human rights – definition, objectives Human rights in ancient civilizations, especially the civilization of Mesopotamia	human rights	2	1
Daily questions	Human rights in religions and divine laws - with a focus on human rights in Islam.	Religions and Laws	2	2
Daily questions	Human rights in contemporary and modern history: International recognition of human rights since World War I and the League of Nations.	human rights	2	3
Daily questions	Regional recognition of human rights: European Convention on Human Rights 1950, American Convention on Human Rights 1969, African Charter on Human Rights 1981, Arab Charter on Human Rights 1994.	Religions and Laws	2	4
Daily questions	Non-governmental organizations and human rights (International Committee of the Red Cross, Amnesty International, Human Rights Watch, National Human Rights Organizations)	Human Rights Watch	2	5
Daily questions	Human rights in Iraqi constitutions: between theory and reality	Theory and Reality	2	6
Daily questions	The relationship between human rights and public freedoms In the Universal Declaration of Human Rights -1 In regional charters and national constitutions -2	Human Rights Watch	2	7 and 8
Daily questions	Economic, social and cultural human rights, and civil and political human rights.	Economic and social	2	9 and 10
Daily questions	Modern human rights – Facts in development – The right to a clean environment – The right to solidarity – The right to religion.	Theory and Reality	2	11 and 12
Daily questions	Guarantees for respecting and protecting human rights at the national level – guarantees in the constitution and laws – guarantees in the principle of the rule of law	Economic and social	2	13
Daily questions	Human rights and their protection at the regional and international levels. The global international protection model for human rights within the United Nations and its specialized agencies.	Human rights and their protection.	2	14
Daily questions	Regional protection of human rights 1- The European Regional Protection Model 2- The American Convention on Human Rights 3 - The African Agreement 4- The Arab Charter on Human Rights.	African Agreement	2	15
Daily questions	Introduction to the theory of public freedoms – its concept. (The positive nature of the concept of public freedoms) Considerations that determine the legislator's adoption of public freedoms.	For public freedoms	2	16
Daily questions	Guarantees of public freedoms – Judicial grievance – Non-judicial grievance.	Guarantees of public freedoms	2	17
Daily	(Classification of basic individual public freedoms –	For public	2	18

questions	intellectual/economic/social) Basic individual freedoms – security and sense of security – freedom of movement.	freedoms		
Daily questions	Freedom of residence and communication.	Freedom of housing and communication	2	19
Daily questions	Freedom to come and go	Freedom to come and go	2	20
Daily questions	Freedoms of thought – opinion – belief. Education – Journalism. Assembly A - Freedom of assembly on public roads. b) Processions and demonstrations. Freedom of association.	Education – Journalism	2	21 and 22
Daily questions	Economic freedoms – freedom of work. Freedom of ownership – trade and industry.	freedom of ownership	2	23
Daily questions	Women's freedom.	Women's freedom	2	24
Daily questions	Political parties and public freedoms.	Political parties	2	25
Daily questions	Democracy – The concept of democracy. Types of democracy – Direct democracy. Indirect democracy. Semi-direct democracy. Democracy in the Third World.	freedom of ownership	2	26, 27, and 28
Daily questions	- Democratic systems in the world – The parliamentary system - The British political system.	parliamentary system	2	29
Daily questions	The presidential system. – The American political system. –	Women's freedom	2	30
Infrastructure .14				
	Required readings: Basic texts ▪ The course textbook ▪ Other ▪			
	Special requirements (including, for example, workshops, journals, software, and websites)			
	Social services (including, for example, guest lectures, vocational training and field studies)			

Course description template

Review of the performance of higher education institutions (academic program review)

Course Description

The overall objective of this course is to introduce the student to the basics of the Arabic language, its rules and skills in the field of vocabulary of the accounting department's study plan, in a way that enables him to express himself correctly in writing and speech, to understand administrative and accounting terms in Arabic, and to deal with them efficiently in preparing reports, official correspondence and communications related to the specialization.

Middle Euphrates University / Technical Institute – Al-Rumaytha	Educational institution .1
Accounting Technology Department /Accounting Techniques Department (ACT)	Scientific Department / Center .2
Arabic language / AC 0103	Course Name/Code .3
My presence	Available forms of attendance .4
first	Semester/Year .5
1	Total number of study hours .6
2025/11/2	Date this description was prepared .7
Course Objectives .8	
The Arabic language aims to teach the rules of the Arabic language, grammatical markers, how to analyze grammar, correct pronunciation, and how to choose appropriate words according to their positions in grammatical sentences.	

Learning outcomes, teaching and learning methods, and assessment .9
A- Knowledge and understanding 1. Getting acquainted with the rules of the Arabic language. 2. Identifying the original and secondary grammatical markers. 3. Getting acquainted with Quranic grammar and its miraculous nature.
b) Subject-specific skills - It enables the student in the accounting department to master the rules of the Arabic language in various topics and to avoid making linguistic and spelling mistakes when expressing any of the ideas related to the courses he studies.
Teaching and learning methods
Theoretical and practical lectures Display method

Assessment methods
Oral and written tests –
C- Thinking skills: - Discussion of intellectual topics -Visual aids
Teaching and learning methods: -Intellectual questions
Evaluation methods
Oral and written tests –
D - General and transferable skills (other skills related to employability and personal development). The student was made proficient in the rules and signs of the Arabic language, learning the correct pronunciation of the Arabic letters and choosing the appropriate words according to their positions in the grammatical sentences. –

Course structure .10	
Chapter One	
From Surah Al-Baqarah, verses (260-263) • **From the noble Prophetic tradition: The Messenger of God, may God bless him and his family and grant them peace, said: "I was sent only to perfect the noble qualities of God."Ethics**	**The Holy Quran and the Noble Prophetic Hadith**
- Poetic selections from the pre-Islamic era: The Mu'allaqat (Suspended Odes) **- A poem by Antarah ibn** O Abla, where is my escape from death? If my Lord is in heaven, He will decree it.	**Arabic literature**
Morphological balance – **Plurals in Arabic.** – **Verb conjugation with pronouns.** – **Verb conjugation in terms of** – Health and illness • Detachment and increase • Derivatives •	**Disbursement**
The alphabet (solar and lunar). – **Rules for writing punctuation marks.** – **Rules for writing the hamza (first, middle, and final, and the hamzas of connection and separation).** –	**Language skills**
Lexicographical schools. – **The meanings of foreign words in the Holy Quran, such as the words "understand," "farsha," and "naqir," relying on the book "Al-Mufradat" by Al-Raghib Al-Isfahani.** – **The curriculum of my school (Al-Ain) and (Al-Asas), and the practice of extracting words.** – **Common linguistic errors.** –	**Arabic dictionaries**

Chapter Two	
From Surah Al-Hajj, verses (1-5) of • **From the noble Prophetic tradition: The Messenger of God, may God bless him and his family and grant them peace, said: "The best of you are those who learn the Qur'an and teach it."** •	**The Holy Quran and the Noble Prophetic Hadith**
Seven verses from Ibn al-Rumi's poem – Your enemy benefits from your friend. Do not have too many friends **Human values in pre-Islamic poetry** –	**Arabic literature**

Islam and poetry. –	
Parts of speech and their grammatical markers – **Declension and indeclinability / Definite and indefinite** – **Subject and predicate** – **The abrogating agents** – **The subject and its representative.** –	**Arabic grammar**
General Introduction to Arabic Rhetoric – **Its definition, linguistically and technically** – **An introduction to the definition of rhetoric** – **Explaining its relationship to the Arabic language** – **The science of rhetoric: (its definition and types)** – **Simile: (Its definition, types, and applications)** – **Truth and metaphor.** – **Linguistic metaphor: its definition, relationships, and applications.** – **Metaphor (its definition, types, and applications)** – **Mental metaphor: its definition, relationships, and applications.** – **Metaphor (its definition, types, and applications)** – **Common linguistic errors.** –	**Arabic rhetoric**

Course description template

Review of the performance of higher education institutions (academic program review)

Course Description

Teaching students computer skills

Middle Euphrates University / Technical Institute – Al-Rumaytha	Educational institution .1
Accounting Technology Department /Accounting Techniques Department (ACT)	University Department / Center .2
Computers and Artificial IntelligenceComputer and AI	Course Name/Code .3
	Programs that he enters .4
My presence	Available forms of attendance .5
the first	Semester/Year .6
1	Total number of study hours .7
2025/11/2	Date this description was prepared .8
Course Objectives .9	
Using ready-made calculator applications and the internet in the field of specialization • Understanding the formatting and software installation process •	
Learning outcomes, teaching and learning methods, and assessment .10	
A- Knowledge and understanding A- Getting to know email and how to use it **-1**	
b) Subject-specific skills 1 - Create an email account **-1**	
Teaching and learning methods:- Theoretical and practical lectures	
Assessment methods:Oral and written tests	

C- Thinking skills Q1- Intellectual questions
Teaching and learning methods: - Theoretical lectures - Work on the calculator
Evaluation methods
oral tests: - Create an email

Course structure .11		
Week No.	**Content**	**No. of Hours**
1.	**Introduction to Computer:**Concepts of Hardware and Software with their components.	1
2.	**Introduction to Computer (Cont.):**Concept of Computing, Data and Information; Applications of Information Connecting input/output devices, and peripherals to CPU.	1
3.	**Computer Components:**Computer Portions, Hardware Parts, I/O Units.	1
4.	**Computer Components (Cont.):**Memory Types: Volatile and Non-Volatile Memory, Secondary Storage.	1
5.	**Computer Components (Cont.):**CPU Components: Control Unit (CU), Arithmetic Logic Unit (ALU) and Registers	1
6.	**Computer Components (Cont.):**Computer Ports, Personal Computer (Features and Types)	1
7.	**Operating System and Graphical User Interface GUI:**Operating System; Basics of Common Operating Systems; The User Interface, Using Mouse Techniques:	1
8.	**Operating System and Graphical User Interface GUI (Cont.):**Use of Common Icons, Status Bar, Using Menu and Menu-selection,	1
9.	**Operating System and Graphical User Interface GUI (Cont.):**Concept of Folders and Directories, Opening and closing of different Windows, Creating Short cuts.	1
10.	**Operating System and Graphical User Interface GUI (Cont.):**Customization and Personalization of GUIs, Accessibility Features in GUIs, User Experience (UX)	1
11.	**Word Processing:**Word Processing Basics; Basic Features of Word Processors, Opening and Closing of documents;	1
12.	**Word Processing (Cont.):**Text creation and Manipulation; Formatting Text and Paragraphs, Using Templates for Document Creation.	1
13.	**Word Processing (Cont.):**Creating and Managing Tables, Utilizing Styles and Themes.	1
14.	**Word Processing (Cont.):**Spell Check and Grammar Tools, Using Headers and Footers.	1
15.	**Spread Sheet:**Introduction to Spreadsheet Software, Creating and Formatting Worksheets.	1
16.	**Spread Sheet (Cont.):**Sorting and Filtering Data, Using Formulas and Functions.	1
17.	**Spread Sheet (Cont.):**Using Formulas and Functions. Using Pivot Tables for Data Analysis.	1
18.	**Spread Sheet (Cont.):**Data Validation and Error Checking, Data Visualization: Creating Charts and Graphs.	1
19.	**Presentation Software:**Introduction to Presentation Software, Overview of Popular Presentation Tools, Creating a New Presentation.	1
20.	**Presentation Software (Cont.):**Using Templates and Themes, Inserting and Formatting Text and Images, Transition and Animation Effects	1
21.	**Presentation Software (Cont.):**Using Speaker Notes and Timers, Advanced Features: Hyperlinks and Action Buttons.	1
22.	**Presentation Software (Cont.):**Troubleshooting Common Presentation Issues, Future Trends in Presentation Technology.	1
23.	**Introduction to Internet and Web Browsers:**Computer networks Basic; LAN, WAN.	1
24.	**Introduction to Internet and Web Browsers (Cont.):**Concept of Internet and its Applications; connecting to internet.	1
25.	**Introduction to Internet and Web Browsers (Cont.):**World Wide Web; Web	1

	Browsing software's, Search Engines.	
26.	**Introduction to Internet and Web Browsers (Cont.):**Understanding URL; Domain name; IP Address.	1
27.	**Communications and Emails:**Basics of electronic mail; Getting an email account; Sending and receiving emails; Accessing sent emails; UsingEmails; Documentcollaboration.	1
28.	**Communications and Emails (Cont.):**Sending and receiving emails; Accessing sent emails; UsingEmails; Documentcollaboration.	1
29.	**Introduction to Cloud Computing and Services:**Definition of Cloud Computing and its concept, Cloud-Based Office Suites (Office 365 and Google Workspace).	1
30.	**Introduction to Cloud Computing and Services (Cont.):**Google Workspace: Google Docs, Google Sheets, Google Drive, Google Meet.	1

Course description template

Review of the performance of higher education institutions (academic program review)

Course Description

To provide the student with comprehensive information about the accounting systems used in different sectors, and the components of these systems in commercial banks, cooperative societies, and insurance companies.

Middle Euphrates University / Technical Institute – Al-Rumaytha	Educational institution .1
Accounting Technology Department /Accounting Techniques Department (ACT)	University Department / Center .2
Specialized accounting(Basic material) **Specialized Accounting**/AC 0212	Course Name/Code .3
	Programs that he enters .4
My presence	Available forms of attendance .5
Second	Semester/Year .6
5	Total number of study hours .7
2025/11/2	Date this description was prepared .8
Course Objectives .9	
The student performs accounting work in banks, cooperative societies, and insurance companies.	
Learning outcomes, teaching and learning methods, and assessment .10	
A- Knowledge and understanding - The student's performance of accounting tasks in banks, cooperative societies, and insurance companies - Understanding savings accounts and debit and credit interest - Current accounts (debit and credit)	
b) Subject-specific skills The accounting system used in banks, including books, records, and documents.	
Teaching and learning methods	
Theoretical and practical lectures	

Assessment methods
Oral and written tests
C- Thinking skills Intellectual questions
Teaching and learning methods
-Lectures -Movie screenings - Document clarification
Evaluation methods
Written and oral tests
D - General and transferable skills (other skills related to employability and personal development). His ability to work in banks –

Course structure .11

Evaluation Method	Unit/Course or Topic Name	Required learning outcomes	Hours	Week
Daily tests	Bank accounting, Arabization of the term "commercial bank," its functions and departments, sources of funds used in the bank, the accounting system followed in banks, and the books, records, and documents used.	Bank accounting	**5**	**1**
Daily tests	The bank's technical departments include the Current Accounts Division, which covers current accounts, types of current accounts, opening a current account, deposit operations, withdrawal operations, transfer operations, and calculating interest on overdraft current accounts.	Open an account	**5**	**3, 4 2**
Daily tests	The Fixed Deposits Department covers: deposit transactions, calculation of interest accrued on deposits, accounting treatment for early withdrawal of deposits, accounting treatment for withdrawal of deposits on the maturity date, accounting treatment for renewing a deposit with interest, and accounting treatment for renewing the principal of a deposit without interest.	Withdrawal of deposits	**5**	**5,6**
Daily tests	Savings Deposits Department, Savings Account Opening Requirements, Deposit Operations, Withdrawal Operations, Transfer Operations, Interest Calculation by Transfer Method	Savings Deposits Division,	**5**	**7,8**
Daily tests	Letters of guarantee, certified or authenticated instruments	Warranty	**5**	**9,10**
Daily tests	Discounting bills of exchange: Discounting a bill of exchange before its due date in favor of the bank's customers who have current accounts at the same bank or at other banks (added), and the accounting treatment for the debtor's refusal to pay or delay in payment.	Discounting bills of exchange	**5**	**11, 12, 13**
Daily tests	The foreign exchange department handles buying and selling foreign currencies, transfers to and from abroad, issuing traveler's checks for travelers, and issuing letters of credit.	Currency sales	**5**	**14, 15**
Daily tests	Nature of the lending department's activities and operations: opening and clearing letters of credit.	Letters of credit	**5**	**16, 17**
Daily tests	Final accounts, how to prepare the trial balance, make adjusting entries, prepare the adjusted trial balance, prepare the profit and loss statement, and then prepare the balance sheet.	Final accounts	**5**	**18, 19**
Daily tests	Accounting in oil companies: basic concepts, characteristics of oil accounting, and diminishing assets.	Accounting in oil companies	**5**	**20**
Daily tests	Accounting principles in oil accounting, drilling and -	Drilling and	**5**	**21**

	exploration phase	Exploration Phase		
Daily tests	Current expenditure method, total (capital) cost method, successful efforts method	Current expenditure method	**5**	**22**
Daily tests	Constraint treatments for the drilling and exploration phase	Drilling and Exploration	**5**	**23**
Daily tests	Oil contract amortization is calculated as a percentage, based on the cost and duration of each contract.	Calculating the amortization of oil contracts	**5**	**24**
Daily tests	International and local accounting standards for oil accounting, amortization of non-prepared contracts	Oil accounting	**5**	**25**
Daily tests	Accounting in insurance companies; processes for recording and collecting insurance premiums due in life insurance branches; accounting for commissions due to agencies and how to process them; processes for canceling insurance policies; accounting for granting regular and automatic loans to policyholders and how to collect them; accounting for settling insurance policies; and accounting for claims.	Insurance documents and accounting operations	**5**	**26, 27**
Daily tests	Reinsurance accounts and accounting reserves, operations related to incoming and outgoing insurance premiums, accounting operations related to outgoing and incoming reinsurance, capital and reserves and how to form accounting reserves	How to create an accounting reserve	**5**	**28, 29**
Daily tests	Preparing the income and expenses statement and the balance sheet	account preparation	**5**	**30**

Course description template

Review of the performance of higher education institutions (academic program review)

Course Description

To enable the student to apply scientific accounting principles, enabling him to assess the financial position of the institution and present accounts in a scientific and logical manner to serve administrative levels in all sectors.

Middle Euphrates University / Technical Institute – Al-Rumaytha	Educational institution .1
Accounting Technology Department /Accounting Techniques Department (ACT)	University Department / Center .2
Intermediate Accounting**Intermediate Accounting** AC 0221	Course Name/Code .3
	Programs that he enters .4
My presence	Available forms of attendance .5

Second	Semester/Year .6
4	Total number of study hours .7
13/10/2024	Date this description was prepared .8

Course Objectives .9

To enable the student to apply scientific accounting principles, enabling him to assess the financial position of the institution and present accounts in a scientific and logical manner to serve administrative levels in all sectors.

Learning outcomes, teaching and learning methods, and assessment .10

A- Knowledge and understanding
- Enabling the student to apply scientific accounting principles

b) Subject-specific skills
- Financial statements and how to prepare them.

Teaching and learning methods

Theoretical and practical lectures

Assessment methods

Oral and written tests

C- Thinking skills
-Displaying sample financial statements.

Teaching and learning methods

Lectures

Evaluation methods

Written and oral test

D - General and transferable skills (other skills related to employability and personal development).
Working in banks -

Course structure .11

Evaluation Method	Unit/Course or Topic Name	Required learning outcomes	Hours	Week
Daily tests	Introduction to accounting, its nature, objectives, outputs of the accounting system, and users of accounting information.	Introduction to Accounting	**4**	**1**
Daily tests	- Financial statements, how to prepare them, review of final accounts, trading account, profit and loss account, balance sheet.	Profit and Loss Account	**4**	**2**
Daily tests	Financial statements in industrial establishments	Financial statements	**4**	**3**
Daily tests	Operational report and production cost – determinationManufacturing Statement	Profit and Loss Account	**4**	**4**
Daily tests	Income statement (income report)Income Statement	Financial statements	**4**	**5**
Daily tests	Operational statement and income statement	Income disclosure	**4**	**6**
Daily tests	Preparing a profit and loss statement	Income disclosure	**4**	**7**
Daily tests	Financial Center ListStatement of Financial Position: Retaliatory Aggression - Counter-Aggression	Financial Center List	**4**	**8**
Daily tests	- Cash audit revealedCach Flow	Cash audit	**4**	**9**
Daily tests	Financial statements in commercial establishments	and matching the bank statement	**4**	**10**
Daily tests	worksheetWorksheet and journal adjustments	worksheet	**4**	**11**
Daily tests	Debtors and the creation of a provision for doubtful debts	Cash audit	**4**	**12**
Daily tests	Cash and bank statement matching.	worksheet	**4**	**13**
Daily tests	Revenue, capital, and deferred expenses: the	Revenue	**4**	**14**

	importance of differentiating between them and the consequences of confusing them.	expenditures		
Daily tests	Fixed assets, their types, methods of acquiring tangible fixed assets: cash purchase, credit purchase, construction or manufacture, donation	tangible constant	**4**	**15**
Daily tests	Depreciation of fixed assets, its causes, and the basis for its calculation.	Revenue expenditures	**4**	**16**
Daily tests	Methods of calculating depreciation, and methods of recording depreciation	Methods of calculating depreciation	**4**	**17**
Daily tests	Handling changes in depreciation calculation, changes in useful life, and depreciated fixed assets that are still in use.	Change in depreciation calculation	**4**	**18**
Daily tests	Sale of fixed assets	Methods of calculating depreciation	**4**	**19**
Daily tests	Replacement of fixed assets. -1	Change in depreciation calculation	**4**	**20**
Daily tests	Losses and profits from the sale and exchange of fixed assets.	Losses and profits	**4**	**21**
Daily tests	Investments: Types and Conditions.	Buying shares	**4**	**22**
Daily tests	Stocks: buying them, profits from them, selling them, free shares.	Buying shares	**4**	**23**
Daily tests	Bonds, their types, conditions, purchase at nominal value, purchase between interest periods.	Change in depreciation calculation	**4**	**24**
Daily tests	Buying and selling bonds at a premium (buying at a premium), redemption of the premium, and gains and losses from selling.	Buying and selling bonds	**4**	**25**
Daily tests	Buying and selling bonds at less than their nominal value (buying at a discount), discount amortization, sales gains and losses.	Buying shares	**4**	**26**
Daily tests	Departmental accounts, their definition.	Departmental accounts	**4**	**27**
Daily tests	Transfers between departments	Departmental accounts	**4**	**28**
Daily tests	Distributing expenses between departments, required accounting records.	accounting records	**4**	**29**
Daily tests	General review and curriculum supplement	accounting records	**4**	**30**
Infrastructure .15				
	Required readings: Basic texts ▪ The course textbook ▪ Other ▪			
	Special requirements (including, for example, workshops, journals, software, and websites)			
	Social services (including, for example, guest lectures, vocational training and field studies)			

Course description template

Review of the performance of higher education institutions (academic program review)

Course Description

Defining and enabling the student to apply the concepts of cost accounting in various economic establishments, given that cost accounting is one of the information systems that management understands for the purposes of administrative decision-making.

Middle Euphrates University / Technical Institute – Al-Rumaytha	Educational institution .1
Accounting Technology Department /Accounting Techniques Department (ACT)	University Department / Center .2
Cost accounting**Cost Accounting / AC0219**	Course Name/Code .3
	Programs that he enters .4
My presence	Available forms of attendance .5
Second	Semester/Year .6
5	Total number of study hours .7
2025/11/2	Date this description was prepared .8
Course Objectives .9	
The student calculates the cost elements to determine the production costs for all systems.	
The student was able to determine the cost per unit in order to identify profit and loss during the sale process.	
Learning outcomes, teaching and learning methods, and assessment .10	
A- Knowledge and understanding - Applying cost accounting concepts in various economic establishments, given that cost accounting is one of the information systems that management understands for the purposes of administrative decision-making. - Accessing the calculation of the product cost - Calculating the cost per unit at each stage of production	
b) Subject-specific skills - Gaining skills and experience in modern accounting	
Teaching and learning methods	
Theoretical and practical lectures	
Assessment methods	
Oral and written tests	
C- Thinking skills Intellectual questions	
Teaching and learning methods	
Theoretical and practical lectures	
Evaluation methods	
Oral and written tests	
D - General and transferable skills (other skills related to employability and personal development). Extensive experience with accounting software - Extensive experience in choosing the appropriate method for pricing products	

Course structure.11				
Evaluation Method	Unit/Course or Topic Name	Required learning outcomes	Hours	Week
Daily tests	Introduction to Cost Accounting / The Concept	Cost	5	**the first**

	of Cost Accounting / Objectives of Cost Accounting / Its Uses / The Relationship Between Cost Accounting, Financial Accounting and Managerial Accounting / Cost-Related Concepts.	accounting concept		
Daily tests	Cost classifications / Natural classification / Functional classification / Classification by relation to product unit / Classification by relation to activity volume (production).	Cost classifications	5	**the second**
Daily tests	Cost centers / Cost units / Production units / with an explanation of how to link the initial cost to the cost centers and their units.	production units	5	**the third**
Daily tests	Cost elements/Materials/Materials control/Documentary cycle for the materials purchase process/Pricing of purchased materials and how to calculate the cost of materials.	Cost elements	5	**Fourth**
Daily tests	Inventory procedures/Inventory documents/Inventory records/Methods for pricing materials issued from the warehouse/First-in, First-out (FIFO) method/Last-in, First-out (LIFO) method	Inventory documents	5	**Fifth**
Daily tests	The method of calculating the inventory rate by pricing / and how to calculate the value of ending inventory / inventory of stockpiled materials / types of inventory / accounting treatments for natural and abnormal spoilage.	Inventory Rate Pricing Method	5	**Sixth**
Daily tests	Inventory limits/Maximum limit/Minimum limit/Economical quantity/Request limit	Storage limits	5	**Seventh**
Daily tests	Payroll monitoring / Payroll documentation cycle / Payroll payment methods	Document cycle	5	**Eighth**
Daily tests	Incentives / Their Importance / Types / And How to Prepare Payroll Lists		5	**Ninth**
Daily tests	Issues related to wages/overtime/wasted time/in-kind benefits/vacations/social security/direct and indirect wage analysis pending	In-kind benefits	5	**tenth**
Daily tests	Controlling expenses / Tracking actual expenses / Estimated expenses / How to allocate expenses to production and service centers / Principles and rules of allocation	Controlling the expense element	5	**eleventh**
Daily tests	Distribution methods to centers are based on either aggregate or individual distribution methods.	and individual distribution	5	**twelfth**
Daily tests	The descending distribution method of service centers to production centers	The method of exchange	5	**thirteenth**
Daily tests	The method of reciprocal distribution of service centers to production centers	The method of exchange	5	**fourteenth**
Daily tests	Overhead rates for indirect manufacturing costs, with explanation and comparison of different methods for finding these rates, along with an explanation of the accounting constraints for handling indirect expense costs.	and individual distribution	5	**fifteenth**
Daily tests	Marketing, administrative, and financial costs/analysis and the necessary procedures for addressing them	Marketing costs	5	**Sixteenth**
Daily tests	The purpose of preparing different cost lists, the total costing method, its components, the most important criticisms directed at the method, and how to prepare the list.	Total costing method	5	**seventeenth**

Daily tests	How to treat beginning and ending production for finished goods or work-in-process under the bulk method		5	**eighteenth**
Daily tests	The variable costing method: its components, areas of application, and criticisms directed at it.		5	**nineteenth**
Daily tests	How to prepare variable cost statements and account for beginning and ending production for finished goods and work-in-process under the variable method	Preparing cost lists	5	**Twenty**
Daily tests	A comparison between the total and variable methods and the effect of each method on net profit resulting from its use.	Net Profit	5	**Twenty-first**
Daily tests	Job order costing system, nature of the job order card, document cycle of the job order system	Costing system	5	**Twenty-second**
Daily tests	Raw materials component, how to determine the cost of materials loaded onto orders, handling of damaged materials (natural damage and unnatural damage)	Handling damaged materials	5	**Twenty-third**
Daily tests	Indirect manufacturing costs, their estimation and allocation to production orders, and how to calculate load rates at the center and production order levels.	Indirect industrial expenses	5	**Twenty-fourth**
Daily tests	Analysis of variances arising between indirect manufacturing costs charged to centers and orders and actual indirect manufacturing costs, and redistribution of variances.	Analysis of deviations	5	**Twenty-fifth**
Daily tests	Accounting for production stages, types of stages, determining the cost elements of production stages	Accounting for the production stages system	5	**Twenty-sixth**
Daily tests	Handling damaged units in the production stages (natural and unnatural damage) in the event of their use in operation or sale as damaged units	Repairing damaged units	5	**Twenty-seventh**
Daily tests	Determining the cost of production at each stage if there is work-in-process at the end of the period and if the completion rates are uniform or different for the cost elements.	Determining the cost of production	5	**Twenty-eighth**
Daily tests	Determining production costs at the start of the work-in-progress period using different completion percentages for cost elements	Determining the cost of production	5	**Twenty-ninth**
Daily tests	Studying the equivalent production lists and the stage production evaluation list using the average cost method.	Study of production lists	5	**thirty**
Infrastructure .16				
Acceptance .17				

Course description template

Review of the performance of higher education institutions (academic program review)

Course Description

Teaching the student the basics and general concepts of the accounting system

Middle Euphrates University / Technical Institute – Al-Rumaytha	Educational institution .1
Accounting Technology Department /Accounting Techniques Department (ACT)	University Department / Center .2
Unified accounting system**Unified Accounting System** AC 0223	Course Name/Code .3
	Programs that he enters .4
My presence	Available forms of attendance .5
the second	Semester/Year .6
4	Total number of study hours .7
2/11/2025	Date this description was prepared .8
Course Objectives .9	
How to maintain system records and perform journal entries according to the unified accounting system, and how to calculate the length of work in contracting and classify accounts according to the unified accounting system.	
Learning outcomes, teaching and learning methods, and assessment .10	
A- Knowledge and understanding - Teaching the student the basics and general concepts of the accounting system, how to prove accounting treatments, keep the relevant records, and prepare the final accounts.	
b) Subject-specific skills General concepts of the accounting system	
Teaching and learning methods	
Theoretical and practical lectures	
Assessment methods	

Oral and written tests				
C- Thinking skills: - Intellectual questions				
Teaching and learning methods				
Theoretical and practical lectures				
Evaluation methods:Oral and written tests Answering the questions posed				
D - General and transferable skills (other skills related to employability and personal development). - How to maintain system records and perform journal entries according to the unified accounting system				
Course structure .11				
Evaluation Method	Unit/Course or Topic Name	Required learning outcomes	Hours	Week
Daily tests	Unified accounting system, accounting manual, updates in the unified accounting system	Unified accounting system	4	1st
Daily tests	Fixed asset accounting and methods of -A acquiring them, purchasing in the local market	Unified accounting system	4	2
Daily tests	Purchasing in the foreign market -	foreign - market	4	3
Daily tests	Construction by contractors (records of the contracting authority))	Unified accounting system	4	4
Daily tests	Construction by contractors (records of the -A executing entity))	Construction by contractors	4	5
Daily tests	Donations and gifts (records of the donor and - recipient))	Donations and gifts	4	6
Daily tests	In-house manufacturing, centralized financing -	In-house manufacturing	4	7
Daily tests	Creating assets by committees	In-house manufacturing	4	8
Daily tests	Deferred revenue expenditures -1	Deferred revenue	4	9
Daily tests	Write-off and sale of fixed assets -	In-house manufacturing	4	10
Daily tests	Introduction to inventory accounting; purchasing merchandise inventory from the local market	Buying stock	4	11
Daily tests	Purchasing stock of supplies from the external market	Buying stock	4	12
Daily tests	Waste and consumables inventory -1	Deferred revenue	4	13
Daily tests	Waste and consumables inventory -1	Buying stock	4	14
Daily tests	Goods held by others	Buying stock	4	15
Daily tests	Loans granted .1	Loans granted	4	16
Daily tests	Loans received	Loans granted	4	17
Daily tests	Financial investments .1	Loans granted	4	18
Daily tests	Financial investments .2	Financial investments	4	19
Daily tests	Various debit and credit accounts, including .5 accrued and prepaid revenues.	Financial investments	4	20
Daily tests	Expenses due and received in advance .1	Financial investments	4	21
Daily tests	Claims for compensation for cash and .1 inventory differences	compensation claims	4	22
Daily tests	Loans and Money	Financial investments	4	23
Daily tests	Capital and reserves	Financial investments	4	24
Daily tests	Accumulated depreciation allowance, allowance for doubtful debts	Depreciation allowance	4	25

Daily tests	Payroll and wage calculations and everything related to them	compensation claims	4	26
Daily tests	Payroll and wage calculations and everything related to them	Payroll accounts	4	27
Daily tests	Inventory of finished and unfinished goods, - work in progress, and goods for sale at the beginning and end of the period.	Full production sorrow	4	28
Daily tests	Final accounts and balance sheet under the - unified accounting system	Full production sorrow	4	3029

Infrastructure .18	
	Required readings: - Basic texts -The course textbook - Other
	Special requirements (including, for example, workshops, journals, software, and websites)
	Social services (including, for example, guest lectures, vocational training and field studies)

Course description template

Review of the performance of higher education institutions (academic program review)

Course Description

Teaching students computer skills

Middle Euphrates University / Technical Institute – Al-Rumaytha	Educational institution .1
Accounting Technology Department /Accounting Techniques Department (ACT)	University Department / Center .2
Computers and Artificial Intelligence/ Como102	Course Name/Code .3
	Programs that he enters .4
My presence	Available forms of attendance .5
the second	Semester/Year .6
1	Total number of study hours .7
2/11/2025	Date this description was prepared .8
Course Objectives .9	

Using ready-made calculator applications and the internet in the field of specialization **-1** Understanding the formatting and software installation process **-2**
Learning outcomes, teaching and learning methods, and assessment .10
A- Knowledge and understanding: -Getting to know email and how to use it
b) Subject-specific skills:Create an email account
Teaching and learning methods:- Theoretical and practical lectures
Assessment methods:- Oral and written tests
C- Thinking skills: - Intellectual questions
Teaching and learning methods: - Theoretical lectures - Work on the calculator
Evaluation methods: -oral tests -Create an email

Course structure .11

Week No.	Content	No. of Hours
1.	**Security and Networking:**What is a network? Types of networks. Basic network components.	1
2.	**Security and Networking (Cont.):**Basic network components.	1
3.	**Security and Networking (Cont.):**Network Security Basics. Understanding network threats. Network Troubleshooting	1
4.	**Security and Networking (Cont.):**Introduction to Network Troubleshooting, Common Network Issues and Symptoms, Network Troubleshooting Tools and Utilities.	1
5.	**Security and Networking (Cont.):**Using Command-Line Tools for Diagnostics, Identifying and Resolving Connectivity Issues, Diagnosing Network Performance Problems	1
6.	**E-Commerce:**Concepts of Electronic banking services include online banking: ATM and debit card services.	1
7.	**E-Commerce (Cont.):**Phone banking, SMS banking, electronic alert, Mobile banking.	1
8.	**Computer Troubleshooting:**Introduction to Computer Troubleshooting, Common Hardware Issues and Solutions, Diagnosing Software Problems.	1
9.	**Computer Troubleshooting (Cont.):**Hardware Components: Diagnosis and Repair, Using Safe Mode for Troubleshooting.	1
10.	**Computer Troubleshooting (Cont.):**Troubleshooting Operating System Issues, Identifying and Resolving Blue Screen Errors, Dealing with Slow Computer Performance.	1
11.	**Computer Troubleshooting (Cont.):**Virus and Malware Removal Techniques, Update Drivers and Software.	1
12.	**Introduction to Al:**Definition of Al, History of Al, Al Techniques and Approaches.	1
13.	**Introduction to Al(Cont.):**Key Characteristics of Al, Benefits of Al, Challenges and Ethical Considerations.	1
14.	**Introduction to Al (Cont.):**Challenges and Limitations of Al, The Role of Data in Al Systems.	1
15.	**Introduction to Al (Cont.):**All Tools and Frameworks.	1
16.	**The Role of Al in Modern Smartphones:**Al-Driven Mobile Technologies, Virtual Assistants (Siri, Google Assistant, Alexa).	1
17.	**The Role of Al in Modern Smartphones (Cont.):**Adaptive Learning, Real-Time Translation Services.	1
18.	**The Role of Al in Modern Smartphones (Cont.):**The Future of Al in Smartphone Technology, Challenges of Implementing Al in Mobile Devices.	1
19.	**Applications and Tools of Al:**Overview of Al Applications in Various Industries, Education and Healthcare.	1
20.	**Applications and Tools of Al (Cont.):**Transportation and Advertising.	1
21.	**Applications and Tools of Al (Cont.):**Finance, Robotics and Automation Technologies.	1
22.	**Applications and Tools of Al (Cont.):**Al in Marketing: Targeting and Personalization.	1

23.	**Applications and Tools of Al (Cont.):**Al in Image and Video Analysis, Smart Cities	1
24.	**Applications and Tools of Al (Cont.):**Future Trends in Al Applications and Tools.	1
25.	**Al and Society:**Introduction to Al and Its Societal Impact, The Role of Al in Enhancing Public Safety.	1
26.	**Al and Society (Cont.):**Cultural Perspectives on Al Adoption, Al and Governance: Policy Implications.	1
27.	**Ethical Challenges in Al:**Introduction to Ethics in Al, Transparency and Explainability of Al Systems, Privacy Concerns in Al Data Usage.	1
28.	**Ethical Challenges in Al (Cont.):**The Ethical Implications of Autonomous Systems, Ethics in Al-Driven Marketing and Advertising.	1
29.	**Ethical Challenges in Al (Cont.):**Ethical Considerations in Education, Human Rights and Al Implementation	1
30.	**The Future of Al:**Future trends in Al, recent research and emerging technologies.	1

Suggested Books

1. Graham Brown, David Watson, "Cambridge IGCSE Information and Communication Technology", 3rd Edition (2020)
2. Alan Evans, Kendall Martin, Mary Anne Poatsy, "Technology In Action Complete", 16th Edition (2020).
3. Ahmed Banafa, “Introduction to Artificial Intelligence (Al)”, 1st Edition (2024).
4. Microsoft Office 2019 Step by Step 1st Edition by Curtis Frye & Joan Lambert.
5. "Computer Fundamentals" - Researcher on Vegetables2016
6. Dr. Adel Abdel Nour. Introduction to the World of Artificial Intelligence2005.

Course description template

Review of the performance of higher education institutions (academic program review)

Course Description

To provide the student with comprehensive information about the general rules and principles specific to private sector companies

Middle Euphrates University / Technical Institute – Al-Rumaytha	Educational institution .1
Accounting Technology Department /Accounting Techniques Department (ACT)	University Department / Center .2
Corporate accounting/ AC0210	Course Name/Code .3
	Programs that he enters .4
My presence	Available forms of attendance .5
the second	Semester/Year .6
4	Total number of study hours .7

2/11/2025	Date this description was prepared .8
Course Objectives .9	
Identifying the types of companies under Iraqi Law No. 22 of 1997 Understanding how capital is formed in partnerships and joint-stock companies Understanding how profits and losses are distributed among partners Identifying ways to increase capital in companies	
Learning outcomes, teaching and learning methods, and assessment .10	
A- Knowledge and understanding A1- Understanding how a partner joins or leaves the company A3- Identifying the percentage of private sector contribution in joint-stock companies	
b) Subject-specific skills B1 - The student performs accounting work in private sector companies B2 - Liquidation of partnerships and joint-stock companies in several ways	
Teaching and learning methods	
Theoretical and practical lectures	
Assessment methods	
Oral and written tests	
C- Thinking skills Q1- Intellectual questions	
Teaching and learning methods	
Theoretical and practical lectures	
Evaluation methods	
Oral and written tests	
D - General and transferable skills (other skills related to employability and personal development). D1-:- To provide the student with comprehensive information about the general rules and principles specific to private sector companies	

Course structure .11

Evaluation Method	Teaching method	Unit/Course or Topic Name	Required learning outcomes	Hours	Week
Daily tests	Dacho	Partnerships - their types and procedures for forming and registering partnerships.	Procedures for forming partnerships	4	1
Daily tests	Dacho	Proof of partners' shares in capital and contributions.	Partners' shares	4	2
Daily tests	Dacho	in-kind shares	in-kind shares	4	3
Daily tests	Dacho	Cash shares	Cash shares	4	4
Daily tests	Dacho	In-kind and cash contributions.	In-kind and cash contributions	4	5
Daily tests	Dacho	Final accounts, profit distribution, and methods of distributing profits and losses.	Distribution of profits and losses	4	6
Daily tests	Dacho	Equal distribution and distribution in agreed-upon proportions .	Distribution of profits and losses	4	7
Daily tests	Dacho	Distribution according to capital ratios, granting partners interest on the capital, and distributing the balance in specific proportions..	Interest on capital	4	8
Daily tests	Dacho	Granting partners salaries or bonuses for their services and distributing the balance in specific proportions, and granting partners	Interest on capital	4	9

		interest, capital, and salaries for their services and distributing the balance in specific proportions..			
Daily tests	Dacho	Corporate withdrawals and their benefits.	Distribution of profits and losses	4	10
Daily tests	Dacho	Partner's loan and its interest	Interest on capital	4	11
Daily tests	Dacho	Partners' life insurance	Partners' life insurance	4	12
Daily tests	Dacho	Changes to the partners' agreement, modification of the basis for profit and loss distribution.	Distribution of profits and losses	4	13
Daily tests	Dacho	Capital adjustment – capital increase. Capital adjustment – capital reduction..	Capital increase	4	14
Daily tests	Dacho	Joining a new partner, purchasing an existing share of capital, adding a new share to the capital	Current capital	4	15
Daily tests	Dacho	Measuring and managing the business's goodwill – No goodwill account in the partners' books – Goodwill account in the company's books.	Due to the shop's popularity	4	16
Daily tests	Dacho	Separation of an original partner, payment in more than one share.	Payment in more than one share	4	17
Daily tests	Dacho	Payment less than the share	Payment in more than one share	4	18
Daily tests	Dacho	The shop's reputation and its handling	goodwill	4	19
Daily tests	Dacho	Liquidation of partnerships	Company liquidation	4	20
Daily tests	Dacho	Quick filtering.	Company liquidation	4	21
Daily tests	Dacho	Gradual elimination	Company liquidation	4	22
Daily tests	Dacho	Joint-stock companies – legal requirements for their establishment.	Legal terms	4	23
Daily tests	Dacho	Formation of joint-stock companies – payment of share value in one lump sum.	Legal terms	4	24
Daily tests	Dacho	The value of the shares will be paid in installments.	Payment of the value	4	25
Daily tests	Dacho	Handling issuance and incorporation expenses	Processing expenses	4	26
Daily tests	Dacho	Delay in paying installmentsStocks	Stock installments	4	27
Daily tests	Dacho	Increasing capital in joint-stock companies by issuing new shares.	New shares	4	28
Daily tests	Dacho	Increasing capital in joint-stock companies by capitalizing profits	Capital reduction	4	29
Daily tests	Dacho	Capital reduction in joint-stock companies	Capital reduction	4	30

Course description template

Review of the performance of higher education institutions (academic program review)

a description

Introducing the student to the principles, rules, and purpose of auditing

Middle Euphrates University / Technical Institute – Al-Rumaytha	Educational institution .1
Accounting Technology Department /Accounting Techniques Department (ACT)	University Department / Center .2
Auditing/AC0104	Course Name/Code .3
	Programs that he enters .4
My presence	Available forms of attendance .5
the second	Semester/Year .6
3	Total number of study hours .7
2/11/2025	Date this description was prepared .8

Course Objectives .9

And an introduction to the laws and regulations that govern the access of the auditor.

Learning outcomes, teaching and learning methods, and assessment .10

A- Knowledge and understanding
A1- Working to enable the student to practice the auditing process
A2- Identifying the types of auditing
A3- Understanding the role of the auditor

b) Subject-specific skills
B1 - His ability to perform good professional conduct

Teaching and learning methods

Theoretical lectures
Practical examples

Assessment methods

Oral and written tests

C- Thinking skills
Q1- Intellectual questions

Teaching and learning methods

-Lectures
-an offer

Evaluation methods

Oral and written tests

D - General and transferable skills (other skills related to employability and personal development).
D1- His ability to perform good professional conduct, identify bad professional conduct, and the possibility of modifying it.

Course structure .11

Evaluation Method	Teaching method	Unit/Course or Topic Name	Required learning outcomes	Hours	Week
Daily tests	Dacho	The origins and development of auditing, its definition and objectives, and the difference between accounting and auditing.	The Origins of Auditing	4	**1**
Daily tests	Dacho	Types of audits: Full and partial audits, final and ongoing audits, mandatory and optional audits	Types of auditing	4	**2**

Daily tests	Dacho	Internal and external auditing, its objectives, internal auditing, its concept, the relationship between internal and external auditing, comprehensive and testing auditing, environmental auditing, case studies.	Internal audit	4	**3**
Daily tests	Dacho	Errors and fraud, reasons for committing errors, the auditor's role in addressing and correcting errors and fraud. Case studies	Mistakes and cheating	4	**4.5**
Daily tests	Dacho	Internal control system, internal monitoring system, the auditor's position on the components of internal control systems.	Internal control	4	**6.7**
Daily tests	Dacho	Methods and means of examining and evaluating internal control systems, cases regarding the evaluation of internal control systems in establishments, preliminary steps for the audit process.	and evaluation of systems	4	**8**
Daily tests	Dacho	The qualities and qualifications of an auditor, and the rights and duties of an auditor under Iraqi legislation. The Iraqi Accounting and Auditing Standards Board and Auditing Standards. Auditing Practice Regulations No. 7 of 1984 Code of Professional Conduct of the Accountants and Auditors Association	Auditor's qualities and qualifications	4	**9.10.11**
Daily tests	Dacho	Evidence in auditing, the concept of evidence, its tools, and methods of obtaining evidence.	Evidence	4	**12.13**
Daily tests	Dacho	Auditing software: definition, types, advantages and disadvantages, and how to set it up. Case studies on auditing programs	Audit program	4	**14.15**
Daily tests	Dacho	Worksheets, current and pending files, audit signals, auditor's notes	worksheets	4	**16.17**
Daily tests	Dacho	Auditor's report, its types. Applications of auditor's report templates	Auditor's Report	4	**18**
Daily tests	Dacho	cash operations Internal control system for cash operations, cash receipts, cash payments.	cash operations	4	**19.20**
Daily tests	Dacho	Cash flow audit, cash account audit, bank account audit Payroll audit, cash sales audit, cash expenditure audit.	Cash transaction auditing	4	**21.22**
Daily tests	Dacho	Practical applications of cash flow auditing Deferred operations Internal control system for forward transactions	Deferred operations	4	**23.24**
Daily tests	Dacho	Auditing deferred purchases and their returns	Procurement audit	4	**25.26**

		Auditing of credit sales and returns Verification of fixed assets and liabilities			
Daily tests	Dacho	Internal control in the context of electronic data processing; Introduction to computers; Nature of electronic accounting systems	Internal control	4	**27.28**
Daily tests	Dacho	Components and methods of internal control in the computer age	Components and methods	4	**30**

Infrastructure	
	Required readings: (Basic texts,The course textbook,Other)
	Special requirements (including, for example, workshops, journals, software, and websites)
	Social services (including, for example, guest lectures, vocational training and field studies)

Course description template

Review of the performance of higher education institutions (academic program review)

Course Description

Teaching students how to address problems using the scientific method

Middle Euphrates University / Technical Institute – Al-Rumaytha	Educational institution .1
Accounting Technology Department /Accounting Techniques Department (ACT)	University Department / Center .2
Research project	Course Name/Code .3
	Programs that he enters .4
My presence	Available forms of attendance .5
the second	Semester/Year .6
2	Total number of study hours .7
2/11/2025	Date this description was prepared .8
Course Objectives .9	
Teaching the student to write a research paper on an accounting problem	
Learning outcomes, teaching and learning methods, and assessment .10	
A- Knowledge and understanding A1- Able to write a research paper on an accounting topic	
b) Subject-specific skills B1 - Knowing how to create a research paper	
Teaching and learning methods	
Practical and theoretical lectures	
Assessment methods	
Oral and written tests	
C- Thinking skills Q1- Intellectual questions	

Teaching and learning methods: -Lectures -an offer
Evaluation methods: -Written and oral tests
D - General and transferable skills (other skills related to employability and personal development). d1- His ability to conduct research on any accounting topic

Course structure .11					
Evaluation Method	Teaching method	Unit/Course or Topic Name	Required learning outcomes	Hours	Week
		Teaching students the principles of scientific research			**1.15**
		Following up with the student in writing the research paper.			**16,30**

Infrastructure .12	
	Required readings: (Basic texts,The course textbook,Other)
	Special requirements (including, for example, workshops, journals, software, and websites)
	Social services (including, for example, guest lectures, vocational training and field studies)

Course description template

Review of the performance of higher education institutions (academic program review)

Course Description

This course description provides a concise summary of the course's key features and the expected learning outcomes for students, demonstrating whether they have made the most of the available learning opportunities. It must be linked to the program description.

Middle Euphrates University / Technical Institute – Al-Rumaytha	Educational institution .1
Accounting Technology Department /Accounting Techniques Department (ACT)	University Department / Center .2
English language /Eng202	Course Name/Code .3
	Programs that he enters .4
My presence	Available forms of attendance .5
the second	Semester/Year .6
1	Total number of study hours .7
2/11/2025	Date this description was prepared .8
Course Objectives .9	
Learning outcomes, teaching and learning methods, and assessment .10	
A- Knowledge and understanding A1- Identifying the times A2- Identifying sentence structure	

A3- Speaking fluently
b) Subject-specific skills B1 - Listening B2 - Reading B3 - Understanding
Teaching and learning methods
Educational videos • Data Show • Creating groups for discussion and skills development •
Assessment methods
Daily exams • oral exams • semester exams • Final exams •
C- Thinking skills
Teaching and learning methods
Evaluation methods
D - General and transferable skills (other skills related to employability and personal development).

	11. 153. Infrastructure
1. Course Name: English Language	
2. Course Code: METE239	
3. Semester/Year: Second year	
4. Description Preparation Date:	
5Course Objectives	
Course Objectives	**.....** • **.....** • **.....** •
6. Teaching and learning strategies	
Strategy	

CourseStructure 10.

Week	**Hours**	**Required Learning Outcomes**	**Unit or subject name**	**Learning method**	**Evaluation method**
1 & 2	2	Cognitive	**Getting to know you**	Lecture and discussion	Question and answers
3&4	2	Cognitive	**The way we live**	Lecture and discussion	Question and answers
5&6	2	Emotional and cognitive	**It all went Wrong**	Lecture and discussion	Question and answers
7&8	2	Emotional and cognitive	**Let's go Shopping!**	Lecture and discussion	Question and answers
9&10	2	Emotional and cognitive	What do you want to do?	Lecture and discussion	Question and answers

11&12	2	Emotional and cognitive	**Tell me! What's it like?**	Lecture and discussion	Question and answers
13&14	2	Emotional and cognitive	Review	Lecture and discussion	Question and answers
15&16	2	Emotional and cognitive	**Famous couples**	Lecture and discussion	Question and answers
17&18	2	Emotional and cognitive	**Do's and don'ts**	Lecture and discussion	Question and answers
19&20	2	Emotional and cognitive	**Going places**	Lecture and discussion	Question and answers
21&22	2	Emotional and cognitive	**Scared to death**	Lecture and discussion	Question and answers
23&24	2	Emotional and cognitive	**Things that**Passives changed the world	Lecture and discussion	Question and answers
25&26	2	Emotional and cognitive	**Dreams and reality**	Lecture and discussion	Question and answers
27&28	2	cognitive	**Earning a living**	Lecture and discussion	Question and answers
29&30	2	Emotional and cognitive	**I love you and leave you**	Lecture and discussion	Question and answers

Course description template

Review of the performance of higher education institutions (academic program review)

Course Description

The overall objective of this course is to introduce the student to the basics of the Arabic language, its rules and skills in the field of vocabulary of the accounting department's study plan, in a way that enables him to express himself correctly in writing and speech, to understand administrative and accounting terms in Arabic, and to deal with them efficiently in preparing reports, official correspondence and communications related to the specialization.

Middle Euphrates University / Technical Institute - Al-Rumaytha	Educational institution .1
Accounting Technology Department /Accounting Techniques Department (ACT)	Scientific Department / Center .2
Arabic language / AC 0103	Course Name/Code .3
My presence	Available forms of attendance .4
Second	Semester/Year .5
1	Total number of study hours .6
2025/11/2	Date this description was prepared .7
Course Objectives .8	
The Arabic language aims to teach the rules of the Arabic language, grammatical markers, how to analyze grammar, correct pronunciation, and how to choose appropriate words according to their positions in grammatical sentences.	

Learning outcomes, teaching and learning methods, and assessment .9
A- Knowledge and understanding To learn the rules of the Arabic language. • Identifying the original and secondary grammatical markers. •

ATo learn about grammar and the miraculous nature of the Quran. •
b) Subject-specific skills - It enables the student in the accounting department to master the rules of the Arabic language in various topics and to avoid making linguistic and spelling mistakes when expressing any of the ideas related to the courses he studies.
Teaching and learning methods
Theoretical and practical lectures Display method
Assessment methods
Oral and written tests –
C- Thinking skills Discussion of intellectual topics – Visual aids –
Teaching and learning methods
Intellectual questions –
Evaluation methods
Oral and written tests –
D - General and transferable skills (other skills related to employability and personal development). The student was made proficient in the rules and signs of the Arabic language, learning the correct pronunciation of the Arabic letters and choosing the appropriate words according to their positions in the grammatical sentences. –

Course structure .10	
Chapter One	
From Surah Al-Isra, verses (23-29) – **From the noble Prophetic tradition: The Messenger of God, may God bless him and his family and grant them peace, said: "God loves that when one of you does a deed, he does it perfectly."** – **Verses from a poem by Al-Sharif Al-Radi in mourning for his mother.** – I would weep for you if my thirst were quenched by tears. And I say, if the article goes primitive	**The Holy Quran and the Noble Prophetic Hadith**
Dalia Abu al-Ala al-Ma'arri – Useless in religion and belief Noah wept, nor did a singer sing. **Verses for each of:** – A- Al-Jawahiri. Al-Sayyab's excerpts from "The Rain Song" or "Stranger on the Gulf". **The art of prose** –	**Arabic literature**
The subjunctive and jussive moods of the present tense verb – The culverts – accusatives –	**Arabic grammar**
).تاء مفتوحة ومبطةRules for writing the open and closed taa (– **Rules for writing the long and short alif.** – **.ظ and ضWriting the letters** –	**Language skills**
Stages of language collection. – **Dictionaries of words and meanings.** – **Common linguistic errors.** –	**Arabic dictionaries**

Chapter Two	
The Holy Quran and the Noble Prophetic Hadith **From Surah Yusuf: (1-7)** From the noble Prophetic tradition: "Do not envy one another, do not outbid one another, do not hate one another, do not turn your backs on one another, and do not sell to one another.	**The Holy Quran and the Noble Prophetic Hadith**

Be, O servants of God, brothers. A Muslim is the brother of another Muslim; he does not wrong him, nor does he despise him, nor does he forsake him. Piety is here," and he pointed to his chest three times. "It is among my worst evils to despise one's Muslim brother. Everything of a Muslim is sacred to another Muslim: his blood, his wealth, and his honor."	
Verses from Al-Mutanabbi's poem: – Oh, my heart aches for one whose heart is cold. And my body and my condition are sick with him Verses from Ibn al-Farid's poem "Jimiyah" – Between the battle of eyes and hearts **Verses for each of:** – A - Mustafa Jamal al-Din (Ranita) Baghdad, the ages have not clashed with you..... B - Muhammad Mahdi al-Jawahiri, from the poem (Peace be upon the towering palm trees...	**Arabic literature**
declension: – A- The noun in terms of gender (masculine and feminine). The name in terms of abstraction and addition C - The noun in terms of singular, dual, and plural.	**Disbursement**
Number and its rules – **Followers** –	**Arabic grammar**
- The curriculum of my school (Al-Maqayis) and (Al-Sahah), and practicing extracting words.	**Arabic dictionaries**
The science of rhetoric and its impact on the eloquence of speech – A- Moral embellishments (ambiguity, antithesis, contrast, good reasoning, emphasizing praise by means of something resembling blame). b) Verbal embellishments (alliteration, rhyme, quotation, and allusion). **Common linguistic errors.** –	**Arabic rhetoric**

Course description template

Review of the performance of higher education institutions (academic program review)

Course Description

This course description provides a concise summary of the course's key features and the expected learning outcomes for students, demonstrating whether they have made the most of the available learning opportunities. It must be linked to the program description.

Middle Euphrates University / Technical Institute – Al-Rumaytha	Educational institution .1
Accounting Technology Department /Accounting Techniques Department (ACT)	University Department / Center .2
Baathist crimes/ACC2CR	Course Name/Code .3
	Programs that he enters .4
My presence	Available forms of attendance .5
the second	Semester/Year .6
1	Total number of study hours .7
2/11/2025	Date this description was prepared .8

Course Objectives .9
Raising students' intellectual awareness of the crimes committed by the Ba'ath Party. •
Understanding the extent of the psychological and social effects that the Ba'ath Party inflicted on the people. •
To educate students about the crimes committed by the Ba'ath Party in terms of mass graves and the extent of their impact to this day. •
Learning outcomes, teaching and learning methods, and assessment .10
A- Knowledge and understanding A1- Identifying the times A2- Identifying sentence structure A3- Speaking fluently
b) Subject-specific skills B1 - Listening B2 - Reading B3 – Understanding
Teaching and learning methods
Educational videos • Data Show • Creating groups for discussion and skills development •
Assessment methods
Daily exams • oral exams • semester exams • Final exams •
C- Thinking skills
Teaching and learning methods
Evaluation methods
D - General and transferable skills (other skills related to employability and personal development).

Course structure .11

Evaluation Method	Vocabulary details	Hours	Week
Daily tests	Crimes of the Ba'ath regime	1	**1**
Daily tests	The concept of crimes and their categories	1	**2**
Daily tests	Definition of crime, linguistically and technically	1	**3**
Daily tests	Crime Departments	1	**4**
Daily tests	Crime Departments	1	**5**
Daily tests	Crimes of the Ba'ath regime according to the documentation of the Iraqi High Criminal Court Law of 2005.	1	**6**
Daily tests	Types of international crimes	1	**7**
Daily tests	Decisions issued by the Supreme Criminal Court	1	**8**
Daily tests	Psychological and social crimes and their effects	1	**9**
Daily tests	psychological crimes	1	**10**
Daily tests	social crimes	1	**11**
Daily tests	militarization of society	1	**12**
Daily tests	The Ba'athist regime's stance on religion	1	**13**
Daily tests	Violations of Iraqi laws	1	**14**
Daily tests	Images of human rights violations and crimes of authority	1	**15**
Daily tests	Some decisions regarding the political and military violations of the Ba'ath regime	1	**16**
Daily tests	Prisons and detention centers of the Ba'ath regime	1	**17**
Daily tests	Environmental crimes of the Ba'ath regime in Iraq	1	**18**

Daily tests	War and radioactive pollution and landmine explosions	1	**19**
Daily tests	The use of internationally prohibited weapons and the dangers of landmines	1	**20**
Daily tests	Destruction of cities and villages (scorched earth policy)	1	**21**
Daily tests	draining the marshes	1	**22**
Daily tests	Demolition of palm groves, trees and crops	1	**23**
Daily tests	Mass grave crimes	1	**24**
Daily tests	Events of the Iran-Iraq War and their relation to mass graves	1	**25**
Daily tests	The events of 1983 and their relation to mass graves	1	**26**
Daily tests	The events of 1987-1988 and their relation to mass graves	1	**27**
Daily tests	The events of the 1991 Sha'ban uprising and its relation to mass graves	1	**28**
Daily tests	Chronological classification of genocide graves in Iraq for the period 1963-2003 AD	1	**29**
Daily tests	Mass graves of victims of the 1991 Sha'ban uprising	1	**30**

Course description template

Table The typical For the visit Field

A typical field visit schedule is prepared for two or three days. It includes pre-arranged meetings, the preparation and adaptation of which to the specific circumstances are the responsibility of the Quality Assurance and University Performance Department in higher education institutions. -1

Field visits typically begin at 9:00 a.m. on the first day. Meetings are scheduled in advance and usually last no more than one hour. The schedule should not be entirely dedicated to meetings; time must be allocated for additional activities by expert reviewers, including meeting preparation, updating observations and records, and drafting paragraphs for the program review report. -2

Activity	the time	session
	Day 1	
Welcome and appreciation. Provide a brief overview of the review (its objectives, desired outcomes, use of evidence, and self-assessment report) - Program Team	9:00	1
Curriculum: Discussion with members of the teaching staff	9:30	2
Meeting with a group of students	11:00	3
Program efficiency: A look at the resources	12:30	4
Review Committee Meeting: Review of additional documents, including a sample of	14:00	5

corrected student work.		
Program efficiency: Meeting with faculty members	15:00	6
Review Committee Meeting: Review of evidence and any gaps or matters requiring follow-up	16:00	7
(others)Meeting with stakeholders (sample of graduates, employers and partners)	17:00	8
	Day Two	
Meeting with the Head of Review, its Coordinator, and the Program Leader: Summary of the first day's findings, addressing gaps, and adjusting the second day's schedule if necessary.	8:45	9
Academic standards for graduates: Meeting with faculty members	9:00	10
Effectiveness of quality assurance and management processes: A meeting with members of the educational staff.	10:30	11
Review Committee Meeting: Review of evidence and matters that need to be addressed.	12:00	12
Free time to follow up on new issues	14:00	13
Final meeting of the review committee: making decisions regarding the results and preparing oral feedback.	14:30	14
The head of the review provides verbal feedback to the review coordinator and members of the teaching staff.	14:30	15
The End	15:00	16

(Table No. 1)

model practical Follow-up Preparation Report and plan For the table The typical For the visit Field from Okay Follow-up

model a report Follow-up

Quality Assurance and Academic Accreditation Department / International Accreditation Section

The institution:

College:

Program:

Follow-up report

Shows this Report results visit Follow-up that It happened On the date of ____/____/____20, which .1
is part from arrangements Quality Assurance and University Performance Department to to provide

Support Continuous To develop Operations a guarantee Quality Interior and improvement Continuous.

The purposes of this follow-up are to assess the progress made in the program since the .2 preparation of the program review report and to provide more information and support for the continued improvement of academic standards and the quality of higher education in Iraq.

The base includes Evidence Used in This is amazing Follow-up On what It comes: .3

Self-assessment report for the academic program with supporting information (1
Improvement plan prepared and implemented since the preparation of the academic program (2 review report.
Academic Program Review Report (3
Higher Education Quality Review Report and Institutional Strategic Plan (if any) (4
Additional evidence provided during the follow-up visit. (5

It is represented Conclusions Total that It was completed Reaching To her from This is amazing .4 Follow-up As follows:

The (Name of Academic Program) program at (Name of Educational Institution) has/has not (1 implemented an improvement plan.
The good practices in the indicators provided since the field visit to review the program include (2 the following: (list them).
The important issues that the educational institution must address through its continuous (3 improvement of the academic program are as follows: (mention them and indicate whether the improvement plan addresses them or not).

It includes Appendix (a) Below Report the favorite. .5

Appendix (A)

name The Foundation Educational:
date The visit Field Primary For review The program Academic:
date Follow-up visit:
date a report Follow-up:

names Reviewers that Run Follow-up Job/The name Job the signature

Part 1: The internal quality assurance system used				
What action should be taken?	comments	Yes? (✓)	Question	T
			Has the self-assessment report for the academic program been completed?	1
			Do recent self-assessment reports show the extent	2

			to which the assessment framework criteria have been met and/or addressed?	
			Is there an improvement plan based on an external and internal review?	3
			Are there any important gaps that have not been addressed?	4
			Is progress in implementing the improvement plan being monitored?	5
			Are any major obstacles expected in implementing the improvement plan?	6
			How much time does the educational institution expect to need to complete the improvements to the program?	7
			How long do reviewers expect it to take to complete the program improvements in order to meet the indicators?	8

Part Two: Improvement Achieved in Indicators			
General conclusion	New information obtained from the field follow-up visit	Items of the improvement plan (in terms of their conformity with the recommendations contained in the academic program review report)	Indicators (see assessment framework)
			<u>Course of Study</u> Goals and required learning outcomes headquartersRAcademic (Content) Progress from year to year Education and learning Student Calendar
			<u>Program efficiency</u> General picture of accepted students themHuman import themMaterial income Uses of available resources Student support Graduation rates of accepted students
			<u>Academic standards</u> Clear standards Use appropriate measurement standards Graduates' achievement Student Assessment Standards
			<u>Program management and assurance</u> Arrangements necessary for program management Policies and procedures followed Collected methodological observations and the user Employee improvement needs Which are identified and processed Improvement planning procedures

			Followed

Criteria for successful review and process evaluation

Successful audit criteria

1. It is Standards Review Successful in arrangements review The program Academic And its evaluation in following:

1. The program being reviewed should be supported by existing or improved internal systems that include specifications and review processes based on a culture of self-assessment and continuous improvement. These internal review characteristics provide a strong foundation for external review.

2. The timing of the external review should be appropriate.

3. The overall picture of the audit experts committee should be generally consistent with the overall picture of the external audit.

4. Attention to detail in planning and preparation should be paid by all of the following:

- The Quality Assurance and Academic Accreditation Department: to continue implementing its procedures for working with the educational institution and reviewers and to provide appropriate and necessary support for external review.
- The audit coordinator is responsible for ensuring that the evidence base produced by internal audit and reporting systems is available in a timely manner to visiting expert auditors and that any required clarifications or additional information are provided.
- The educational institution: to provide a self-assessment report for the academic program that will be subject to external review.
- Expert reviewers: to prepare for the visit, including reading the submitted documents and preparing initial comments to guide the visit.

5. There should be consistency in the application of the announced review method and protocols by all participants, respecting and supporting the mission and philosophy of the process for continuous review and improvement.

6. Reviewers and representatives of the educational institution should hold an open dialogue that reflects mutual respect throughout the review period.

7. The reviewers' rulings should be clear, based on available evidence, and documented systematically.

8. The audit report should be prepared in a timely manner in accordance with the reporting standard and structure, and the organization should confirm the accuracy of the facts contained therein.

9. The set of conclusions drawn from the review should be constructive and provide a fair and balanced view of the academic program.

10. The organization should be able to benefit from the external audit by studying its results, taking them into account, and preparing a realistic plan for improvement when necessary.

Rating:

2. The Quality Assurance and Academic Accreditation Department seeks to develop and implement procedures for the systematic evaluation of all external reviews of the academic programs it organizes. The educational institution, the head of the review, and the relevant reviewers will be required to evaluate each external review by completing a brief questionnaire. The Quality Assurance and Academic Accreditation Department will analyze the systematic observations and, where necessary, follow up on any difficulties identified.

The Quality Assurance and Academic Accreditation Department will alsoforExamine the systematic observations to produce concise reports that highlight the key practical aspects of the review process, including overall levels of satisfaction expressed by participants, as well as examples.mGood practices and opportunities for continuous improvement.

Glossary of Academic Program Review Terms

identification Terminology Used in guide review Programs

may It is possible some Terminology Used in this The guide wow Review Interior Foreign Ministry Preparation Reports Meanings different According to Context that It is mentioned therein. To remove any ambiguity, the following definitions have been provided for those terms:

Academic fields / Areas of specialization / Disciplines

Classified Fields academy Fields Specific and interconnected or area the study Like mathematics Medicine Engineering and philosophy. and often what It is to divide Fields The Field Wide: The studies Humanity on Way Example Includes on Topics Like history And literature, And Includes Arts on Specializations separate From it Arts The beautiful Photography.And pool Curricula some Programs Two fields or more, or may It includes Topics and specializations different Like mathematics in Engineering or Accounting in administration Business.

Standards academy

she Standards Specific She puts it The Foundation Educational By taking advantage from points Reference Foreign.It includes on Level or Limit Lowest from Knowledge and skills that He acquires it Graduates from The program Academic And it is possible Using it in Evaluation References.

Accreditation

he Confession that Give it an agency or organized what For the program educational or institution Educational To confirm Her ability on proof that that The program (or programs))It meets By standards Accepted and that I have The Foundation The concerned systems active To ensure quality Its activities academy And improving it Continuous According to For standards Announced.

Plans the job or Improvement

she Plans Improvement realism Derived from Looking in Evidence and ratings Available. And It is Applying it For more from year one unless that it He should Preparing it and review it all year on level Courses and programs academy And the institution Educational.

accepted students

they Students Registered in program academic By whom Among them Those Accepted From among They passed hours Accredited precedent For acceptance when after Year First.

points Reference/Standardization

Represents phrases Standardization Predictions public For levels Achievement and skills public Expected from graduates field or topic specific. And be Standards Reference Foreign or Interior.The points Reference Foreign Ministry Allow By comparison Standards academy Quality program academic With programs Similar He has in Iraq And the world. But points Reference Interior It is possible Using it For comparison between Fields academy or To determine Trends during paragraph Time Specific.

The group

she that The slide Specified from the society that Serve it The Foundation Educational According to For her message and its system Interior.And be Specific geography or According to For organizations and groups and individuals Dakhla in Its activities.

Goals The course

He should Expression on Goals public For the decision As Outputs that It should that It achieves Students Those They complete The course As advantages a task and midwife For measurement. And it is necessary that Contributes in investigation Goals Specific For the program or more from Programs Educational.

Curriculum Academic or Curricula Study

she The process Educational The organization The whole that She designs it Educational institution And it is managed by For the student Accepted According to For outputs Learning Required, It consists of from Content and arrangements education Learning and assessment Achievements Students In addition to possibility Use group from Facilities Available in the university And outside of it According to For arrangements Specific; In what in that Libraries, and studies computer, and studies social And sports, Training and field experience.

Self-directed/independent learning (acquired skills)

he Reinforcement actor For skills Personality Included By the method Academic Which Supports student and the graduate In research on Experiences The organization and other The organization and its absorption and learning Including them. And include Methods Reinforcement Learning electronic and learning Personal and the self Work Field and duties Training and learning Reflexive. And from Tools Used To support Learning Self Outward-facing Lectures Study Official Records Periodic and reports Evaluation Self tools Learning Interactive gesticulate In addition to that.

e-learning

may He is Learning by electronic Using technique Information component Primary or secondary For materials Private In the academic program or The scheduled. And He is Independent By itself or inside in Menah Other education and learning.And Includes on Self-determination For the goals and outputs Learning Required Materials on road choice Self, It includes usually Evaluation Self-referential. And it increases In picture General level Self in Learning and responsibility About him. no It is transformation Texts or .Lectures Current To the site electronic or to One Media Registered pre- Limit same Learn electronically

Assessor/Assessment External

he Standing The Foundation Appointment For the program academic specific or part from program or Decision To exit In my opinion external independent on Standards academy The subject And the verified in Exams Private By granting Degree Scientific.

framework Evaluation

He provides framework Evaluation structure Standard To assess Programs academy.And it forms basis Evaluation Self The field visit from before Reviewers specialists and report review The program academic,

He is intended For use in all Fields academy and institutions Educational And to apply it to Reviews Interior Foreign Ministry.

Concepts General (Regulations)

she Principles and systems Instructions Necessary For the institution Educational within Policies that control Her works.

Higher Education Institution

she College or Institute or the university that progress Programs education High The performer to Get on Degree University First (Bachelor's/Diploma) or any degree higher from that.

outputs Learning Required

she Results Related With knowledge that You want it The Foundation Educational from Its programs According to For the outputs. And it is necessary that be Related to the message and midwife For measurement(Assessable)and that Reflect Standards Reference Foreign Ministry At the level The appropriate one.

order Interior Management Guarantee Quality

he order that It adopts it The Foundation Educational To ensure investigation Its programs Educational And the elements Dakhla In it with needs Specific and that Subject For review and improvement Continuing. It includes system administration Quality document to Outputs specifications Specific For quality from Design to Presentation, and evaluation and determining practices Good And I face Palaces and obstacles Performance monitoring and proposals Improvement and reinforcement and review and improvement Regulars For operations To place Policies and strategies and priorities The active one To support Continuous improvement.

market Jobs/Work

he Availability Fields Employment Professional and commercial and the Orientation Research and others .from Fields that He is graduate Qualified For work In it after Graduation

statement message

he statement summary He specifies clearly a task The Foundation Instruction and its role in development the society. as may Shows Message statement Data support Brief around vision The Foundation Educational And its values and its goals The strategy.

the reviewer Specialist

He is a person With Level Professional and experience Administrative or that He has expertise in the topic Meaning (except that) not from same The Foundation Educational Not He has conflict in Interests, So that He can Contribution Review The program Educational To ensure Quality Interior Foreign Ministry or For the purposes of Accreditation.

The program Academic

For the purpose review The program Academic He knows The program Educational That he that that Accepts Students Those They get after Completing it Successfully on degree Academy.

Goals The program

she Goals public To present The program Academic Which She turned in turn development Goals strategy And its implementation (to ensure investigation (Objectives) and outputs Learning Required (To make sure) from Standing Students Working from Okay investigation The product (Required)

review The program Academic

Apply review The program Academic on all Programs Educational in all Institutions education The high one. And in condition Programs that Learn in more from institution Educational He is The program Entirely Included By review.

And there three Goals For review Programs in Iraq, It is:

1- To provide decision-makers (in higher education institutions, the Ministry's Department of Quality Assurance and Academic Accreditation, parents, students and other stakeholders) with evidence-based judgments about the quality of learning programs.

2- Support the development of internal quality assurance processes with information on good practices, challenges, and assessment of commitment to continuous improvement.

3- Enhancing the reputation of higher education in Iraq at the regional and international levels.

quality assurance

that Available in Educational Institution Resources Necessary To ensure to set Standards academy For each educational program According to For international standards Similar, and that be quality Curriculum Academic And the structure Infrastructure The concerned suitable And it was verified Predictions Parties The concerned and that He owns Its graduates group from Skills Specific and that be The Foundation Educational Capable on Continuous improvement.

Review Coordinator

He is the person that The institution nominates him Educational For coordination review The program Academic To help in collection Information And its interpretation and application Methods Review Announced.

Report

Reports Regular stomach Based on Reviews The program Academic and ratings His program Educational.

Self-assessment

he Standing The Foundation Educational By evaluation program academic specific As part from review The program And within system internal Management Guarantee Quality.

field visit

she visit intended she has For expert reviewers Out within review The program The academic. And it continues The visit Field usually For the duration Two or three days. Table (1) includes Typically Therefore.

Description

he Description detailed For the purposes The program And its structure and outputs Required From him Aya Decisions or amenities Specific or resources Inside In it.And provides Description Information Necessary Design The program And presenting it and review it.

Entities The relationship

she that Organizations or Groups or Individuals The Interest legitimate in Activities Educational For the institution from where quality Education and its standards and effectiveness Guarantee systems Quality And its procedures. It includes practical Review strategy The active one Most important Groups Parties The relevant party. And it depends range flour For groups Parties The concerned and their interests different on message The Foundation Educational and extent Its activities Educational and its circumstances Local.And it is determined range Usually by studying To determine The scope. It includes Groups The Interest legitimate on Current students and graduates And students who wish By joining And guardians. Their affairs or their families The staff of the educational institution and the community employment and ministries Government agencies and sponsors and others from Organizations Funded Organizations and unions Professionalism I found.

Goals strategy Strategic plans

she group from Goals Private At the educational institution and derived from Her message And the converter to plan Realism It does on Reviews Supported With evidence.And focus Goals on means that

Seeking The Foundation on Her way to investigation Her message And it is determined the plan Things that It should Treating it and the framework Time and the person responsible and costs Estimated, and accompanied by plan Executive It includes arrangements To monitor Progress Evaluation Antiquities.

Student assessment

she group from procedures that include Exams and others from Activities that It does In it The Foundation Educational To measure amount completion outputs Learning Required For the program Academic and its decisions.as Availability Reviews Means To classify Students According to For their achievements, and he strives Evaluation Diagnostic to to set range present For acquaintances student and his skills In pursuit behind numbers Methodology appropriate.And provides Evaluation formative Information on performance student And its progress support To follow Learning Don Calculation sign from Okay Graduation necessarily.But Evaluation holistic So he determines Level Final To obtain student in The program or when end The course that Enter in Hours Approved For the program Academic.

Student reviews

she practical collection opinions Students around quality Their program in structure standard with analysis For the outputs. And from more Methods Usage To collect Opinions: Studies Christian And questionnaires, And from mechanisms The other conferences Electronic and bodies and groups the job Concentrated And representation in Councils and the circles The other.

Teaching and learning methods

she group Methods that It uses Instructors To help Students on investigation outputs Learning Required It is scheduled. And from Examples that Lectures, Education Groups The small Like the sessions Educational And seminars, and study condition for you student around How to analysis Information and access to Decisions, and duties As writing papers Research to gain Students skills Learning Self And the presentation And the trips Field, and sessions The process To gain Students Skills The process and procedure Experiments training Students on analysis Results and access to Conclusions Specific Preparation Reports or Offers or stickers.