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

Course Description Form				
Accounting Operations Research in English			Course Name	1
2223 AD BC			Course Code	2
2025/2024	Academic Year	Second	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
hjm135.hjm135@gmail.com	assist. Lecturer: Hussein Nasser Sharmukh Ntishon			
- Introduce the student to the concepts and methods of operations research and their applications in the field of accounting and financial management. - Enable the student to formulate and solve mathematical models for accounting problems and make optimal financial decisions. - Develop financial analysis and planning skills using tools such as linear programming, network analysis, and decision theory			Course Objectives (Objectives of the course)	8
- Theoretical lectures supported by presentations (power point). - Class Discussions and Case Study Analysis. - Solving exercises, practical applications and the use of modern technologies . - Leverage Electronic and Desktop Resources.			Teaching and Learning Strategies (Strategy)	9

Course Structure					10
Evaluation Method	Learning method	Unit Name or Subject	Outcomes required for learning	Hours	The week
Participation Scores	Lectures- Class Discussions	Introduction to Operations Research and its Applications in Accounting	Understand the importance of operations research in solving accounting and management problems	3	1
Participation Scores	Lectures - Class Discussions	Linear Programming: Basic Concepts and Mathematical Formulation	Ability to formulate linear programming problems in the form of mathematical equations	3	2
Participation Scores	Lectures - Class Discussions	Linear Programming: Basic Concepts and Mathematical Formulation	Differentiating between different forms of linear programming and choosing the most suitable ones	3	3
Participation Scores	Practical Examples	Diagram Method for Solving Linear Programming Problems	Using Graph as a Tool to Solve Linear Programming Problems with Variables	3	4
Participation Scores	Practical Examples	Simplified Method (Simplex)	Application of Simplex Algorithm to Solve Multivariate Linear Programming Problems	3	5
monthly	examination	examination	examination	3	6

Participation Scores	Use of artificial intelligence	The Great M Method of Solving Linear Programming Problems	Dealing with problems with equivalence constraints or industrial variables using the M-major method	3	7
Participation Scores	Use of technology	The Binary Problem in Linear Programming	Analyze the relationship between the core problem and the bilateral problem and use it to improve solutions	3	8
Grades on homework	Class Discussions	Transport Models in Operations Research	Understand the transport model and use different methods to solve optimal distribution problems	3	9
Grades on homework	Practical Examples	Allocation model and allocation problem	Distinguish between a transportation problem and a customization problem and choose the appropriate method for the solution	3	10
monthly	examination	examination	examination	3	11
Grades on homework	Use of technology	Methods for solving the allocation problem	Using allocation algorithms such as the Hungarian method to solve resource allocation problems	3	12
Grades on homework	Use of technology	Organizational Change	Integrate linear programming with accounting data for cost analysis and decision-making	3	13
Grades on homework	Class Discussions	Review and practical applications on all previous models	Review .	3	14
monthly	examination	Final Exam	Comprehensive exam	3	15

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..... etc 11

a. Preparation and Classroom Participation: 10 Marks
In. Short Tests: 10 Marks
C. Reports & Assignments: 10 Marks
D. Monthly Exam: 20 Marks
e. Final Exam: 50 marks
And. Total = 100 Points

Learning and Teaching Resources		12
Decision Making and Operations Research Techniques in Accounting	References Home	
Kamal Nasser	Supporting References (Journals and Reports)	
Google Scholar (Researcher)	Electronic References	

Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed	Head of Department Name
 	Signed
2024/10/1	Date