

Department of Accounting/ College of Economics and Administration, Al Muthanna University, Iraq

Scientific Degrees:

The accounting department offers a BSc in accounting and the average number of accepted students at each year is about 120.

Entry requirements:

The accounting department offers a flexible courses structure with a mixture of modules. The standard requirement for our undergraduate courses is four academic years, each year contains two courses as shown in the below tables:

The first year

	The first course		The second course	
	the subject's name	number of units	the subject's name	number of units
1	Financial Accounting 1	4	Financial Accounting 2	2
2	Business Administration	2	General Mathematics 1	3
3	Principles of Economics	2	Principles of Statistics	3
4	Computer / 1	3	Computer / 2	3
5	Arabic Language	2	Arabic Language	2
6	Human rights and democracy	2	Principles of Economics	2
7	English Language 1	2		
8	Total	17	Total	15

The second year

	The first course		The second course	
	the subject's name	number of units	the subject's name	number of units
1	Intermediate Accounting 1	4	Intermediate Accounting 2	4
2	Government Accounting 1	3	Government Accounting 2	3
3	Accounting E / 1	3	Accounting E / 2	3
4	Marketing and electronic trading	3	Business Law	2
5	Business Law	2	General Mathematics 2	3
6	Accounting applications	3	Accounting for non-profit units	3
7	General Mathematics 2	2	English Language 2	2
8	Total	20	Total	20

The third year

	The first course		The second course	
	the subject's name	number of units	the subject's name	number of units
1	Cost Accounting 1	4	Cost Accounting / 2	4
2	Corporate Accounting	4	Advanced Financial Accounting	4
3	Unified accounting system / 1	3	Unified accounting system / 2	3
4	Tax Accounting	3	English Oxford	2
5	Accounting for financial institutions	3	Natural sources	3
6	Control and audit	3	Financial Statements Analysis	3
7	English Language 3	2	Computer Accounting Applications	
8	Total	22	Total	20

The fourth year

	The first course		The second course	
	the subject's name	number of units	the subject's name	number of units
1	Advanced Cost Accounting 1	4	Advanced Cost Accounting 2	4
2	Specialized accounting systems	4	accounting information systems	3
3	International Auditing Standards	2	International Financial Reporting Standards	2
4	Managerial Accounting 1	4	Managerial Accounting	4
5	International Accounting	2	Accounting Theory	3
6	Methods and ethics of scientific research	2	Graduation research project	2
7	English Language 4	2		
8	Total	20	Total	18

Skills of Graduated Students:

A wide range of topics and develop quantitative skills are gained by graduated students, giving the flexibility to pursue a career in accounting or business management after graduation.

Modules Teaching by the accounting Department:

Module 1: Accounting Principles 1

Module description: Accounting principles are the common rules that must be followed when preparing financial statement that are distributed to people in and outside of the company or other organization.

Module aims:

The aims of this module are to learn students:

- 1- Definition of accounting.
- 2- Name and explain accounting concept and accounting principles.
- 3- Explain and show how to record accounting transactions in journal and how to post them to ledger.
- 4- Prepare financial accounts.

Module learning outcomes: When studying this course students can be find their way to understand the principle, fundamentals and technical of accounting.

The importance of principles accounting:

- 1 – Enable students to learn the science of accounting.
- 2 – Enable students to know how can record financial transactions in journal and ledger and main subsidiary books.
- 3 – Give students ability to prepare financial statement.

Learning and teaching methods: This module has four hour lectures each week.

Overall assessment: 40%- Coursework + 60% - Exam

Module Lecturer: Aziz Mohammed Aziz

Module 2: Accounting Theory

Module Description: The accounting theory is a conceptual framework consists of three levels which are: the first level objectives, second level is the main characteristics of accounting information and main elements of financial statements and the third level represents the assumptions and principles and determinants of accounting.

Module aims: Identify the concept of accounting theory, enable the student to distinguish between accounting assignments and the accepted accounting principles, to enable students to understand the requirements of methods for building the theory of accounting, to help students to recognize accounting based on the current value and to identify the paragraphs of the list of financial position and accounts.

Module learning outcomes: Students will be able to know the conceptual framework of accounting theory and make sure that accounting is science and not just art.

Importance of Accounting Theory: Develop scientific thinking in the minds of students by focusing on the conceptual framework of accounting theory and international accounting standards.

Learning and teaching methods: The methods of learning in this article are three hours each week.

Overall assessment: 40% - Coursework + 60% - Exam

Module Lecturer: Dr. Waad Hadi abd

Module 3: International Auditing Standards

Module Description: The International Standards on Auditing enables the student to know the International Standards on Auditing that enable him to perform his audit work and to express an impartial opinion on the financial statements.

Module aims: Identify the concept of control and audit and to enable the student to know what international auditing standards are. Enable the student to distinguish between internal control and external control and the audit requirements of standards, procedures and evidence of proof. Enable the student to identify the output of the audit process represented by the report of the external auditor and the audit paragraphs of the financial position and accounts list.

Module learning outcomes: When studying this course, the student will be able to know and distinguish the international auditing standards that he will use in his field of accounting and control.

Importance of International Auditing Standards: The international auditing standards is important in the work of internal and external auditors, especially that graduated students are able to find a job as an auditor.

Learning and teaching methods: The methods of learning in this module are three hours each week

Overall assessment: 40%- Coursework + 60% - Exam

Module Lecturer: Dr. Waad Hadi abd

Module 4: Government Accounting

Module Description: The government accounting material enables the student to know the governmental accounting systems in government institutions, namely the central and decentralized government accounting system.

Module aims: Identify the concept, objectives and importance of government accounting and enable the student to know the similarities and differences between government

accounting and financial accounting. Enable the student to distinguish between the theories that determine the convention ability of government accounting and the outputs of the central and decentralized government accounting system. Enable the student of the requirements of preparing the planning budget.

Module learning outcomes: When studying this course, the student will be able to know the accounting treatments in the central and decentralized government accounting systems.

Importance of Government Accounting: The importance of government accounting is derived from the importance of its contents in enhancing the student's academic level, especially as it is important in the case of the student's employment in a government institution.

Learning and teaching methods: This course is taught in the first and second semester of the school year and is three hours per week.

Overall assessment: 40%- Coursework + 60% - Exam

Module Lecturer: Dr. Waad Hadi abd

Module 5: Corporate Accounting

Module description: Companies are some of them based on personal considerations and mutual trust between the partners i.e. the basis of these companies is the partners' personality and hence are called "companies of persons" such as the individual project, the joint venture company and the simple company. Companies are called (companies of funds) such as joint stock companies.

Module aims:

- 1- The student's knowledge of advanced financial accounting topics for persons and money companies.
- 2 - Understand the student of accounting treatments related to advanced financial accounting topics.
- 3 - Identify the aspects of the activity of companies of persons and companies loyal.
- 4 - Enable the student of accounting treatments for aspects of the activities of persons companies and money companies

Module learning outcomes: When studying this course, the student will have mastered all the accounting work in companies, whether individuals companies or money companies, and therefore accounting companies is the essence of the work of the accountant in joint-stock companies or joint-stock companies

Importance of accounting non-profit units

- 1 - Developing scientific thinking in the minds of students in how to address the operations of companies.
- 2 - employ the student scientific and practical skill in how to address the problems of companies.
- 3 - the use of accounting principles and international standards in solving the problems faced by people companies and money companies.

Learning and teaching methods: This module has four hour lectures each week.

Overall assessment: 40%- Coursework + 60% - Exam

Module Lecturer: Dr. Akeel D. Kareem

Module 6: Intermediate Accounting

Module description:

- Introduce the student to the accounting treatment of short and long term obligations.
- Definition of accounting treatment of some accounting problems in joint stock companies such as issuance and repurchase of shares, additional capital and retained earnings

Module aims: Definition of accounting principles that govern the recognition of revenue and the definition of changes in accounting principles and analysis of errors and their impact on the financial statements

Module learning outcomes:

- Introduce the student to the accounting treatment of short- and long-term obligations.
- Definition of accounting treatment of some accounting problems in joint stock companies such as issuance and repurchase of shares, additional capital and retained earnings

Importance of intermediate accounting: Identify the steps in the accounting cycle. The distinction between the cash basis of accounting and the accrual basis of accounting. Preparation of income statement. And understand their uses and limitations. Prepare a list of financial position and understand its uses and limitations.

Learning and teaching methods: This module has four hour lectures each week.

Overall assessment: 40%- Coursework + 60% - Exam

Module Lecturer: **Ali Kareem Mohammed**

Module 7: Advanced Financial Accounting

Module description: This course includes a detailed and in-depth study of some specialized topics in the field of advanced financial accounting. It is divided into chapters. Chapter one deals with merger and their types. He addressed the topic of contracting.

Module aims:

1. Student knowledge of advanced financial accounting topics for persons and money companies.
- 2 - Understand the student of accounting treatments related to advanced financial accounting topics.
- 3 - identify the faces
- 4 - Enable the student of accounting treatments for aspects of the activities of persons companies and money companies

Module learning outcomes:

Upon completion of the course, the student has enough information about the companies, merger, sections, branches and revenue.

Importance of accounting non-profit units: The advanced financial accounting is of great importance in the work of the accountant as he has extensive experience in his field of work as it adds him a bank of information that makes him an accountant capable of conducting accounting operations of various types.

Learning and teaching methods: This module has four hour lectures each week.

Overall assessment: 40%- Coursework + 60% - Exam

Module Lecturer: **Dr. Akeel D. Kareem**

Module 8: Non- Profit Organization Accounting

Module description: This course deals with the theoretical framework that governs the accounting treatments in the non-profit units, the nature of their accounting systems and their components, and clarifies the differences in the bases adopted in the measurement and registration processes between them and the profit-making units. (Such as associations, clubs, trade unions and civil society organizations).

Module aims:

1. Enable the student to know the nature of the objectives of non-profit units
2. Enable the student to know the characteristics of non-profit units
3. Enable the student to know the accounting bases of non-profit units
4. Enable the student to know the basic principles and provisions governing the work of non-profit units
5. Enable the student to know the purposes of the accounting system for non-profit Units

Module learning outcomes: Upon completion of this course, the student will be briefed on the modules that are not for profit but for service.

Importance of accounting non-profit units: Non-profit units are units with independent non-profit legal persons whose purpose was to establish some kind of social, religious, sports, charitable, childhood, maternity, orphans, old age or scientific activities within the limits permitted or drawn by them. The law in order to provide service to all members of the community or to a certain segment away from personal gain to its founders.

Learning and teaching methods: This module has four hour lectures each week.

Overall assessment: 40%- Coursework + 60% - Exam

Module Lecturer: Dr. Akeel D. Kareem

Module 9: Financial Statements Analysis

Module Description: The concept of financial analysis is based on two types of analysis: Ratio Financial Analysis and Quantitative Analysis. Analysis generally means diagnosing a situation and highlighting weaknesses or strengths. The concept of analysis using ratios is based on the definition of the ratio, where (%) means "the relationship between two variables or two items that share common characteristics or a similar situation". If the analysis is based on ratios, it is intended to establish relationships between two accounting variables that have common relationships or characteristics to study a particular case.

Module Aims:

1. To communicate to their interested users, quantitative and objective information, this information is useful in making economic decisions.
2. To meet the specialized needs of conscious creditors and investors.
3. To provide reliable information about the earnings of business enterprise and its ability to operate at a profit in future.

Learning and teaching Methods: This module has two hours weekly for teaching.

Module Assessment: Term Tests 40% + Final Exam 60%

Module Instructor: Dr. Prof. Saoud Ch. Mashkur

E-mail: saoudalamry@yahoo.com

Module 10: International Accounting

Module Description: This module explains with a wider field of study of the practical problems faced by international business and multinational companies and finding the

appropriate accounting treatment following of what posed by international accounting standards of the rules and intellectual theory viable by the beneficiaries.

Module Aims: International Accounting aims to a number of main objectives, namely:

1. Aims to study accounting systems in various countries to obtain the most appropriate system needs of those countries.
2. Aims to arrival to foundations and international accounting rules, which can be used for local accounting systems development.
3. Aims to identify accountants and interested parties with the reasons for the application of different accounting systems in deferent States.
4. Aims to provide information and different accounting data as much as possible to be uniform and appropriate.

Learning and teaching Methods: This module has two hours weekly for teaching.

Module Assessment: Term Tests40% + Final Exam60%

Module Instructor: Dr. Prof. Saoud Ch. Mashkur

E-mail: saoudalamry@yahoo.com

Module 11: Advanced Cost Accounting

Module Description: This module includes the cases of measuring and determining the cost of the product or service in all industrial, service and commercial institutions. The process of measuring the cost is through a set of theories and scientific foundations and concepts and principles related to cost accounting The main and sub-trade-off between suppliers and the return cost system as well as the process of calculating the deviations of the cost elements, whether for materials, wages and indirect industrial costs, and determine the responsibility of the departments, whether industrial or administrative or who made the purchase,.

Module Aims: The aim of teaching the material is the knowledge of measuring and calculating the costs of the product that benefit the student when practicing his work in productive and non-productive institutions to determine the best price for the customer and to measure its cost optimally as well as trying not to get lost or damaged or lost.

Module Learning outcomes: Students will mae the right decision serves the enterprise, the factory and the customer to reach efficiency, efficiency and economic.

Learning and teaching Methods: This module has three hours weekly for teaching.

Module Assessment: Term Tests 40% + Final Exam60%

Module Instructor: Dr. Mohammed S. Deheirib

Module 12: Control and Audit

Module Description: Control and audit is a study material related to the work of institutions, which forms the backbone of the administrative system in the institution and due to the availability of control systems and standards and control rules that work to preserve public and private money to stakeholders, whether external or internal, as well as the dependence of investors, researchers, lenders and borrowers on the results of the organs Oversight, whether internal control or external auditor, which gives a neutral professional opinion on the nature of the activity of the institution and its financial position and the nature of administrative systems and productivity ... Etc.

Module Aims: The aim of the auditing and auditing material lie in the fact that it is an essential material for the accounting student to serve when practicing his work in various companies and institutions, whether governmental or private sector.

Learning and teaching Methods: This module has three hours weekly for teaching.

Module Assessment: Term Tests 40% + Final Exam 60%

Module Instructor: Dr. Mohammed S. Deheirib

Module 13: Managerial Accounting / Fourth Stage- First course

Module Description: Administrative accounting is one of the branches of accounting and applied in all public and private sectors, but the focus is at this stage on the industrial sector because these sectors apply management accounting significantly.

Module Aims: Helps the student to calculate the financial operations that appear during the work and identify the problems that emerge and how to address them

Module Learning outcomes: It helps the student to identify this type of accounting and how to apply it in the accounting records in industrial companies

Importance of management accounting: This type has appeared recently and has been focused on it to help identify the deviations that appear during the work and how to address them and take the necessary actions to not occur again

Overall assessment: Quest 40% and final exam 60%

Module Lecturer: Safa Mahdi Raji Tamimi, safamahdi87@mu.edu.iq

Module 14: Managerial Accounting / Fourth Stage - Second course

Module Description: Administrative accounting is one of the branches of accounting and applied in all public and private sectors, but the focus is at this stage on the industrial sector because these sectors apply management accounting significantly.

Module Aims: Helps the student to calculate the financial operations that appear during the work and identify the problems that emerge and how to address them

Module Learning outcomes: It helps the student to identify this type of accounting and how to apply it in the accounting records in industrial companies

Importance of management accounting: This type has appeared recently and has been focused on it to help identify the deviations that appear during the work and how to address them and take the necessary actions to not occur again

Overall assessment: Quest 40% and final exam 60%

Module Lecturer: Safa Mahdi Raji Tamimi, safamahdi87@mu.edu.iq

Module 15: Accounting readings and correspondence -First stage

Module Description: This course contains some accounting terms and concepts in English so that the student has a special dictionary of accounting terms needed during the study as well Commercial correspondence includes how to write letters, reports and statements of trade and accounting between companies

Module Aims: It helps the student to know the accounting and business terms in English so that he can read foreign sources

Module Learning outcomes: Assists the student in writing financial statements, writing financial reports and dealing with problems that occur while working in English.

Importance of Accounting readings and correspondence: Mission at the present time due to the emergence of technology dramatically and rapid development helps the student how to write business and accounting letters between companies in different countries and how to deal and apply different technological systems

Overall assessment: Quest 40% and final exam 60%

Module Lecturer: Safa Mahdi Raji Tamimi
safamahdi87@mu.edu.iq

Module 16: Human Rights

Module description: This academic program description provides a concise summary of the most important characteristics of the program and the learning outcomes expected of the student to achieve, demonstrating whether he / she has made the most of the opportunities available. It is accompanied by a description of each course within the program

Module aims: To provide some information about introduce to the culture of human rights

The importance of Human Rights units: The importance of human rights is highlighted as a deterrent to those who have power, authority or authority to enable them to misuse, exploit or abuse human beings, or to adversely affect human capacity or freedom, or any of the opportunities available to them, or those that inhibit mankind. And his freedom to manage his life in the way he sees fit Socially.

Learning and teaching methods: This module has two hours lectures each week.

Overall assessment: 40%- Coursework + 60% - Exam

Module Lecturer: Samah Hadi

Module 17: Mathematics-I

Module description: This module places the base for students to understand and analyse the mathematical problems. It also improves their skills to deal with advanced problems that may be faced in the subsequent stages of study.

Module learning outcomes: The students will be able to deal with some functions related to Accounting. Besides, they will improve their skills to understand differentiation and integral of simple functions.

Learning and teaching methods: This module has two hours lectures each week.

Overall assessment: 40% - Coursework + 60% - Exam

Module Lecturer: Dr. Ali Al-Rifaie

Module 18: COST ACCOUNTING 1

Module description: An introduction to cost accounting, cost accounting concept, Cost classification, including both theoretical and computational aspects.

Module aims: Syllabus: the general aim, to identify so we enable the student how to practice the cost accounting concepts in the different economic entity for its consideration of information system to enable the management making suitable decisions .

Module learning outcomes: On completion of the course students will be able to: calculate cost elements in order to knowledge the production cost for all system .

Learning and teaching methods: This module has three hour lectures each week. Two class lectures and one Lab lecture.

Overall assessment: %40- Coursework + %60 - Exam

Module Lecturer: MOSTAFA A. ALMANSOORI

Module 19: COST ACCOUNTING 2

Module description: System Job Order Costing, Process Costing System, Methods Determination and Aggregation of the cost, including both theoretical and computational aspects.

Module aims: Syllabus: the general aim, to identify so we enable the student how to practice the cost accounting concepts in the different economic entity for its consideration of information system to enable the management making suitable decisions.

Module learning outcomes: On completion of the course students will be able to: calculate cost elements in order to knowledge the production cost for all system.

Learning and teaching methods: This module has three hour lectures each week. Two class lectures and one Lab lecture.

Overall assessment: %40- Coursework + %60 - Exam

Module Lecturer: MOSTAFA A. ALMANSOORI

Module 20: Accounting for financial institutions

Module description: Studying the nature of financial establishments such as banks and insurance companies, accounting procedures, preparing financial statements and applying the unified accounting system.

Module aims: The course aims to provide students with accounting skills in financial institutions in commercial banks and insurance companies and prepare financial statements for them.

Module learning outcomes: Importance in knowing the nature of the work of banks and insurance companies and the accounting cycle procedures and stages and preparation of the final accounts of banks and insurance companies

Learning and teaching methods: This module contains three hours of lectures each week. Classroom lectures and one practical lecture

Overall assessment: 40%- Coursework + 60% - Exam

Module Lecturer: Raid Hassan Ali

Module 21: Statistics

Module description: An introduction to the methods of descriptive statistics including measures of central tendency include the mean, median, and mode, while measures of variability include the standard deviation, variance, the minimum and maximum variables, and the kurtosis and skewness.

Module aims: This module aims to describe and understand the features of a specific data set by giving short summaries about the sample and measures of the data and the most recognized types of descriptive statistics.

Module learning outcomes: On completion of the course students will be able to: understand the statistical description and know how to interpret basic statistics.

Learning and teaching methods: This module has three hour lectures each week.

Overall assessment: 40% - Coursework + 60% - Exam

Module Lecturer: Dr. Hajem A. Daham

Module 22: Commercial Law

Module description: Commercial law constitutes a necessary entry point for the study of various topics or axes that fall within the scope of commercial law.

Module aims: The first objective is to determine what is meant by commercial law The second objective is to discover the legal rules that previously regulated the commercial environment. The third objective is to develop the characteristics of commercial law by studying the stages of its development.

Module learning outcomes: Gaining students the cognitive skills in the principles and basics of commercial law and teaching students in practice by giving the specialized scientific material in the field of studying commercial law related to economic life in all

aspects of its activity since the stages of the establishment of projects until the expiry and liquidation as well as enabling the student to know the general principles and foundations governing the classification of business and its system To determine the legal status of professional persons of business, including individuals, commercial companies and their obligations when they trade.

Learning and teaching methods:

The ability to think creatively and objective analysis of variables as well as the ability to represent theoretical material with examples of practical reality as well as the ability to sequence of ideas and linking between topics and develop the ability to self-learning skills.

Overall assessment: 40%- Coursework + 60% - Exam

Module Lecturer: M.A. Husam Abbas Kadhim

Module 23: Principles of Economics

Module Description: Economics is a contemporary subject which is characterized by being a combination of theoretical and applied topics as well as containing graphs and mathematical models.

Module aims: Introducing students to the economic concepts and definition of the economic problem, as well as the study of the subject both micro and macro economics.

Module learning outcomes: The vocabulary of the article deals with topics related to the economic problem and then the study of vocabulary related to microeconomics such as the theory of supply and demand, marginal and total benefit, the theory of consumer behaviour, the theory of production, costs and revenues, and then topics related to the macroeconomic such as national income, money, banking, foreign trade and inflation.

Overall assessment: 40% Coursework + 60% Exam

Module Lecturer: Dr. Akeel Alhlo

Module 24: Principles of Public Finance

Module Description: Statement of the characteristics of the material and definition of its concept and its main elements related to expenditures, revenues and the general budget.

Module aims: Introduce students to inform them about the concept of the subject and its vocabulary as well as focus on the economic effects of these elements.

Module learning outcomes: The course deals with the vocabulary related to the curriculum starting with the entrance to the public finances as well as the basic vocabulary related to the curriculum such as expenses and public revenues, taxes and fees, public loans, public budget and fiscal policy.

Overall assessment: 40% Coursework + 60% Exam

Module Lecturer: Dr. Akeel Alhlo

Module 25: General Mathematics/2

Module Description: To clarify the most basic characteristics of the material related to the principles of calculus and derivatives.

Module aims: Introduce students to the theoretical aspects of the vocabulary of the subject as well as provide them with examples and models with practical examples in the areas of accounting and finance.

Module learning outcomes: The curriculum addresses the following main vocabulary: the concept of partial differentiation and partial derivative as well as the topic of integration and inverse integration and formula integration as well as the study of vectors and matrices.

Overall assessment: 40% Coursework + 60% Exam

Module Lecturer: Dr. Akeel Alhlo

Module 26: Unified accounting system material

Module Description: The idea of standardization of financial accounting at the level of the state was not limited to specific country, not according to their economic systems, unified accounting systems and that their applications and comprehensiveness differed for the economic sectors, but it is applicable in many capitalist and socialist countries, and third world countries alike.

Module aims: Highlight the importance of the study of the common accounting system to what contributes to this scientific article of the labor market to provide professional accounting cadres and because of the scope of wide application in various sectors.

Overall assessment: 40% Coursework + 60% Exam

Module Lecturer: Abdul Jabbar Alwan Jabr

Module 27: Operational Research

Module description: An introduction to the methods of linear programming, including both theoretical and computational aspects.

Module aims: Syllabus: Formulation of linear programming models Graphical solution, The Simplex Algorithm, Complementary Slackness and Dual Simplex Sensitivity Analysis Transportation Problems, Assignment.

Module learning outcomes: On completion of the course students will be able to: formulate an appropriate linear programming model, from a written description of a problem environment and recognise the scope and limitations of linear programming modelling within

the Operational Research discipline. Apply the Transportation and Assignment Algorithms under a variety of scenarios.

Learning and teaching methods: This module has three hour lectures each week. Two class lectures and one Lab lecture.

Overall assessment: 40% - Coursework + 60% - Exam

Module Lecturer: Dr. Hajem A. Daham

Module 28: Accounting Principles 2

Module description: Accounting principles are the common rules that must be followed when preparing financial statement that are distributed to people in and outside of the company or other organization.

Module aims:

The aims of this module are to learn students:

- 1- Definition of accounting.
- 2- Name and explain accounting concept and accounting principles.
- 3- Explain and show how to record accounting transactions in journal and how to post them to ledger.
- 4- Prepare financial accounts.

Module learning outcomes: When studying this course students can be find their way to understand the principle, fundamentals and technical of accounting.

The importance of principles accounting:

- 1 – Enable students to learn the science of accounting.
- 2 – Enable students to know how can record financial transactions in journal and ledger and main subsidiary books.
- 3 – Give students ability to prepare financial statement.

Learning and teaching methods: This module has four hour lectures each week.

Overall assessment: 40%- Coursework + 60% - Exam

Module Lecturer: Aziz Mohammed Aziz

Module 29: English Language 1

Module description: This module is used to present language, as well as provide activities for the development of language skills. The book contains a variety of texts including articles, e-mail advertisements leaflets, interviews and questionnaires. The texts are highly illustrated and supported by clear instructions for the benefit of both teachers and students. The book also provides regular opportunities for speaking practice, in the form of group discussions, pair work, model conversations and role plays. At the end of the book there is a Grammar and Functions Reference section to help the students understand both the rules of grammar and how they are applied.

Module aims:

Through using Total Physical Response(TPR) and the lesson teaching plans, the module not only teaches English, but also shows students that language learning can be fun. Because students of this age group have great enthusiasm, but a limited attention span, requiring short spells of conversation followed by fun and lively tasks.

Module learning outcomes: By the end of the module students will be able to:

- . follow simple instructions in English.
- . understand short stories and situation through pictures.
- . talk about themselves.
- . ask simple questions in English.
- . have basic conversations with other students.

Overall assessment: 40%- Coursework + 60% - Exam

Module Lecturer: Saad Baadi

Module 30: English Language 2

Module description: Up to this point we have examined systematically the phonemic and morphemic structure of English. Now we shall see how words are combined into larger structures-phrases clauses and sentences. This is the domain of syntax. The syntactic architecture of the English sentence is extraordinarily complex and can be blueprinted by various methods, none of them perfect.

Module aims:

This module aims to show the main outlines only with the admonition that there are different ways of interpreting the same syntactic facts and that English syntax contains

Overall assessment: 40%- Coursework + 60% - Exam

Module Lecturer: Saad Baadi

Module 31: English Language 3

Module description: The intermediate describes the actual use of grammatical features in different varieties of English: mainly conversation, fiction, newspaper language and academic prose. Each of these varieties is termed a register and each extended sample of language from a register constitutes a text. Many texts exist in the written medium: for example, an academic journal article a newspaper report a history textbook or a novel. A collection of spoken and written texts organized by register and coded for other discourse considerations, comprises a corpus.

Module aims:

This module aims to introduce a new kind of descriptive and explanatory account of English grammar: it uses up-to-date- technology to chart new domains with new high-resolution detail. At the same time, it offers an overall picture in relation to the whole communicative system of the English language .

Overall assessment: 40%- Coursework + 60% - Exam

Module Lecturer: Saad Baadi

Module 32: INTERMEDIATE ACCOUNTING (ACCOUNTING IN ENGLISH)

Module description:

Financial Accounting seeks to achieve many objectives in all types of enterprises, but its main objective is to contribute to the provision of accounting and financial information to its beneficiaries, both inside and outside the enterprise; Therefore, it is possible to classify financial accounting as a service tool that aims to produce information and communicate it for decision-making. Suitable.

Module aims:

- 1- Student knowledge of financial accounting topics and their importance.
- 2 - Student knowledge of accounting treatments related to financial accounting topics.
- 3 - Identify aspects of work and the results of the financial position.
- 4 - Enable the student of accounting treatments for all activities

Module learning outcomes: When studying this course and the vocabulary in full, the student will be able to practice a thorough specialization of accounting work in various types of companies.

The importance of accounting non-profit units:

- 1- Developing the student's ability to think scientifically about how to handle the different accounting processes.
- 2 - Empowering the student of scientific and practical skill in how to be creative.
- 3 - the use of accounting principles and international standards in solving problems facing business enterprises.

Learning and teaching methods: This module has three hour lectures each week.

Overall assessment: 40%- Coursework + 60% - Exam

Module Lecturer: Majid Gazi Hasan

Department Research interests:

Dr. Akeel Dakheel Kareem: My research interests in accounting and auditing sciences and participation in conferences, seminars and workshops.

Dr. prof. Saoud Chayed Mashkoor Alamry: International Finance, Financial Statements Analysis, Financial Accounting, Corporate Finance, Investment, Financial Management, Financial Reporting, Managerial Accounting, Banking Corporate Governance, Valuation of Performance, Corporate Social Responsibility, Tax accounting, Social Capital, Human Capital, Intellectual Capital, International Accounting, Strategic Planning, Creativeness, Auditing, Accounting Information System.

Dr. Akeel Alhlo: My research interests are related to macroeconomic issues such as money, banking, public budget, fiscal and monetary policy.

Dr. Ali Al-Rifaie: My research interest is in structural analysis and numerical modelling of dynamic structures.

Dr. MOSTAFA A. ALMANSOORI: I am interested in Tax, Corporate governance, Accounting disclosure, Earnings management, Earnings quality, Accounting reservation, Asymmetric information and quality audit.

Dr. Hajem A. Daham: My research interest is focusing on Combinatorial Optimization Problems including exact and heuristic approaches.

Mr. Majid Gazi Hasan: My research is in the role of financial and accounting in economic institutions.

Mr. Aziz Mohammed Aziz: My research interests in accounting, finance and budgeting sciences and participation in conferences, seminars and workshops.

Dr. Waad Hadi abd: My research interest is focusing on international auditing standards and government accounting.

Mr. Hader Lyth: My research interests include a detailed study of the rules, principles and standards of tax accounting and tracing the existing and outgoing funds associated with individuals and enterprises focusing on financial activities related to the tax burden.

Mr. Raid Hassan Ali: My research interest is in the field of accounting with its branches of cost accounting, administrative accounting, tax accounting, accounting of financial establishments from commercial banks, insurance companies, financial analysis and auditing, as well as interest in supervising the research of students of preliminary studies in the field of accounting and auditing.

Dr. Mohammed Sameer Deheirb: I am interested in the general and accurate and concerned with writing scientific research in the field of cost accounting and administrative.

Mrs. Safa Mahdi Raji Tamimi: Read and write research on recent topics such as intellectual capital, sustainable development and financial reporting standards.

Mr. Ali Kareem Mohammed kuba: My research interests in financial management and participation in conferences, seminars and workshops.

Mr. Abdul Jabbar Alwan Jabr: I am interested in financial accounting such as: the relative importance of intellectual knowledge, Financial performance, Financial reporting and Accounting policies.

Mr. Husam Abbas Kadhim: I am interested in the study of commercial law and its cognitive aspects.