





Warith Al-Anbiya University
Faculty of Business and Economics
Accounting Department

Course Description Form



Audit and Control		Course Name	1		
QAR 2335		Course Code	2		
2025/2024	Academic Year	Chapter	3		
2024/9/1		Date Description	4		
Classrooms		Forms of Attendance	5		
Hours/45 Hours3	Number of Hours (Total)		6		
Email	Name	Course administrator name	7		
ebtesam.sa@uowa.edu.iq	Dr. Ibtisam Sarhan Seyhoud				
<ul style="list-style-type: none"> • Learning and gaining experience in the field of auditing and internal control • Train and teach the student on how to work as an auditor and detect errors, cheating, and manipulate the results of the activity • Deepen students' understanding of audit concepts, types, the difference between types, and the importance of each type. 		Course Objectives (Objectives of the course)	8		
<ul style="list-style-type: none"> • Delivering lectures with various means of clarification, dialogue with students and discussing them directly. • Focusing on students' participation in the lecture through the group system. 		Teaching and Learning Strategies (Strategy)	9		
Course Structure			10		
Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Hours	The week
discussion	Lecture	A Historical Introduction to the Development of the Concept of Auditing, Its Types and Objectives	Identify the concept and types of auditing	3	1
discussion	Lecture	Standardized Auditing	Understand the general framework of international and local auditing standards	3	2
discussion	Lecture	Definition of errors and fraud, determining their types, the auditor's position on errors, and types of liability	Identify and distinguish between errors and fraud while understanding the auditor's attitude towards errors and fraud and how to detect them	3	3
discussion	Lecture	Auditor Preliminary Procedures and Audit Planning	Understand the importance of procedures before starting the audit process, while understanding the steps of preparing the audit plan and the detailed audit program.	3	4
discussion	Lecture	Audit Worksheets	Define the audit worksheets and demonstrate their importance as evidence that the auditor has done his job while understanding the relationship between the worksheets and the auditor's final report	3	5
discussion	Lecture	Audit Program	Identify the concept of the audit program with an understanding of its components, know the relationship between the audit program and the audit plan	3	6
discussion	Lecture	Evidence of Consistency in Auditing, Factors Affecting its Efficiency and Adequacy, Types of Evidence of Consistency and Technical Means	Introducing the concept of evidence and its role in forming the auditor's opinion, distinguishing between the adequacy of evidence and its adequacy	3	7

discussion	Lecture	Evidence of Consistency in Auditing, Factors Affecting its Efficiency and Adequacy, Types of Evidence of Consistency and Technical Means	Identify the factors affecting the adequacy and efficiency of evidence, know the types of evidence, understand the technical means to obtain evidence	3	8
discussion	Lecture	Defining the Concept of Internal Control and Elements of Internal Control	Identify the concept and elements, with an understanding of the ability to analyze and evaluate an internal control system and know how to use the tools and methods of evaluating internal control elements	3	9
discussion	Lecture	Types of Internal Control, Means and Means of Internal Control Examination	Distinguish between the types of internal control and identify the means used in the application of internal control	3	10
discussion	Lecture	Internal Audit Concept, Types, Internal Audit Standards and Procedures	Definition of Internal Audit with Clarification of its Types and Recognition of the Relationship between Internal Audit and the Internal Control System	3	11
discussion	Lecture	Auditor's Report	Define the auditor's report and its objectives as the final outcome of the audit process, identify the components of the auditor's report	3	12
discussion	Lecture	Auditor's Report	Understand the relationship between the evidence collected by the auditor and the type of report issued, and identify the feasibility of drafting an integrated report in accordance with international standards	3	13
Divide students into groups to study audit cases and prepare a joint report	Lecture	Practical Cases	Understanding the steps of implementing the audit process in accordance with professional standards, the ability to prepare audit worksheets according to professional foundations.	3	14
Evaluate the student by developing practical cases that he is asked to analyze to know his ability to deduce and link theoretical concepts to the application	Lecture and	Practical Cases	Understand the relationship between audit objectives and the practical procedures applied with familiarity with the initial method of drafting an initial audit report based on what has been previously presented	3	15
Course Rating: Written Exams (Monthly Exams) (30 marks) Oral or paper exams (daily exams) (5 marks) Attendance, Participation, and Assignments (15 marks)					11
Learning and Teaching Resources					12
<ul style="list-style-type: none"> Dr. Zaher Al-Ramahi, 2017 , Dr. Mohammed Zamil Falih Al-Saadi, 2019 , Dr. Asaad Al-Awwad, 2021 			References Home		
 			Supporting References (Journals and Reports)		
			Electronic References		
Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed				Head of Department Name	
2024/10/1				Date	



Warith Al-Anbiya University
Faculty of Business and Economics
Accounting Department

Course Description Form					
Financial Statement Analysis			Course Name	1	
			Course Code	2	
2025/2024	Academic Year	First	Chapter	3	
2024/10/1			Date Description	4	
Classrooms			Forms of Attendance	5	
3		Number of Hours (Total)			6
Email		Name		Course administrator name	7
ahmed.falah@uowa.edu.iq		assist. Lecturer: Ahmed Falah Hassan			
<p>1. Enable the student to understand the basic principles of financial statement analysis and apply them in accordance with the nature of various financial activities..</p> <p>2. Develop the student's ability to record and classify financial information and convert it into useful analytical data for administrative and financial decision-making. .</p> <p>3. Recognize the differences between traditional accounting systems and financial analysis methods and understand their impact on the interpretation of financial statements.</p>				Course Objectives (Objectives of the course)	8
<p>1. Reactive Theoretical Guidance: It is based on educational sessions that combine theoretical explanation and open dialogue, where students are motivated to ask questions and participate in discussions to enhance the understanding of concepts.</p> <p>2. Collaborative work and group discussion: It encourages working in small groups to exchange ideas and analyze financial problems, which develops students' creative and critical thinking abilities.</p> <p>3. Blended learning via digital media: Traditional education integrates with digital resources such as interactive videos and online platforms that provide up-to-date and diverse content in the field of list analysis.</p>				Teaching and Learning Strategies (Strategy)	9
Course Structure					10
Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Hours	The week
Participation Scores	Lectures – Class Discussions – Questions and Answers	Overview of Financial Statement Analysis- Types of Financial Analysis	Over view of financial statement analysis- Types of financial Analysis	3	1
Participation Scores	Lectures – Class Discussions – Questions and Answers	Analysis Tools	Analysis tools	3	2
Participation Scores	Practical Examples	Cash Flow Analysis- Cash Flow Statement- (Special and Direct Method)	Cash flow analysis statement of cash flow- (special , direct method)	3	3

Participation Scores	Practical Examples	Analysis of operating activities	Analysis operating activities	3	4
Participation Scores	Practical Examples	Investment Analysis	Analysis Investing activities	3	5
Degrees of Pursuit	Monthly exam	Monthly exam	Final Exam	3	6
Grades on homework	Practical Examples	Liquidity Rate	Liquidity Ratio	3	7
	Practical Examples	Activity Percentage	Activity Ratio	3	8
Scores on reports	Practical Examples	Profitability Ratio	Profitability Ratio	3	9
Grades on homework	Practical Examples of Lectures – Class Discussions	Solvency Ratio	Solvency Ratio	3	10
Grades on homework	Frequently Asked Questions- Homework	Leverage Ratio	Leverage Ratio	3	11
Grades on homework	Homework- Reports	Project Evaluation and Failure Forecasting	Project Evaluation and Failure prediction	3	12
Grades on homework	Homework- Reports	Project Evaluation and Failure Forecasting	Investment Policies	3	13
Participation Scores	Use of technology – AI learning – Feedback	Horizontal and deliberate common volume analysis	Horizontal, Vertical common size analysis	3	14
Exam score	Monthly exam	Monthly exam	Final Exam	3	15
Course Assessment: Written Exams (Monthly Exams) (04 marks) Oral and paper exams (daily exams) (5 marks) Attendance, Participation, and Assignments (5 marks)					11
Learning and Teaching Resources					12
Revsine ,Collins, Johnson , “Financial reporting and analysis” , Pearson prentice hall ,2009			References Home		
John j. wild , K. i. subramanyam,“Financial statements analysis”, 10 e , McGraw-Hill					
Different Websites			Supporting References (Journals and Reports) for Electronic References		
				alif	
Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed			Head of Department Name		
 			Signed		
2024/10/1			Date		



Warith Al-Anbiya University
Faculty of Business and Economics
Accounting Department


<u>Course Description Form</u>					
Advanced Finance				Course Name	1
2331 AD				Course Code	2
2025/2024	Academic Year		Second	Chapter	3
2024/10/1				Date Description	4
Classrooms				Forms of Attendance	5
4 hours		Number of Hours (Total)			6
Email		Name		Course administrator name	7
jasim.i@uokerbala.edu.iq azhar.saadi@uowa.edu.iq		Assoc. Prof. Dr. Jassim Al-Mamouri assist. Lecturer: Azhar Saadi Hatem			
The student's knowledge of the core topics in advanced financial accounting. The student's understanding of accounting treatments related to topics in advanced financial accounting. Enabling the student to use accounting treatments for advanced financial accounting aspects.				Course Objectives (Objectives of the course)	8
1. Interactive lecture., a case study., problem solving., class discussion.				Teaching and Learning Strategies (Strategy)	9
Course Structure					10
Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Hours	The week
Oral Questions	Lecture	The Concept of Corporate Mergers – Its Causes and Types	The student should distinguish between the concept of integration and its objectives and economic and legal reasons.	4	1
Daily and periodic tests	Lecture	Accounting Processors for Merger Corporate – Asset Acquisition	Apply accounting treatments for corporate mergers upon asset acquisition	4	2
Lecture	Lecture	Accounting Treatments for Corporate Mergers – Acquisition of Shares – Preparation of Consolidated Financial Statements on the Date of Acquisition	Apply accounting treatments for corporate mergers upon acquisition of shares.	4	3
Lecture	Lecture	Accounting Treatments for Equity Acquisition After the date of acquisition – the two methods of cost and ownership	Accounting for the acquisition of shares after Acquisition date using the two cost methods and ownership.	4	4
Daily exam	Lecture	Concept of Operational Sectors (Divisions) Financial reporting requirements for its business results	Explain the concept of operational sectors (sections) and the importance of disclosing results Her works	4	5
Lecture	Lecture	The concept of branches, their type and the importance of Accounting for its business.	Explain the concept of branches and their type And the importance of accountability for them	4	6
Daily exam	Lecture	Accounting Processes for Internal Branches – The centralized method	Apply accounting treatments for branches The interior according to the central method.	4	7
Lecture	Lecture	Accounting Processes for Internal Branches – Decentralized method	Apply accounting treatments for branches The Interior Ministry according to the decentralized method.	4	8

Lecture	Lecture	Current Account Reconciliation (Current) Branch and Ongoing Center) and Preparation Consolidated Financial Statements of the Center Main and Branches	The current accounts (current branch and current center current) must be reconciled.	4	9
Daily exam	Lecture	Question & Exercise Solutions + Exam First Semester	Prepare the consolidated financial statements of the Center Main and its subsidiaries.	4	10
Lecture	Lecture	The Concept of Revenue and the Foundations of Recognition Out and Related Accounting Problems	To know the revenue and explain the bases for recognition In accordance with accounting standards	4	11
Lecture	Lecture	The concept of trust goods and the foundations of Revenue recognition from the point of view The original.	Clarify the concept of trust goods and the basis for the recognition of the revenue related thereto	4	12
Lecture	Lecture	Problems and Foundations of Revenue Recognition Resulting from the sale of installment Installment sales method	Analyze accounting problems associated with revenue recognition.	4	13
Lecture	Lecture	Problems and Foundations of Revenue Recognition Resulting from the sale of installment Installment sales method	Apply the principles of recognition of the income resulting from Selling in installments using a sales method Installment.	4	14
examination	examination	Question Solutions & Exercises – Exam Second Semester	Apply the principles of recognition of the resulting income About selling in installments using the total profit installment method.	4	15
Course Rating: Semester Exams The first exam covers the topics of mergers of companies and branches. A second exam covering the topics of revenue and installments. 2. Duties and Reports Applied duties on the preparation of consolidated lists. Short reports on revenue recognition problems or mergers.					11
Learning and Teaching Resources					12
  Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed 2024/10/1			References Home		
			Supporting References (Journals and Reports)		
			Electronic References		
			Head of Department Name		
			Date		



Warith Al-Anbiya University
Faculty of Business and Economics
Accounting Department


<u>Course Description Form</u>					
Natural Resources Accounting				Course Name	1
2332 AD Suck				Course Code	2
2025/2024	Academic Year			Chapter	3
2024/10/1				Date Description	4
Classrooms				Forms of Attendance	5
6 hours		Number of Hours (Total)			6
Email		Name		Course administrator name	7
Mohammed.a@uowa.edu.iq		Dr. Mohamed Abd Ali Mohamed Al-Fathalla			
<ul style="list-style-type: none"> ✓ Definition of the concept and characteristics of extractive industries activity and the nature of oil accounting ✓ Introduction to the accounting treatment of the exploration phase ✓ The method of revenue and capital expenditures and the method of successful efforts ✓ Method of calculating extinguishing for unprepared contracts ✓ Closing accounts for contracts that are not prepared when calculating amortization 				Course Objectives (Objectives of the course)	8
<ul style="list-style-type: none"> • Giving lectures and dialogue with students and discussing them directly. • Using modern techniques to clarify the figures, drawings and charts of the budget and to detect cash flows • Focus on students' participation in the lecture by asking questions. • Adopting the homework method to solve various problems. and rapid and sudden tests (coals) Video lectures are recorded and downloaded on the channel dedicated to the lesson on Telegram				Teaching and Learning Strategies (Strategy)	9
Course Structure					10
Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Hours	The week
Oral Questions + Homework	Lecture + Discussion	Characteristics of Extractive Industry and the nature of oil accounting	Identify the characteristics of extractive industries and the nature of oil accounting	3	1
Short test	Lecture + Presentation slices	Exploration and exploration expense standard Financial Reporting 6 IFRS Disclosure About Resources	Exploration and exploration expenses 6 IFRS Resource Disclosure	3	2
Practical Exercise	Lecture + Examples Applied	Natural" Accounting Processing for the Stage Exploration and Exploration (Capital Expenditure Method)	Accounting Processing for the Exploration Phase Exploration (the method of capital expenditures)	3	3
Short test	Discussion + Study condition	Revenue Expenditure Method and Method Successful Efforts	The student's familiarity with the methods of expenses Revenue and Successful Efforts	3	4
Home Workout	Lecture + Practical Issues	The method of calculating the extinguishing for contracts other than Equipment: The method of cost and the duration of each contract separately)	Providing the student with the skill calculating firefighting	3	5
Homework	Lecture + Discussion	Closing accounts for unprepared contracts upon assignment (transfer of produced contracts, upon sale)	Learn how to close accounts when assigning or transfer	3	6

Short test	Practical Examples	The method of calculating the extinguishing for contracts other than Preparation Method of Determining Percentage of the total	Apply the percentage method in extinguishing	3	7
Practical Report	Discussion + Workshop It worked	Closing accounts for unprepared contracts at Calculation of extinguishing based on percentage	Acquire the skill of closing accounts using Percentage	3	8
Oral Questions	Lecture + Video Tutorial	Drilling and Exploration Phase	Understanding the Drilling and Excavation Phases	3	9
Home Workout	Examples + Discussion	Calculating Underdrilling Wells Drilling Operations (Accounting Treatments for Drilling Operations Capitalism and Revenue Drilling)	Processing capital and revenue operations To dig	3	10
Short test	Lecture + Issues	Production Stage Accounting Processors For the production stage (production income and expenses)	Knowledge of accounting processing methods in Production Stage	3	11
Practical Exercise	Lecture + Study condition	Methods of calculating the depletion of producing wells (fully developed contracts, contracts Partially developed)	Differentiate between methods of calculating well penetration Producing	3	12
Short test	Lecture + Practical Issues	Loss of equipment and fixed assets	Calculation of the loss of equipment and fixed assets	3	13
Small Project	Discussion + Practical Workshop	Final Accounts of Oil Companies	Preparation of Final Accounts of Oil Companies	3	14
Final Exam	Discussion + Review	Oil Accounting in Iraq (Treatments) Accounting under the accounting system (Standardized)	Oil Accounting in Iraq (Treatments) Accounting under the Unified Accounting System)	3	15
Course Rating: The course is very important for students wishing to work in the extractive, energy, and metallurgical industries. It gives the student specialized knowledge and valuable analytical skills, but needs to enhance the practical and practical aspect to reduce the gap between theory and practice.					11
Learning and Teaching Resources					12
1. Specialized Accounting Systems, Prof. Dr. Thaeer Sabri Al-Ghabban / A.M. D. Faiza Ibrahim Al-Ghabban. 2018			References Home		
IAS 36 "Impairment of assets. International Accounting Standard 38 (IASB) "Intangible Assets" in relation to the research and exploration requirement.					
 			Supporting References (Journals and Reports)		
			Electronic References		
			Head of Department Name		
2024/10/1		Date			



Warith Al-Anbiya University
Faculty of Business and Economics
Accounting Department


<u>Course Description Form</u>					
Tax Accounting				Course Name	1
1328 AD				Course Code	2
2025/2024	Academic Year		The first	Chapter	3
2024/10/1				Date Description	4
Classrooms				Forms of Attendance	5
3 hours		Number of Hours (Total)			6
Email		Name		Course administrator name	
ali.alkshwan@uowa.edu.iq		Dr. Ali Al-Moussawi			
<ul style="list-style-type: none"> • Providing the student with scientific knowledge and preparing him for the field of tax work. • Applying Knowledge in the Field of Tax Accounting in Iraq Enable the student to understand the taxable classes				Course Objectives (Objectives of the course)	8
The teaching and learning strategy for the subject of tax accounting is to introduce and discuss tax concepts and laws at the beginning of the curriculum in general, then in Iraq in particular, and then to present and solve examples in accordance with the tax laws and instructions in Iraq.				Teaching and Learning Strategies (Strategy)	9
Course Structure					10
Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Hours	The week
and the participation of the student. Oral evaluation, editorial evaluation	Sourcing Accreditation Accounting related Tax Explanation By the Professor	Definition of tax accounting in general.	Knowledge of tax accounting.	3	1
examination	discussion	Tax concept, definition , characteristics p And its rules and types	Possess theoretical knowledge of the concept of taxation.	3	2
examination	discussion	The tax system in Iraq.	Knowledge of the tax system in Iraq.	3	3
Short exam	Discussion + Presentation	Characteristics of Taxation, Tax Structure	Knowing what is related to tax in Iraq in a general framework.	3	4
examination	discussion	The Concept of Income in Iraqi Law , Calculating Income, and Solving Examples of the Subject	Knowledge of Iraqi law regarding income and what it is.	3	5
examination	discussion	Methods of Estimating the Tax Base u the Iraqi, calculating the tax base and so examples of the	Learn how to estimate income under Iraqi law	3	6
examination	discussion	Income tax in Iraq and all Tax Legislation In Iraq and solving examples of Subject.	Knowing income tax in Iraq in terms of Texts	3	7

Home Workout	Lecture + Practical Issues	Tax Examination In general and types of examination Tax in Iraq.	Know what tax screening is and what it Types of Tax Screening in Iraq.	3	8
Home Workout	Lecture + Practical Issues	Accounting Income Adjustm and converting it into tax income And examples of this and solution Exercises	Providing the student with knowledge of how to convert accounting income into tax income and the importance of this.	3	9
Home Workout	Lecture + Practical Issues	What are the downloads and their concept in Iraqi law and the solution of the exercises and examples in relation to them.	Possess the theoretical and practical knowledge of downloads.	3	10
Practical Exercise	Lecture + Practical Issues	The concept of losses and how to down them From the current year's corporate pro From other sources and download st From the following year.	The student's knowledge of tax policy and how deal with it with the losses that may occur to the taxpayer income.	3	11
Homework	Lecture + Practical Issues	The concept of property tax and every related and its examples	The student's knowledge of the concept and what the property is and how it is taxable on the property.	3	12
Practical Exercise	Lecture + Practical Issues	The concept of the estate tax and everything related to it and its own examples.	Knowledge of the student's concept and w Arenas and how to tax on arenas	3	13
Home Workout	Lecture + Practical Issues	Solving comprehensive tax examples and exercises.	Providing the student with the ability to sc Exercises and conditions that may be reporte practical areas.	3	14
Home Workout	Lecture + Practical Issues	Conduct a comprehensive exam in preparation" For the end of the semester exam.	Determine the extent of the capability The student to pass the practical cases in the field of taxation.	3	15
Course Rating:					11
Distribution of the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, and reports. The written exam score is 30 with two exams during the course. Daily exam score is 5 marks. Daily discussions score 5 marks. The final exam is 60 marks.					
Learning and Teaching Resources					12
Accounting and Tax Accounting by Talal Al-Jajawi and Haitham Al-Anbaki Second Edition 2014., Reports and Laws Related to Tax in Iraq and Issued by the Tax Department., Websites Related to Tax Accounting			References Home		
			Supporting References (Journals and Reports)		
			Electronic References		
Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed			Head of Department Name		
2024/10/1			Date		



Warith Al-Anbiya University
Faculty of Business and Economics
Accounting Department

<u>Course Description Form</u>					
English language				Course Name	1
				Course Code	2
2025/2024	Academic Year	Second	Chapter	3	
2024/10/1			Date Description	4	
Daily attendance, electronic attendance				Forms of Attendance	5
				Number of Hours (Total)	6
Email		Name		Course administrator name	7
farah.sa@uowa.edu.iq		assist. Lecturer: Farah Saadoun Abd Burhan			
<ul style="list-style-type: none"> ● To enable the student to speak in English. ● To memorize vocabulary. ● To teach the student the basics of starting a conversation. 				Course Objectives (Objectives of the course)	8
Actively participate in discussions and role-plays. Build and review vocabulary regularly. Practice listening and understanding real-life dialogues.				Teaching and Learning Strategies (Strategy)	9
<u>Course Structure</u>					10
Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Hours	The week
exam	a lecture	Getting to know you-	Ability to introduce oneself and share personal information correctly.	2	1
exam	a lecture	Getting to know You	Understand and use vocabulary related to family, hobbies, and work.	2	2
exam	a lecture	The way we live-	Recognize different lifestyles and daily habits. Describe daily routines using the simple present tense.	2	3
exam	a lecture	The way we live	Compare life in cities and rural areas or across cultures.	2	4
exam	a lecture	It all went Wrong	Express problems or situations that did not go as planned..	2	5
exam	a lecture	It all went	Use appropriate expressions	2	6

		Wrong	for emotions like anger, sadness, or surprise.		
exam	a lecture	Let's go Shopping	Use essential phrases in shopping situations (asking prices colors, sizes).	2	7
exam	a lecture	-What do you want to do	Ask about plans and future activities using "want to" and "go to."	2	8
			Test	2	9
exam	a lecture	-Tell me what it like?	Describe places, people, or things using adjectives.	2	10
exam	a lecture	-Tell me what it like?	Use interrogative sentences to obtain information.	2	11
exam	a lecture	Fame	Discuss the concept of fame and its effects on individuals and society.	2	12
exam	a lecture	Fame	Express opinions about famous professions and influential people.	2	13
exam	a lecture		Review	2	14
			final exam	2	15
Course Rating:					11
The course topics were engaging and relevant to daily communication. Learning outcomes were clear and improved vocabulary, speaking, and writing skills. Teaching methods encouraged participation and practical use of English.					
Learning and Teaching Resources					12
Pre intermediate (students book + workbook)			References Home		
			Supporting References (Journals and Reports)		
			Electronic References		
Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed			Head of Department Name		
2024/10/1			Date		



Warith Al-Anbiya University
Faculty of Business and Economics
Accounting Department

Course Description Form



Corporate Accounting					Course Name	1
1326 m mesh					Course Code	2
2025/2024	Academic Year		First		Chapter	3
2024/10/1					Date Description	4
Classrooms					Forms of Attendance	5
4 hours		Number of Hours (Total)				
Email		Name			Course administrator name	7
jasim.i@uokerbala.edu.iq		Assoc. Prof. Dr. Jassim Al-Mamouri				
1- Providing the student with scientific and practical knowledge in the fields of corporate accounting . 2- Applying accounting knowledge in various companies The student was able to analyze and solve accounting problems in the work environment					Course Objectives (Objectives of the course)	8
The teaching and learning strategy of the course Corporate Accounting is to present and discuss relevant theoretical concepts with the vocabulary of the course and according to its sequence in the course description, and then move on to the practical aspects that start with showing a comprehensive model of the topic with the possibility of updating and developing the model It covers almost all cases.					Teaching and Learning Strategies (Strategy)	9
Course Structure						10
Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Hours	The week	
Immediate Oral Assessment Written Evaluation Paperwork and electronic	Reliance on Scientific Sources • Active participation in Discussion and exchange of ideas	Introduction to Companies and their types and characteristics .	Possess knowledge of the types of companies and its characteristics and the laws regulating its activities.	4	1	
Short test	discussion	Accounting Procedures for the Formation of Capital in Partnership Companies.	Acquire intellectual and practical knowledge about Accounting steps for capital creation in Partnership companies based on Legal requirements.	4	2	
Short test	discussion	Accounting Procedures for Partnership Current Accounts and Operations Linked.	Possess theoretical and practical knowledge on Accounting procedures for transactions that You get into companies and a partnership company.	4	3	
Short test	discussion	Financial Statements of Partnership Companies and distribution of profits and losses to partners	The student must prepare the basic financial statements (income statement, financial position, and list of shareholders' rights) of the joint venture companies.	4	4	
Short test	Discussion + Share	Accounting for the Joining of a New Partner in the Partnership Company	Prepare journal entries for the distribution of profits or losses.	4	5	
Short test	discussion	Accounting for the Addition of a New Partner To the Partnership Company	Record the necessary daily entries when the partner enters.	4	6	
Short test	discussion	Accounting for a partner's withdrawal from	Prepare accounting entries related to the partner's exit.	4	7	

		Partnership Company			
Home Workout	Questions and Answers	Accounting for the liquidation of the company Solidarity.	Prepare accounts related to the liquidation of assets and payment of liabilities.	4	8
Home Workout	Active participation in Discussion and exchange of ideas	Solutions to Questions and Exercises	Analyze the various accounting positions in joint venture companies.	4	9
Home Workout	Active participation in Discussion and exchange of ideas	Accounting for the capital formation of the joint stock company	Prepare incorporation restrictions for the issuance of shares to the founders.	4	10
Homework	Questions and Answers	Accounting for the receipt of unreceived installments from shareholders and processing Inability to pay.	Record the collection of the remaining installments on the shareholders.	4	11
Practical Exercise	Active participation in Discussion and exchange of ideas	The financial statements of the joint stock company and distribution of dividends to shareholders.	Prepare the income statement, the statement of financial position, and the statement of changes in shareholders' equity.	4	12
Home Workout	Questions and Answers	Accounting for the liquidation of the \$100 shareholder.	Explanation of the reasons for liquidation (bankruptcy, Expiration of Term, Administrative Decision)	4	13
Home Workout	Discussion + PowerPoint Presentation	Bond Issuance Accounting	Definition and types of bonds (fixed-rate, interest-free, convertible)	4	14
Home Workout	Questions and Answers	Solutions to Questions and Exercises	Practical exercises on: issue shares, collect installments, distribute dividends, issue bonds, and liquidate the company.	4	15
<p style="text-align: center;">• Course Evaluation</p> <ul style="list-style-type: none"> • : Enable the student to prepare, process and interpret accounting data in a corporate environment. • Develop their analytical thinking and financial decision-making skills. • Qualify him to understand the financial and legal structure of companies and how to deal with the changes that occur in them. 					11
Learning and Teaching Resources					12
Corporate Accounting & Advanced Topics / Financial Accounting Dr. Bushra Al-Mashhadani			References Home		
 			Supporting References (Journals and Reports)		
			Electronic References		
			Head of Department Name		
Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed			Signed		
2024/10/1			Date		



Warith Al-Anbiya University
Faculty of Business and Economics
Accounting Department



<u>Course Description Form</u>					
Financial Institutions				Course Name	1
1330 AD				Course Code	2
2025/2024	Academic Year		First	Chapter	3
2024/10/1				Date Description	4
Classrooms				Forms of Attendance	5
3 hours		Number of Hours (Total)			6
Email		Name			Course administrator name
azhar.saadi@uowa.edu.iq		assist. Lecturer: Azhar Saadi Hatem			7
Deepen students' theoretical and practical understanding of accounting treatments related to commercial banks . Explaining the Activity of Commercial Banks from the Ground				Course Objectives (Objectives of the course)	8
Define financial institutions, their types and functions. Classification of Financial Institutions (Banks, Insurance Companies, Finance, Investment...). Analyze the roles of the central bank and monetary policy. Differentiate between bank and non-bank financing. Risk Assessment for Financial Institutions				Teaching and Learning Strategies (Strategy)	9
Course Structure					10
Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Hours	The week
Exams	Lectures	Nature of Banking Activity	Providing financial services such as accepting deposits, granting loans, transferring money, and dealing in currencies	3	1
Exams	Lectures	Treasury Department of Local Banknotes	Local cash management (receiving, disbursing, counting, storing).	3	2
Exams	Lectures	Foreign Banknote Treasury Department	Forex management (buying, selling, exchange, storing, pricing currencies).	3	3
Exams	Lectures	Foreign Banknote Treasury Department	Interest-free accounts that allow daily withdrawals and deposits, used for daily transactions.	3	4
Exams	Lectures	Current Accounts	Fixed-rate deposits for a fixed period, which can only be withdrawn before maturity	3	5
Exams	Lectures	Fixed Deposits	Transfer funds between the bank's branches within the UAE	3	6
Exams	Lectures	Internal Bank Transfers	Transfer funds to/from banks outside the UAE in foreign currencies.	3	7

Exams	Lectures	Overseas Bank Transfers	- An undertaking from the bank to pay the value of the imported goods upon meeting the conditions of the supplier.	3	8
Exams	Lectures	Overseas Bank Transfers	Receiving an accreditation from an external bank to guarantee payment for exported goods upon implementation of the conditions	3	9
Exams	Lectures	Letters of Credit Issued	Guarantee of payment of imported goods by the bank	3	10
		examination	examination	3	11
Exams	Lectures	Documentary Credits Received	Receiving a credit from an external bank in favor of the local exporter	3	12
Exams	Lectures	Documentary Credits Received	Includes checking documents and making sure they are in conformity	3	13
Exams	Lectures	Documentary Credits Received	The external bank guarantees payment of the value of the goods when the terms of the contract are met	3	14
Exams	Lectures	To reach what has been absorbed by the student And prepare for the final exam	Assess the student's understanding of banking vocabulary.	3	15
Course Rating: Distribution of the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, and reports. The score of the written exam is 30 marks, with three exams during the course, and each exam has 10 marks. Preparation, participation, discussions, and other assignments during the course 10 marks Final exam scores 60 marks					11
Learning and Teaching Resources					12
Dr. Bushra Al-Mashhadani			References Home		
 			Supporting References (Journals and Reports)		
			Electronic References		
. Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed			Head of Department Name		
2024/10/1			Date		



Warith Al-Anbiya University
Faculty of Business and Economics
Accounting Department

<u>Course Description Form</u>						
Cost Accounting 1				Course Name	1	
1325 AD MEC 1				Course Code	2	
2025/2024	Academic Year	First		Chapter	3	
2024/10/1				Date Description	4	
Classrooms				Forms of Attendance	5	
5 hours		Number of Hours (Total)			6	
Email		Name			Course administrator name	7
ali.mo@uowa.edu.iq		Dr. Ali Mohamed Hassan				
1- Enabling students to distinguish between costume terms 2- Enable students to understand the classification and classification of costs in any project 3- Enabling students to prepare cost lists and record accounting operations 4- Enable students to understand and link cost accounting and control and improve performance 5- Enabling students to develop their skills and scientific abilities and				Course Objectives (Objectives of the course)	8	
First: Educational Vision Enable students to have a deep understanding of cost concepts and their analysis, and link them to management decisions and financial control, through a combination of theoretical education and practical application, in a way that enhances critical thinking and professional skills. Second: General Objectives <ul style="list-style-type: none"> • Build a solid knowledge base on the classification and analysis of cost elements. • Develop costal reporting skills and data-driven decision-making. • Enhance the ability to apply models Renal In realistic production and service environments. 				Teaching and Learning Strategies (Strategy)	9	
Course Structure					10	
Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Hours	The week	
Evaluation Method	Attendance	Introduction to Cost Accounting	Understanding the Keywords	5	1	
Daily exam	Attendance	Introduction to Cost Accounting	Understanding the Keywords	5	2	
Daily exam	Attendance	Cost Concepts and Classification	Understanding and Knowing the Classification Classification of costs in different sect Industrial, Commercial & Service	5	3	
Daily exam	Attendance	Material Cost Control	Understand and analyze accounting methods for the direct and indirect material element	5	4	
Daily exam	Attendance	Material Cost Control	Understand and analyze accounting methods for the direct and indirect material element and methods Material Cost Assessment	5	5	
Daily exam	Attendance	Material Cost Control	Understand and analyze accounting methods for the direct and indirect material element and methods Material Cost Assessment	5	6	
Daily exam	First Month Exam	First Month Exam		5	7	

	Attendance	Labor Cost Accounting	Understand and define methods of accounting for the wage component and how direct wages are classified and indirect	5	8
Daily exam	Attendance	Labor Cost Accounting	Understand and define methods of accounting for the wage component and how direct wages are classified and indirect	5	9
Daily exam	Attendance	Labor Cost Accounting	Understand and define the accounting methods for an item Wages and how wages are classified	5	10
Daily exam	Attendance	Cost Accounting Services	Understand the nature of services and what types of services Services and how to download service and the general expenses on product	5	11
Daily exam	Attendance	Cost Accounting Services	Understand the nature of services and what types of services Services and how to charge services and general expenses for production	5	12
Daily exam	Attendance	Cost Accounting Services	Understand the nature of services and what types of services Services and how to charge services and general expenses for production	5	13
Daily exam	Attendance	Cost Accounting Services	Understand the nature of services and what types of services Services and how to download service and the general expenses on product	5	14
			Second Monthly Exam	5	15
Course Rating:					11
1. Daily attendance 10 degrees 2- Daily exams 10 marks 3- The first month exam is 15 marks 4- Second Month Exam 15 marks					
Learning and Teaching Resources					12
Dr. Nassif Jassim Al-Jubouri, Dr. Salah Mahdi Al-Kawaz, Hornkern, Dr. Salah Al-Hadithi			References Home		
 			Supporting References (Journals and Reports)		
			Electronic References		
Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed			Head of Department Name		
2024/10/1			Date		



Warith Al-Anbiya University
Faculty of Business and Economics
Accounting Department

<u>Course Description Form</u>					
Unified Accounting System				Course Name	1
1327 AD No. 1				Course Code	2
2025/2024	Academic Year			Chapter	3
2024/10/1				Date Description	4
Classrooms				Forms of Attendance	5
3 hours		Number of Hours (Total)			6
Email		Name		Course administrator name	7
ebtesam.sa@uowa.edu.iq		Dr. Ibtisam Sarhan Seyhoud			
<ul style="list-style-type: none"> ● Learning and gaining experience in the field of auditing and internal control ● Train and teach the student on how to work as an auditor and detect errors, cheating, and manipulate the results of the activity ● Deepen students' understanding of audit concepts, types, the difference between types, and the importance of each type. 				Course Objectives (Objectives of the course)	8
<ul style="list-style-type: none"> ● Delivering lectures with various means of clarification, dialogue with students and discussing them directly. ● Focusing on students' participation in the lecture through the group system. 				Teaching and Learning Strategies (Strategy)	9
Course Structure					10
Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Hours	The week
Asking questions	Example of a painting	Buying Inventory from the Local Market	Apply accounting procedures related to inventory procurement locally	3	1
Asking questions	Example of a painting	Buying Inventory from Overseas Market	Differentiate between book value and market value upon receipt of inventory.	3	2
Asking questions	Example of a painting	Waste & Consumables Stock	Understanding the nature of waste and consumables in productive activity	3	3
Asking questions	Example of a painting	Production Stock in Operation	Definition of the concept of "production in operation".	3	4
			examination	3	5
Asking questions	Example of a painting	Complete Production Stock	Recording the complete production within the inventory	3	6

			and evaluating it at cost or market, whichever is lower.		
Asking questions	Example of a painting	Livestock Production	Identify the types of animal stock (livestock, poultry, ...).	3	7
Asking questions	Example of a painting	Plant Production Stock Farming List	Evaluating crops according to agricultural stages and cost incurred	3	8
Asking questions	Example of a painting	Inventory of goods held by third parties	Understand the concept of owned goods stored outside the facility.	3	9
Asking questions	Example of a painting	Other assets	Definition and classification of assets other than core items.	3	10
Asking questions	Example of a painting	Accounting Processing for Loans Received	C2 Understanding the impact of loans received on liabilities and financing	3	11
Asking questions	Example of a painting	Accounting Processing for Loans Granted	Classification of loans granted as financial assets.	3	12
Asking questions	Example of a painting	Financial Investments	Classification of investments (short-term and long-term).	3	13
Asking questions	Example of a painting	Debtors and creditors	Distinguish between accounts receivable (receivables) and creditors(creditors).	3	14
Asking questions	Example of a painting	Current Accounts Receivable	Definition of Current Accounts Receivable and their Use in Inter-Entity Transactions	3	15
Course Rating: Written Exams (Monthly Exams) (30 marks) Oral and paper exams (daily exams) (5 marks) Attendance, Participation, and Assignments (15 marks)					11
Learning and Teaching Resources					12
			References Home		
<ul style="list-style-type: none"> Recent Trends in Internal Audit- Dr. Zaher Al-Ramahi, 2017, Internal Audit in Public Companies- Dr. Mohammed Zamil Falih Al-Saadi, 2019, Advanced Auditing within the Framework of International Auditing Standards- Dr. Asaad Al-Awwad, 2021 			Supporting References (Journals and Reports)		
 			Electronic References		
				Head of Department Name	
Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed				Signed	
2024/10/1				Date	