

# MODULE DESCRIPTION FORM

## نموذج وصف المادة الدراسية

Module Information			
معلومات المادة الدراسية			
Module Title	Financial Accounts Course 1		Module Delivery
Module Type	Core		2 Theory 4 Practical 2 Seminar
Module Code	mm1 1101		
ECTS Credits	8		
SWL (hr/sem)	120		
Module Level	UC	Semester of Delivery	
Administering Department	Type Dept. Code	College	Type College Code
Module Leader	Sawsan Ahmad Said	e-mail	<a href="mailto:sawsan_ahmed@uomosul.edu.iq">sawsan_ahmed@uomosul.edu.iq</a>
Module Leader's Acad. Title		Module Leader's Qualification	
Module Tutor	Alaa Wadah Mahmod	e-mail	<a href="mailto:alaa_wadah@uomosul.edu.iq">alaa_wadah@uomosul.edu.iq</a>
Peer Reviewer Name	Saif Natiq	e-mail	
Scientific Committee Approval Date	1/9/2025	Version Number	0

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module		None	Semester 1
Co-requisites module		None	Semester 1

## Module Aims, Learning Outcomes and Indicative Contents

### أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية

<p><b>Module Objectives</b></p> <p>أهداف المادة الدراسية</p>	<ol style="list-style-type: none"> <li>1. Delivering scientific material to students</li> <li>2. Expanding the academic base for students with the subject as it is complementary to the principles of accounting curriculum for the first grade and a basis for the rest of the stages</li> </ol>
<p><b>Module Learning Outcomes</b></p> <p>مخرجات التعلم للمادة الدراسية</p>	<p style="text-align: right;">Important: Write at least 6 Learning Outcomes, better to be equal to the number of study weeks.</p> <ol style="list-style-type: none"> <li>1. . Introduction the student to accounting, Identify the objectives to Accounting</li> <li>2. Single entry study</li> <li>3. Learn about the budget equation and its elements</li> <li>4. Double entry study</li> <li>5. Introducing students to the stages of the accounting cycle</li> <li>6. Learn about was of build capital</li> <li>7. Learn about loans, Study of personal withdrawals and their types</li> <li>8. Trial balance and methods of preparing it</li> <li>9. Introducing students to the concept of revenue expenditures and their types</li> <li>10. ,Introducing students to the concept of procurement and purchasing methods</li> <li>11. Returns and allowances of purchases and the definition of the student and the difference between them</li> <li>12. Teaching the student the concept of sales and sales methods</li> <li>13. What are sales returns and allowances and the difference between them?</li> <li>14. Teaching the student discount, its purpose and types</li> <li>15. Introducing the student to the meaning of commercial papers</li> </ol>
<p><b>Indicative Contents</b></p> <p>المحتويات الإرشادية</p>	<p style="text-align: right;">Includes instructional content :</p> <p>Clarifying and understanding to the student the meaning of accounting, As well as what are its goals at the level of economic unity at the national level.</p> <p style="text-align: right;">What units need accounting information?</p> <p>Explaining the methods of recording accounting operations in books and records?</p> <p>Introducing the student to how to form a company, capital, and financing methods for the company.</p> <p>Explaining to the student the meaning of trading and how the buying and selling of</p>

	<p>goods is carried out.</p> <p>Introducing the student to the types of expenses that result from trading in goods for the purpose of achieving profits.</p>
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<p style="text-align: center;"><b>Learning and Teaching Strategies</b></p> <p style="text-align: center;">استراتيجيات التعلم والتعليم</p>	
<b>Strategies</b>	<p>Developing and teaching students through the plans they follow to reach learning goals, including classroom and extracurricular activities to achieve the learning outcomes of the academic program.</p>

<p style="text-align: center;"><b>Student Workload (SWL)</b></p> <p style="text-align: center;">الحمل الدراسي للطالب محسوب لـ ١٥ أسبوعا</p>			
<b>Structured SWL (h/sem)</b>		<b>Structured SWL (h/w)</b>	
الحمل الدراسي المنتظم للطالب خلال الفصل		الحمل الدراسي المنتظم للطالب أسبوعيا	
<b>Unstructured SWL (h/sem)</b>		<b>Unstructured SWL (h/w)</b>	
الحمل الدراسي غير المنتظم للطالب خلال الفصل		الحمل الدراسي غير المنتظم للطالب أسبوعيا	
<b>Total SWL (h/sem)</b>	<b>120</b>		
الحمل الدراسي الكلي للطالب خلال الفصل			

<p style="text-align: center;"><b>Module Evaluation</b></p> <p style="text-align: center;">تقييم المادة الدراسية</p>				
	<b>Time/Number</b>	<b>Weight (Marks)</b>	<b>Week Due</b>	<b>Relevant Learning</b>

					Outcome
Formative assessment	Quizzes	2	10% (10)	5 and 10	LO #1, #2 and #10, #11
	Assignments	2	10% (10)	2 and 12	LO #3, #4 and #6, #7
	Projects / Lab.	1	10% (10)	Continuous	All
	Report	1	10% (10)	13	LO #5, #8 and #10
Summative assessment	Midterm Exam	2hr	10% (10)	7	LO #1 - #7
	Final Exam	3hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

### Delivery Plan (Weekly Syllabus)

#### المنهاج الاسبوعي النظري

	Material Covered
Week 1	Introduction to accounting And the corporate business environment
Week 2	Overview of Accounting Concepts, Principles, Assumptions, and Constraints.
Week 3	Accounting objectives its principles and hypothesis
Week 4	Single entry
Week 5	Accounting operations - accounting equation
Week 6	Double entry accounting documents and records
Week 7	Accounting cycle - analysis of financial operations
Week 8	Quantity of manufacturers – providing capital
Week 9	Personal withdrawals, loans and their interest
Week 10	Trial balance with totals and balances

Week 11	Revenue expenditures
Week 12	Accounting for goods - inventory - purchases
Week 13	Sales - returns and Allowances
Week 14	Commercial, cash and quantity discount
Week 15	Commercial papers

### Delivery Plan (Weekly Lab. Syllabus)

المنهاج الاسبوعي للمختبر

	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

### Learning and Teaching Resources

مصادر التعلم والتدريس

	Text	Available in the Library?
Required Texts	Accounting - Miqdad Ahmed Al-Jalili – Fouad Suleiman Zako -Mohamed Taher Al-Shawi	Yes

Recommended Texts	Principles of Accounting – Khalil Ibrahim Rajab – Ahmed Hassan Thankful.	No
Websites		

Grading Scheme				
مخطط الدرجات				
Group	Grade	التقدير	Marks %	Definition
<b>Success Group</b> (50 - 100)	<b>A - Excellent</b>	امتياز	90 - 100	Outstanding Performance
	<b>B - Very Good</b>	جيد جدا	80 - 89	Above average with some errors
	<b>C - Good</b>	جيد	70 - 79	Sound work with notable errors
	<b>D - Satisfactory</b>	متوسط	60 - 69	Fair but with major shortcomings
	<b>E - Sufficient</b>	مقبول	50 - 59	Work meets minimum criteria
<b>Fail Group</b> (0 – 49)	<b>FX – Fail</b>	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	<b>F – Fail</b>	راسب	(0-44)	Considerable amount of work required
<p><b>Note:</b> Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.</p>				

  
D. Sawsan Ahmed Saeed

Subject teacher



  
Afaa Wadah Thabit

Subject teacher

  
أ.د. زياد هاشم البيدا

# MODULE DESCRIPTION FORM

## نموذج وصف المادة الدراسية

Module Information				
معلومات المادة الدراسية				
Module Title	Financial Accounts Course 2			Module Delivery
Module Type	Core			<input checked="" type="checkbox"/> Theory <input checked="" type="checkbox"/> Lecture <input checked="" type="checkbox"/> Lab <input type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar
Module Code	mm2 1101			
ECTS Credits	8			
SWL (hr/sem)	120			
Module Level	UC	Semester of Delivery	1	
Administering Department	Type Dept. Code	College	Type College Code	
Module Leader	Sawsan Ahmad Said	e-mail	<a href="mailto:sawsan_ahmed@uomosul.edu.iq">sawsan_ahmed@uomosul.edu.iq</a>	
Module Leader's Acad. Title	Professor	Module Leader's Qualification	Ph.D.	
Module Tutor	Alaa Wadah Mahmod	e-mail	<a href="mailto:alaa_wadah@uomosul.edu.iq">alaa_wadah@uomosul.edu.iq</a>	
Peer Reviewer Name	Saif Natiq	e-mail		
Scientific Committee Approval Date	25/1/2026	Version Number		

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module		None	Semester
Co-requisites module		None	Semester

## Module Aims, Learning Outcomes and Indicative Contents

### أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية

<p><b>Module Objectives</b></p> <p>أهداف المادة الدراسية</p>	<ol style="list-style-type: none"> <li>1. Delivering scientific material to students</li> <li>2. Expanding the academic base for students with the subject as it is complementary to the principles of accounting curriculum for the first grade and a basis for the rest of the stages</li> </ol>
<p>Module Learning Outcomes</p> <p>مخرجات التعلم للمادة الدراسية</p>	<p style="text-align: right;">Important: Write at least 6 Learning Outcomes, better to be equal to the number of study weeks.</p> <ol style="list-style-type: none"> <li>1- Giving students an introduction to Accounting for fixed assets - purchase cost.</li> <li>2- Explain to students the difference between Revenue expenditures and capital expenditures</li> <li>3- Explain to students Learn about Selling fixed assets</li> <li>4- Explain to students Replacing fixed assets</li> <li>5- Learn about Depreciation of fixed assets.</li> <li>6- Learn about Selling fixed assets after the end of their life</li> <li>7- Giving students an introduction to Accounting errors, their types and causes</li> <li>8- Learn about Methods of correcting accounting errors.</li> <li>9- Giving students an introduction to Final accounts and financial statements</li> <li>10- Learn about Trading account and lock-out restrictions</li> <li>11- Learn about Profit and loss calculation and lock-in restrictions</li> <li>12- Teaching the students Income statement, trading statements, profits and losses</li> <li>13- Learn about Statement of financial position.</li> <li>14- Learn about Registration adjustments for expenses.</li> <li>15- Learn about Record adjustments to revenues</li> </ol>
<p><b>Indicative Contents</b></p> <p>المحتويات الإرشادية</p>	<p style="text-align: right;">Indicative content includes the following.</p> <p>Clarifying and explaining to students the capital operations related to fixed assets, such as buying, selling, and replacing, as well as the distinction between revenue expenses and capital exp And clarify the criteria for distinguishing between them enses.</p> <p>Introducing students to accounting errors, their types, and methods of treating them of direct and indirect treatment.</p> <p>Introducing students to the final accounts, the reasons for preparing them, how to prepare the trading account and the profit and loss account, what accounts will be</p>

	<p>closed in the trading account, and which accounts will be closed in the profit and loss account.</p> <p>Explaining and clarifying the concept of the income statement, how to prepare it, and the steps for preparing it to arrive at net profit. Explaining and clarifying the subject of the record adjustments for expenses and revenues, how to make the adjustment entries for each of them, the closing entries, when they are made, and their statuses, whether they are paid in advance or accrued.</p>
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<b>Learning and Teaching Strategies</b> استراتيجيات التعلم والتعليم	
<b>Strategies</b>	<p>Developing and teaching students through the plans they follow to reach learning goals, including classroom and extracurricular activities to achieve the learning outcomes of the academic program.</p>

<b>Student Workload (SWL)</b> الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا			
<b>Structured SWL (h/sem)</b> الحمل الدراسي المنتظم للطالب خلال الفصل	109	<b>Structured SWL (h/w)</b> الحمل الدراسي المنتظم للطالب أسبوعيا	7
<b>Unstructured SWL (h/sem)</b> الحمل الدراسي غير المنتظم للطالب خلال الفصل	91	<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطالب أسبوعيا	6
<b>Total SWL (h/sem)</b> الحمل الدراسي الكلي للطالب خلال الفصل	<b>200</b>		

## Module Evaluation

### تقييم المادة الدراسية

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
<b>Formative assessment</b>	<b>Quizzes</b>	2	10% (10)	5 and 10	LO #1, #2 and #10, #11
	<b>Assignments</b>	2	10% (10)	2 and 12	LO #3, #4 and #6, #7
	<b>Projects / Lab.</b>	1	10% (10)	Continuous	All
	<b>Report</b>	1	10% (10)	13	LO #5, #8 and #10
<b>Summative assessment</b>	<b>Midterm Exam</b>	2hr	10% (10)	7	LO #1 - #7
	<b>Final Exam</b>	3hr	50% (50)	16	All
<b>Total assessment</b>			100% (100 Marks)		

## Delivery Plan (Weekly Syllabus)

### المنهاج الاسبوعي النظري

	<b>Material Covered</b>
<b>Week 1</b>	Accounting for fixed assets - purchase cost
<b>Week 2</b>	Revenue expenditures and capital expenditures
<b>Week 3</b>	Selling fixed assets
<b>Week 4</b>	Replacing fixed assets
<b>Week 5</b>	Depreciation of fixed assets
<b>Week 6</b>	Selling fixed assets after the end of their life
<b>Week 7</b>	Accounting errors, their types and causes
<b>Week 8</b>	Methods of correcting accounting errors

Week 9	Final accounts and financial statements
Week 10	Trading account and lock-out restrictions
Week 11	Profit and loss calculation and lock-in restrictions
Week 12	Income statement, trading statements, profits and losses
Week 13	Statement of financial position
Week 14	Registration adjustments for expenses
Week 15	Record adjustments to revenues

### Delivery Plan (Weekly Lab. Syllabus)

المنهاج الاسبوعي للمختبر

	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

### Learning and Teaching Resources

مصادر التعلم والتدريس

	Text	Available in the Library?



# MODULE DESCRIPTION FORM

## نموذج وصف المادة الدراسية

Module Information			
معلومات المادة الدراسية			
Module Title	General Mathematics		Module Delivery
Module Type	Core		<input checked="" type="checkbox"/> Theory <input checked="" type="checkbox"/> Lecture <input type="checkbox"/> Lab <input type="checkbox"/> Tutorial <input checked="" type="checkbox"/> Practical <input type="checkbox"/> Seminar
Module Code	MAC-1103		
ECTS Credits	6		
SWL (hr/sem)	150		
Module Level	UO	Semester of Delivery	
Accounting Department	MAC	College	UOMM
Module Leader	نوال محمود حمود بكر	e-mail	nawal_almamary@uomosul.edu.iq
Module Leader's Acad. Title	Lecture	Module Leader's Qualification	Msc.
Module Tutor	م.م كرم نجيب عبدالله الرمضاني	e-mail	<a href="mailto:Karam.najeeb@uomosul.edu.iq">Karam.najeeb@uomosul.edu.iq</a>
Peer Reviewer Name		e-mail	E-mail
Scientific Committee Approval Date	5/20210/1	Version Number	1.0

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module مواد ممهدة	none	Semester	
Co-requisites module مواد مكملة	none	Semester	

## Module Aims, Learning Outcomes and Indicative Contents

### أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية

<p><b>Module Objectives</b></p> <p>أهداف المادة الدراسية</p>	<ul style="list-style-type: none"><li>• Studying the concept of mathematics and its objectives at the level of accounting applications.</li><li>• Explaining the importance of functional representation in financial sciences (Domain and Codomain).</li><li>• Explaining linear and non-linear equations, exponential transformation, and growth.</li><li>• Explaining transcendental functions and their application in the financial and accounting fields.</li><li>• Explaining derivatives and their fundamental rules.</li><li>• Introducing the basic rules of derivatives and partial derivatives.</li><li>• Explaining how to apply derivative rules to functions related to economic, financial, and accounting fields.</li><li>• Applying all the aforementioned concepts to a wide range of accounting examples.</li><li>• Explaining matrices and their correlation with the financial and accounting fields.</li></ul>
<p><b>Module Learning Outcomes</b></p> <p>مخرجات التعلم للمادة الدراسية</p>	<ul style="list-style-type: none"><li>• Familiarity with the concept of general mathematics and its objectives at the accounting and financial level, as well as the beneficiary parties.</li><li>• Acquiring the skill of functional representation in financial sciences (Domain and Codomain).</li><li>• Acquiring the skill of applying linear and non-linear equations, exponential transformation, and growth.</li><li>• Familiarity with the stages and application of transcendental functions.</li><li>• Knowledge of derivatives and their basic rules.</li><li>• Acquiring specific knowledge regarding the procedures of basic derivative rules and partial derivatives.</li><li>• Acquiring specific knowledge regarding the procedures of applying derivative rules to functions related to the economic field.</li><li>• Acquiring specific knowledge regarding matrices and their correlation with the</li></ul>

	financial and accounting fields.
<b>Indicative Contents</b> المحتويات الإرشادية	<p>The indicative content of the mathematics module depends on the level and scope of the course. Common topics that can be covered in mathematics include:</p> <ol style="list-style-type: none"> <li>1. <b>Sets:</b> Algebraic operations on sets.</li> <li>2. <b>Functions:</b> Definition of a function, types of functions, limits, and continuity.</li> <li>3. <b>Calculus:</b> Studying mathematical concepts and providing students with a comprehensive understanding of mathematical concepts and some applications.</li> <li>4. <b>Vectors and Matrices:</b> Algebraic operations on matrices, matrix addition and subtraction, matrix multiplication, inverse of a matrix, matrix transpose, and determinants.</li> </ol>

### Learning and Teaching Strategies

#### استراتيجيات التعلم والتعليم

<b>Strategies</b>	<ul style="list-style-type: none"> <li>• <b>Lectures:</b> Course materials are presented through lecture sessions delivered by the instructor on the topics. Lectures aim to guide students and present core concepts and necessary knowledge.</li> <li>• <b>Group Discussions:</b> Interactive discussion sessions are organized among students regarding various topics, which enhances interaction, exchange of ideas and opinions, and strengthens students' understanding of the material.</li> <li>• <b>Case Studies:</b> Mathematics is utilized as an educational tool to illustrate practical applications of theoretical concepts and to stimulate student thinking.</li> <li>• <b>Continuous Assessment:</b> A variety of assessment methods are used to measure student progress and comprehension of the material, including daily quizzes and mathematical application skills.</li> </ul>
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### Student Workload (SWL)

الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا

<b>Structured SWL (h/sem)</b> الحمل الدراسي المنتظم للطالب خلال الفصل	36	<b>Structured SWL (h/w)</b> الحمل الدراسي المنتظم للطالب أسبوعيا	6
<b>Unstructured SWL (h/sem)</b> الحمل الدراسي غير المنتظم للطالب خلال الفصل	78	<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطالب أسبوعيا	7
<b>Total SWL (h/sem)</b> الحمل الدراسي الكلي للطالب خلال الفصل	<b>150</b>		

**Module Evaluation**

تقييم المادة الدراسية

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
<b>Formative assessment</b> التقييم التكويني	<b>Quizzes</b>	4	0% (20)2	4 ,7,10,13	LO #2, #3, #4. LO #4, #5, LO #6 #7 LO #8 #9
	<b>Online Assignments</b>	2	5% (5)	Continuous	LO #3, #4 and #6, #7
	<b>Onsite Assignments</b>	1	7% (7)	Continuous	All
	<b>Report</b>	1	8% (8)	13	LO #5, #8 and #10
<b>Summative assessment</b> التقييم التلخيصي	<b>Midterm Exam</b>	2hr	10% (10)	7	LO #1 - #7
	<b>Final Exam</b>	3hr	50% (50)	16	All
<b>Total assessment</b>			100% (100 Marks)		

**Delivery Plan (Weekly Syllabus)**

## المنهاج الاسبوعي النظري

	Material Covered
<b>Week 1</b>	Sets, definitions, and basic concepts.
<b>Week 2</b>	Inequalities and algebraic operations on them.
<b>Week 3</b>	Transcendental functions, their types, and special cases of functions.
<b>Week 4</b>	Domain and range of functions with solved problems.
<b>Week 5</b>	Limits: definition and function formulas for arithmetic operations on functions.
<b>Week 6</b>	L'Hôpital's Rule.
<b>Week 7</b>	Differentiation: definition and its importance in representing financial and accounting curves.
<b>Week 8</b>	Practical application examples in the financial market and accounting field.
<b>Week 9</b>	The derivative and derivative formulas for the sum, subtraction, product, and quotient of functions.
<b>Week 10</b>	The relationship of derivatives with critical points and inflection points.
<b>Week 11</b>	The relationship of derivatives with maximum points for profits and minimum points for costs and losses.
<b>Week 12</b>	Curve analysis, increasing and decreasing functions.
<b>Week 13</b>	Extreme values, concavity, inflection points, and practical exercises.
<b>Week 14</b>	Integration and basic integration formulas.
<b>Week 15</b>	Vectors and matrices, algebraic operations on matrices and vectors, matrix transpose, matrix inverse, determinants, and practical exercises.

## Delivery Plan (Weekly Lab. Syllabus)

### المنهاج الاسبوعي للمختبر

	Material Covered

Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

### Learning and Teaching Resources

#### مصادر التعلم والتدريس

	Text	Available in the Library?
Required Texts	"مبادئ الرياضيات لطالب الإدارة" أ.د. ظافر حسين رشيد، 2011 الرياضيات للعلوم الاقتصادية والإدارية المؤلفون د. سليمان ابو صباحا 2014	Yes
Recommended Texts	مبادئ الرياضيات العامة المؤلف أ.م. د مثنى عبدالاله الوائلي 2024	No

### Grading Scheme

#### مخطط الدرجات

Group	Grade	التقدير	Marks %	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria

<b>Fail Group</b>	<b>FX – Fail</b>	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
<b>(0 – 49)</b>	<b>F – Fail</b>	راسب	(0-44)	Considerable amount of work required

**Note:** Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

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أ.د. زياد هاشم السقا



مدير الادارة  
كرم نجيب

مدير الادارة  
نوال محمود

# MODULE DESCRIPTION FORM

## نموذج وصف المادة الدراسية

Module Information			
معلومات المادة الدراسية			
Module Title	<b>Principles of statistics</b>		Module Delivery
Module Type	Core		<input checked="" type="checkbox"/> Theory <input type="checkbox"/> Lecture <input checked="" type="checkbox"/> Lab <input type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar
Module Code	AC1202		
ECTS Credits	8		
SWL (hr/sem)	200		
Module Level	U	Semester of Delivery	2
Administering Department	MAC	College	UOMM
Module Leader	hamood : nawal Mahmood		e-mail nawal_almamary@uomosul.edu.iq
Module Leader's Acad. Title	Lecture	Module Leader's Qualification	Msc.
Module Tutor	Name (if available) Karam Najeeb Abdullah Al-Ramadhani		e-mail <a href="mailto:Karam.najeeb@uomosul.edu.iq">Karam.najeeb@uomosul.edu.iq</a>
Peer Reviewer Name	Name	e-mail	E-mail
Scientific Committee Approval Date	01/10/2025	Version Number	1.0

### Relation with other Modules

العلاقة مع المواد الدراسية الأخرى

Prerequisite module	None	Semester	
Co-requisites module	None	Semester	

### Module Aims, Learning Outcomes and Indicative Contents

أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية

<p><b>Module Objectives</b></p> <p>أهداف المادة الدراسية</p>	<ul style="list-style-type: none"> <li>• <b>Understand the basic concepts of statistics:</b> Students must be able to define and explain basic terminology such as data, population, sample, variable, and statistical inference.</li> <li>• <b>Master data collection methods:</b> Students must be able to identify appropriate data collection methods, design surveys, and collect relevant data.</li> <li>• <b>Display and summarize data effectively:</b> Students must be able to create various data visualizations (e.g., histograms, bar charts, scatter plots).</li> <li>• <b>Calculate and interpret measures of central tendency:</b> Students must be able to calculate and understand the meaning of the mean, median, and mode.</li> <li>• <b>Calculate and interpret measures of dispersion:</b> Students must be able to calculate and understand the meaning of range, variance, and standard deviation.</li> <li>• <b>Understand moments and their applications.</b></li> <li>• <b>Define and calculate raw moments and factorial moments,</b> and understand their importance in statistical analysis.</li> <li>• <b>Calculate absolute moments</b> and interpret their significance in describing the distribution of a dataset.</li> <li>• <b>Calculate and interpret measures of absolute skewness and relative skewness</b> to evaluate the shape of the distribution.</li> <li>• <b>Understand the concept of kurtosis</b> and how to use it to describe the flatness of a distribution relative to the normal distribution.</li> <li>• <b>Understand and calculate simple linear correlation</b> to measure the strength and direction of the linear relationship between two variables.</li> </ul>
<p><b>Module Learning Outcomes</b></p>	<p>1• Understand the basic concepts and principles of statistics, including data types, scales of measurement, and sampling methods.</p>

<p>مخرجات التعلم للمادة الدراسية</p>	<ul style="list-style-type: none"> <li>• Interpret and analyze data using descriptive statistical methods, such as measures of central tendency (arithmetic mean, median, mode) and measures of dispersion (range, variance, standard deviation).</li> <li>• Apply probability theory to analyze and predict uncertain events, including calculating probabilities and understanding probability laws.</li> <li>• Use the basic principles of statistical inference to draw conclusions about the statistical population based on sample data, including hypothesis testing and confidence intervals.</li> <li>• Apply appropriate statistical methods to analyze relationships between variables, including correlation analysis and simple linear regression.</li> <li>• Understand and interpret the results of statistical software outputs and graphical representations.</li> <li>• Effectively present statistical results and interpretations both orally and in writing.</li> <li>• Develop critical thinking and problem-solving skills within the context of statistical analysis and interpretation.</li> </ul>
<p><b>Indicative Contents</b> المحتويات الإرشادية</p>	<ul style="list-style-type: none"> <li>• Introducing students to the basics of statistical science and its various fields of application.</li> <li>• The statistical methodology in scientific research and data collection methods.</li> <li>• Data classification and presentation to obtain the necessary information for making appropriate decisions, the possibility of using this data for forecasting, and developing students' capabilities.</li> <li>• Developing students' skills in research design methodologies.</li> <li>• Bringing the student to a level where they possess the ability to interpret results and convert them into an applicable, practical reality.</li> </ul>

### Learning and Teaching Strategies

## استراتيجيات التعلم والتعليم

<b>Strategies</b>	<p>The primary strategy adopted in teaching this module is to encourage active student participation in exercises, while simultaneously refining and developing their critical thinking skills. This is achieved through lectures, interactive lessons, and adopting types of simple experiments that include some sampling activities, contributing to sparking students' interest in statistical methods and techniques.</p>
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## Student Workload (SWL)

الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا

<b>Structured SWL (h/sem)</b> الحمل الدراسي المنتظم للطالب خلال الفصل	64	<b>Structured SWL (h/w)</b> الحمل الدراسي المنتظم للطالب أسبوعيا	4
<b>Unstructured SWL (h/sem)</b> الحمل الدراسي غير المنتظم للطالب خلال الفصل	86	<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطالب أسبوعيا	6
<b>Total SWL (h/sem)</b> الحمل الدراسي الكلي للطالب خلال الفصل	<b>150</b>		

## Module Evaluation

تقييم المادة الدراسية

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
<b>Formative assessment</b>	<b>Quizzes</b>	3	10% (10)	5 and 9 and 13	تعني الرموز ادناه صلة هذا التقييم التكويني بمخرجات التعليم التي تم تحديدها اعلاه

					LO #1, #2 and #10, #11
	<b>Assignments</b>	1	10% (10)	Continuous	All
	<b>Lab.</b>	1	20% (20)	Continuous	All
	<b>Report</b>	2	10% (10)	7 and 13	LO #5, #8 and #10
<b>Summative assessment</b>	<b>Midterm Exam</b>	1hr	10% (10)	7	LO #1 - #7
	<b>Final Exam</b>	3hr	50% (50)	16	All
<b>Total assessment</b>			100% (100 Marks)		

### Delivery Plan (Weekly Syllabus)

#### المنهاج الاسبوعي النظري

	Material Covered المواد المغطاة
<b>Week 1</b>	Concept of statistics, origin and early beginnings of statistical science, and methods of data collection.
<b>Week 2</b>	Data collection: methods, presentation techniques, and sample specifications.
<b>Week 3</b>	Frequency tables.
<b>Week 4</b>	Methods of constructing frequency tables and data types.
<b>Week 5</b>	Types of frequency tables, including relative and percentage tables.
<b>Week 6</b>	General concepts regarding some statistical laws.
<b>Week 7</b>	Measures of central tendency.
<b>Week 8</b>	Types of measures of central tendency and their applications according to data and table types.
<b>Week 9</b>	Measures of dispersion.
<b>Week 10</b>	Types of measures of dispersion and their applications according to data and table types.
<b>Week 11</b>	Simple linear regression.

Week 12	Multiple regression.
Week 13	Simple linear correlation with reference to partial and multiple correlation.
Week 14	Rank and attribute correlation.
Week 15	Statistical tests.
Week 16	أسبوع تحضيري قبل الامتحان النهائي Preparatory week before the final Exam

### Delivery Plan (Weekly Lab. Syllabus)

#### المنهاج الاسبوعي للمختبر

	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

### Learning and Teaching Resources

#### مصادر التعلم والتدريس

	Text	Available in the Library?
Required Texts النصوص المطلوبة	<i>Statistics</i> - Mahmoud Al-Mashhadani, Amir Hanna Hormiz (1989)	

	<i>Principles of Statistics - Safaa Younis Al-Safawi (2022)</i>	
<b>Recommended Texts</b> النصوص الموصى بها		
<b>Websites</b> المواقع الإلكترونية		

<b>Grading Scheme</b> مخطط الدرجات				
Group	Grade	التقدير	Marks %	Definition
<b>Success Group</b> (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
<b>Fail Group</b> (0 - 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required
<b>Note:</b> Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.				

أ.د. زياد هاشم السقا

مدرس الادارة  
قسم المحاسبة  
جامعة النيل  
مخاتبة الإدارة والاقتصاد

مدرس الادارة  
نوال محمود

# MODULE DESCRIPTION FORM

## نموذج وصف المادة الدراسية

### The first stage

Module Information			
معلومات المادة الدراسية			
Module Title	Arabic Language		Module Delivery
Module Type	Support		<input checked="" type="checkbox"/> Theory <input checked="" type="checkbox"/> Lecture <input type="checkbox"/> Lab <input checked="" type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar
Module Code	UOM1011		
ECTS Credits	2		
SWL (hr/sem)	50		
Module Level	UC	Semester of Delivery	
Administering Department	MAC	College	UOMM
Module Leader	waead husayn shalaash	e-mail	W.SHLASH@UOMOSUL.edu.iq
Module Leader's Acad. Title	Assistant teacher	Module Leader's Qualification	ph.D.
Module Tutor	Saja Ismail Abrahim	e-mail	Saja.ismiel@uomosul.edu.iq
Peer Reviewer Name	Name	e-mail	E-mail
Scientific Committee Approval Date	20/9/2025	Version Number	

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module		None	Semester
Co-requisites module		None	Semester

## Module Aims, Learning Outcomes and Indicative Contents

### أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية

#### Module Objectives

#### أهداف المادة الدراسية

1. To identify whether Surah Al-Baqarah is Meccan or Medinan, memorize some verses from it, and memorize a Prophetic Hadith.
2. To learn about the poet Ibn al-Rumi and memorize verses from his poem in the Bahr al-Basit meter.
3. To learn about human values in pre-Islamic poetry.
4. To learn about the relationship between Islam and poetry.
5. To learn about the parts of speech and the original and secondary grammatical markers.
6. To learn about indeclinable and declinable words, and indefinite and definite nouns.
7. To learn about the subject and predicate.
8. To learn about the particles that modify or abrogate words.
9. To learn about the subject and the object of a passive verb.
10. To learn about morphological analysis.
11. To learn about plurals in Arabic.
12. To learn about verb conjugation in terms of soundness, weakness, and derivation.
13. To learn about the science of rhetoric.
14. To learn about the science of eloquence and its types.

<p style="text-align: center;"><b>Module Learning Outcomes</b></p> <p>مخرجات التعلم للمادة الدراسية</p>	<ol style="list-style-type: none"> <li>1. To be familiar with Surah Al-Baqarah, its number of verses, and to memorize some of its verses, as well as to memorize a Prophetic Hadith.</li> <li>2. To be familiar with the poet Ibn al-Rumi and his poem in the Bahr al-Basit meter.</li> <li>3. For the student to understand the human values in pre-Islamic poetry.</li> <li>4. For the student to understand the relationship between Islam and poetry.</li> <li>5. For the student to learn the parts of speech and the primary and secondary diacritical marks.</li> <li>6. For the student to be familiar with inflected and indeclinable nouns and verbs, and with indefinite and definite nouns.</li> <li>7. For the student to understand the subject and its forms, and the predicate and its forms.</li> <li>8. For the student to understand the particles that modify the subject and their functions.</li> <li>9. For the student to understand the subject and the passive subject.</li> <li>10. For the student to understand the morphological scale.</li> <li>11. For the student to understand the plural forms in Arabic.</li> <li>12. For the student to understand verb conjugation.</li> <li>13. For the student to understand the science of rhetoric.</li> <li>14. For the student to understand the science of eloquence and its types.</li> </ol>

<p><b>Indicative Contents</b></p> <p>المحتويات الإرشادية</p>	<p>1- Studying Surah Al-Baqarah and the Prophetic Hadith (2 hours).</p> <p>2- Studying and learning about the poet Ibn Al-Rumi and his poem (2 hours).</p> <p>3- Studying human values in pre-Islamic poetry (2 hours).</p> <p>4- The student studying the relationship between Islam and poetry (2 hours).</p> <p>5- The student studying the parts of speech and the primary and secondary signs (2 hours).</p> <p>6- The student studying inflected and uninflected words / indefinite and definite nouns (2 hours).</p> <p>7- Studying the subject and predicate (2 hours).</p> <p>8- Studying the particles that modify the subject (2 hours).</p> <p>9- Studying the rules of the subject and the object of the passive verb (2 hours).</p> <p>10- Studying the morphological scale (2 hours).</p> <p>11- Studying plurals in Arabic (2 hours).</p> <p>12- Studying verb conjugation (2 hours).</p> <p>13- Studying rhetoric (2 hours).</p> <p>14- Studying eloquence and its types (2 hours).</p>
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**Learning and Teaching Strategies**

## استراتيجيات التعلم والتعليم

<b>Strategies</b>	The main strategy that will be adopted in delivering this unit is to encourage students to participate in speaking and writing Arabic correctly, while simultaneously improving and expanding their critical thinking skills. This will be achieved through interactive classes and educational programs, and by considering simple types of experiments that include some sampling activities that are of interest to students.
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## Student Workload (SWL)

الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا

<b>Structured SWL (h/sem)</b> الحمل الدراسي المنتظم للطالب خلال الفصل	30	<b>Structured SWL (h/w)</b> الحمل الدراسي المنتظم للطالب أسبوعيا	2
<b>Unstructured SWL (h/sem)</b> الحمل الدراسي غير المنتظم للطالب خلال الفصل	17	<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطالب أسبوعيا	1
<b>Total SWL (h/sem)</b> الحمل الدراسي الكلي للطالب خلال الفصل	<b>50</b>		

## Module Evaluation

تقييم المادة الدراسية

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
<b>Formative assessment</b>	<b>Quizzes</b>	3	15% (15)	5 and 10	LO #1, #2 and #10, #11
	<b>Assignments</b>	3	15% (15)	2 and 12	LO #3, #4 and #6, #7
	<b>Projects</b>				
	<b>Report</b>	1	10% (10)	13	LO #5, #8 and #10
<b>Summative</b>	<b>Midterm Exam</b>	2hr	10% (10)	7	LO #1 - #7

assessment	Final Exam	3hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

<b>Delivery Plan (Weekly Syllabus)</b>	
المنهاج الاسبوعي النظري	
	Material Covered
Week 1	Surah Al-Baqarah, verses (260-263), a noble prophetic hadith
Week 2	Ibn al-Rumi's poem (10 verses)
Week 3	Human values in pre-Islamic poetry
Week 4	Islam and poetry
Week 5	Parts of speech and primary and secondary signs
Week 6	Declined and indeclinable words / Indefinite and definite words
Week 7	Midterm test
Week 8	Subject and predicate
Week 9	Copiers
Week 10	The subject and the passive subject
Week 11	Exchange balance
Week 12	Plurals in Arabic
Week 13	Verb conjugation in terms of soundness, weakness, detachment, and augmentation
Week 14	General Introduction to Rhetoric / Definition / Its Relationship to the Arabic Language
Week 15	The science of rhetoric / its definition / its types

<b>Week 16</b>	<b>End of semester test</b>
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<b>Delivery Plan (Weekly Lab. Syllabus)</b> المنهاج الاسبوعي للمختبر	
	<b>Material Covered</b>
<b>Week 1</b>	
<b>Week 2</b>	
<b>Week 3</b>	
<b>Week 4</b>	
<b>Week 5</b>	
<b>Week 6</b>	
<b>Week 7</b>	

<b>Learning and Teaching Resources</b> مصادر التعلم والتدريس		
	<b>Text</b>	<b>Available in the Library?</b>
<b>Required Texts</b>	Language and Style: A Study. Adnan bin Dhurayl, 2nd edition, 2006.	no
<b>Recommended Texts</b>	The Foundation of Arabic Linguistics. Saeed Hassan Buhairi, 2000..	No
<b>Websites</b>		

## Grading Scheme

### مخطط الدرجات

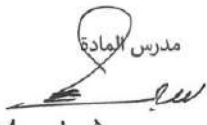
Group	Grade	التقدير	Marks %	Definition
<b>Success Group</b> (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
<b>Fail Group</b> (0 - 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required

**Note:** Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54). The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

  
 رئيس القسم  
 أ.د. محمد دهاشم



5

مدرس المادة  
  
 د. محمد سعيد بن هادي

١٥

# MODULE DESCRIPTION FORM

## نموذج وصف المادة الدراسية

Module Information			
معلومات المادة الدراسية			
Module Title	Computer level I		Module Delivery
Module Type	Basic		<input checked="" type="checkbox"/> Theory <input type="checkbox"/> Lecture <input checked="" type="checkbox"/> Lab <input type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar
Module Code	UOM103		
ECTS Credits	3		
SWL (hr/sem)	75		
Module Level	UGx	Semester of Delivery	
Administering Department	Type Dept. Code	College	
Module Leader	Aseel Saadi Hussien		e-mail: asel_sady@uomosul.edu.com
Module Leader's Acad. Title	lecturer	Module Leader's Qualification	master
Module Tutor	Ramadan mahmood		e-mail: <a href="mailto:Ramadan_mahmood@uomosul.edu.iq">Ramadan_mahmood@uomosul.edu.iq</a>
Peer Reviewer Name	Name	e-mail	E-mail
Scientific Committee Approval Date	20/2/2026	Version Number	1.0

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module		None	Semester
Co-requisites module		None	Semester

Module Aims, Learning Outcomes and Indicative Contents	
أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	

<p><b>Module Objectives</b></p> <p>أهداف المادة الدراسية</p>	<ol style="list-style-type: none"> <li>1- aim to introduce student to computer system</li> <li>2- what the basic operations</li> <li>3- introduce student to component and each part its task</li> <li>4- definition student to windows system and folders ,open &amp;close &amp;shortcut</li> <li>5- create document by using word</li> <li>6- create Spread Sheet : explain program ,cells&amp; processing it ,math forms &amp;function ,edit ,print spread sheet</li> <li>7- create power point</li> <li>8- introduce to internet and how t search on net</li> </ol>
<p><b>Module Learning Outcomes</b></p> <p>مخرجات التعلم للمادة الدراسية</p>	<ol style="list-style-type: none"> <li>1. know to work the computer</li> <li>2. Knowledge of computer hardware and software components</li> <li>3. Ability to work with the Windows operating system</li> <li>4. .Working with files and folders and installing programs</li> <li>5. Enabling the student to use Microsoft Office applications (Word, Spreadsheet, Presentation, Internet, and web browsers(</li> <li>6. Enabling the student to work on the internet and become familiar with computer networks.</li> </ol>
<p><b>Indicative Contents</b></p> <p>المحتويات الإرشادية</p>	<p>The instructional content includes the following:</p> <p>Introduction to Computers: Concepts of hardware and software components, the concept of computing, data and information, applications of Information and Communication Technologies (ICT); connecting input/output devices and peripherals to the central processing unit (CPU).</p> <p>Computer Components: Computer parts, hardware components, input/output units, types of memory.</p> <p>CPU Components, the personal computer, the PC (features and types).</p> <p>Operating System and Graphical User Interface (GUI): Operating system; basics of common operating systems, user interface, mouse techniques, using common icons, status bar, menu bar, and submenus</p> <p>word processing: explain the program open &amp;close &amp;create document and modify it power point :create and view slides</p> <p>communication &amp;email: new mail, send &amp;receive message</p> <p>troubleshoot computer and solve any problem that happened</p>

	internet and explore the engine ,email total hours=175=SSWL-(examine hour)=94-4=90hour
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### Learning and Teaching Strategies

#### استراتيجيات التعلم والتعليم

<b>Strategies</b>	<ol style="list-style-type: none"> <li>1. Interactive lecture</li> <li>2. Brainstorming</li> <li>3. Dialogue and discussion</li> <li>4. Practical exercises</li> <li>5. Self-learning, assignments, and reports</li> </ol>
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### Student Workload (SWL)

#### الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا

<b>Structured SWL (h/sem)</b> الحمل الدراسي المنتظم للطالب خلال الفصل	48	<b>Structured SWL (h/w)</b> الحمل الدراسي المنتظم للطالب أسبوعيا	3
<b>Unstructured SWL (h/sem)</b> الحمل الدراسي غير المنتظم للطالب خلال الفصل	27	<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطالب أسبوعيا	2
<b>Total SWL (h/sem)</b> الحمل الدراسي الكلي للطالب خلال الفصل	75		

### Module Evaluation

#### تقييم المادة الدراسية

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	3	10% (10)	5 and 9 and 13	LO #1, #2 and #10, #11
	Online Assignments	1	10% (10)	Continuous	All
	Onsite Assignments		10% (10)		

	<b>Report</b>	2	10% (10)	7 and 13	LO #5, #8 and #10
<b>Summative assessment</b>	<b>Midterm Exam</b>	1hr	10% (10)	7	LO #1 - #7
	<b>Final Exam</b>	3hr	50% (50)	16	All
<b>Total assessment</b>			100% (100 Marks)		

### Delivery Plan (Weekly Syllabus)

#### المنهاج الاسبوعي النظري

	Material Covered المواد المغطاة
<b>Week 1</b>	Introduction to computers: Concepts of hardware and software components, the concept of computing, data and information, applications of information technology and information and communication technology (IECT); connecting input/output devices and peripherals to the central processing unit
<b>Week 2</b>	Computer components: computer parts, hardware components, input/output units, types of memory.
<b>Week 3</b>	Computer components: Basic CPU components, personal computer, personal computer (features and types)
<b>Week 4</b>	Operating System and Graphical User Interface (GUI): Operating System; basics of common operating systems, user interface, mouse techniques, common icons, status bar, menu bar, submenus.
<b>Week 5</b>	Operating System and Graphical User Interface (GUI): folders and create shortcut
<b>Week 6</b>	<b>word processing:</b> create document and modify on it
<b>Week 7</b>	<b>word processing:</b> deals with tables
<b>Week 8</b>	<b>Spread Sheet:</b> use function and math forms to deals with sheet
<b>Week 9</b>	<b>Spread Sheet:</b> edit & print tables
<b>Week 10</b>	<b>Power point:</b> use slides and view

Week 11	<b>Power point:</b> use publisher on it
Week 12	Introduction to the Internet and Web Browsers: Computer Networking Basics, Local Area Network (LAN), Wide Area Network (WAN), Internet Concept and Application, Connecting to the Internet, Global Web Browsers, Search Engines, Understanding URLs: Domain Name, IP Address
Week 13	Communications and Emails: The concept of email, getting an email account, sending and receiving emails, accessing sent emails, using emails, collaborating on documents and files.
Week 14	Computer Troubleshooting: Identifying and resolving common hardware and software problems encountered by computer users, and essential troubleshooting techniques and tools for diagnosing and resolving issues.
Week 15	exam
Week 16	أسبوع تحضيرى قبل الامتحان النهائي Preparatory week before the final Exam
<b>Delivery Plan (Weekly Lab. Syllabus)</b> المنهاج الاسبوعي للمختبر	
	<b>Material Covered</b>
Week 1	Introduction about computer
Week 2	Computer component
Week 3	Computer component
Week 4	Operation system GUI
Week 5	Operation system GUI
Week 6	word processing
Week 7	word processing
Week 8	Spread Sheet
Week 9	Spread Sheet
Week 10	Power point

Weak 11	Power point
Weak 12	Internet and explorer
Weak 13	Communication and email
Weak 14	Trouble shoot and fix it
Weak 15	exam

### Learning and Teaching Resources

#### مصادر التعلم والتدريس

	Text	Available in the Library?
Required Texts النصوص المطلوبة	Ziad Muhammad Aboud, Ghassan Hamid Abdul Majeed, Amir Hussein Murad, Bilal Kamal Ahmed, 2014, Computer Fundamentals and Applications, Part One, University House for Printing, Publishing, Authorship and Translation, Ministry of Higher Education and Scientific Research - Department of Research and Development, Baghdad, Iraq	
Recommended Texts النصوص الموصى بها	<ol style="list-style-type: none"> <li>1. Graham Brown, David Watson ,”Cambridge IGCSE Information and communication Technology “3<sup>rd</sup> Edition (2020).</li> <li>2. Alan Evans ,Kendall Martin ,Mary Anne Poatsy ,”Technology In Action Complete”,16<sup>th</sup> Edition (2020).</li> <li>3. Ahmed Banafa,”Introduction to Artificial Intelligence (AI)”,1st Edition (2024).</li> <li>4. 2016,”الخضر علي الخضر بحاث,”اساسيات الحاسوب</li> </ol>	
Websites المواقع الالكترونية	<ul style="list-style-type: none"> <li>• <a href="https://www.isbns.net/author/Mary_Anne_Poatsy">https://www.isbns.net/author/Mary_Anne_Poatsy</a></li> <li>• <a href="https://books.google.iq/books/about/Cambridge_IGCSE_Information_and_Communic.html?id=W3vbzQEACAAJ&amp;redir_esc=y">https://books.google.iq/books/about/Cambridge_IGCSE_Information_and_Communic.html?id=W3vbzQEACAAJ&amp;redir_esc=y</a></li> </ul>	

### Grading Scheme

#### مخطط الدرجات

Group	Grade	التقدير	Marks %	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors

	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required

**Note:** Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

#### Module 1

Code	Course/Module Title	ECTS	Semester
MIS-1101	الحاسوب	3.00	2
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USSWL (hr/w)
1	2	48	27
Description			
<p>This course aims to provide students with computer fundamentals, introducing them to computer components and operating systems. It focuses on the Windows operating system, file and folder management, and program installation. Additionally, students will gain the necessary skills to use .Microsoft Office applications (Word, Excel, PowerPoint), and the internet</p>			

ازاد زيارت  
رئيس

مدرس المادة : محمد علي سعدي  
د. درهنا محمد درسو

# MODULE DESCRIPTION FORM

Module Information					
Module Title	.Human Rights and Democracy			Module Delivery	
Module Type				<input checked="" type="checkbox"/> Theory <input checked="" type="checkbox"/> Lecture <input type="checkbox"/> Lab <input type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar	
Module Code	2111M				
ECTS Credits	2				
SWL (hr/sem)	50				
Module Level	U		Semester of Delivery		
Accounting Department	MBA		College	MOSUI	
Module Leader				e-mail	mahasaeed@uomosul.edu.iq
Module Leader's Acad. Title				Module Leader's Qualification	Doctorate
Module Tutor	Dr. Maha Said Hamid			e-mail	
Peer Reviewer Name	.Dr. Ali Hussein			e-mail	
Scientific Committee Approval Date	18/11/2025		Version Number	1.0	

Relation with other Modules			
Prerequisite module	None		Semester
Co-requisites module	None		Semester

## Module Aims, Learning Outcomes and Indicative Contents

أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية

<p><b>Module Objectives</b></p>	<ol style="list-style-type: none"> <li>1. Knowledge of all fundamental rights and freedoms is an essential tool for ensuring respect for everyone's rights</li> <li>2. Enabling the state and other national institutions to implement their obligations in the field of human rights and support the rule of law</li> <li>3. Assisting in building a culture of human rights within nations to achieve sustainable and lasting peace and security</li> <li>4. Ensuring the dignity of every individual by protecting and promoting it, providing a sustainable environment for all, and enhancing awareness of it</li> <li>5. Consolidating the values of honesty, integrity, and peaceful coexistence, and preserving the dignity of the individual</li> </ol>
<p><b>Module Learning Outcomes</b></p>	<ol style="list-style-type: none"> <li>1. Students benefiting from knowing the types of human rights and their scope of application</li> <li>2. Clarifying the historical stages of human rights and the extent of their development</li> <li>3. Correctly understanding the concept of freedoms and democracy</li> <li>4. Providing the student with the ethical values that must be adhered to, and clarifying the most important rights and duties assigned to the individual</li> <li>5. Activating the role of discussion, dialogue, and participation</li> </ol>
<p><b>Indicative Contents</b></p>	<p style="text-align: right;">:The indicative content includes the following</p> <p style="text-align: right;"><u>Class Lecture</u></p> <ol style="list-style-type: none"> <li>1. <u>Developing the student's cultural awareness.</u></li> <li>2. Preparing a generation that is conscious of the subject of human rights.</li> <li>3. Enabling students to understand the principles of human rights, freedom, and democracy.</li> <li>4. Equipping students with the skill to properly analyze and discuss matters.</li> </ol>

	<p>5. Students acquiring certain skills and activating the role of discussion, dialogue, and participation.</p> <p>Total hrs = 30 = SSWL - (Exam hrs) = 33- 3 = 50 hr (Time table hrs x 15 weeks)</p>
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**Learning and Teaching Strategies**

<b>Strategies</b>	<p>The main strategy that will be followed in delivering this module is to encourage student participation in discussions, while simultaneously honing and expanding their critical thinking skills This will be achieved through interactive classrooms and lessons, as well as through scholarly discussions that involve certain activities and student ..participation in debates and academic contributions.</p>
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**Student Workload (SWL)**

<b>Structured SWL (h/sem)</b>	33	<b>Structured SWL (h/w)</b>	2
<b>Unstructured SWL (h/sem)</b>	27	<b>Unstructured SWL (h/w)</b>	2
<b>Total SWL (h/sem)</b>	150		

**Module Evaluation**

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
<b>Formative assessment</b>	<b>Quizzes</b>	2	20% (20)	8,13	LO #2, #3, #4.#5,#6,#7 LO #8, #9,#10,#11,#12

التقييم التكويني	Online Assignments	2	7% (7)	Continuous	All
	Onsite Assignments	1	5% (5)	Continuous	All
	Report	1	8% (8)	13	All
Summative assessment	Midterm Exam	2hr	10% (10)	7	LO #1 - #7
	Final Exam	3hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

### Delivery Plan (Weekly Syllabus)

	Material Covered
Week 1	Definition of human rights linguistically and idiomatically, and understanding the concept of human rights in ancient and modern times
Week 2	.The importance of studying human rights, and the characteristics of human rights
Week 3	The historical development of human rights in the civilizations of Mesopotamia (The Laws of Urukagina and Ur-Nammu, Lipit-Ishtar law, the Laws of Eshnunna, and the Code of Hammurabi)
Week 4	.Human rights in other ancient civilizations (Greek civilization and Roman civilization)
Week 5	.Human rights in Islam, and the rights of the child and women
Week 6	.Human rights in divine religions/laws
Week 7	First monthly exam
Week 8	Recognition of human rights at the international level
Week 9	The emergence of organizations and their role in the field of human rights (Amnesty

	International, the International Committee of the Red Cross, and other organizations)
Week 10	Human rights in international and regional charters (The Universal Declaration of Human Rights)
Week 11	Types of human rights: economic, social, and political
Week 12	Second monthly exam
Week 13	Definition of democracy, historical development, and characteristics of democracy
Week 14	Types of democracy (direct, semi-direct, indirect)
Week 15	The most important general rules and principles of democracy
Week 16	Comprehensive exam before the final exam

### Delivery Plan (Weekly Lab. Syllabus)

	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

### Learning and Teaching Resources

	Text	Available in the Library?
Required Texts	Human Rights and Democracy Book / Human Rights Curriculum Preparation Committee	Yes
Recommended Texts	Human Rights and Democracy Book / Human Rights Curriculum Preparation Committee	No

Grading Scheme				
مخطط الدرجات				
Group	Grade	التقدير	Marks %	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 – 100	Outstanding Performance
	B - Very Good	جيد جدا	80 – 89	Above average with some errors
	C – Good	جيد	70 – 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 – 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 – 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required
<p><b>Note:</b> Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.</p>				

أ.د. محمد عبد الحميد

أ.د. محمد عبد الحميد  
رئيس اللجنة

جامعة التوظيف  
كلية الإدارة والاقتصاد  
قسم المحاسبة

# MODULE DESCRIPTION FORM

## نموذج وصف المادة الدراسية

Module Information			
معلومات المادة الدراسية			
Module Title	Principles of Management		Module Delivery
Module Type	Core		<input checked="" type="checkbox"/> Theory <input checked="" type="checkbox"/> Lecture <input type="checkbox"/> Lab <input checked="" type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar
Module Code	AC1102		
ECTS Credits			
SWL (hr/sem)	30		
Module Level	UC	Semester of Delivery	
Administering Department	MAC	College	Type College Code
Module Leader	Saif Khalaf Attallah Ahmed	e-mail	saifkha1984@gmail.com
Module Leader's Acad. Title	lecture	Module Leader's Qualification	msc
Module Tutor	Yasmein Bashar Qasim	e-mail	yasmein.alhyali@uomosul.edu.iq
Peer Reviewer Name	Name	e-mail	E-mail
Scientific Committee Approval Date	01/10/2025	Version Number	1.0

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module		None	Semester
Co-requisites module		None	Semester

Module Aims, Learning Outcomes and Indicative Contents
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أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية

<p><b>Module Objectives</b></p> <p>أهداف المادة الدراسية</p>	<ul style="list-style-type: none"> <li>• To provide students with knowledge of management principles and their role as specialized subjects in the field of business administration.</li> <li>• To provide first-year students with general principles of management science, which become a fundamental basis for advanced stages of business administration studies.</li> </ul> <p>To give students an understanding of management, its nature, and its evolution throughout history, as well as to clarify the most important management functions and their basic and supporting activities.</p>
<p><b>Module Learning Outcomes</b></p> <p>مخرجات التعلم للمادة الدراسية</p>	<p>1. Learning Outcomes, Teaching and Learning Methods, and Assessment</p> <p style="padding-left: 40px;">A. Teaching and Learning Methods</p> <ul style="list-style-type: none"> <li>• Discussion Method</li> <li>• Project Method</li> <li>• Demonstrations Method</li> <li>• Cooperative Learning Method</li> </ul> <p style="padding-left: 40px;">B. Assessment Methods</p> <ul style="list-style-type: none"> <li>• Daily Attendance, Daily Quizzes, Term Exams, Assignments, Required Reports, and Research</li> </ul> <p style="padding-left: 40px;">C. Thinking Skills</p> <ul style="list-style-type: none"> <li>• Critical Thinking and Problem-Solving Skills</li> <li>• Descriptive and Memorization Skills</li> <li>• Comparative and Presentation Skills</li> </ul> <ul style="list-style-type: none"> <li>• Skills in Applying Procedures within a Research Framework</li> </ul> <p style="padding-left: 40px;">D. General and Transferable Skills (Other Skills Related to Employability and Personal Development)</p> <ul style="list-style-type: none"> <li>• Skills in Understanding Managerial Function Concepts</li> </ul>

	<ul style="list-style-type: none"> <li>• Skills in the Development of Organizational Thought and the Organizational Environment</li> <li>• Skills in Understanding Various Management Schools</li> <li>• Skills in Building and Selecting an Appropriate Organizational Structure</li> <li>• Skills in Leadership and Administrative Control</li> </ul>
<p><b>Indicative Contents</b></p> <p>المحتويات الإرشادية</p>	<ol style="list-style-type: none"> <li>1. To introduce students to the fundamentals of management science and its various applications.</li> <li>2. The management methodology for problem-solving, decision-making, and data collection.</li> <li>3. To classify and analyze management information to support decision-making and future planning.</li> <li>4. To develop students' skills in designing management plans and strategies.</li> <li>5. To enable students to analyze management outcomes and apply them practically.</li> </ol>

<p><b>Learning and Teaching Strategies</b></p> <p>استراتيجيات التعلم والتعليم</p>	
<p><b>Strategies</b></p>	<p>The primary strategy adopted in teaching management is to encourage active student participation in discussions and practical activities, while simultaneously refining and developing their critical thinking and analytical management skills.</p> <p>This is achieved through theoretical lectures that explain the fundamental concepts of management, interactive lessons based on group discussions and case studies, and practical exercises that simulate the work environment, such as analyzing administrative problems, making decisions, and designing administrative plans and structures.</p> <p>Simplified practical activities are also employed to enhance understanding of management functions (planning, organizing, directing, and controlling), thereby</p>

	stimulating students' interest in contemporary management practices and connecting theoretical aspects with practical applications within organizations.
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<b>Student Workload (SWL)</b>			
الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا			
<b>Structured SWL (h/sem)</b> الحمل الدراسي المنتظم للطالب خلال الفصل	63	<b>Structured SWL (h/w)</b> الحمل الدراسي المنتظم للطالب أسبوعيا	6
<b>Unstructured SWL (h/sem)</b> الحمل الدراسي غير المنتظم للطالب خلال الفصل	87	<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطالب أسبوعيا	7
<b>Total SWL (h/sem)</b> الحمل الدراسي الكلي للطالب خلال الفصل	<b>501</b>		

<b>Module Evaluation</b>					
تقييم المادة الدراسية					
		<b>Time/Number</b>	<b>Weight (Marks)</b>	<b>Week Due</b>	<b>Relevant Learning Outcome</b>
<b>Formative assessment</b>	<b>Quizzes</b>	4	0% (20)2	4 ,7,10,13	LO #2, #3, #4. LO #4, #5, LO #6 #7 LO #8 #9
	<b>Assignments</b>	2	5% (5)	Continuou s	LO #3, #4 and #6, #7
	<b>Projects</b>	1	7% (7)	Continuou s	All

	<b>Report</b>	1	8% (8)	13	LO #5, #8 and #10
<b>Summative assessment</b>	<b>Midterm Exam</b>	2hr	10% (10)	7	LO #1 - #7
	<b>Final Exam</b>	3hr	50% (50)	16	All
<b>Total assessment</b>			100% (100 Marks)		

### Delivery Plan (Weekly Syllabus)

#### المنهاج الاسبوعي النظري والعملي

	<b>Material Covered</b>
<b>Week 1</b>	The nature of management – approaches to management studies – organizational activities – business management fields – challenges facing contemporary management (the concept of management and its fields)  Organizational goals
<b>Week 2</b>	The manager's tasks – patterns of managerial behavior – managerial skills and their sources – variations in managerial work – managerial roles – types of managers according to their administrative levels (the concept of management and its fields)
<b>Week 3</b>	Traditional schools (the development of managerial thought)
<b>Week 4</b>	The human relations school (the development of managerial thought)
<b>Week 5</b>	The public environment – the private environment (management and its environment)
<b>Week 6</b>	First exam
<b>Week 7</b>	The organization's purpose and mission – types of organizational goals (organizational goals)
<b>Week 8</b>	The importance of organizational goals – requirements for goals – Management by Objectives theory (advantages and disadvantages)
<b>Week 9</b>	The concept of decision-making – types of decisions – decision-making patterns (decision-making)
<b>Week 10</b>	Second exam

<b>Week 11</b>	The nature of authority – scope of control and authority (authority)
<b>Week 12</b>	The concept of motivation – important factors for motivating employees (motivation)
<b>Week 13</b>	Obstacles to motivation – components of the motivation system (motivation)
<b>Week 14</b>	Abraham Maslow's theory (hierarchy of needs)
<b>Week 15</b>	Fredrick's two-factor theory Herzberg's Theories of Motivation
<b>Week 16</b>	Third Exam

<b>Learning and Teaching Resources</b>		
مصادر التعلم والتدريس		
	<b>Text</b>	<b>Available in the Library?</b>
<b>Required Texts</b>	Al-Shammaa, Khalil Muhammad Hassan, 2004, Principles of Management with a Focus on Business Administration	no
<b>Recommended Texts</b>		No
<b>Websites</b>		

<b>Grading Scheme</b>				
مخطط الدرجات				
<b>Group</b>	<b>Grade</b>	<b>التقدير</b>	<b>Marks %</b>	<b>Definition</b>
<b>Success Group</b> (50 - 100)	<b>A - Excellent</b>	امتياز	90 - 100	Outstanding Performance
	<b>B - Very Good</b>	جيد جدا	80 - 89	Above average with some errors
	<b>C - Good</b>	جيد	70 - 79	Sound work with notable errors

	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required

**Note:** Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

  
رئيس القسم

أ. د. زياد هاشم السقا

  
مدرسي المادة

م. سيف خلف عطا الله احمد

م. م. ياسمين بشار قاسم

جامعة الموصل  
كلية الإدارة والاقتصاد  
قسم المحاسبة

# MODULE DESCRIPTION FORM

Module Information					
Module Title	Accounting readings and correspondence E			Module Delivery	
Module Type	S			<input checked="" type="checkbox"/> Theory <input checked="" type="checkbox"/> Lecture <input type="checkbox"/> Lab <input checked="" type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar	
Module Code	MAC-1207				
ECTS Credits	6				
SWL (hr/sem)	78				
Module Level		2		Semester of Delivery	
Accounting Department		MAC		College	
Module Leader		Lect. Harith Rashid Hamdoon		e-mail	
Module Leader's Acad. Title		Lecturer		Module Leader's Qualification	
Module Tutor		Asst.Lect. Abbas Fadhil Abdi		e-mail	
Peer Reviewer Name		Lect .Harith Rashid Hamdoon		e-mail	
Scientific Committee Approval Date		31/05/2026		Version Number	

Relation with other Modules			
Prerequisite module		Semester	
Co-requisites module		Semester	

Module Aims, Learning Outcomes and Indicative Contents	
Module Objectives	Define the definition to teach the student the basic accounting concepts 1. and terms in English. . Introduce financial accounting and bookkeeping.2 . Introduce the components of the conceptual framework for financial 3 accounting. . Learn using accounting information.4

	<ul style="list-style-type: none"> <li>. Introduce the types of accounting5</li> <li>. Introduce accounting principles, concepts, and assumptions.6</li> <li>. Identify the types of financial statement and trading account and the profit 7 account</li> <li>. Introduce how to prepare the income statement and the steps required for 8 net profit. <ul style="list-style-type: none"> <li>. Introduce how to prepare the balance sheet.9</li> <li>. Defining the concept of business correspondence10</li> </ul> </li> <li>. Defining how to write a good business letter, including its punctuation 11 and characteristics (primary and secondary). <ul style="list-style-type: none"> <li>. Defining the types of correspondence and their categories.12 <ul style="list-style-type: none"> <li>. Defining invoice transactions.13</li> <li>.14. Defining the types of invoices</li> </ul> </li> </ul> </li> </ul>
<p style="text-align: center;"><b>Module Learning Outcomes</b></p>	<ol style="list-style-type: none"> <li>1. Familiarity with key accounting concepts and terminology in English.</li> <li>2. Introduction to financial accounting and bookkeeping.</li> <li>3. Knowledge of the components of the conceptual framework of financial accounting. <ul style="list-style-type: none"> <li>4. Identification of the users of accounting information.</li> </ul> </li> <li>5. Introduction to types of accounting and the accounting cycle.</li> <li>6. Introduction to accounting principles, concepts, and assumptions.</li> <li>7. Familiarity with types of financial statements and proficiency in preparing closing accounts.</li> <li>8. Proficiency in preparing an income statement and the steps to arrive at net profit. <ul style="list-style-type: none"> <li>9. Proficiency in preparing a balance sheet.</li> </ul> </li> <li>10. Introduction to the concept of business correspondence</li> <li>11. Understanding how to write a good, complete business letter in terms of formatting and essential and secondary elements</li> <li>12. Applications of business correspondence and its types <ul style="list-style-type: none"> <li>13. Understanding invoicing procedures</li> <li>14. Identifying different types of invoices</li> </ul> </li> </ol>
<p style="text-align: center;"><b>Indicative Contents</b></p>	<p>The instructional content includes the following.</p> <p style="text-align: right;"><u>Part A - Class Lecture</u></p> <ul style="list-style-type: none"> <li>. Basic Concepts of Financial Accounting. [SSWL=4 hrs]1</li> <li>. Financial Accounting and Bookkeeping. [SSWL=4 hrs]2</li> <li>. Components of the Conceptual Framework of Financial Accounting. [SSWL=8 3 hrs]</li> <li>4. Users of Accounting Information and Types of Accounting. [SSWL=8 hrs]</li> <li>5. Accounting Principles, Concepts, and Assumptions. [SSWL=8 hrs]</li> </ul> <p style="text-align: right;"><u>Part B - Tutorial</u></p> <ul style="list-style-type: none"> <li>. Types of Financial Statements and Developing Skills in Final Accounts, Their 1 Purpose, and How to Prepare the Trading Account and the Profit and Loss Account. [SSWL=4 hrs]</li> <li>. Studying and Applying Practical Cases on Preparing the Income Statement and 2</li> </ul>

	<p>the Steps to Arrive at Net Profit. [SSWL=6 hrs]</p> <p>. Study and apply practical cases on preparing a balance sheet. [SSWL=4 hrs]3</p> <p>. Write a good, comprehensive business letter in terms of structure and 4 essential and secondary elements. [SSWL=6 hrs]</p> <p>. Applications on business correspondence and its types. [SSWL=6 hrs]5</p> <p>. Study invoice transactions and their types. [SSWL=6 hrs]Total hrs = 75 = SSWL - 6 (Exam hrs) = 78- 3 = 75 hr (Time table hrs x 15 weeks)</p>
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<b>Learning and Teaching Strategies</b>	
<b>Strategies</b>	<p>The main strategy to be followed in delivering this unit is to encourage student participation in exercises, while simultaneously refining and expanding their critical thinking skills. This will be achieved through interactive classroom sessions and lessons, and through the analysis of practical cases involving the application of accounting procedures, which will include student activities and participation in applying and analyzing these cases</p>

<b>Student Workload (SWL)</b>			
<b>Structured SWL (h/sem)</b> Regular academic workload for the student during the semester	78	<b>Structured SWL (h/w)</b> Student's regular weekly study load	6
<b>Unstructured SWL (h/sem)</b> Irregular student workload during the semester	107	<b>Unstructured SWL (h/w)</b> Irregular weekly study load for the student	7
<b>Total SWL (h/sem)</b> The student's total academic workload during the semester	<b>200</b>		

<b>Module Evaluation</b>					
		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
<b>Formative</b>	<b>Quizzes</b>	4	0% (20)2	4 ,7,10,13	LO #2, #3, #4.

<b>assessment</b>					LO #4, #5, LO #6 #7 LO #8 #9
	<b>Online Assignments</b>	2	5% (5)	Continuous	LO #3, #4 and #6, #7
	<b>Onsite Assignments</b>	1	10% (10)	Continuous	All
	<b>Report</b>	1	5% (5)	13	LO #5, #8 and #10
<b>Summative assessment</b>	<b>Midterm Exam</b>	2hr	10% (10)	7	LO #1 - #7
	<b>Final Exam</b>	3hr	50% (50)	16	All
<b>Total assessment</b>			100% (100 Marks)		

### Delivery Plan (Weekly Syllabus)

	<b>Material Covered</b>
<b>Week 1</b>	Basic terms in accounting
<b>Week 2</b>	Definition of accounting
<b>Week 3</b>	Accounting and bookkeeping
<b>Week 4</b>	Users of accounting
<b>Week 5</b>	and accounting cycle Types of accounting
<b>Week 6</b>	Accounting principles, concepts, and assumptions.
<b>Week 7</b>	Types of financial statement and trading account and the profit account
<b>Week 8</b>	Exam mid semester
<b>Week 9</b>	income statement and the steps required for net profit.
<b>Week 10</b>	how to prepare the balance sheet
<b>Week 11</b>	Defining the concept of business correspondence
<b>Week 12</b>	Defining how to write a good business letter, including its punctuation and characteristics (primary and secondary).
<b>Week 13</b>	Defining the types of correspondence and their categories
<b>Week 14</b>	Defining invoice transactions.
<b>Week 15</b>	Defining invoice transactions.
<b>Week 16</b>	Exam

### Delivery Plan (Weekly Lab. Syllabus)

	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources		
	Text	Available in the Library?
Required Texts	<p><b>Principles of Financial Accounting (Part 1) Dr. Hossam El-Din Mustafa Khadash, Dr. Walid Zakaria Siam, Dr. Abdel Nasser Ibrahim Nour</b></p> <p><a href="https://almerja.com/reading.php?idm=166056">https://almerja.com/reading.php?idm=166056</a></p> <p>A conceptual model of accountants' communication inside not-for-profit organisations</p> <p>Daff, L., Parker, L. D., &amp; Parker, L. D. (2021). A conceptual model of accountants' communication inside not-for-profit organisations. <i>British Accounting Review</i>, 53(3), 100959.</p> <p><a href="https://doi.org/10.1016/J.BAR.2020.100959">https://doi.org/10.1016/J.BAR.2020.100959</a></p>	Yes
Recommended Texts	<p><a href="https://www.dosoerp.com/blog/accounting-entrie">https://www.dosoerp.com/blog/accounting-entrie</a></p> <p>Accounting restrictions, how to prepare them, and how to benefit from them.</p>	No

Grading Scheme				
Group	Grade	التقدير	Marks %	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C – Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria

<b>Fail Group (0 – 49)</b>	<b>FX – Fail</b>	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	<b>F – Fail</b>	راسب	(0-44)	Considerable amount of work required

**Note:** Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

# MODULE DESCRIPTION FORM

## نموذج وصف المادة الدراسية

Module Information			
Module Title	<b>Principles of economics</b>		Module Delivery
Module Type	<b>Support</b>		<input checked="" type="checkbox"/> Theory <input checked="" type="checkbox"/> Lecture <input type="checkbox"/> Lab <input checked="" type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar
Module Code	<b>COAE-1102</b>		
ECTS Credits	<b>6</b>		
SWL (hr/sem)	<b>150</b>		
Module Level	UGI	Semester of Delivery	One
Administering Department	Type Dept. Code	College	Type College Code
Module Leader		e-mail	
Module Leader's Acad. Title		Module Leader's Qualification	
Module Tutor	Name (if available)	e-mail	E-mail
Peer Reviewer Name	Asst. Lecturer Ibtisam Tareq Dabo	e-mail	E-mail
Scientific Committee Approval Date	13/08/1014	Version Number	1.0

Relation with other Modules			
Prerequisite module	None	Semester	
Co-requisites module	None	Semester	

## Module Aims, Learning Outcomes and Indicative Contents

<b>Module Objectives</b>	<p style="text-align: center;">Module Aims, Learning Outcomes and Indicative Contents</p> <ol style="list-style-type: none"> <li>1. Identifying the fundamentals of economic principles and concepts</li> <li>2. Defining the economic problem and its characteristics</li> <li>3. Understanding demand, supply, equilibrium, and consumer behavior according to marginal utility and indifference curve theories, as well as production stages, costs, and how to calculate them</li> </ol>
<b>Module Learning Outcomes</b>	<p>Detailed Learning Outcomes:</p> <ol style="list-style-type: none"> <li>1. Defining demand in economic terms, its importance, and relation to other sciences - Understanding the economic problem</li> <li>2. Understanding demand meaning, law of demand, factors affecting demand, and how to plot demand curves showing inverse price-quantity relationship - Understanding elasticity concepts, types of demand elasticity, and calculation methods</li> <li>3. Understanding supply meaning, law of supply, supply schedules, supply curves - Understanding supply elasticity and affecting factors</li> <li>4. Market equilibrium: equilibrium price and quantity - Surplus and shortage situations</li> <li>5. Utility concepts: characteristics, types, law of diminishing marginal utility - Calculating and plotting total/marginal utility - Consumer equilibrium under marginal utility theory</li> <li>6. Indifference curves: characteristics and maps - Consumer equilibrium under indifference curve theory</li> <li>7. Production function: concepts, factors of production, law of diminishing returns stages</li> <li>8. Cost concepts: types, short-run cost calculations - Long-run cost definitions</li> <li>9. Inflation: types, economic/social impacts, and treatment methods</li> </ol>

<p><b>Indicative Contents</b></p>	<p>The instructional content includes the following:</p> <p>Part 1: Introduction to Economics, Demand, Supply, and Equilibrium This section covers:</p> <ul style="list-style-type: none"> <li>- Fundamentals: The concept of economics, its relationship with other sciences, the stages of economic thought development, the economic problem and its characteristics.</li> <li>- Demand: Concept of demand, the law of demand, demand schedule, demand curve, factors affecting demand (price of the good, income, prices of substitute goods).</li> <li>- Demand elasticity: Types of elasticity, methods of measurement, importance of elasticity, and the effects of different elasticities.</li> <li>- Factors influencing demand elasticity.</li> <li>- Supply theory: The law of supply, supply curve and schedule, factors affecting supply elasticity (price of the good, prices of production inputs, number of producers).</li> <li>- Market equilibrium: Equilibrium price and quantity, surplus and shortage.</li> </ul> <p>Part 2: Demand Theories (Consumer Behavior), Production &amp; Cost Theories, and Economic Issues (Inflation &amp; Unemployment) This section includes:</p> <ul style="list-style-type: none"> <li>- Marginal utility theory: Concept of total and marginal utility, utility analysis, the law of diminishing marginal utility, and limitations of utility theory.</li> <li>- Indifference curves: Concept and characteristics, equilibrium under indifference curve theory.</li> <li>- Production function: Concept, factors of production, the law of diminishing returns and its stages.</li> <li>- Costs: Fixed and variable costs, average total cost, short-run and long-run cost definitions.</li> <li>- Inflation: Types, economic and social effects, and methods of control.</li> </ul>
	<p>Total hours = 175 - SSWL = Exam hours - 94 - 4 - 90 hours (timetable hours x 15) weeks</p>

<p style="text-align: center;"><b>Learning and Teaching Strategies</b></p>	
<p><b>Strategies</b></p>	<p>The main strategy that will be adopted in delivering this subject is to encourage student participation in preparing assignments and class discussions, while at the same time improving and expanding their critical thinking skills. This will be achieved through interactive classes and tutorials, and the presentation of some simple case studies that include some theoretical explanations of the subject</p>

### Student Workload (SWL)

<b>Structured SWL (h/sem)</b>	94	<b>Structured SWL (h/w)</b>	6
<b>Unstructured SWL (h/sem)</b>	81	<b>Unstructured SWL (h/w)</b>	7
<b>Total SWL (h/sem)</b>	<b>175</b>		

### Module Evaluation

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
<b>Formative assessment</b>	<b>Quizzes</b>	3	10% (10)	5 and 9 and 13	The codes below indicate the relevance of this formative assessment to the learning outcomes identified above. LO #1, #2 and #10, #11
	<b>Assignments</b>	1	20% (20)	Continuous	All
	<b>Report</b>	2	10% (10)	7 and 13	LO #5, #8 and #10
<b>Summative assessment</b>	<b>Midterm Exam</b>	1hr	10% (10)	7	LO #1 - #7
	<b>Final Exam</b>	3hr	50% (50)	16	All
<b>Total assessment</b>			100% (100 Marks)		

### Delivery Plan (Weekly Syllabus)

	Material Covered
<b>Week 1</b>	-1- The concept of economics - The relationship between economics and other sciences
<b>Week 2</b>	-1- The economic problem, its nature, and proposed solutions
<b>Week 3</b>	The concept of demand, the law of demand, demand schedule, demand curve, factors affecting demand (price of the good, income, prices of substitute goods)
<b>Week 4</b>	Demand elasticity and its types, the importance of demand elasticity
<b>Week 5</b>	Factors affecting demand elasticity and how to calculate price and income elasticity of demand
<b>Week 6</b>	Supply theory, the law of supply, supply curve and schedule, factors affecting supply
<b>Week 7</b>	Supply elasticity and factors affecting it (price of the good, prices of production factors, number of producers)
<b>Week 8</b>	Market equilibrium, equilibrium price and quantity, surplus and shortage
<b>Week 9</b>	Marginal utility theory (characteristics of utility, assumptions of marginal utility theory, the law of diminishing marginal utility Graphical analysis and consumer equilibrium under marginal utility theory(
<b>Week 10</b>	6 . The concept of indifference curves and their characteristics
<b>Week 11</b>	6 .The concept of indifference curves and their characteristics
<b>Week 12</b>	7.The concept of production function, factors of production, the law of diminishing returns and its stages
<b>Week 13</b>	8 . Definition of cost, its types, how to calculate it, and cost in the long run
<b>Week 14</b>	9 . The concept of inflation, its types, and causes
<b>Week 15</b>	9 .The economic and social effects of inflation and methods to address it
<b>Week 16</b>	<b>Preparatory week before the final Exam</b>

### Delivery Plan (Weekly Lab. Syllabus)

	Material Covered
<b>Week 1</b>	
<b>Week 2</b>	
<b>Week 3</b>	
<b>Week 4</b>	
<b>Week 5</b>	
<b>Week 6</b>	
<b>Week 7</b>	

## Learning and Teaching Resources

	Text	Available in the Library?
<b>Required Texts</b>	Principles of Economics / Dr. Karim Mahdi Al-Hasnawi, The Legal Library 2007 Principles of Economics / Muhammad Salih Al-Quraishi and Al-Shammari	
<b>Recommended Texts</b>	Economy / Paul A. Samuelson translated into Arabic	
<b>Websites</b>		

## Grading Scheme

مخطط الدرجات

Group	Grade	التقدير	Marks %	Definition
<b>Success Group (50 - 100)</b>	<b>A</b> - Excellent	امتياز	90 - 100	Outstanding Performance
	<b>B</b> - Very Good	جيد جدا	80 - 89	Above average with some errors
	<b>C</b> - Good	جيد	70 - 79	Sound work with notable errors
	<b>D</b> - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	<b>E</b> - Sufficient	مقبول	50 - 59	Work meets minimum criteria
<b>Fail Group (0 - 49)</b>	<b>FX</b> - Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	<b>F</b> - Fail	راسب	(0-44)	Considerable amount of work required

**Note:** Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

### Module 1

Code	Course/Module Title	ECTS	Semester
MIS-1101	Principles of economics	8.00	1
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USSWL (hr/w)
3	1/1	79	121

Montana Ahmed Hamid

Asst. Lecturer Ibtisam Tareq Dabo

Mustafa Sadel



# MODULE DESCRIPTION FORM

## نموذج وصف المادة الدراسية

Module Information			
معلومات المادة الدراسية			
Module Delivery		اللغة الانكليزية	Module Title
<input checked="" type="checkbox"/> Theory <input type="checkbox"/> Lecture <input type="checkbox"/> Lab <input type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar		B	Module Type
		UOM-102	Module Code
		2	ECTS Credits
		50	SWL (hr/sem)
	One	Semester of Delivery	UGx
	College		Administering Department
ruaa.zuhair@uomosul.edu.iq	e-mail	Ruaa Zuhair Hamody	Module Leader
Master of English Language	Module Leader's Qualification	Assistant Lecturer	Module Leader's Acad. Title
	e-mail		Module Tutor
	e-mail		Peer Reviewer Name
1.0	Version Number	2520/9/10	Scientific Committee Approval Date

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
	Semester	None	Prerequisite module
	Semester	None	Co-requisites module

Module Aims, Learning Outcomes and Indicative Contents	
أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
1. Develop basic English language skills, including communication, vocabulary and cultural understanding for beginner-level learners 2- Develop listening and comprehension skills through interactive exercises based on simple dialogues. 3- Enhancing speaking skills by teaching correct pronunciation and	Module Objectives أهداف المادة الدراسية

<p>encouraging students to use language in simple conversational situations such as self-identification and asking for personal information.</p> <p>4- Teaching basic writing, such as writing short and simple sentences.</p> <p>5- Understand basic rules such as sentence structure, present and simple past tense, and the basics of verb conjugation.</p> <p>6- Expanding vocabulary to suit the needs of beginners, such as numbers, colors, jobs, and family.</p>	
<p>1- The ability to have simple conversations: The student can introduce himself and introduce others.</p> <p>2- The ability to write in a simple style: write short and clear sentences that describe daily events or express simple ideas.</p> <p>3- Develop listening and comprehension skills: the ability to understand simple conversations and short dialogues that contain familiar vocabulary and structures.</p> <p>4- Improving pronunciation and linguistic rhythm: improving the pronunciation of basic words and phrases.</p> <p>5- Increase confidence in language use: Gain confidence in communicating in English in real situations.</p>	<p style="text-align: center;"><b>Module Learning Outcomes</b></p> <p style="text-align: center;">مخرجات التعلم للمادة الدراسية</p>
<p style="text-align: center;">The instructional content includes the following.</p> <p style="text-align: center;">1- Grammar Guidance:</p> <ul style="list-style-type: none"> <li>• The book provides a simplified and clear explanation of basic grammatical rules such as the simple present tense and the simple past.</li> <li>• Displays visual tables and illustrations to help teachers present grammar in a smooth and understandable way.</li> </ul> <p style="text-align: center;">2- Vocabulary Building Guidelines:</p> <ul style="list-style-type: none"> <li>• Demonstrates how to teach new vocabulary by linking to images, dialogues, and everyday situations.</li> <li>• Contains lists of basic vocabulary for each unit of study, which helps teachers focus on specific words to expand students' knowledge.</li> </ul> <p style="text-align: center;">3- Guidelines for teaching listening skills:</p> <ul style="list-style-type: none"> <li>• Enhances students' ability to understand spoken language through audio clips that contain simple conversations.</li> <li>• Recommend using interactive exercises after listening to ensure that students understand the audio texts.</li> </ul> <p style="text-align: center;">4- Guidelines for teaching speaking skills:</p> <ul style="list-style-type: none"> <li>• Includes tips on how to correct pronunciation and guide students to correct pronunciation of words and structures.</li> <li>• Encourages teachers to use everyday situations to train students to speak fluently.</li> </ul> <p style="text-align: center;">5- Guidelines for teaching reading skills:</p> <ul style="list-style-type: none"> <li>• Provides strategies for analyzing texts and learning how to assimilate key ideas.</li> <li>• Contains guided exercises to measure students' comprehension of the read content, with a focus on keywords.</li> </ul> <p style="text-align: center;">6- Guidelines for teaching writing skills:</p> <ul style="list-style-type: none"> <li>• Focuses on developing simple writing skills through graded exercises, such as writing short sentences and then progressing to writing short paragraphs.</li> </ul>	<p style="text-align: center;"><b>Indicative Contents</b></p> <p style="text-align: center;">المحتويات الإرشادية</p>

<ul style="list-style-type: none"> <li>• Provides guidance on correcting common writing errors and improving sentence structure.</li> </ul> <p>7- Guidelines for the use of supplementary materials:</p> <ul style="list-style-type: none"> <li>• The book encourages the use of additional materials such as language games, flashcards, and interactive activities to present lessons in a fun way.</li> </ul> <ul style="list-style-type: none"> <li>• Provides suggestions for additional educational resources such as websites, educational videos, and interactive applications.</li> </ul> <p>8- Assessment&amp;Feedback Guidelines:</p> <ul style="list-style-type: none"> <li>• Provides ways to assess student progress through classroom activities and quizzes.</li> </ul> <p>It provides sample questions and continuous evaluation exercises.</p>	
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<b>Learning and Teaching Strategies</b> استراتيجيات التعلم والتعليم	
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<p style="text-align: right;">1- Interactive Learning</p> <p>This strategy encourages students to interact through teacher-run classroom activities such as role-playing and one-on-one conversations, which helps to boost confidence in using new vocabulary in real-life situations.</p> <p style="text-align: right;">2- Image-based learning (Visual Learning)</p> <p>This approach uses visual aids such as pictures and flashcards to teach vocabulary, making it easier to understand and remember by connecting words with their visual meanings.</p> <p style="text-align: right;">3- Task-based learning</p> <p>This strategy focuses on assigning students tasks based on the use of new vocabulary in practical contexts, which promotes the application of vocabulary in life situations.</p> <p style="text-align: right;">4- Listening-Based Learning</p> <p>This technique makes use of auditory activities such as conversations and dialogues to teach students how to use vocabulary and understand the correct pronunciation of words.</p> <p style="text-align: right;">5- Writing-Based Learning</p> <p>This strategy promotes the use of new vocabulary through writing exercises that help anchor words in students' memory.</p> <p>6- Collaborative Learning: This strategy encourages students to work together and learn from each other using new vocabulary in joint activities, which enhances language interaction.</p> <p>7-Use of Technology Integration This strategy takes advantage of applications, interactive websites and video videos to teach vocabulary in a fun and interactive way, allowing students to review and learn at any time. 8- Continuous Assessment This strategy focuses on evaluating students continuously through quizzes and classroom activities, which helps to measure</p>	<b>Strategies</b>
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student progress and adjust teaching methods as needed.

### Student Workload (SWL)

الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا

2	<b>Structured SWL (h/w)</b> الحمل الدراسي المنتظم للطالب أسبوعيا	33	<b>Structured SWL (h/sem)</b> الحمل الدراسي المنتظم للطالب خلال الفصل
1.5	<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطالب أسبوعيا	17	<b>Unstructured SWL (h/sem)</b> الحمل الدراسي غير المنتظم للطالب خلال الفصل
50			<b>Total SWL (h/sem)</b> الحمل الدراسي الكلي للطالب خلال الفصل

### Module Evaluation

تقييم المادة الدراسية

Relevant Learning Outcome	Week Due	Weight (Marks)	Time/Number		
LO #1-#2-#3-#4	3-6-9-12	10% (10)	4	Quizzes	Formative assessment
LO #1-#2-#3-#4	4-12	10% (10)	2	Online Assignments	
LO #1-#2-#3-#4-#5	3-14	10% (20)	2	Onsite Assignments	
LO #1-#2-#3-#4-#5	14	10% (10)	1	Report	
LO #2 and #3	10	10% (10)	1hr/1	Midterm Exam	Summative assessment
LO #2 and #5	16	50% (50)	3hr/1	Final Exam	
		100% (100 Marks)	Total assessment		

### Delivery Plan (Weekly Syllabus)

المنهاج الاسبوعي النظري

Material Covered	
Hello. verb to be and numbers	Week 1
Your world. Pronouns and adjectives	Week 2
All about you. Negative questions and short answers.	Week 3
Family and friends. Possessive adjectives	Week 4
Things I like. Present simple positive and negative	Week 5
Every day. Present simple	Week 6
Favorite things. Question words.	Week 7
Home sweet home. There is and there are	Week 8
Past time. Was/ were	Week 9
Midterm exam...	Week 10
We had a good time. Regular and irregular verbs	Week 11

We can do it. Can/ cannot and adverbs	Week 12
Thank you very much. Would like/ some any	Week 13
What is happening now. Present continuous.	Week 14
Lets go. Future plans/ going to	Week 15
Final exam	Week 16

Learning and Teaching Resources مصادر التعلم والتدريس		
Available in the Library?	Text	
	Soars, J., & Soars, L. (2019). <i>Headway Beginner Students' Book</i> (5th ed.). Oxford University Press.	<b>Required Texts</b> النصوص المطلوبة
		<b>Recommended Texts</b> النصوص الموصى بها
	<a href="https://www.youtube.com/watch?v=t3Z_tBA2KVs&amp;list=PL1TR9V081r9xJUUHG9YvBqolI0BP_QEE7t&amp;index=1">https://www.youtube.com/watch?v=t3Z_tBA2KVs&amp;list=PL1TR9V081r9xJUUHG9YvBqolI0BP_QEE7t&amp;index=1</a> <a href="https://www.youtube.com/watch?v=9ReBfwdA2E1&amp;list=PL3HtfCoOPWiyQfrnu68E511RQ2rKz7_0L&amp;index=1">https://www.youtube.com/watch?v=9ReBfwdA2E1&amp;list=PL3HtfCoOPWiyQfrnu68E511RQ2rKz7_0L&amp;index=1</a>	<b>Websites</b> المواقع الالكترونية

Grading Scheme مخطط الدرجات				
Definition	Marks %	التقدير	Grade	Group
Outstanding Performance	90 - 100	امتياز	A - Excellent	Success Group (50 - 100)
Above average with some errors	80 - 89	جيد جدا	B - Very Good	
Sound work with notable errors	70 - 79	جيد	C - Good	
Fair but with major shortcomings	60 - 69	متوسط	D - Satisfactory	
Work meets minimum criteria	50 - 59	مقبول	E - Sufficient	
More work required but credit awarded	(45-49)	راسب (قيد المعالجة)	FX – Fail	Fail Group (0 – 49)
Considerable amount of work required	(0-44)	راسب	F – Fail	

**Note:** Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

22  
اد. زياد هاشم السقا  
جامعة البوعل  
م.م رؤف زهير

# MODULE DESCRIPTION FORM

## نموذج وصف المادة الدراسية

Module Information			
معلومات المادة الدراسية			
Module Title	Accounting in English		Module Delivery
Module Type	Core		<input checked="" type="checkbox"/> Theory <input checked="" type="checkbox"/> Lecture <input type="checkbox"/> Lab <input checked="" type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar
Module Code	AC2203		
ECTS Credits	3		
SWL (hr/sem)	125		
Module Level	UGx2	Semester of Delivery	2
Accounting Department	MAC	College	UOMM
Module Leader	وعد حسين شلاش	e-mail	w.shlash@uomosul.edu.iq
Module Leader's Acad. Title	Lecturer	Module Leader's Qualification	Ph.D.
Module Tutor	د. رافي نزار جميل	e-mail	Rafinazar@uomosul.edu.iq
Peer Reviewer Name	د. نشوان طلال سعد الله	e-mail	nashwan_talal@uomosul.edu.iq
Scientific Committee Approval Date	/9/202520	Version Number	

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	محاسبة مالية 1	Semester	
مواد ممهدة			

Co-requisites module مواد مكملة	اساسيات المحاسبة المتوسطة	Semester	
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### Module Aims, Learning Outcomes and Indicative Contents

أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية

Module Objectives أهداف المادة الدراسية	The course aims to teach the student the accounting treatments for a group of important accounting topics in the English language .
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	<p style="text-align: right;">مخرجات التعلم: (Learning Outcomes)</p> <ul style="list-style-type: none"> <li>• (Knowledge &amp; Understanding): Understanding the basics of accounting in English and regulatory systems.</li> <li>• (Cognitive Skills): المهارات الذهنية</li> <li>• Correctly analyze and classify financial transactions in English (Practical &amp; Professional Skills): المهارات العملية والمهنية</li> <li>• Preparing financial books and accounting records in English</li> <li>• (Transferable Skills): المهارات العامة</li> <li>• Use computers and spreadsheets to document transactions.</li> <li>• Ability to work collaboratively in preparing financial reports.</li> </ul>
Indicative Contents المحتويات الإرشادية	<p style="text-align: right;">يتضمن المحتوى الإرشادي ما يأتي.</p> <p><b>Part A – Class Lecture</b></p> <ol style="list-style-type: none"> <li>1. Definition of accounting as an information system [SSWL = 10 hrs]</li> <li>2. Explaining how to calculate depreciation for different types of assets and in different methods [SSWL = 10 hrs]</li> <li>3. Explaining the types of inventories, methods of calculating its cost, and its accounting entries [SSWL = 6 hrs]</li> <li>4. Explanation Of (FIFO, LIFO, W.A) Methods</li> </ol>

	<p><b>[SSWL = 8 hrs]</b></p> <p>5. Explaining the concept of Accounts Receivable and how to create provisions for it at the end of the financial period</p> <p><b>[SSWL = 12 hrs]</b></p> <p>6. Explaining of Accounting for Investment (Equity Investment)</p> <p><b>[SSWL = 6 hrs]</b></p> <p>7. Explain to students the concept of stocks, their difference from bonds, and the nature of their accounting procedures.</p> <p style="text-align: right;"><b>[SSWL = 12 hrs]</b></p>
	<p style="text-align: right;"><b>Part B – Tutorial</b></p> <p>1. Detailed explanation of accounting for stockholders' equity [SSWL = 12 hrs]</p> <p>2. Explain the common stock &amp; preferred stock [SSWL = 4 hrs]</p> <p>3. Practical cases of common stock &amp; preferred stock [SSWL = 4 hrs]</p> <p>4. Practical cases on distributing regular profits [SSWL = 6 hrs]</p> <p>5. Practical exercises covering integrated topics such as the income statement about the profits and the balance sheet [SSWL = 6 hrs]</p> <p>6. Practical cases on considering profits as an expansion reserve [SSWL = 6 hrs]</p> <p style="text-align: right;">إجمالي الساعات 98 ساعة</p> <p style="text-align: right;">(SSWL)</p> <p style="text-align: right;">ملاحظة: يمكن تخصيص جزء من الساعات للامتحانات والتقييم العملي حسب النظام الجامعي.</p> <p style="text-align: center;">Total hrs = 98 = SSWL - (Exam hrs) = 98- 3 = 95 hrs (Time table hrs x 15 weeks)</p>

### Learning and Teaching Strategies

## استراتيجيات التعلم والتعليم

<b>Strategies</b>	<p>The learning and teaching strategies for the Financial Accounting course in English seek to promote active student participation in the educational process, with a focus on developing their critical thinking skills. This is achieved through interactive classrooms, where students are encouraged to participate in discussions and solve practical problems related to financial accounting procedures. Practical cases and exercises are also used to apply theoretical knowledge in practice, including preparing journal entries, books, final accounts, and financial reports. This strategy also includes analyzing and discussing the accounting procedures used in the accounting system in general, providing students with a comprehensive practical understanding of accounting processes and .how to apply them correctly</p>
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## Student Workload (SWL)

الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا

<b>Structured SWL (h/sem)</b> الحمل الدراسي المنتظم للطالب خلال الفصل	93	<b>Structured SWL (h/w)</b> الحمل الدراسي المنتظم للطالب أسبوعيا	6
<b>Unstructured SWL (h/sem)</b> الحمل الدراسي غير المنتظم للطالب خلال الفصل	107	<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطالب أسبوعيا	7
<b>Total SWL (h/sem)</b> الحمل الدراسي الكلي للطالب خلال الفصل	240		

## Module Evaluation

	Time/Nu	Weight (Marks)	Week Due	Relevant Learning

		Number			Outcome	
Formative assessment التقييم التكويني	Quizzes	4	0% (20)	2	4, 7, 10, 13	LO #2, #3, #4. LO #4, #5, LO #6 #7 LO #8 #9
	Online Assignments	2	5% (5)		Continuous	LO #3, #4 and #6, #7
	Onsite Assignments	1	10% (10)		Continuous	All
	Report	1	5% (5)		13	LO #5, #8 and #10
Summative assessment التقييم التلخيصي	Midterm Exam	1 hr	10% (10)		7	LO #1 - #7
	Final Exam	3 hr	50% (50)		16	All
<b>Total assessment</b>			100% (100 Marks)			

<b>Delivery Plan (Weekly Syllabus)</b> المنهاج الاسبوعي النظري	
	Material Covered
Week 1	Accounting for property, plant, equipment
Week 2	Practices
Week 3	Depreciation accounting
Week 4	Practices
Week 5	Inventory valuation: cost basis approach
Week 6	<b>First Exam</b>
Week 7	Explanation Of (FIFO, LIFO, W.A) Methods

Week 8	Practices
Week 9	Accounts Receivable
Week 10	Practices
Week 11	Accounting For Investment (Equity Investment)
Week 12	Accounting For Investment (Debt Investment)
Week 13	Practices
Week 14	Accounting for stockholders' equity (common stock & preferred stock)
Week 15	Dividends policy
Week 16	<b>Second exam.</b>

### Delivery Plan (Weekly Lab. Syllabus)

المنهاج الاسبوعي للمختبر

	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

### Learning and Teaching Resources

مصادر التعلم والتدريس

	Text	Available in the Library?
Required Texts	Intermediate accounting, 18th Edition, Kiso, Jerry J. ,Weygandt, Terry D. Warfield	Yes
Recommended Texts	Introduction to financial accounting, Henry Dauderies & David Annand, 2017	yes

Grading Scheme				
مخطط الدرجات				
Group	Grade	التقدير	Marks %	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C – Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required
<p><b>Note:</b> Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.</p>				

automatic rounding outlined above.

د. سحر ماهر



د. رانيا نوزاد

د. رانيا نوزاد

# MODULE DESCRIPTION FORM

## نموذج وصف المادة الدراسية

Module Information			
معلومات المادة الدراسية			
Module Title	FUNDAMENTALS ACCOUNTING IN ENGLISH		Module Delivery
Module Type	Core		<input checked="" type="checkbox"/> Theory <input checked="" type="checkbox"/> Lecture <input type="checkbox"/> Lab <input checked="" type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar
Module Code	AC2103		
ECTS Credits	3		
SWL (hrs/sem)	100		
Module Level	UGx2	Semester of Delivery	1
Accounting Department	MAC	College	UOMM
Module Leader	وعد حسين شلاش	e-mail	w.shlash@uomosul.edu.iq
Module Leader's Acad. Title	Lecturer	Module Leader's Qualification	Ph.D.
Module Tutor	د. رافي نزار جميل	e-mail	Rafinazar@uomosul.edu.iq
Peer Reviewer Name	د. نشوان طلال سعد الله	e-mail	nashwan_talal@uomosul.edu.iq
Scientific Committee Approval Date	/9/202520	Version Number	

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module		محاسبة مالية 1	Semester
مواد ممهدة			

Co-requisites module مواد مكملة	اساسيات المحاسبة المتوسطة	Semester	
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Module Aims, Learning Outcomes and Indicative Contents	
أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	The course aims to teach the student the accounting treatments for a group of important accounting topics in the English language .
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	<p style="text-align: right;">مخرجات التعلم: (Learning Outcomes)</p> <ul style="list-style-type: none"> <li>• (Knowledge &amp; Understanding): Understanding the basics of accounting in English and regulatory systems.</li> <li>• (Cognitive Skills): المهارات الذهنية</li> <li>• Correctly analyze and classify financial transactions in English (Practical &amp; Professional Skills):المهارات العملية والمهنية</li> <li>• Preparing financial books and accounting records in English</li> <li>• (Transferable Skills): المهارات العامة</li> <li>• Use computers and spreadsheets to document transactions.</li> <li>• Ability to work collaboratively in preparing financial reports.</li> </ul>
Indicative Contents المحتويات الإرشادية	<p style="text-align: right;">يتضمن المحتوى الإرشادي ما يأتي.</p> <p><b>Part A – Class Lecture</b></p> <p>8. Definition of accounting as an information system <b>[SSWL = 10 hrs]</b></p> <p>9. Theoretical Framework of Financial Accounting <b>[SSWL = 10 hrs]</b></p> <p>10. Basic elements in Theoretical Framework (principles, assumptions, and, constraints) <b>[SSWL = 6 hrs]</b></p> <p>11. Giving examples and provide diagrams about Basic elements in Theoretical Framework (elements of financial statements, qualitative characteristics of</p>

accounting information ).

**[SSWL = 8 hrs]**

12. Defining the contents of financial statements and reports with a focus on users, who uses the accounting information, for what reasons?

**[SSWL = 12 hrs]**

13. Accounting of purchases, sales goods - Practices

**[SSWL = 6 hrs]**

14. Giving examples for accounting for commercial notes

**[SSWL = 12 hrs]**

#### **Part B – Tutorial**

4. Detailed explanation of Adjusting Entries through illustrative diagrams

**[SSWL = 12 hrs]**

5. Explain the elements of financial statements and what are the essential differences between them

**[SSWL = 4 hrs]**

6. Practical cases on the contents of the balance sheet

**[SSWL = 4 hrs]**

4. Bank Reconciliation- Practices

**[SSWL = 6 hrs]**

5. Practical exercises covering integrated topics such as the income statement and the balance sheet.

**[SSWL = 6 hrs]**

6. Integrated practical examples on commercial notes and financial statements

**[SSWL = 6 hrs]**

إجمالي الساعات 98 ساعة

(SSWL)

ملاحظة: يمكن تخصيص جزء من الساعات للامتحانات والتقييم العملي حسب النظام الجامعي.

Total hrs = 98 = SSWL - (Exam hrs) = 98- 3 = 95 hrs (Time table hrs x 15 weeks)

### **Learning and Teaching Strategies**

## استراتيجيات التعلم والتعليم

### Strategies

The learning and teaching strategies for the Financial Accounting course in English seek to promote active student participation in the educational process, with a focus on developing their critical thinking skills. This is achieved through interactive classrooms, where students are encouraged to participate in discussions and solve practical problems related to financial accounting procedures. Practical cases and exercises are also used to apply theoretical knowledge in practice, including preparing journal entries, books, final accounts, and financial reports. This strategy also includes analyzing and discussing the accounting procedures used in the accounting system in general, providing students with a comprehensive practical understanding of accounting processes and .how to apply them correctly

## Student Workload (SWL)

الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا

<b>Structured SWL (h/sem)</b> الحمل الدراسي المنتظم للطالب خلال الفصل	93	<b>Structured SWL (h/w)</b> الحمل الدراسي المنتظم للطالب أسبوعيا	6
<b>Unstructured SWL (h/sem)</b> الحمل الدراسي غير المنتظم للطالب خلال الفصل	107	<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطالب أسبوعيا	7
<b>Total SWL (h/sem)</b> الحمل الدراسي الكلي للطالب خلال الفصل	240		

## Module Evaluation

تقييم المادة الدراسية

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment التقييم التكويني	Quizzes	4	0% (20)	4, 7, 10, 13	LO #2, #3, #4. LO #4, #5, LO #6 #7 LO #8 #9
	Online Assignments	2	5% (5)	Continuous	LO #3, #4 and #6, #7
	Onsite Assignments	1	10% (10)	Continuous	All
	Report	1	5% (5)	13	LO #5, #8 and #10
Summative assessment التقييم التلخيصي	Midterm Exam	hr1	10% (10)	7	LO #1 - #7
	Final Exam	3hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

<b>Delivery Plan (Weekly Syllabus)</b> المنهاج الاسبوعي النظري	
	Material Covered
Week 1	Theoretical Framework of Financial Accounting
Week 2	Basic elements in Theoretical Framework (principles, assumptions, and, constraints).
Week 3	Basic elements in Theoretical Framework (elements of financial statements, qualitative characteristics of accounting information ).
Week 4	Objectives of financial reporting, who uses the accounting information, for what reasons?

Week 5	Accounting of purchases, sales goods - Practices
Week 6	<b>First Exam</b>
Week 7	Accounting for commercial notes
Week 8	Practices
Week 9	Adjusting Entries
Week 10	Practices
Week 11	Financial statements (income statement, statement of changes in owners' equity)
Week 12	Balance sheet
Week 13	Practices
Week 14	Bank Reconciliation- Practices
Week 15	Bank Reconciliation- Practices
Week 16	<b>Second exam.</b>

### Delivery Plan (Weekly Lab. Syllabus)

المنهاج الاسبوعي للمختبر

	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

## Learning and Teaching Resources

مصادر التعلم والتدريس

	Text	Available in the Library?
Required Texts	Intermediate accounting, 18th Edition, Kiso, Jerry J. ,Weygandt, Terry D. Warfield	Yes
Recommended Texts	Introduction to financial accounting, Henry Dauderies & David Annand, 2017	yes

## Grading Scheme

مخطط الدرجات

Group	Grade	التقدير	Marks %	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C – Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required

**Note:** Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

automatic rounding outlined above.

د. محمد المصطفى



د. ربيعا نزار

د. محمد المصطفى

# MODULE DESCRIPTION FORM

## نموذج وصف المادة الدراسية

Module Information			
معلومات المادة الدراسية			
Module Title	Public finance		Module Delivery
Module Type	Core Subject		<input checked="" type="checkbox"/> Theory <input checked="" type="checkbox"/> Lecture <input type="checkbox"/> Lab <input type="checkbox"/> Tutorial <input checked="" type="checkbox"/> Practical <input type="checkbox"/> Seminar
Module Code	FBB 604		
ECTS Credits	3		
SWL (hr/sem)	75		
Module Level	2U	Semester of Delivery	1
Administering Department	Accounting Department	College	Administration and Economics
Module Leader	Mohammed Dhanoon Mohammed	e-mail	<a href="mailto:mohamed_thanon@uomosul.edu.iq">mohamed_thanon@uomosul.edu.iq</a>
Module Leader's Acad. Title	assistant professor	Module Leader's Qualification	ماجستير
Module Tutor	Mohammed Dhanoon Mohammed	e-mail	Mohamed_thanon@uomosul.edu.iq
Peer Reviewer Name	Mohammed Dhanoon Mohammed	e-mail	Mohamed_thanon@uomosul.edu.iq
Scientific Committee Approval Date	501/06/202	Version Number	1.0

### Relation with other Modules

العلاقة مع المواد الدراسية الأخرى

<b>Prerequisite module</b>	Nothing	<b>Semester</b>	
<b>Co-requisites module</b>	Nothing	<b>Semester</b>	

### Module Aims, Learning Outcomes and Indicative Contents

#### أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية

<p><b>Module Objectives</b></p> <p>أهداف المادة الدراسية</p>	<ul style="list-style-type: none"> <li>. To equip students with knowledge of the conceptual framework of public finance.1</li> <li>. To define the state's financial responsibilities.2</li> <li>. To define the financial aspects of the state's general budget.3</li> <li>. To differentiate between the state's general budget and other financial statements.4</li> <li>. To define the state's spending priorities.5</li> <li>. To identify the state's revenue sources and how they are allocated to meet its 6 expenditures.</li> <li>. To differentiate between public and private needs and who is responsible for 7 fulfilling them.</li> <li>. To provide students with knowledge of all program specializations.8</li> <li>. To develop intellectual abilities by broadening the knowledge base across all 9 program specializations.</li> <li>. To develop the ability to analyze problems.10</li> <li>. To enable the application of theoretical concepts, rules, and laws.11</li> <li>. To equip students with the ability to connect different financial and banking 12 variables.</li> <li>13.To evaluate and assess applied case studies.</li> </ul>
<p><b>Module Learning Outcomes</b></p> <p>مخرجات التعلم للمادة الدراسية</p>	<p style="text-align: right;">A. Cognitive Objectives</p> <ul style="list-style-type: none"> <li>. Understanding the fundamentals of the state's role in society1</li> <li>. Understanding the importance of government spending and its components2</li> <li>. Understanding public revenues and their components3</li> <li>. Knowing how to prepare a budget while adhering to its principles4</li> </ul> <p style="text-align: right;">B. Course-Specific Skills Objectives</p>

	<p>. Preparing a state/student budget1</p> <p>. The ability to identify and solve problems using modern methods2</p> <p>3.Using real-world examples and relating them to theoretical studies</p>
<p><b>Indicative Contents</b></p> <p>المحتويات الإرشادية</p>	<p>the course content includes the following:</p> <p>. The nature and scope of public finance, elements of public finance, and the 1 development of public finance. (3 hours)</p> <p>. The nature and components of public expenditures, and the rules governing public 2 expenditures. (3 hours)</p> <p>. The classification of public expenditures and their size. (3 hours)3</p> <p>. The phenomenon of increasing public expenditures. (3 hours)4</p> <p>. Examination5</p> <p>. The consequences of public expenditures. (3 hours)6</p> <p>. Public revenues and state property revenues. (3 hours)7</p> <p>. Fees, fines, and taxes. (3 hours)8</p> <p>. Public loans and subsidies. (3 hours)9</p> <p>. Currency issuance and double taxation. (3 hours)10</p> <p>. Examination11</p> <p>. Tax economics and tax capacity. (3 hours)12</p> <p>. Public loans: an introduction to public loans, types of loans, and the technical 13 organization of public loans. (3 hours)</p> <p>. An introduction to the public budget and its principles and rules. (3 hours)14</p> <p>15_Examintion</p>

<p><b>Learning and Teaching Strategies</b></p> <p>استراتيجيات التعلم والتعليم</p>	
<p><b>Strategies</b></p>	<p>Learning and Teaching Strategies</p> <p>This course focuses on integrating theoretical lectures with practical sessions to enhance students' understanding of manufacturing principles and processes.</p>

	Students will be encouraged to actively participate through laboratory experiments and group discussions, helping them apply concepts and develop critical thinking and problem-solving skills. Particular emphasis is also placed on occupational safety awareness and good manufacturing practices.
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<b>Student Workload (SWL)</b>			
الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا			
<b>Structured SWL (h/sem)</b> العبء الدراسي المنتظم للطالب خلال الفصل	48	<b>Structured SWL (h/w)</b> الحمل الدراسي المنتظم للطالب أسبوعيا	7
<b>Unstructured SWL (h/sem)</b> العبء الدراسي غير المنتظم للطالب خلال الفصل	27	<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطالب أسبوعيا	6
<b>Total SWL (h/sem)</b> العبء الدراسي الكلي للطالب خلال الفصل	102		

<b>Module Evaluation</b>					
تقييم المادة الدراسية					
		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
<b>Formative assessment</b> التقييم التكويني	<b>Quizzes</b>	2	10% (10)	5 and 10	LO #1, #2 and #10, #11
	<b>Assignments</b>	2	10% (10)	2 and 12	LO #3, #4 and #6, #7
	<b>Projects / Lab.</b>	1	10% (10)	Continuous	All
	<b>Report</b>	1	10% (10)	13	LO #5, #8 and #10
<b>Summative assessment</b> التقييم التلخيصي	<b>Midterm Exam</b>	2hr	10% (10)	7	LO #1 - #7
	<b>Final Exam</b>	3hr	50% (50)	16	All

<b>Total assessment</b>	100% (100 Marks)		
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<b>Delivery Plan (Weekly Syllabus)</b>	
المنهاج الاسبوعي النظري	
	<b>Material Covered</b>
<b>Week 1</b>	<b>Week 1: The nature and scope of public finance, elements of public finance, and the evolution of public finance.</b>
<b>Week 2</b>	Week 2: The nature and components of public expenditure, and the rules governing public expenditure.
<b>Week 3</b>	Week 3: Classification of public expenditure, and the size of public expenditure.
<b>Week 4</b>	Week 4: The phenomenon of increasing public expenditure.
<b>Week 5</b>	Week 5: Exams in various formats.
<b>Week 6</b>	Week 6: The consequences of public expenditure.
<b>Week 7</b>	Week 7: Public revenues, and revenues from state property.
<b>Week 8</b>	Week 8: Fees and fines, and taxes.
<b>Week 9</b>	Week 9: Public loans and subsidies.
<b>Week 10</b>	Week 10: The technical organization of public loans.
<b>Week 11</b>	<b>Week 11: Currency issuance and double taxation.</b>
<b>Week 12</b>	Week 12: Exams.
<b>Week 13</b>	Week 13: Tax economics and tax capacity.
<b>Week 14</b>	Week 14: Public loans, an introduction to public loans, types of loans, and the technical organization of public loans.

<b>Week 15</b>	Week 15: An introduction to the general budget, and the principles and rules of the general budget.
<b>Week 16</b>	Week 16: Final exam.

<b>Delivery Plan (Weekly Lab. Syllabus)</b> المنهاج الاسبوعي للمختبر	
	<b>Material Covered</b>
<b>Week 1</b>	nothing
<b>Week 2</b>	nothing
<b>Week 3</b>	nothing

<b>Learning and Teaching Resources</b> مصادر التعلم والتدريس		
	<b>Text</b>	<b>Available in the Library?</b>
<b>Required Texts</b>	Saud Jaid Mashkour Al-Amer and Aqeel Jaber Hamid Al-Helou, A Contemporary Introduction to Public Finance, 2nd ed., 2020.  Adel Faleh Al-Ali, State Finance, 2008.	Yes
<b>Recommended Texts</b>	Ministry of Finance website, General Authority for Taxes, Statistics and Research Department.	No

<b>مخطط الدرجات Grading Scheme</b>				
<b>Group</b>	<b>Grade</b>	<b>التقدير</b>	<b>Marks %</b>	<b>Definition</b>
<b>Success Group (50 - 100)</b>	<b>A - Excellent</b>	امتياز	90 - 100	Outstanding Performance
	<b>B - Very Good</b>	جيد جدا	80 - 89	Above average with some errors

	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required

**Note:** Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.





اسم وتوقيع رئيس القسم  
أ.د. زياد هاشم السقا

اسم وتوقيع صاحب المقرر  
أ.م. السيد. محمد دنون محمد

# MODULE DESCRIPTION FORM

## نموذج وصف المادة الدراسية

Module Information			
معلومات المادة الدراسية			
Module Title	Principles of Operations Research and QSB Applications.		Module Delivery
Module Type	Core		<input checked="" type="checkbox"/> Theory <input checked="" type="checkbox"/> Lecture <input type="checkbox"/> Lab <input checked="" type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar
Module Code	AC2105		
ECTS Credits	6		
SWL (hr/sem)	150		
Module Level		Semester of Delivery	2
Accounting Department	MAC	College	UOMM
Module Leader	Waad Hussein Shalash	e-mail	w.shlash@uomosul.edu.iq
Module Leader's Acad. Title	Lecturer	Module Leader's Qualification	Ph.D.
Module Tutor	Lect. Aswan Mohammed Tayeb Rashid Asst. Lect. Karam Najeeb Abdullah	e-mail	<a href="mailto:Karam.najeeb@uomosul.edu.iq">Karam.najeeb@uomosul.edu.iq</a> Aswan_mohamed@uomosul.edu.iq
Peer Reviewer Name		e-mail	E-mail
Scientific Committee Approval Date	/9/202520	Version Number	

### Relation with other Modules

العلاقة مع المواد الدراسية الأخرى

<b>Prerequisite module</b> مواد ممهدة		<b>Semester</b>	
<b>Co-requisites module</b> مواد مكملة		<b>Semester</b>	

### Module Aims, Learning Outcomes and Indicative Contents

#### أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية

<b>Module Objectives</b> أهداف المادة الدراسية	<ol style="list-style-type: none"> <li>1. To introduce students to the concepts and tools of Operations Research and their role in solving managerial, accounting, and economic problems.</li> <li>2. To enable students to formulate mathematical models for managerial, accounting, and economic problems.</li> <li>3. To train students in the use of the QSB software package for problem-solving and analysis.</li> <li>4. To develop students' decision-making skills based on quantitative analysis.</li> </ol>
<b>Module Learning Outcomes</b> مخرجات التعلم للمادة الدراسية	<ol style="list-style-type: none"> <li>1. Formulate mathematical models for problems in management, accounting, and economics.</li> <li>2. Solve mathematical models using both manual and computerized methods.</li> <li>3. Interpret and analyze results to support scientific decision-making based on quantitative evidence.</li> <li>4. Efficiently use QSB software in Operations Research applications.</li> </ol>
<b>Indicative Contents</b> المحتويات الإرشادية	<ol style="list-style-type: none"> <li>1. Introduction to Operations Research and its role in various fields.</li> <li>2. Mathematical and non-mathematical models in Operations Research.</li> <li>3. Linear Programming models and their applications.</li> <li>4. Transportation models and their implementation.</li> <li>5. Assignment models and methods of solving them.</li> <li>6. Network Analysis, including: <ul style="list-style-type: none"> <li>• General concepts of project networks.</li> <li>• Construction of project networks.</li> <li>• Critical Path Method (CPM).</li> <li>• Time-risk analysis.</li> <li>• Program Evaluation and Review Technique (PERT).</li> <li>• Time–cost trade-off analysis.</li> </ul> </li> <li>7. Game Theory and competitive decision-making problems, with</li> </ol>

applications in both the public and private sectors.

## Learning and Teaching Strategies

### استراتيجيات التعلم والتعليم

#### Strategies

- 1. Active Learning**
  - Conduct classroom discussions by dividing students into groups and organizing competitions based on the topics covered during lectures.
  - Encourage student participation and collaborative learning through interactive activities.
- 2. Real-World Applications**
  - Discuss real cases and problems from public and private sector organizations.
  - Present practical situations to explore students' perspectives and proposed solutions.
- 3. Practical Activities**
  - Examine real-life solutions to operational and managerial problems.
  - Evaluate the extent of improvement achieved through the implementation of these solutions.
- 4. Problem-Based Learning**
  - **Scenario Presentation:** Provide students with real-world scenarios that require problem analysis and decision-making.
  - **Guided Discovery:** Guide students through the process of identifying relevant Operations Research concepts and techniques to address the problems presented.
- 5. Technology Integration**
  - Utilize online resources, interactive exercises, and simulation tools to enhance learning and practical understanding.
  - Employ QSB software in solving and analyzing Operations Research problems.
- 6. Assessment and Feedback**
  - Apply a variety of assessment methods, including quizzes, examinations, projects, and presentations.
  - Provide continuous feedback to support student learning and performance improvement.

## Student Workload (SWL)

الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا

<b>Structured SWL (h/sem)</b> Structured Student Workload During the Semester	48	<b>Structured SWL (h/w)</b> Unstructured Student Workload per Week	3.2
<b>Unstructured SWL (h/sem)</b> Structured Student Workload During the Semester	102	<b>Unstructured SWL (h/w)</b> Unstructured Student Workload per Week	6.8
<b>Total SWL (h/sem)</b> Structured Student Workload During the Semester	<b>150</b>		

<b>Module Evaluation</b> تقييم المادة الدراسية					
		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
<b>Formative assessment</b> التقييم التكويني	<b>Quizzes</b>	4	0% (20)2	4 ,7,10,13	LO #2, #3, #4.  LO #4, #5,  LO #6 #7  LO #8 #9
	<b>Online Assignments</b>	2	5% (5)	Continuous	LO #3, #4 and #6, #7
	<b>Onsite Assignments</b>	1	10% (10)	Continuous	All
	<b>Report</b>	1	5% (5)	13	LO #5, #8 and #10
<b>Summative assessment</b> التقييم التلخيصي	<b>Midterm Exam</b>	hr1	10% (10)	7	LO #1 - #7
	<b>Final Exam</b>	3hr	50% (50)	16	All
<b>Total assessment</b>			100% (100 Marks)		

## Delivery Plan (Weekly Syllabus)

### المنهاج الاسبوعي النظري

	Material Covered
<b>Week 1</b>	<b>Introduction to Operations Research</b> <ul style="list-style-type: none"> <li>• Definition of Operations Research</li> <li>• Importance of Operations Research</li> <li>• Phases of Operations Research</li> <li>• Applications of Operations Research</li> </ul>
<b>Week 2</b>	<b>Linear Programming</b> <ul style="list-style-type: none"> <li>• Definition of Linear Programming</li> <li>• Assumptions of Linear Programming</li> <li>• General Form</li> <li>• Canonical Form</li> <li>• Standard Form</li> </ul>
<b>Week 3</b>	Formulation of Mathematical Models for Linear Programming Problems
<b>Week 4</b>	<b>Methods for Solving Linear Programming Problems</b> <ul style="list-style-type: none"> <li>• Graphical Method</li> <li>• Big M Method</li> <li>• Two-Phase Method</li> </ul>
<b>Week 5</b>	<b>Special Cases and Sensitivity Analysis in Linear Programming</b> <ul style="list-style-type: none"> <li>• Shadow Prices</li> <li>• Reduced Costs</li> </ul>
<b>Week 6</b>	<b>QSB Applications in Linear Programming</b> <ul style="list-style-type: none"> <li>• Practical Examples and Applications</li> <li>• Results Analysis</li> <li>• Recommendations and Decision Support</li> </ul>
<b>Week 7</b>	<b>Transportation Problem</b> <ul style="list-style-type: none"> <li>• General Definition</li> <li>• Mathematical Model</li> <li>• Solution Methods:                             <ul style="list-style-type: none"> <li>○ Northwest Corner Method</li> <li>○ Least Cost Method</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>○ Vogel's Approximation Method (VAM)</li> <li>• Optimality Tests: <ul style="list-style-type: none"> <li>○ Stepping Stone Method</li> <li>○ MODI (Modified Distribution) Method</li> </ul> </li> </ul>
<b>Week 8</b>	<b>QSB Applications in Transportation Problems</b>
	<ul style="list-style-type: none"> <li>• Practical Examples and Applications</li> <li>• Results Analysis</li> <li>• Recommendations and Decision Support</li> </ul>
<b>Week 9</b>	<b>Assignment Problem</b>
	<ul style="list-style-type: none"> <li>• General Definition</li> <li>• Mathematical Model</li> <li>• Solution Methods: <ul style="list-style-type: none"> <li>○ Hungarian Method</li> <li>○ Unit Assignment Method</li> </ul> </li> </ul>
<b>Week 10</b>	<b>QSB Applications in Assignment Problems</b>
	<ul style="list-style-type: none"> <li>• Practical Examples and Applications</li> <li>• Results Analysis</li> <li>• Recommendations and Decision Support</li> </ul>
<b>Week 11</b>	<b>Project Network Analysis</b>
	<ul style="list-style-type: none"> <li>• General Concept of Project Networks</li> <li>• Network Construction</li> <li>• Critical Path Calculation</li> <li>• Time-Risk Analysis</li> <li>• Critical Path Method (CPM)</li> <li>• Program Evaluation and Review Technique (PERT)</li> <li>• Time–Cost Trade-Off Analysis</li> </ul>
<b>Week 12</b>	<b>QSB Applications in Project Network Analysis</b>
	<ul style="list-style-type: none"> <li>• Practical Examples and Applications</li> <li>• Results Analysis</li> </ul> <p>Recommendations and Decision Support</p>
<b>Week 13</b>	<b>Game Theory</b>
	<ul style="list-style-type: none"> <li>• General Definition</li> <li>• Types of Games</li> <li>• Solution Methods: <ul style="list-style-type: none"> <li>○ Saddle Point Method</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>○ Dominance Method</li> <li>○ Algebraic Solution</li> <li>○ Graphical Solution</li> </ul>
<b>Week 14</b>	<p style="text-align: right;"><b>QSB Applications in Game Theory</b></p> <ul style="list-style-type: none"> <li>• Practical Examples and Applications</li> <li>• Results Analysis</li> <li>• Recommendations and Decision Support</li> </ul>
<b>Week 15</b>	<b>Final Examination</b>
<b>Week 16</b>	

**Delivery Plan (Weekly Lab. Syllabus)**  
المنهاج الاسبوعي للمختبر

	Material Covered
<b>Week 1</b>	
<b>Week 2</b>	
<b>Week 3</b>	
<b>Week 4</b>	
<b>Week 5</b>	
<b>Week 6</b>	
<b>Week 7</b>	

**Learning and Teaching Resources**  
مصادر التعلم والتدريس

	Text	Available in the Library?
<b>Required Texts</b>	<p>QSB مقدمة في بحوث العمليات وتطبيقاتها ببرنامج: الطبعة الاولى: ا.م.د. عمر محمد ناصر واخرون: 2025</p>	Yes

	<b>.Introduction to Operations Research: Eighth2</b> <b>Edition:Hillie Lieberman:2005</b>	
<b>Recommended Text</b>		No

<b>Grading Scheme</b>				
مخطط الدرجات				
Group	Grade	التقدير	Marks %	Definition
<b>Success Group</b> <b>(50 - 100)</b>	<b>A - Excellent</b>	امتياز	90 - 100	Outstanding Performance
	<b>B - Very Good</b>	جيد جدا	80 - 89	Above average with some errors
	<b>C – Good</b>	جيد	70 - 79	Sound work with notable errors
	<b>D - Satisfactory</b>	متوسط	60 - 69	Fair but with major shortcomings
	<b>E - Sufficient</b>	مقبول	50 - 59	Work meets minimum criteria
<b>Fail Group</b> <b>(0 – 49)</b>	<b>FX – Fail</b>	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	<b>F – Fail</b>	راسب	(0-44)	Considerable amount of work required
<b>Note:</b> Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.				

أ.د. محمد عبد الحليم  
رئيس اللجنة

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رئيس اللجنة

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رئيس اللجنة

# MODULE DESCRIPTION FORM

## نموذج وصف المادة الدراسية

Module Information			
معلومات المادة الدراسية			
Module Title	Computer Course level II		Module Delivery
Module Type	Core		<input checked="" type="checkbox"/> Theory <input type="checkbox"/> Lecture <input checked="" type="checkbox"/> Lab <input type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar
Module Code	UOM-2032		
ECTS Credits	4		
SWL (hr/sem)	100		
Module Level	UGx1	Semester of Delivery	
Administering Department	Type Dept. Code	College	Type College Code
Module Leader	Aseel Saadi Hussien	e-mail	asel_sady@uomosul.edu.iq
Module Leader's Acad. Title	Lecture	Module Leader's Qualification	Master
Module Tutor	Ramadan Mahmood	e-mail	ramadan_mahmood@uomosul.edu.iq
Peer Reviewer Name	Name	e-mail	E-mail
Scientific Committee Approval Date	21/09/2025	Version Number	1.0

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module		None	Semester
Co-requisites module		None	Semester

Module Aims, Learning Outcomes and Indicative Contents	
أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	

<p><b>Module Objectives</b></p> <p>أهداف المادة الدراسية</p>	<ol style="list-style-type: none"> <li>1. Provide students with fundamental knowledge and skills in computer networks, cybersecurity, e-commerce, and computer troubleshooting.</li> <li>2. Introduce the basics of artificial intelligence and its applications in daily life and various fields, while discussing the associated ethical and future challenges.</li> <li>3. Develop students' ability to utilize computer tools and solve technical problems within educational and practical environments.</li> <li>4. Clarify the role of technology and intelligent applications in enhancing educational performance and community services.</li> <li>5. Prepare technically proficient students capable of supporting educational and pedagogical institutions in Iraqi society through effective use of computer technology.</li> <li>6. Encourage innovation and critical thinking among students by integrating technology and digital solutions into educational projects and practical applications.</li> </ol>
<p><b>Module Learning Outcomes</b></p> <p>مخرجات التعلم للمادة الدراسية</p>	<p style="text-align: right;">By the end of this course, the student will be able to:</p> <ol style="list-style-type: none"> <li>1. Define the components and types of networks, and explain the fundamentals of network security and associated threats.</li> <li>2. Describe e-banking services and apply the use of certain tools such as ATMs and mobile banking.</li> <li>3. Identify common hardware and software malfunctions and implement practical steps to troubleshoot and repair them.</li> <li>4. Explain the concept of artificial intelligence, its historical development, and classify its main techniques and methods.</li> <li>5. Analyze applications of artificial intelligence in education, healthcare, finance, transportation, and marketing.</li> <li>6. Utilize everyday AI applications, such as virtual assistants on smartphones.</li> <li>7. Discuss the impact of artificial intelligence on society, international relations, and the future of humanity.</li> <li>8. Evaluate ethical challenges related to artificial intelligence, including privacy, surveillance, and labor market implications.</li> <li>9. Infer future trends in artificial intelligence and analyze the latest research and emerging technologies.</li> <li>10. Apply critical thinking, teamwork, and self-directed learning skills to address technical and ethical issues.</li> </ol>
<p><b>Indicative Contents</b></p>	<p style="text-align: right;"><b>Indicative Content Includes the Following:</b></p> <p style="text-align: right;"><b>Part 1 – Security and Networking</b></p>

## المحتويات الإرشادية

- What is a network? Types of networks.
- Basic components of networks.
- Fundamentals of network security.
- Understanding network threats.
- Network troubleshooting and repair.  
[SSWL = 3 hrs]

### Part 2 – E-Commerce

- Concept of e-banking services.
- Services: ATMs and debit cards.
- Mobile banking and SMS banking.
- Electronic alerts and mobile banking services.  
[SSWL = 3 hrs]

### Part 3 – Computer Troubleshooting

- Identifying common hardware and software problems.
- Basic troubleshooting techniques.
- Diagnostic tools and problem-solving methods.
- Practical exercises on common faults.  
[SSWL = 6 hrs]

### Part 4 – Introduction to Artificial Intelligence

- Definition and history of artificial intelligence.
- AI techniques and methods.
- Ethical considerations and challenges.  
[SSWL = 6 hrs]

### Part 5 – AI in Our Daily Lives

- Artificial intelligence in smartphones.
- Virtual assistants (e.g., Siri and Google Assistant).  
[SSWL = 4 hrs]

### Part 6 – Applications of AI

- AI in education, healthcare, and finance.
- AI in transportation, marketing, and advertising.  
[SSWL = 6 hrs]

### Part 7 – AI and Society

- Impact of AI on society and international relations.
- AI and the future of humanity.  
[SSWL = 3 hrs]

### Part 8 – Ethical Challenges in AI

- AI ethics: privacy and surveillance.
- AI's impact on the labor market.  
[SSWL = 3 hrs]

	<b>Part 9 – The Future of AI</b>
	<ul style="list-style-type: none"> <li>• Future trends in artificial intelligence.</li> <li>• Latest research and emerging technologies.</li> </ul> [SSWL = 3 hrs]
	<b>Total Hours:</b>
	<ul style="list-style-type: none"> <li>• Theoretical = 16 SSWL hours</li> <li>• Practical = 32 SSWL hours</li> <li>• Total SSWL = 48 hours</li> </ul>

<b>Learning and Teaching Strategies</b>	
استراتيجيات التعلم والتعليم	
<b>Strategies</b>	<ol style="list-style-type: none"> <li>1. Interactive lecture</li> <li>2. Brainstorming</li> <li>3. Dialogue and discussion</li> <li>4. Practical exercises</li> <li>5. Self-directed learning and assignment of tasks and reports</li> </ol>

<b>Student Workload (SWL)</b>			
الحمل الدراسي للطلاب محسوب لـ ١٥ اسبوعا			
<b>Structured SWL (h/sem)</b>	48	<b>Structured SWL (h/w)</b>	3
الحمل الدراسي المنتظم للطلاب خلال الفصل		الحمل الدراسي المنتظم للطلاب أسبوعيا	
<b>Unstructured SWL (h/sem)</b>	27	<b>Unstructured SWL (h/w)</b>	2
الحمل الدراسي غير المنتظم للطلاب خلال الفصل		الحمل الدراسي غير المنتظم للطلاب أسبوعيا	
<b>Total SWL (h/sem)</b>	<b>75</b>		
الحمل الدراسي الكلي للطلاب خلال الفصل			

Module Evaluation					
تقييم المادة الدراسية					
		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	2	10% (10)	5 and 10	LO #1, #2 and #10, #11
	Assignments	2	10% (10)	2 and 12	LO #3, #4 and #6, #7
	Projects / Lab.	1	10% (10)	Continuous	All
	Report	1	10% (10)	13	LO #5, #8 and #10
Summative assessment	Midterm Exam	2hr	10% (10)	7	LO #1 - #7
	Final Exam	3hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus)	
المنهاج الاسبوعي النظري	
	Material Covered
Week 1	<b>Security and Networking</b> Definition of networks and their types, basic components of networks.
Week 2	<b>Security and Networking</b> Fundamentals of network security, understanding network threats, and network troubleshooting and repair.
Week 3	<b>E-Commerce</b> Concept of e-banking services, including ATMs, debit cards, and mobile banking.
Week 4	<b>E-Commerce</b> SMS banking, electronic alerts, and mobile banking services.

<b>Week 5</b>	<b>Computer Troubleshooting</b> Identifying common hardware and software problems, troubleshooting techniques, and fault repair.
<b>Week 6</b>	<b>Computer Troubleshooting</b> Diagnostic tools and problem-solving methods.
<b>Week 7</b>	<b>Midterm Exam</b>
<b>Week 8</b>	<b>Introduction to AI</b> Definition and history of artificial intelligence, AI techniques and methods.
<b>Week 9</b>	<b>Introduction to AI</b> Ethical considerations and challenges in AI.
<b>Week 10</b>	<b>AI in Our Daily Lives</b> Artificial intelligence in smartphones, virtual assistants (Siri, Google Assistant).
<b>Week 11</b>	<b>Applications of AI</b> AI applications in education, healthcare, finance, transportation, marketing, and advertising.
<b>Week 12</b>	<b>AI and Society</b> Impact of artificial intelligence on society and international relations, AI and the future of humanity.
<b>Week 13</b>	<b>Ethical Challenges in AI</b> AI ethics, privacy and surveillance, and the impact of AI on the labor market.
<b>Week 14</b>	<b>The Future of AI</b> Future trends in artificial intelligence, latest research, and emerging technologies.
<b>Week 15</b>	<b>Exam</b>
<b>Week 16</b>	<b>Comprehensive Final Review</b> Review of all topics, solving practical and theoretical questions in preparation for the final exam.
<b>Delivery Plan (Weekly Lab. Syllabus)</b> المنهاج الاسبوعي للمختبر	
	<b>Material Covered</b>
<b>Week 1</b>	<b>Security and Networking</b>

	Definition of networks and their types, basic components of networks.
<b>Week 2</b>	<b>Security and Networking</b> Fundamentals of network security, understanding network threats, and troubleshooting and repairing networks.
<b>Week 3</b>	<b>E-Commerce</b> Concept of electronic banking services, including ATMs, debit cards, and mobile banking.
<b>Week 4</b>	<b>E-Commerce</b> SMS banking, electronic alerts, and mobile banking services.
<b>Week 5</b>	<b>Computer Troubleshooting</b> Identifying common hardware and software issues, troubleshooting techniques, and fault repair.
<b>Week 6</b>	<b>Computer Troubleshooting</b> Diagnostic tools and problem-solving methods.
<b>Week 7</b>	<b>Midterm Exam</b>
<b>Week 8</b>	<b>Introduction to AI</b> Definition and history of artificial intelligence, AI techniques and methods.
<b>Week 9</b>	<b>Introduction to AI</b> Ethical considerations and challenges in artificial intelligence.
<b>Week 10</b>	<b>AI in Our Daily Lives</b> Artificial intelligence in smartphones, virtual assistants (Siri, Google Assistant).
<b>Week 11</b>	<b>Applications of AI</b> AI applications in education, healthcare, finance, transportation, marketing, and advertising.
<b>Week 12</b>	<b>AI and Society</b> Impact of artificial intelligence on society and international relations, AI and the future of humanity.
<b>Week 13</b>	<b>Ethical Challenges in AI</b> AI ethics, privacy and surveillance, and the impact of AI on the labor market.
<b>Week 14</b>	<b>The Future of AI</b> Future trends in artificial intelligence, latest research, and emerging technologies.

<b>Week 15</b>	<b>Exam</b>
<b>Week 16</b>	<b>Computer Lab Review</b> Review all topics from Computer Troubleshooting, and solve practical and theoretical questions in preparation for the final exam.

### Learning and Teaching Resources

#### مصادر التعلم والتدريس

	<b>Text</b>	<b>Available in the Library?</b>
<b>Required Texts</b>	<ul style="list-style-type: none"> <li>Graham Brown, David Watson, <i>Cambridge IGCSE Information and Communication Technology</i>, 3rd Edition (2020).</li> <li>الخضر علي الخضر بحاث، أساسيات الحاسوب، 2016.</li> <li>الدكتور عادل عبدالنور، مدخل إلى عالم النكاه الاصطناعي، 2005.</li> </ul>	Yes
<b>Recommended Texts</b>	<ul style="list-style-type: none"> <li>Alan Evans, Kendall Martin, Mary Anne Poatsy, <i>Technology In Action Complete</i>, 16th Edition (2020).</li> </ul>	No
<b>Websites</b>	<a href="https://pmc.ncbi.nlm.nih.gov/articles/PMC7605294/">https://pmc.ncbi.nlm.nih.gov/articles/PMC7605294/</a>	

### Grading Scheme

#### مخطط الدرجات

<b>Group</b>	<b>Grade</b>	<b>التقدير</b>	<b>Marks %</b>	<b>Definition</b>
<b>Success Group (50 - 100)</b>	<b>A – Excellent</b>	امتياز	90 - 100	Outstanding Performance
	<b>B - Very Good</b>	جيد جدا	80 - 89	Above average with some errors
	<b>C – Good</b>	جيد	70 - 79	Sound work with notable errors
	<b>D – Satisfactory</b>	متوسط	60 - 69	Fair but with major shortcomings
	<b>E – Sufficient</b>	مقبول	50 - 59	Work meets minimum criteria

<b>Fail Group</b>	<b>FX – Fail</b>	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
<b>(0 – 49)</b>	<b>F – Fail</b>	راسب	(0-44)	Considerable amount of work required

**Note:** Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

Code	Course/Module Title	ECTS	Semester
UOM-2032	Computer Course level II	3.00	1
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USSWL (hr/w)
1	2	48	27
Description			
<p>This course aims to provide students with fundamental knowledge and skills in the areas of network security, e-commerce, and computer troubleshooting, in addition to introducing the basics of artificial intelligence and its applications in daily life and various fields, while discussing the associated ethical and future challenges.</p>			

أ. د. زياردة  
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م. م. محمد عبد السلام  
 د. د. هادي محمود

# MODULE DESCRIPTION FORM

Module Information			
Module Title	Basics of Intermediate Accounting1		Module Delivery
Module Type	Core		<input checked="" type="checkbox"/> Theory <input checked="" type="checkbox"/> Lecture <input type="checkbox"/> Lab <input checked="" type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar
Module Code	MAC-2101		
ECTS Credits	8		
SWL (hr/sem)	200		
Module Level	21 UGx1	Semester of Delivery	2
Accounting Department	MAC	College	UOMM
Module Leader	Taha Ahmed Hasan.dr		e-mail: taha_ahned@uomosul.edu.iq
Module Leader's Acad. Title	Assistant Professor	Module Leader's Qualification	Ph.D.
Module Tutor	Abdulrahman Zuhair Abdulqader .dr		e-mail: Abdulrahman_zuhair@uomosul.edu.iq
Peer Reviewer Name	Laith Khilil Ibrahim .dr	e-mail	laith_khalil@uomosul.edu.iq
Scientific Committee Approval Date	/20259/23	Version Number	

Relation with other Modules			
Prerequisite module	Intermediate Accounting		Semester

<b>Co-requisites module</b>	+Cost Accounting 1 Advanced Financial Accounting	<b>Semester</b>	
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<b>Module Aims, Learning Outcomes and Indicative Contents</b>	
<b>Module Objectives</b>	<ol style="list-style-type: none"> <li>1- Providing students with a comprehensive understanding of the Conceptual Framework for Financial Reporting (2018 Framework).</li> <li>2- Reviewing the fundamental knowledge and skills acquired by students during the first academic year.</li> <li>3- Introducing final financial statements (Trading, and Profit and Loss Accounts) and the mechanics of preparing them in accordance with IFRS.</li> <li>4- Introducing final accounts in manufacturing (industrial) enterprises (Manufacturing, Trading, and Profit and Loss Accounts).</li> <li>5- Explaining the concept of adjusting entries for expenses, including their accounting treatments and presentation under IFRS.</li> <li>6- Identifying the causes of discrepancies between the cash book balance (in the entity's records) and the bank statement balance.</li> <li>7- Explaining the concept of cash reconciliation and the underlying causes of variances between book balances and physical counts.</li> <li>8- Defining the appropriate accounting treatments for handling cash surpluses or shortages in the petty cash/safe.</li> <li>9- Introducing the concept of accounts receivable, the potential indicators of doubtful or bad debts, and the application of the aging of accounts receivable method.</li> <li>10- Demonstrating how to establish the allowance for doubtful accounts, treating recovered bad debts, evaluating accounts receivable at the end of the period, making necessary adjusting entries, and presenting disclosures in the financial statements.</li> </ol>
<b>Module Learning Outcomes</b>	<ol style="list-style-type: none"> <li>1- Introducing students to the theoretical foundation of the subject matter, which serves as the cornerstone for practical application.</li> <li>2- Keeping students informed of the latest pronouncements and standards, highlighting the key differences between the recent updates and previous editions.</li> </ol>

	<p>3- Enabling students to understand how to prepare accounts and financial statements for merchandising (commercial) enterprises.</p> <p>4- Equipping students with the knowledge to prepare financial statements for merchandising enterprises in accordance with the presentation and disclosure requirements of IFRS.</p> <p>5- Enabling students to understand how to prepare accounts and financial statements for manufacturing (industrial) enterprises.</p> <p>6- Ensuring students know how to perform adjusting entries for expenses, as well as disclose and present prepaid and accrued expenses under IFRS.</p> <p>7- Developing students' skills in the accounting treatment and presentation of revenues in accordance with IFRS.</p> <p>8- Equipping students with the problem-solving skills necessary to handle practical exercises related to revenue and expense deferrals and accruals.</p> <p>9- Providing students with an understanding of the underlying causes of discrepancies between book balances and bank statement balances.</p> <p>10- Enhancing students' capability to reconcile variances between physical and book cash balances, investigate the causes of such differences, and perform proper accounting treatments for cash surpluses or shortages.</p> <p>11- Familiarizing students with the contemporary accounting treatments for doubtful and bad debts using the latest approved methods, while highlighting obsolete (abolished) approaches.</p> <p>12- Providing students with the knowledge required to establish allowances for bad debts, manage the accounting treatments for recovered bad debts, and handle accounts receivable adjustments through practical case studies.</p>
<p><b>Indicative Contents</b></p>	<p style="text-align: right;">يتضمن المحتوى الإرشادي ما يأتي.</p> <p style="text-align: right;"><u>Part A - Class Lecture</u></p> <p>1- <b>Studying the Conceptual Framework for Financial Reporting as the foundation for practical application, and analyzing the differences between its three iterations (editions).</b> <math>\\$[SSWL = 12 \ \text{hrs}] \\$</math></p> <p>2- <b>Examining final accounts and financial statements in merchandising and</b></p>

manufacturing companies, and identifying their primary components.  $\$[SSWL = 8 \text{ hrs}]$

3- Studying adjusting entries for revenues and expenses using both the income statement and balance sheet approaches, along with their respective accounting treatments.  $\$[SSWL = 8 \text{ hrs}]$

4- Studying bank reconciliations, identifying the causes of discrepancies between balances, and equipping students with the skills to prepare a bank reconciliation statement.  $\$[SSWL = 12 \text{ hrs}]$

5- Examining the accounting treatments for cash reconciliations, and identifying the underlying causes of variances between book balances and physical counts.  $\$[SSWL = 12 \text{ hrs}]$

6- Explaining the accounting treatments and adjustments for doubtful accounts (allowance for doubtful accounts).  $\$[SSWL = 8 \text{ hrs}]$

Part B - Tutorial

1- Studying and applying practical case studies on preparing final accounts and financial statements in merchandising and manufacturing companies.  $\$[SSWL = 4 \text{ hrs}]$

2- Studying and applying practical case studies on performing adjusting entries for revenues and expenses using the income statement approach.  $\$[SSWL = 6 \text{ hrs}]$

3- Studying and applying practical case studies on performing adjusting entries for revenues and expenses using the balance sheet approach.  $\$[SSWL = 4 \text{ hrs}]$

4- Studying and applying practical case studies on preparing bank reconciliation statements.  $\$[SSWL = 6 \text{ hrs}]$

5- Studying and applying practical case studies on cash reconciliations and shortage/surplus treatments.  $\$[SSWL = 6 \text{ hrs}]$

6- Studying and applying practical case studies on accounting treatments for accounts receivable, doubtful accounts, and bad debts.  $\$[SSWL = 4 \text{ hrs}]$

Total hrs = 90 = SSWL - (Exam hrs) = 93 - 3 = 90 hr (Time table hrs x 15 weeks)

## Learning and Teaching Strategies

### Strategies

The primary strategy to be adopted in delivering this module is to encourage active student participation in exercises while simultaneously refining and expanding their critical thinking skills. This will be achieved through interactive lectures and tutorials, as well as through the analysis of practical case studies to apply accounting procedures. These case studies will involve specific activities designed to engage students directly in both applying and analyzing them."

## Student Workload (SWL)

<b>Structured SWL (h/sem)</b>	93	<b>Structured SWL (h/w)</b>	6
<b>Unstructured SWL (h/sem)</b>	107	<b>Unstructured SWL (h/w)</b>	7
<b>Total SWL (h/sem)</b>	<b>200</b>		

## Module Evaluation

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	4	0% (20)2	4 ,7,10,13	LO #2, #3, #4. LO #4, #5,

					LO #6 #7 LO #8 #9
	<b>Online Assignments</b>	2	5% (5)	Continuous	LO #3, #4 and #6, #7
	<b>Onsite Assignments</b>	1	10% (10)	Continuous	All
	<b>Report</b>	1	5% (5)	13	LO #5, #8 and #10
<b>Summative assessment</b>	<b>Midterm Exam</b>	hr1	10% (10)	7	LO #1 - #7
	<b>Final Exam</b>	3hr	50% (50)	16	All
<b>Total assessment</b>			100% (100 Marks)		

<b>Delivery Plan (Weekly Syllabus)</b>	
	<b>Material Covered</b>
<b>Week 1</b>	<b>The Conceptual Framework for Financial Reporting: The Latest Pronouncements</b>
<b>Week 2</b>	<b>Accounts and Financial Statements in Merchandising Companies</b>
<b>Week 3</b>	<b>Final Accounts and Financial Statements in Manufacturing Companies</b>
<b>Week 4</b>	<b>Practical Case Studies</b>
<b>Week 5</b>	<b>Adjusting Entries for Expenses and Revenues: The Income Statement Approach</b>
<b>Week 6</b>	<b>Adjusting Entries for Expenses and Revenues: The Balance Sheet Approach</b>
<b>Week 7</b>	<b>Practical Case Studies</b>
<b>Week 8</b>	<b>Bank Reconciliation: Causes of Balance Discrepancies</b>
<b>Week 9</b>	<b>Preparation of the Bank Reconciliation Statement</b>
<b>Week 10</b>	<b>Practical Case Studies</b>

Week 11	Cash Reconciliation and its Related Accounting Treatments
Week 12	Adjustments of Accounts Receivable
Week 13	Accounting Treatments for Bad Debts
Week 14	Accounting Treatments for Doubtful Accounts and Establishing the Allowance
Week 15	Practical Case Studies
Week 16	Final Examination

Delivery Plan (Weekly Lab. Syllabus)	
	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources		
	Text	Available in the Library?
Required Texts	Kieso, D. E., et al. (2022). <i>Intermediate</i>	Yes

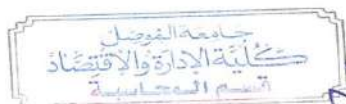
	<i>Accounting: IFRS Edition</i> (1st ed.). Hameithra Publishing House, Cairo, Egypt.	
<b>Recommended Texts</b>	Amin, A., et al. (2019). <i>Intermediate Accounting</i> . Available online.	No

### Grading Scheme

Group	Grade	التقدير	Marks %	Definition
<b>Success Group</b> (50 - 100)	<b>A</b> - Excellent	Excellent	90 - 100	Outstanding Performance
	<b>B</b> - Very Good	Very Good	80 - 89	Above average with some errors
	<b>C</b> – Good	Good	70 - 79	Sound work with notable errors
	<b>D</b> - Satisfactory	Medium / Fair	60 - 69	Fair but with major shortcomings
	<b>E</b> - Sufficient	Pass / Acceptable	50 - 59	Work meets minimum criteria
<b>Fail Group</b> (0 – 49)	<b>FX</b> – Fail	Fail (In Progress / Ur	(45-49)	More work required but credit awarded
	<b>F</b> – Fail	Fail	(0-44)	Considerable amount of work required

**Note:** Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54). The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

د. محمد الرحمن إبراهيم القادر



د. نبيل خليل

د.د. زياد هاشم السقا

# MODULE DESCRIPTION FORM

Module Information					
Module Title	Basics of Intermediate Accounting2			Module Delivery	
Module Type	Core			<input checked="" type="checkbox"/> Theory <input checked="" type="checkbox"/> Lecture <input type="checkbox"/> Lab <input checked="" type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar	
Module Code	MAC-2101				
ECTS Credits	8				
SWL (hr/sem)	200				
Module Level	21 UGx1		Semester of Delivery	2	
Accounting Department	MAC		College	UOMM	
Module Leader	Taha Ahmed Hasan.dr		e-mail	taha_ahned@uomosul.edu.iq	
Module Leader's Acad. Title	Assistant Professor		Module Leader's Qualification	Ph.D.	
Module Tutor	Abdulrahman Zuhair Abdulqader .dr		e-mail	Abdulrahman_zuhair@uomosul.edu.iq	
Peer Reviewer Name	Laith Khilil Ibrahim .dr		e-mail	laith_khalil@uomosul.edu.iq	
Scientific Committee Approval Date	/20262/2		Version Number	Laith Khilil Ibrahim .dr	

Relation with other Modules			
Prerequisite module مواد ممهدة	Intermediate Accounting2		Semester
Co-requisites module	+Cost Accounting 2 Corporate Accounting		Semester

## Module Aims, Learning Outcomes and Indicative Contents

### Module Objectives

- 1- Providing students with a comprehensive knowledge of inventory classifications.
- 2- Enabling students to determine inventory costs and the specific items included in inventory in accordance with IAS 2.
- 3- Equipping students with the ability to distinguish between periodic and perpetual inventory systems, and the procedures followed under both systems for inventory control.
- 4- Introducing inventory cost measurement techniques and cost flow assumptions, while analyzing the advantages of one method over another in terms of costs and profits.
- 5- Explaining the concept of Net Realizable Value (NRV) and the methods used to evaluate ending inventory.
- 6- Defining the concept of property, plant, and equipment (fixed assets) and distinguishing between costs included in initial recognition and those excluded from it.
- 7- Describing the accounting treatments for acquiring property, plant, and equipment through various methods.
- 8- Describing the accounting treatments for the disposal of property, plant, and equipment via sale or exchange.
- 9- Describing the accounting treatments for the depreciation of property, plant, and equipment.
- 10- Practical Case Studies.
- 11- Introducing the accounting framework for financial assets.
- 12- Explaining the accounting treatments for investments in debt securities and equity instruments.

	<p>13- Defining the concept of an entity's business model and evaluating investments in equity instruments at the end of the financial period.</p>
<p><b>Module Learning Outcomes</b></p>	<p>1- Introducing students to the theoretical foundation of the subject matter, which serves as the cornerstone for practical application.</p> <p>2- Familiarizing students with the latest approved methods for determining inventory costs in accordance with IAS 2.</p> <p>3- Enabling students to calculate the cost of ending inventory and the cost of goods sold (COGS).</p> <p>4- Ensuring students understand how to determine inventory issuances (cost flows) using the three primary methods, while analyzing the advantages of one method over another in terms of costs and profits.</p> <p>5- Enabling students to record adjusting entries and present disclosures for inventory value within the financial statements.</p> <p>6- Ensuring students know how to calculate the initial cost of property, plant, and equipment (fixed assets).</p> <p>7- Developing students' skills in the accounting treatments for acquiring property, plant, and equipment through various methods.</p> <p>8- Developing students' skills in the accounting treatments for the exchange (trade-in) of property, plant, and equipment.</p> <p>9- Developing students' skills in calculating depreciation using various recognized methods.</p> <p>10- Equipping students with the problem-solving skills necessary to handle practical exercises related to property, plant, and equipment.</p> <p>11- Providing students with an understanding of how to account for financial investments.</p> <p>12- Enhancing students' capability to perform accounting treatments for investments in debt securities and equity instruments.</p> <p>13- Familiarizing students with the accounting treatments for investment valuation and fair value adjustments.</p> <p>14- Providing students with comprehensive knowledge of accounting treatments</p>

	for financial investments through practical case studies.
<b>Indicative Contents</b>	<p style="text-align: right;"><u>Part A - Class Lecture</u></p> <ol style="list-style-type: none"> <li>1. <b>Identifying the primary classifications of inventory, determining inventory costs, and identifying the specific items included in inventory.</b> <math>[\text{SSWL} = 12 \text{ hrs}]</math></li> <li>2. <b>Calculating the cost of ending inventory and the cost of goods sold (COGS).</b> <math>[\text{SSWL} = 8 \text{ hrs}]</math></li> <li>3. <b>Analyzing the First-In, First-Out (FIFO) method, the Weighted Average method, and the obsolete (abolished) Last-In, First-Out (LIFO) method.</b> <math>[\text{SSWL} = 8 \text{ hrs}]</math></li> <li>4. <b>Comparing ending inventory cost with Net Realizable Value (NRV) and recording the necessary adjusting entries.</b> <math>[\text{SSWL} = 12 \text{ hrs}]</math></li> <li>5. <b>Examining the accounting treatments for the initial recognition of property, plant, and equipment (fixed assets) and its related subsequent expenditures.</b> <math>[\text{SSWL} = 12 \text{ hrs}]</math></li> <li>6. <b>Determining the accounting treatments for acquiring property, plant, and equipment through lump-sum (basket) purchases.</b> <math>[\text{SSWL} = 8 \text{ hrs}]</math></li> </ol> <p style="text-align: right;"><b>Part B - Tutorial (</b></p> <ol style="list-style-type: none"> <li>1. <b>Determining the accounting treatments based on materiality (whether the transaction has a material impact or not).</b> <math>[\text{SSWL} = 4 \text{ hrs}]</math></li> <li>2. <b>Identifying and applying the various methods of calculating depreciation.</b> <math>[\text{SSWL} = 6 \text{ hrs}]</math></li> <li>3. <b>Applying accounting treatments for property, plant, and equipment and their accumulated depreciation.</b> <math>[\text{SSWL} = 4 \text{ hrs}]</math></li> <li>4. <b>Accounting for financial investments.</b> <math>[\text{SSWL} = 6 \text{ hrs}]</math></li> <li>5. <b>Evaluating financial investments based on their classifications (Amortized Cost vs. Fair Value), performing adjusting entries, and updating the fair value adjustment account.</b> <math>[\text{SSWL} = 6 \text{ hrs}]</math></li> <li>6. <b>Applying accounting treatments specifically for investments in equity</b></li> </ol>

	<p><b>instruments.</b> <math>\\$[SSWL = 4 \ \text{hrs}] \\$</math></p> <p>Total hrs = 90 = SSWL - (Exam hrs) = 93- 3 = 90 hr (Time table hrs x 15 weeks)</p>
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### Learning and Teaching Strategies

<b>Strategies</b>	<p>The primary strategy to be adopted in delivering this module is to encourage active student participation in exercises while simultaneously refining and expanding their critical thinking skills. This will be achieved through interactive lectures and tutorials, as well as through the analysis of practical case studies to apply accounting procedures. These case studies will involve specific activities designed to engage students directly in both applying and analyzing them."</p>
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### Student Workload (SWL)

<b>Structured SWL (h/sem)</b>	93	<b>Structured SWL (h/w)</b>	6
<b>Unstructured SWL (h/sem)</b>	107	<b>Unstructured SWL (h/w)</b>	7
<b>Total SWL (h/sem)</b>	<b>200</b>		

### Module Evaluation

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	4	0% (20)2	4 ,7,10,13	LO #2, #3, #4.  LO #4, #5,  LO #6 #7

					LO #8 #9
	<b>Online Assignments</b>	2	5% (5)	Continuous	LO #3, #4 and #6, #7
	<b>Onsite Assignments</b>	1	10% (10)	Continuous	All
	<b>Report</b>	1	5% (5)	13	LO #5, #8 and #10
<b>Summative assessment</b>	<b>Midterm Exam</b>	hr1	10% (10)	7	LO #1 - #7
	<b>Final Exam</b>	3hr	50% (50)	16	All
<b>Total assessment</b>			100% (100 Marks)		

<b>Delivery Plan (Weekly Syllabus)</b>	
	<b>Material Covered</b>
<b>Week 1</b>	Identifying the Primary Classifications of Inventory
<b>Week 2</b>	Determining Inventory Costs and Items Included in Inventory
<b>Week 3</b>	Calculating the Cost of Ending Inventory and Cost of Goods Sold (COGS)
<b>Week 4</b>	<b>Practical Case Studies</b>
<b>Week 5</b>	Analyzing the First-In, First-Out (FIFO) Method, the Weighted Average Method, and the Obsolete Last-In, First-Out (LIFO) Method
<b>Week 6</b>	Comparing Ending Inventory Cost with Net Realizable Value (NRV) and Recording Adjusting Entries
<b>Week 7</b>	<b>Practical Case Studies</b>
<b>Week 8</b>	Accounting Treatment for the Initial Recognition of Property, Plant, and Equipment and its Related Subsequent Expenditures
<b>Week 9</b>	Determining Accounting Treatments for Lump-Sum (Basket) Purchases of Property, Plant, and Equipment
<b>Week 10</b>	<b>Practical Case Studies</b>

<b>Week 11</b>	Determining Accounting Treatments Based on Materiality (Material vs. Immaterial Transactions)
<b>Week 12</b>	Identifying Methods for Calculating Depreciation
<b>Week 13</b>	Accounting Treatments for Property, Plant, and Equipment and their Accumulated Depreciation
<b>Week 14</b>	Accounting for Financial Investments
<b>Week 15</b>	Evaluating Investments by Classification (Amortized Cost vs. Fair Value) and Practical Case Studies
<b>Week 16</b>	<b>Final Examination</b>

### Delivery Plan (Weekly Lab. Syllabus)

	Material Covered
<b>Week 1</b>	
<b>Week 2</b>	
<b>Week 3</b>	
<b>Week 4</b>	
<b>Week 5</b>	
<b>Week 6</b>	
<b>Week 7</b>	

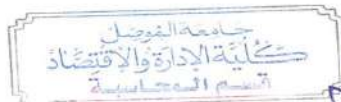
### Learning and Teaching Resources

	Text	Available in the Library?

<b>Required Texts</b>	Kieso, D. E., et al. (2022). <i>Intermediate Accounting: IFRS Edition</i> (1st ed.). Hameithra Publishing House, Cairo, Egypt.	Yes
<b>Recommended Texts</b>	Amin, A., et al. (2019). <i>Intermediate Accounting</i> . Available online.	No

Grading Scheme				
Group	Grade		Marks %	Definition
<b>Success Group</b> (50 - 100)	<b>A - Excellent</b>	Excellent	90 - 100	Outstanding Performance
	<b>B - Very Good</b>	Very Good	80 - 89	Above average with some errors
	<b>C – Good</b>	Good	70 - 79	Sound work with notable errors
	<b>D - Satisfactory</b>	Medium / Fair	60 - 69	Fair but with major shortcomings
	<b>E - Sufficient</b>	Pass / Acceptable	50 - 59	Work meets minimum criteria
<b>Fail Group</b> (0 – 49)	<b>FX – Fail</b>	Fail (In Progress / Ur	(45-49)	More work required but credit awarded
	<b>F – Fail</b>	Fail	(0-44)	Considerable amount of work required
<p><b>Note:</b> Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.</p>				

د. محمد الرحمن إبراهيم القادر



د. ديب فليبي

د. د. زياد هاشم السقا

# MODULE DESCRIPTION FORM

## نموذج وصف المادة الدراسية

Module Information			
معلومات المادة الدراسية			
Module Delivery		اللغة الانكليزية	Module Title
<input checked="" type="checkbox"/> Theory <input type="checkbox"/> Lecture <input type="checkbox"/> Lab <input type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar		B	Module Type
		UOM-102	Module Code
		2	ECTS Credits
		50	SWL (hr/sem)
	One	Semester of Delivery	UGx
	College		Administering Department
ruaa.zuhair@uomosul.edu.iq	e-mail	Ruaa Zuhair Hamody	Module Leader
Master of English Language	Module Leader's Qualification	Assistant Lecturer	Module Leader's Acad. Title
	e-mail		Module Tutor
	e-mail		Peer Reviewer Name
1.0	Version Number	2520/9/10	Scientific Committee Approval Date

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
	Semester	None	Prerequisite module
	Semester	None	Co-requisites module

Module Aims, Learning Outcomes and Indicative Contents	
أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
1. Develop basic English language skills, including communication, vocabulary and cultural understanding for beginner-level learners 2- Develop listening and comprehension skills through interactive exercises based on simple dialogues. 3- Enhancing speaking skills by teaching correct pronunciation and	<b>Module Objectives</b> أهداف المادة الدراسية

<p>encouraging students to use language in simple conversational situations such as self-identification and asking for personal information.</p> <p>4- Teaching basic writing, such as writing short and simple sentences.</p> <p>5- Understand basic rules such as sentence structure, present and simple past tense, and the basics of verb conjugation.</p> <p>6- Expanding vocabulary to suit the needs of beginners, such as numbers, colors, jobs, and family.</p>	
<p>1- The ability to have simple conversations: The student can introduce himself and introduce others.</p> <p>2- The ability to write in a simple style: write short and clear sentences that describe daily events or express simple ideas.</p> <p>3- Develop listening and comprehension skills: the ability to understand simple conversations and short dialogues that contain familiar vocabulary and structures.</p> <p>4- Improving pronunciation and linguistic rhythm: improving the pronunciation of basic words and phrases.</p> <p>5- Increase confidence in language use: Gain confidence in communicating in English in real situations.</p>	<p style="text-align: center;"><b>Module Learning Outcomes</b></p> <p style="text-align: center;">مخرجات التعلم للمادة الدراسية</p>
<p style="text-align: center;">The instructional content includes the following.</p> <p style="text-align: center;">1- Grammar Guidance:</p> <ul style="list-style-type: none"> <li>• The book provides a simplified and clear explanation of basic grammatical rules such as the simple present tense and the simple past.</li> <li>• Displays visual tables and illustrations to help teachers present grammar in a smooth and understandable way.</li> </ul> <p style="text-align: center;">2- Vocabulary Building Guidelines:</p> <ul style="list-style-type: none"> <li>• Demonstrates how to teach new vocabulary by linking to images, dialogues, and everyday situations.</li> <li>• Contains lists of basic vocabulary for each unit of study, which helps teachers focus on specific words to expand students' knowledge.</li> </ul> <p style="text-align: center;">3- Guidelines for teaching listening skills:</p> <ul style="list-style-type: none"> <li>• Enhances students' ability to understand spoken language through audio clips that contain simple conversations. <ul style="list-style-type: none"> <li>• Recommend using interactive exercises after listening to ensure that students understand the audio texts.</li> </ul> </li> </ul> <p style="text-align: center;">4- Guidelines for teaching speaking skills:</p> <ul style="list-style-type: none"> <li>• Includes tips on how to correct pronunciation and guide students to correct pronunciation of words and structures. <ul style="list-style-type: none"> <li>• Encourages teachers to use everyday situations to train students to speak fluently.</li> </ul> </li> </ul> <p style="text-align: center;">5- Guidelines for teaching reading skills:</p> <ul style="list-style-type: none"> <li>• Provides strategies for analyzing texts and learning how to assimilate key ideas.</li> <li>• Contains guided exercises to measure students' comprehension of the read content, with a focus on keywords.</li> </ul> <p style="text-align: center;">6- Guidelines for teaching writing skills:</p> <ul style="list-style-type: none"> <li>• Focuses on developing simple writing skills through graded exercises, such as writing short sentences and then progressing to writing short paragraphs.</li> </ul>	<p style="text-align: center;"><b>Indicative Contents</b></p> <p style="text-align: center;">المحتويات الإرشادية</p>

<ul style="list-style-type: none"> <li>• Provides guidance on correcting common writing errors and improving sentence structure.</li> </ul> <p style="text-align: center;">7- Guidelines for the use of supplementary materials:</p> <ul style="list-style-type: none"> <li>• The book encourages the use of additional materials such as language games, flashcards, and interactive activities to present lessons in a fun way.</li> </ul> <ul style="list-style-type: none"> <li>• Provides suggestions for additional educational resources such as websites, educational videos, and interactive applications.</li> </ul> <p style="text-align: center;">8- Assessment&amp;Feedback Guidelines:</p> <ul style="list-style-type: none"> <li>• Provides ways to assess student progress through classroom activities and quizzes.</li> </ul> <p style="text-align: center;">It provides sample questions and continuous evaluation exercises.</p>	
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<b>Learning and Teaching Strategies</b> استراتيجيات التعلم والتعليم
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<p style="text-align: right; margin-right: 20px;">1- Interactive Learning</p> <p>This strategy encourages students to interact through teacher-run classroom activities such as role-playing and one-on-one conversations, which helps to boost confidence in using new vocabulary in real-life situations.</p> <p style="text-align: right; margin-right: 20px;">2- Image-based learning (Visual Learning)</p> <p>This approach uses visual aids such as pictures and flashcards to teach vocabulary, making it easier to understand and remember by connecting words with their visual meanings.</p> <p style="text-align: right; margin-right: 20px;">3- Task-based learning</p> <p>This strategy focuses on assigning students tasks based on the use of new vocabulary in practical contexts, which promotes the application of vocabulary in life situations.</p> <p style="text-align: right; margin-right: 20px;">4- Listening-Based Learning</p> <p>This technique makes use of auditory activities such as conversations and dialogues to teach students how to use vocabulary and understand the correct pronunciation of words.</p> <p style="text-align: right; margin-right: 20px;">5- Writing-Based Learning</p> <p>This strategy promotes the use of new vocabulary through writing exercises that help anchor words in students' memory.</p> <p>6- Collaborative Learning: This strategy encourages students to work together and learn from each other using new vocabulary in joint activities, which enhances language interaction.</p> <p>7-Use of Technology Integration This strategy takes advantage of applications, interactive websites and video videos to teach vocabulary in a fun and interactive way, allowing students to review and learn at any time. 8- Continuous Assessment This strategy focuses on evaluating students continuously through quizzes and classroom activities, which helps to measure</p>	<b>Strategies</b>
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student progress and adjust teaching methods as needed.

### Student Workload (SWL)

الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا

2	<b>Structured SWL (h/w)</b> الحمل الدراسي المنتظم للطالب أسبوعيا	33	<b>Structured SWL (h/sem)</b> الحمل الدراسي المنتظم للطالب خلال الفصل
1.5	<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطالب أسبوعيا	17	<b>Unstructured SWL (h/sem)</b> الحمل الدراسي غير المنتظم للطالب خلال الفصل
50		<b>Total SWL (h/sem)</b> الحمل الدراسي الكلي للطالب خلال الفصل	

### Module Evaluation

تقييم المادة الدراسية

Relevant Learning Outcome	Week Due	Weight (Marks)	Time/Number		
LO #1-#2-#3-#4	3-6-9-12	10% (10)	4	Quizzes	Formative assessment
LO #1-#2-#3-#4	4-12	10% (10)	2	Online Assignments	
LO #1-#2-#3-#4-#5	3-14	10% (20)	2	Onsite Assignments	
LO #1-#2-#3-#4-#5	14	10% (10)	1	Report	
LO #2 and #3	10	10% (10)	1hr/1	Midterm Exam	Summative assessment
LO #2 and #5	16	50% (50)	3hr/1	Final Exam	
		100% (100 Marks)	Total assessment		

### Delivery Plan (Weekly Syllabus)

المنهاج الاسبوعي النظري

Material Covered	
Hello. verb to be and numbers	Week 1
Your world. Pronouns and adjectives	Week 2
All about you. Negative questions and short answers.	Week 3
Family and friends. Possessive adjectives	Week 4
Things I like. Present simple positive and negative	Week 5
Every day. Present simple	Week 6
Favorite things. Question words.	Week 7
Home sweet home. There is and there are	Week 8
Past time. Was/ were	Week 9
Midterm exam...	Week 10
We had a good time. Regular and irregular verbs	Week 11

We can do it. Can/ cannot and adverbs	<b>Week 12</b>
Thank you very much. Would like/ some any	<b>Week 13</b>
What is happening now. Present continuous.	<b>Week 14</b>
Lets go. Future plans/ going to	<b>Week 15</b>
<b>Final exam</b>	<b>Week 16</b>

Learning and Teaching Resources مصادر التعلم والتدريس		
Available in the Library?	Text	
	Soars, J., & Soars, L. (2019). <i>Headway Beginner Students' Book</i> (5th ed.). Oxford University Press.	<b>Required Texts</b> النصوص المطلوبة
		<b>Recommended Texts</b> النصوص الموصى بها
	<a href="https://www.youtube.com/watch?v=t3Z_tBA2KV&amp;list=PL1TR9V081r9xJUJHG9YvBqoII0BPQEE7t&amp;index=1">https://www.youtube.com/watch?v=t3Z_tBA2KV&amp;list=PL1TR9V081r9xJUJHG9YvBqoII0BPQEE7t&amp;index=1</a> <a href="https://www.youtube.com/watch?v=9ReBfwdaE2I&amp;list=PL3HtfCoOPWiyQfrnu68E5I1RQ2rKz7_0L&amp;index=1">https://www.youtube.com/watch?v=9ReBfwdaE2I&amp;list=PL3HtfCoOPWiyQfrnu68E5I1RQ2rKz7_0L&amp;index=1</a>	<b>Websites</b> المواقع الالكترونية

Grading Scheme مخطط الدرجات				
Definition	Marks %	التقدير	Grade	Group
Outstanding Performance	90 - 100	امتياز	<b>A - Excellent</b>	<b>Success Group</b> (50 - 100)
Above average with some errors	80 - 89	جيد جدا	<b>B - Very Good</b>	
Sound work with notable errors	70 - 79	جيد	<b>C - Good</b>	
Fair but with major shortcomings	60 - 69	متوسط	<b>D - Satisfactory</b>	
Work meets minimum criteria	50 - 59	مقبول	<b>E - Sufficient</b>	
More work required but credit awarded	(45-49)	راسب (قيد المعالجة)	<b>FX – Fail</b>	<b>Fail Group</b> (0 – 49)
Considerable amount of work required	(0-44)	راسب	<b>F – Fail</b>	
<b>Note:</b> Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.				

أ.د. زيد بن  
رئيس القسم



د. زيد بن  
رئيس القسم

# MODULE DESCRIPTION FORM

## نموذج وصف المادة الدراسية

Module Information				
معلومات المادة الدراسية				
Module Title	Governmental Accounting			Module Delivery
Module Type	Core			<input checked="" type="checkbox"/> Theory <input checked="" type="checkbox"/> Lecture <input type="checkbox"/> Lab <input checked="" type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar
Module Code	MAC-2106			
ECTS Credits	4			
SWL (hr/sem)	240			
Module Level	UGx2	Semester of Delivery	1	
Accounting Department	MAC	College	UOMM	
Module Leader	Waad Hussein Shalash	e-mail	w.shlash@uomosul.edu.iq	
Module Leader's Acad. Title	Lecturer	Module Leader's Qualification	Ph.D.	
Module Tutor	Hasan Salih Yousif	e-mail	Hasan Salih @uomosul.edu.iq	
Peer Reviewer Name	Kubra Mohammed Tahir	e-mail	E-mail	
Scientific Committee Approval Date	/9/202520	Version Number		

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	Financial Accounting 1		Semester
مواد ممهدة			

Co-requisites module مواد مكملّة	Unified Accounting System	Semester	
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Module Aims, Learning Outcomes and Indicative Contents أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	<ol style="list-style-type: none"> <li>1. To provide students with theoretical and practical knowledge in governmental accounting.</li> <li>2. To familiarize students with the principles and objectives of the governmental accounting system.</li> <li>3. To enable students to prepare accounting entries and financial records according to the governmental system.</li> <li>4. To develop students' skills in analyzing governmental financial data to support decision-making.</li> <li>5. To introduce students to governmental public budgets.</li> </ol>
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	<p style="text-align: center;"><b>Module Learning Outcomes</b></p> <p style="text-align: center;"><b>Knowledge &amp; Understanding</b></p> <ul style="list-style-type: none"> <li>• Understanding the fundamentals of governmental accounting and financial control systems.</li> </ul> <p style="text-align: center;"><b>Cognitive Skills</b></p> <ul style="list-style-type: none"> <li>• Analyzing and classifying governmental financial transactions correctly.</li> </ul> <p style="text-align: center;"><b>Practical &amp; Professional Skills</b></p> <ul style="list-style-type: none"> <li>• Preparing financial books and governmental accounting records.</li> </ul> <p style="text-align: center;"><b>Transferable Skills</b></p> <ul style="list-style-type: none"> <li>• Using computers and spreadsheets to document transactions.</li> <li>• Ability to work collaboratively in preparing financial reports.</li> </ul>
Indicative Contents المحتويات الإرشادية	<b>Indicative Contents</b>

The indicative content includes the following:

## Part A – Class Lecture

15. Basic concepts in governmental accounting, requirements for designing the governmental accounting system, characteristics of governmental units, the impact of legislation on the governmental accounting system, and the difference between governmental accounting and financial accounting.  
[SSWL = 10 hrs]
16. Theories determining the spending capacity of governmental units.  
[SSWL = 6 hrs]
17. State public budgets: concept, characteristics, objectives, types of budgets, and the concept of public debt.  
[SSWL = 8 hrs]
18. Expenditures and revenues in the governmental accounting system: methods of estimating public revenues and expenditures, rules for preparing the state public budget, budget classification and stages, and the concept of allocation and financing.  
[SSWL = 12 hrs]
19. The public treasury and its formations in the governmental accounting system.  
[SSWL = 6 hrs]
20. Centralized and decentralized governmental accounting systems, identification of the accounting books used, and control over documents and expenditures.  
[SSWL = 12 hrs]
21. Accounting treatments of expenditures and revenues according to the Government Finance Statistics (GFS) Manual.  
[SSWL = 12 hrs]

## Part B – Tutorial

1. Study and application of practical cases related to basic concepts, the accounting system, characteristics of governmental units, and the impact of legislation.  
[SSWL = 4 hrs]
2. Study and application of practical cases related to theories of the spending capacity of governmental units.  
[SSWL = 4 hrs]
3. Study and application of practical cases related to state public budgets and their types, budget classification and stages, and public debt.  
[SSWL = 6 hrs]
4. Study and application of practical cases related to expenditures and revenues, rules for budget preparation, allocation, and financing.  
[SSWL = 6 hrs]

	<p>5. Study and application of practical cases related to the public treasury and its formations, centralized and decentralized accounting systems, and control over documents and expenditures. [SSWL = 6 hrs]</p> <p>6. Study and application of practical cases related to accounting treatments for expenditures and revenues according to GFS. [SSWL = 6 hrs]</p> <p style="text-align: right;"><b>Total Hours: 98 Hours (SSWL)</b></p> <p><b>Note:</b> Part of the hours may be allocated to examinations and practical assessment according to university regulations.</p> <p style="text-align: right;"><b>Total hrs = 98 = SSWL - (Exam hrs) = 98 - 3 = 95 hrs (Timetable hrs × 15 weeks)</b></p>
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<b>Learning and Teaching Strategies</b> استراتيجيات التعلم والتعليم	
<b>Strategies</b>	<p>The learning and teaching strategies for the Governmental Accounting course aim to enhance students' active participation in the educational process, with a focus on developing their critical thinking skills. This is achieved through interactive classroom sessions where students are encouraged to participate in discussions and solve practical problems related to governmental accounting procedures.</p> <p>Practical cases and applied exercises are also employed to apply theoretical knowledge in practice, including preparing journal entries, accounting books, final accounts, and governmental financial reports. The strategy further includes analyzing and discussing accounting procedures used in centralized and decentralized governmental accounting systems according to the Government Finance Statistics (GFS) Manual, enabling students to gain an integrated practical understanding of governmental accounting operations and their proper application.</p>

<b>Student Workload (SWL)</b> الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا			
<b>Structured SWL (h/sem)</b>	93	<b>Structured SWL (h/w)</b>	6

Structured Student Workload During the Semester		Unstructured Student Workload per Week	
<b>Unstructured SWL (h/sem)</b>		<b>Unstructured SWL (h/w)</b>	
Structured Student Workload During the Semester	107	Unstructured Student Workload per Week	7
<b>Total SWL (h/sem)</b>			
Structured Student Workload During the Semester	240		

Module Evaluation					
تقييم المادة الدراسية					
		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment التقييم التكويني	Quizzes	4	0% (20)2	4 ,7,10,13	LO #2, #3, #4. LO #4, #5, LO #6 #7 LO #8 #9
	Online Assignments	2	5% (5)	Continuous	LO #3, #4 and #6, #7
	Onsite Assignments	1	10% (10)	Continuous	All
	Report	1	5% (5)	13	LO #5, #8 and #10
Summative assessment التقييم التلخيصي	Midterm Exam	hr1	10% (10)	7	LO #1 - #7
	Final Exam	3hr	50% (50)	16	All
<b>Total assessment</b>			100% (100 Marks)		

## Delivery Plan (Weekly Syllabus)

### المنهاج الاسبوعي النظري

	Material Covered
Week 1	Basic concepts in governmental accounting and requirements for designing the governmental accounting system.
Week 2	Characteristics of governmental units, the impact of legislation on the governmental accounting system, and the difference between governmental accounting and financial accounting.
Week 3	Theories determining the spending capacity of governmental units.
Week 4	State public budgets: concept, characteristics, objectives, types of public budgets, and the concept of public debt.
Week 5	Expenditures and revenues in the governmental accounting system, methods of estimating revenues and public expenditures, and rules for preparing the state public budget.
Week 6	Classification of the state public budget and its stages, and the concept of allocation and financing in the governmental accounting system.
Week 7	Concept of the public treasury and its formations in the governmental accounting system.
Week 8	Concept of the public treasury and its formations in the governmental accounting system.
Week 9	Centralized governmental accounting system and decentralized governmental accounting system.
Week 10	Control over expenditure documents.
Week 11	Identification of the accounting books used in centralized and decentralized accounting systems.
Week 12	Accounting treatments for expenditures according to the Government Finance Statistics (GFS) Manual.
Week 13	Accounting treatments for expenditures according to the Government Finance

	Statistics (GFS) Manual.
<b>Week 14</b>	Accounting treatment of revenues according to the GFS Manual.
<b>Week 15</b>	Accounting treatment of revenues according to the GFS Manual.
<b>Week 16</b>	Final Examination.

### Delivery Plan (Weekly Lab. Syllabus)

المنهاج الاسبوعي للمختبر

	Material Covered
<b>Week 1</b>	
<b>Week 2</b>	
<b>Week 3</b>	
<b>Week 4</b>	
<b>Week 5</b>	
<b>Week 6</b>	
<b>Week 7</b>	

### Learning and Teaching Resources

مصادر التعلم والتدريس

	Text	Available in the Library?
<b>Required Texts</b>	<i>Theoretical and Practical Foundations of Governmental Accounting with Practical Applications</i> by Hassan Abdul Karim Salloum, Dar Shafiq for Printing and Distribution, 2019, First Edition, 489 pages, Arabic.	Yes

<b>Recommended Texts</b>	Al-Mashhadani, Bushra Najm; Yaseen, Sanaa Ahmed; Ibrahim, Sahar Talal. <i>Governmental Accounting: Theoretical Concepts and Practical Applications – Part One</i> . Baghdad: Unpublished.	No
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## Grading Scheme

مخطط الدرجات

Group	Grade	التقدير	Marks %	Definition
<b>Success Group</b> (50 - 100)	<b>A - Excellent</b>	امتياز	90 - 100	Outstanding Performance
	<b>B - Very Good</b>	جيد جدا	80 - 89	Above average with some errors
	<b>C – Good</b>	جيد	70 - 79	Sound work with notable errors
	<b>D - Satisfactory</b>	متوسط	60 - 69	Fair but with major shortcomings
	<b>E - Sufficient</b>	مقبول	50 - 59	Work meets minimum criteria
<b>Fail Group</b> (0 – 49)	<b>FX – Fail</b>	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	<b>F – Fail</b>	راسب	(0-44)	Considerable amount of work required

**Note:** Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54). The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

automatic rounding outlined above.

جامعة النيل  
كلية الإدارة والاقتصاد  
قسم المحاسبة

أ.د. زياد...  
د. كبر...  
د. د. ص...  
100

# MODULE DESCRIPTION FORM

## نموذج وصف المادة الدراسية

Module Information				
معلومات المادة الدراسية				
Module Title	Governmental Accounting			Module Delivery
Module Type	Core			<input checked="" type="checkbox"/> Theory <input checked="" type="checkbox"/> Lecture <input type="checkbox"/> Lab <input checked="" type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar
Module Code	MAC-2106			
ECTS Credits	4			
SWL (hr/sem)	240			
Module Level	UGx2	Semester of Delivery	2	
Accounting Department	MAC	College	UOMM	
Module Leader	Waad Hussein Shalash	e-mail	w.shlash@uomosul.edu.iq	
Module Leader's Acad. Title	Lecturer	Module Leader's Qualification	Ph.D.	
Module Tutor	Hasan Salih Yousif	e-mail	Hasan Salih @uomosul.edu.iq	
Peer Reviewer Name	Kubra Mohammed Tahir	e-mail	E-mail	
Scientific Committee Approval Date	/9/202520	Version Number		

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	Financial Accounting 2		Semester
مواد ممهدة			

<b>Co-requisites module</b> مواد مكملّة	Unified Accounting System	<b>Semester</b>	
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<b>Module Aims, Learning Outcomes and Indicative Contents</b>	
أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
<b>Module Objectives</b> أهداف المادة الدراسية	<ul style="list-style-type: none"> <li>• To provide students with theoretical and practical knowledge in governmental accounting.</li> <li>• To familiarize students with the principles and objectives of the governmental accounting system.</li> <li>• To enable students to prepare accounting entries and financial records according to the governmental system.</li> <li>• To develop students' skills in analyzing governmental financial data to support decision-making.</li> <li>• To introduce students to governmental public budgets.</li> </ul>
<b>Module Learning Outcomes</b> مخرجات التعلم للمادة الدراسية	<p style="text-align: right;"><b>Learning Outcomes:</b></p> <p style="text-align: right;"><b>Knowledge &amp; Understanding:</b></p> <ul style="list-style-type: none"> <li>• Understanding the fundamentals of governmental accounting and financial control systems.</li> </ul> <p style="text-align: right;"><b>Cognitive Skills:</b></p> <ul style="list-style-type: none"> <li>• Analyzing and correctly classifying governmental financial transactions.</li> </ul> <p style="text-align: right;"><b>Practical &amp; Professional Skills:</b></p> <ul style="list-style-type: none"> <li>• Preparing governmental accounting books and financial records.</li> </ul> <p style="text-align: right;"><b>Transferable Skills:</b></p> <ul style="list-style-type: none"> <li>• Using computers and spreadsheets to document financial transactions.</li> <li>• Ability to work in teams in preparing financial reports.</li> </ul>
<b>Indicative Contents</b>	<b>Indicative Contents</b>

## Part A – Class Lecture

1. Accounting treatments for advances according to the Government Finance Statistics (GFS) Manual: reasons for using advances, rules for their use, and types of advances (temporary advances, staff advances, standing advances, and appropriation advances).  
[SSWL = 8 hrs]
2. Accounting treatments for trust accounts according to GFS: reasons for using trust accounts, rules for using trust account systems, and types of trust accounts (revenue collection guarantees and personal trusts).  
[SSWL = 8 hrs]
3. Accounting for governmental contracting works: legislation governing the execution of government works in Iraq, execution through direct implementation, and execution through contracting/tender awarding methods.  
[SSWL = 8 hrs]
4. Public government tenders: concept of governmental tenders and administrative procedures for implementing public tenders.  
[SSWL = 8 hrs]
5. Accounting for governmental tender projects: contractor advances, guarantees and work bonds, and accounting treatments according to the Government Finance Statistics (GFS) Manual.  
[SSWL = 8 hrs]
6. Final accounts: concept and importance, preparation of final accounts according to the requirements of the Board of Supreme Audit, with applied examples.  
[SSWL = 8 hrs]

## Part B – Tutorial

1. Study and application of practical cases related to accounting treatments for advances: types of advances, usage procedures, and recording accounting entries.  
[SSWL = 8 hrs]
2. Study and application of practical cases related to accounting treatments for trust accounts: revenue guarantee trusts and personal trusts, and recording transactions in accounting books.  
[SSWL = 8 hrs]
3. Study and application of practical cases related to accounting for

	<p>governmental contracting works: direct execution and contracting/awarding execution methods, and recording related financial transactions. [SSWL = 8 hrs]</p> <p>4. Study and application of practical cases related to governmental tenders: administrative procedures, contractor advances, guarantees and work bonds, and recording transactions according to GFS. [SSWL = 10 hrs]</p> <p>5. Study and application of practical cases related to preparing final accounts according to the requirements of the Board of Supreme Audit, with applied examples. [SSWL = 8 hrs]</p> <p style="text-align: right;"><b>Total Hours: 70 hours (SSWL)</b></p> <p><b>Note:</b> Part of the hours may be allocated to examinations and practical assessment according to university regulations.</p> <p style="text-align: right;"><b>Total hrs = 90 = SSWL - (Exam hrs) = 93 - 3 = 90 hrs (Timetable hours × 15 weeks)</b></p>
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<b>Learning and Teaching Strategies</b> استراتيجيات التعلم والتعليم	
<b>Strategies</b>	<p>The learning and teaching strategies for the Governmental Accounting course aim to enhance students' active participation in the educational process, with a focus on developing their critical thinking skills. This is achieved through interactive classroom sessions, where students are encouraged to participate in discussions and solve practical problems related to governmental accounting procedures.</p> <p>Practical cases and applied exercises are also used to translate theoretical knowledge into practice, including the preparation of journal entries, accounting books, final accounts, and governmental financial reports. The strategy also includes analyzing and discussing accounting procedures used in both centralized and decentralized governmental accounting systems in accordance with the Government Finance Statistics (GFS) Manual, thereby enabling students to gain an integrated practical understanding of governmental accounting operations and their proper application.</p>

### Student Workload (SWL)

الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا

<b>Structured SWL (h/sem)</b> Structured Student Workload During the Semester	93	<b>Structured SWL (h/w)</b> Student's Weekly Structured Workload	6
<b>Unstructured SWL (h/sem)</b> Structured Student Workload During the Semester	107	<b>Unstructured SWL (h/w)</b> Student's Weekly Structured Workload	7
<b>Total SWL (h/sem)</b> Structured Student Workload During the Semester	240		

### Module Evaluation

تقييم المادة الدراسية

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
<b>Formative assessment</b> التقييم التكويني	<b>Quizzes</b>	4	0% (20)2	4 ,7,10,13	LO #2, #3, #4. LO #4, #5, LO #6 #7 LO #8 #9
	<b>Online Assignments</b>	2	5% (5)	Continuous	LO #3, #4 and #6, #7
	<b>Onsite Assignments</b>	1	10% (10)	Continuous	All
	<b>Report</b>	1	5% (5)	13	LO #5, #8 and #10
<b>Summative</b>	<b>Midterm Exam</b>	hr1	10% (10)	7	LO #1 - #7

assessment التقييم التلخيصي	Final Exam	3hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

<b>Delivery Plan (Weekly Syllabus)</b> المنهاج الاسبوعي النظري	
	Material Covered
<b>Week 1</b>	<b>Indicative Content (English Translation)</b>
<b>Week 2</b>	Accounting treatments for advances according to the Government Finance Statistics (GFS): reasons for using advances, rules for using advances, and types of advances, including:
<b>Week 3</b>	Temporary advances
<b>Week 4</b>	Employee advances
<b>Week 5</b>	Standing advances
<b>Week 6</b>	Appropriation advances
<b>Week 7</b>	Accounting treatments for trust accounts according to GFS: reasons for using trust accounts, rules for using trust account systems, and types of trusts, including:
<b>Week 8</b>	Revenue collection guarantee trusts
<b>Week 9</b>	Personal trusts
<b>Week 10</b>	Accounting for governmental contracting works: legislation governing the execution of government works in Iraq, execution of government works through direct implementation, and execution of government works through contracting/awarding methods.
<b>Week 11</b>	Concept of public governmental tenders and how they are implemented, including administrative procedures for public tenders.

<b>Week 12</b>	Accounting for governmental tender works: contractor advances, guarantees, and work bonds.
<b>Week 13</b>	Accounting for governmental tender works according to the Government Finance Statistics (GFS) Manual.
<b>Week 14</b>	Final accounts: concept and importance.
<b>Week 15</b>	Preparation of final accounts according to the requirements of the Board of Supreme Audit.
<b>Week 16</b>	Applied examples.

### Delivery Plan (Weekly Lab. Syllabus)

#### المنهاج الاسبوعي للمختبر

	Material Covered
<b>Week 1</b>	
<b>Week 2</b>	
<b>Week 3</b>	
<b>Week 4</b>	
<b>Week 5</b>	
<b>Week 6</b>	
<b>Week 7</b>	

### Learning and Teaching Resources

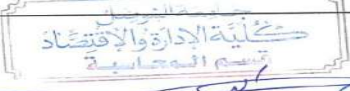
#### مصادر التعلم والتدريس

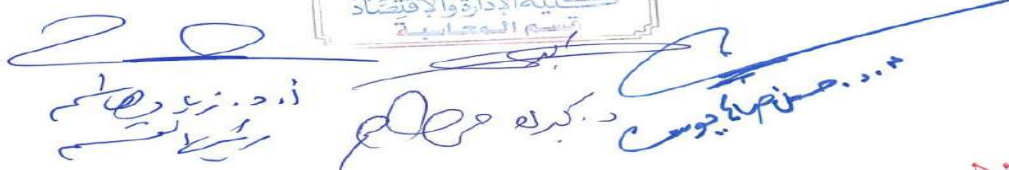
	Text	Available in the Library?
<b>Required Texts</b>	<b>Theoretical and Practical Foundations of Governmental Accounting with Practical Applications</b> Author: Hassan Abdul Karim Salloum	Yes

	<p>Publisher: Dar Shafiq for Printing and Distribution</p> <p>Year of Publication: 2019</p> <p>Number of Pages: 489 pages</p> <p>Edition: First Edition</p> <p>Language: Arabic</p> <p>Subject: Governmental Accounting in Iraq</p>	
<b>Recommended Texts</b>	Al-Mashhadani, Bushra Najm; Yaseen, Sanaa Ahmed; Ibrahim, Sahar Talal. <i>Governmental Accounting: Theoretical Concepts and Practical Applications – Part One</i> . Baghdad: Unpublished.	No

Grading Scheme				
مخطط الدرجات				
Group	Grade	التقدير	Marks %	Definition
<b>Success Group</b> (50 - 100)	<b>A - Excellent</b>	امتياز	90 - 100	Outstanding Performance
	<b>B - Very Good</b>	جيد جدا	80 - 89	Above average with some errors
	<b>C – Good</b>	جيد	70 - 79	Sound work with notable errors
	<b>D - Satisfactory</b>	متوسط	60 - 69	Fair but with major shortcomings
	<b>E - Sufficient</b>	مقبول	50 - 59	Work meets minimum criteria
<b>Fail Group</b> (0 – 49)	<b>FX – Fail</b>	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	<b>F – Fail</b>	راسب	(0-44)	Considerable amount of work required
<p><b>Note:</b> Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.</p>				

automatic rounding outlined above.





# MODULE DESCRIPTION FORM

## نموذج وصف المادة الدراسية

### The second stage

Module Information			
معلومات المادة الدراسية			
Module Title	Arabic Language		Module Delivery
Module Type	Support		<input checked="" type="checkbox"/> Theory <input checked="" type="checkbox"/> Lecture <input type="checkbox"/> Lab <input checked="" type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar
Module Code	UOM1011		
ECTS Credits	2		
SWL (hr/sem)	50		
Module Level	UC	Semester of Delivery	
Administering Department	MAC	College	UOMM
Module Leader	waead husayn shalaash	e-mail	W.SHLASH@UOMOSUL.edu.iq
Module Leader's Acad. Title	Assistant teacher	Module Leader's Qualification	ph.D.
Module Tutor	Saja Ismail Abrahim	e-mail	Saja.ismiel@uomosul.edu.iq
Peer Reviewer Name	Name	e-mail	E-mail
Scientific Committee Approval Date	20/9/2025	Version Number	

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module		None	Semester
Co-requisites module		None	Semester

## Module Aims, Learning Outcomes and Indicative Contents

### أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية

<p><b>Module Objectives</b></p> <p>أهداف المادة الدراسية</p>	<p>. The student will learn to read Surah Al-Isra and the Prophetic Hadith.1</p> <p>. The student will learn about the poet Muhammad Mahdi Al-Jawahiri.2</p> <p>. The student will learn about the arts of prose.3</p> <p>. The student will learn about the present tense verb, its subjunctive mood, and its jussive mood.4</p> <p>. The student will learn about the genitive case.5</p> <p>. The student will learn about the accusative case.6</p> <p>. The student will learn about nouns in terms of their basic and derived forms.7</p> <p>. The student will learn about nouns in terms of gender.8</p> <p>. The student will learn about nouns in terms of their singular, dual, and plural forms.9</p> <p>. The student will learn the rules for writing the long and short alif.10</p> <p>. The student will learn about the stages of language compilation.11</p> <p>. The student will learn about Arabic dictionaries.12</p> <p>. The student will learn about the science of rhetoric and its types.13</p>
<p><b>Module Learning</b></p>	<p>. The student should know Surah Al-Isra, its number of verses, and whether it is Meccan or Medinan, 1</p>

<p><b>Outcomes</b></p> <p>مخرجات التعلم للمادة الدراسية</p>	<p>and memorize a Prophetic Hadith.</p> <p>. The student should know the poet Muhammad Mahdi Al-Jawahiri and his most important poems.2</p> <p>. The student should learn the art of prose.3</p> <p>. The student should know the present tense verb and how to make it subjunctive and jussive.4</p> <p>. The student should be familiar with the genitive case and its types.5</p> <p>. The student should be familiar with the accusative case and its types.6</p> <p>. The student should be familiar with the cases of nouns being simple or augmented.7</p> <p>. The student should know the gender of nouns.8</p> <p>. The student should learn how to write nouns in terms of singular, dual, and plural.9</p> <p>. The student should be familiar with how to write the long and short alif.10</p> <p>. The student should be familiar with dictionaries and semantics.11</p> <p>. The student should be familiar with Arabic dictionaries.12</p> <p>13-Familiarity with the science of rhetoric and its types (semantic embellishments/verbal embellishments).</p>
<p><b>Indicative Contents</b></p> <p>المحتويات الإرشادية</p>	<p>1. Study and memorize verses from Surah Al-Isra and from the Prophetic Hadith (2 hours).</p> <p>2. Study and memorize verses from a poem by the poet Muhammad Mahdi Al-Jawahiri (2 hours).</p> <p>3. Study prose (2 hours).</p>

	<p>4. Study the present tense verb, its subjunctive and jussive forms (2 hours).</p> <p>5. Study prepositions and genitive cases (2 hours).</p> <p>6. Study accusative cases (2 hours).</p> <p>7. Study simple and derived nouns (2 hours).</p> <p>8. Study masculine and feminine nouns (2 hours).</p> <p>9. Study and learn the rules for writing the long, short, and distinguishing alif (2 hours).</p> <p>10. The student's study and knowledge of dictionaries and semantics (2 hours).</p> <p>11. Study the science of rhetoric and its types (2 hours).</p> <p>12. Learning language skills: developing linguistic taste and improving the learners' style.</p>
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### Learning and Teaching Strategies

#### استراتيجيات التعلم والتعليم

<b>Strategies</b>	<p>The main strategy to be adopted in delivering this unit is to encourage students to participate in speaking and writing Arabic correctly, while simultaneously improving and expanding their critical thinking skills. This will be achieved through interactive lessons and educational programs, and by considering simple experiments that include sampling activities of interest to the students.</p>
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### Student Workload (SWL)

الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا

<b>Structured SWL (h/sem)</b> الحمل الدراسي المنتظم للطالب خلال الفصل	30	<b>Structured SWL (h/w)</b> الحمل الدراسي المنتظم للطالب أسبوعيا	2
<b>Unstructured SWL (h/sem)</b> الحمل الدراسي غير المنتظم للطالب خلال الفصل	17	<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطالب أسبوعيا	1
<b>Total SWL (h/sem)</b> الحمل الدراسي الكلي للطالب خلال الفصل	<b>50</b>		

<b>Module Evaluation</b> تقييم المادة الدراسية					
		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
<b>Formative assessment</b>	<b>Quizzes</b>	3	15% (15)	5 and 10	LO #1, #2 and #10, #11
	<b>Assignments</b>	3	15% (15)	2 and 12	LO #3, #4 and #6, #7
	<b>Projects</b>				
	<b>Report</b>	1	10% (10)	13	LO #5, #8 and #10
<b>Summative assessment</b>	<b>Midterm Exam</b>	2hr	10% (10)	7	LO #1 - #7
	<b>Final Exam</b>	3hr	50% (50)	16	All
<b>Total assessment</b>			100% (100 Marks)		

<b>Delivery Plan (Weekly Syllabus)</b> المنهاج الاسبوعي النظري	
	<b>Material Covered</b>

<b>Week 1</b>	Surah Al-Isra (23-29), The Noble Prophetic Hadith
<b>Week 2</b>	Poet Muhammad Mahdi Al-Jawahiri
<b>Week 3</b>	se Arts
<b>Week 4</b>	The Present Tense Verb: Subjunctive/Jussive
<b>Week 5</b>	Genitive Cases
<b>Week 6</b>	Accusative Cases
<b>Week 7</b>	Midterm Exam
<b>Week 8</b>	Nouns in Terms of Gender
<b>Week 9</b>	Nouns in Terms of Derivation and Augmentation
<b>Week 10</b>	Nouns in Terms of Singular, Dual, and Plural
<b>Week 11</b>	Rules for Writing the Long and Short Alif
<b>Week 12</b>	Stages of Language Collection
<b>Week 13</b>	Dictionaries of Words and Meanings
<b>Week 14</b>	Rhetoric/Semantic/Spoken Enhancements
<b>Week 15</b>	Language Skills: Developing Linguistic Appreciation, Improving Students' Style
<b>Week 16</b>	End-of-Term Exam

### Delivery Plan (Weekly Lab. Syllabus)

المنهاج الاسبوعي للمختبر

	Material Covered
<b>Week 1</b>	
<b>Week 2</b>	

Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

### Learning and Teaching Resources

#### مصادر التعلم والتدريس

	Text	Available in the Library?
Required Texts	Language and Style: A Study. Adnan bin Dhurayl, 2nd edition, 2006.	no
Recommended Texts	The Foundation of Arabic Linguistics. Saeed Hassan Buhairi, 2000..	No
Websites		

### Grading Scheme

#### مخطط الدرجات

Group	Grade	التقدير	Marks %	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings

	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required

**Note:** Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.



رئيس القسم

أ.د. محمد عبد الرحمن



مدرس المادة  
  
 م.م. سحر اسعد عبد النبي

# MODULE DESCRIPTION FORM

## نموذج وصف المادة الدراسية

Module Information			
معلومات المادة الدراسية			
Module Title	<b>MARKETING &amp; E- COMMERCE</b>		Module Delivery
Module Type	support		<input checked="" type="checkbox"/> Theory <input type="checkbox"/> Lecture <input type="checkbox"/> Lab <input type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar
Module Code	AC2204		
ECTS Credits	6		
SWL (hr/sem)	150		
Module Level	UGx	Semester of Delivery	
Administering Department	Type Dept. Code	College	Type College Code
Module Leader	WAAD HUSSEIN SLASH	e-mail	<a href="mailto:w.shlash@uomosul.edu.iq">w.shlash@uomosul.edu.iq</a>
Module Leader's Acad. Title	Assistant Professor	Module Leader's Qualification	
Module Tutor	OMAR YASEEN MOHAMMED	e-mail	E-mail: omar.yaseen@uomosul.edu.iq
Peer Reviewer Name	SHARUQ SAAD ALLAHA	e-mail	E-mail
Scientific Committee Approval Date	30/05/2026	Version Number	1.0

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	None	Semester	
Co-requisites module	None	Semester	

Module Aims, Learning Outcomes and Indicative Contents	
أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	1. To introduce students to the concepts of traditional and modern marketing. 2. To identify the key elements of the marketing mix and the marketing environment. 3. To enable students to define consumer behavior and the factors that influence it. 4. To introduce students to e-commerce, its advantages, obstacles, and challenges. 5. To enable students to understand e-commerce and its impact on business organizations.
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	1. Understanding the fundamentals of marketing and e-commerce. 2. Analyzing the impact of e-commerce on organizational performance. 3. Understanding the marketing environment. 4. Developing a comprehensive marketing plan. 5. Identifying e-commerce mechanisms.
Indicative Contents المحتويات الإرشادية	Part A - Class Lecture Introduction to Marketing Studies: Reasons for developing the marketing concept, definition of marketing, importance of marketing to the organization, marketing methods The Marketing System: The concept of the system,

	<p>the marketing system and its environment Consumer Behavior: Consumption and the importance of consumer studies, consumer purchasing motives, market segmentation, the concept of the market, the end consumer market, types of consumer goods, the industrial used market and types of industrial goods The Product: The meaning and importance of the product, product development, new product planning, the product lifecycle Reasons for new product failure Promotion: Definition of promotion elements, elements of the promotional mix, advertising, personal selling, brochures, public relations, sales promotion Pricing: Definition of price, setting pricing objectives, pricing strategies, methods used in pricing, factors affecting price determination Part B - Tutorial Study and application of practical cases on the accounting treatment of purchases: purchasing management tasks and objectives, accounting treatment of cash and credit purchases. Study and application of practical cases on the accounting treatment of sales: sales management tasks and objectives, accounting treatment of technical and sales transactions. Study and application of practical cases on e-commerce applications: the concept of e-commerce, its importance and benefits for organizations and society. Study and application of practical cases on e-commerce tools: advantages and disadvantages of e-commerce, e-commerce categories, and its relationship to accounting information systems. Study and application of practical cases on marketing environment analysis, with applied examples. Note: Part of the hours may be allocated for exams and practical assessments according to the university system.</p>
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### Learning and Teaching Strategies

#### استراتيجيات التعلم والتعليم

<b>Strategies</b>	<p>The main strategy to be adopted in delivering this course is to encourage student participation and discussions, as well as assigning them tasks and presentations, while simultaneously improving and expanding their analytical and problem-solving skills. This will be achieved through classroom explanations, presentations, and case studies that incorporate some of the theoretical aspects of the material.</p>
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### Student Workload (SWL)

#### الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا

<b>Structured SWL (h/sem)</b> الحمل الدراسي المنتظم للطالب خلال الفصل	90	<b>Structured SWL (h/w)</b> الحمل الدراسي المنتظم للطالب أسبوعيا	6
<b>Unstructured SWL (h/sem)</b> الحمل الدراسي غير المنتظم للطالب خلال الفصل	60	<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطالب أسبوعيا	4
<b>Total SWL (h/sem)</b> الحمل الدراسي الكلي للطالب خلال الفصل	<b>50</b>		

### Module Evaluation

#### تقييم المادة الدراسية

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
<b>Formative assessment</b>	<b>Quizzes</b>	2	10% (10)	5-11	LO #1-#2-#3-#4-#5
	<b>Online Assignments</b>	2	10% (10)	7-12	LO #1-#2-#3-#4-#5

	<b>Onsite Assignments</b>	2	10% (10)	6-13	LO #1-#2-#3-#4-#5
	<b>Report</b>	1	10% (10)	14	LO #1-#2-#3-#4-#5-#6
<b>Summative assessment</b>	<b>Midterm Exam</b>	1hr	10% (10)	8	LO #1-#2-#3-#4
	<b>Final Exam</b>	3hr	50% (50)	16	All
<b>Total assessment</b>			100% (100 Marks)		

<b>Delivery Plan (Weekly Syllabus)</b> المنهاج الاسبوعي النظري	
	المواد المغطاة <b>Material Covered</b>
<b>Week 1</b>	Introduction to Marketing Studies: Reasons for Developing the Marketing Concept; Definition of Marketing; Importance of Marketing to the Organization; Marketing Study Methods
<b>Week 2</b>	The Marketing System: The Concept of the System; The Marketing System and the Environment
<b>Week 3</b>	Consumer Behavior: Consumption and the Importance of Consumer Studies; Consumer Purchasing Motives; Market Segmentation; The Concept of the Market; The End Consumer Market; Types of Consumer Goods; The Industrial Used Goods Market; Types of Industrial Goods
<b>Week 4</b>	Definition of Promotion Elements; Elements of the Promotional Mix; Advertising; Personal Selling; Brochures; Global Relations; Value; Pesticides
<b>Week 5</b>	Product meaning and importance, product development, and new product planning; product lifecycle; modern salt fighting games; steps to product innovation
<b>Week 6</b>	pricing methods; factors influencing pricing strategies; price definition and pricing objectives; distribution channels for production goods and services
<b>Week 7</b>	; definition and importance of distribution channels; sales concept and importance; sources for acquiring sales personnel; the role of sales personnel testing
<b>Week 8</b>	purchasing function concept and importance; sources for acquiring purchases; purchasing standards
<b>Week 9</b>	definition and importance of transportation; concept and importance of warehousing; warehousing costs and inventory control;
<b>Week 10</b>	The Marketing System: The Concept of the System; The Marketing System and the Environment
<b>Week 11</b>	purchasing; purchasing management tasks and objectives; accounting treatment of cash and credit purchases
<b>Week 12</b>	concept, importance of marketing research, stages of conducting marketing research
<b>Week 13</b>	credit purchases; e-commerce concept, importance and benefits for organizations and society; advantages and disadvantages of e-commerce; e-commerce categories
<b>Week 14</b>	e-commerce and its relationship to marketing information systems; practical examples; preparatory week before the final exam product innovation; pricing methods; factors influencing pricing
<b>Week 15</b>	Preparatory week before the final exam
<b>Week 16</b>	.FINAL EXAM

## Delivery Plan (Weekly Lab. Syllabus)

المنهاج الاسبوعي للمختبر

Week	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

## Learning and Teaching Resources

مصادر التعلم والتدريس

	Text	Available in the Library?
<b>Required Texts</b> النصوص المطلوبة	الديوة جي، أبي سعيد ، المفهوم الحديث الادارة التسويق ،2000 دار الحامد للنشر والتوزيع	
<b>Recommended Texts</b> النصوص الموصى بها	بشير العلق، 2002، التسويق الالكتروني ، ، دار اليازوري الطباعة	
<b>Websites</b> المواقع الالكترونية	Research, journals, and information technology resources are available online, according to the course topics..	

## Grading Scheme

مخطط الدرجات

Group	Grade	التقدير	Marks %	Definition
<b>Success Group</b> (50 - 100)	<b>A - Excellent</b>	امتياز	90 – 100	Outstanding Performance
	<b>B - Very Good</b>	جيد جدا	80 - 89	Above average with some errors
	<b>C - Good</b>	جيد	70 - 79	Sound work with notable errors
	<b>D - Satisfactory</b>	متوسط	60 - 69	Fair but with major shortcomings
	<b>E - Sufficient</b>	مقبول	50 - 59	Work meets minimum criteria
<b>Fail Group</b> (0 – 49)	<b>FX – Fail</b>	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	<b>F – Fail</b>	راسب	(0-44)	Considerable amount of work required

**Note:** Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

# MODULE DESCRIPTION FORM

## نموذج وصف المادة الدراسية

Module Information			
معلومات المادة الدراسية			
Module Title	Accounting for non-profit entities		Module Delivery
Module Type	Core		<input checked="" type="checkbox"/> Theory <input checked="" type="checkbox"/> Lecture <input type="checkbox"/> Lab <input checked="" type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar
Module Code	م و غ 2221 و غ		
ECTS Credits	3		
SWL (hr/sem)	45		
Module Level	UGx2	Semester of Delivery	
Accounting Department	MAC	College	UOMM
Module Leader	وعد حسين شلاش	e-mail	w.shlash@uomosul.edu.iq
Module Leader's Acad. Title	Lecturer	Module Leader's Qualification	Ph.D.
Module Tutor	د. ارسلان ابراهيم عبدالكريم	e-mail	<a href="mailto:arsalan_ibrahem@uomosul.edu.iq">arsalan_ibrahem@uomosul.edu.iq</a>
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Scientific Committee Approval Date	/9/202520	Version Number	

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	محاسبة مالية 1	Semester	
مواد ممهدة			

<b>Co-requisites module</b> مواد مكملّة	اساسيات المحاسبة المتوسطة ، المحاسبة الحكومية	<b>Semester</b>	
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### Module Aims, Learning Outcomes and Indicative Contents

أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية

<b>Module Objectives</b> أهداف المادة الدراسية	<ol style="list-style-type: none"> <li>1. To provide students with theoretical and practical knowledge in accounting for non-profit organizations.</li> <li>2. To familiarize students with the nature and objectives of non-profit organizations.</li> <li>3. To teach students accounting procedures and the preparation of financial entries and records in non-profit organizations.</li> <li>4. To develop students' skills in recording financial transactions and preparing financial statements, presenting examples from non-profit associations, clubs, and federations, as well as non-profit government hotels.</li> </ol>
<b>Module Learning Outcomes</b> مخرجات التعلم للمادة الدراسية	<p style="text-align: right;">مخرجات التعلم: (Learning Outcomes)</p> <ul style="list-style-type: none"> <li>• المعارف والفهم: (Knowledge &amp; Understanding)</li> <li>• Understanding the fundamentals of accounting in non-profit organizations and the accounting system therein.</li> <li>• المهارات الذهنية: (Cognitive Skills)</li> <li>• Analyzing and classifying financial operations in non-profit units correctly (Practical &amp; Professional Skills): المهارات العملية والمهنية</li> <li>• Preparing financial books and accounting records in English</li> <li>• المهارات العامة: (Transferable Skills)</li> <li>• Preparing financial books and accounting records in non-profit units</li> </ul>
<b>Indicative Contents</b> المحتويات الإرشادية	<p style="text-align: right;">يتضمن المحتوى الإرشادي ما يأتي.</p> <p><b>Part A – Class Lecture</b></p>

22. 1. Basic concepts in accounting for non-profit entities, requirements for designing an accounting system in non-profit entities, characteristics of non-profit entities, the difference between non-profit accounting and financial accounting **[SSWL = 10 hrs]**
23. 2. Characteristics of non-profit organizations. Key differences between for-profit and non-profit organizations. **[SSWL = 10 hrs]**
24. 3. Accounting Standards for Non-Profit Organizations: Concept, Characteristics, Objectives, and Principles of Application) **[SSWL = 6 hrs]**
25. 4. Characteristics and nature of the work of clubs, associations, and unions **[SSWL = 8 hrs]**
26. 5. Characteristics of non-profit units and the main differences between for-profit and non-profit units. **[SSWL = 12 hrs]**
27. General framework of values and ethics for accountants in non-profit organizations **[SSWL = 6 hrs]**
28. 7. Characteristics and nature of government hotel operations **[SSWL = 12 hrs]**

**Part B – Tutorial**

7. 1. Study and apply practical cases regarding basic concepts, the accounting system in non-profit units, and the characteristics of non-profit units. **[SSWL = 12 hrs]**
3. Studying and applying practical cases in government hotel units **[SSWL = 4 hrs]**
- Practical c 4. Studying and applying practical cases in accounting organization and the accounting treatments therein. **[SSWL = 4 hrs]**
- . Studying and preparing financial statements in the government hotel sector **[SSWL = 6 hrs]**
5. 5. Studying and preparing financial statements in the government hotel sector

	<p><b>[SSWL = 6 hrs]</b></p> <p>6. 6. Study and apply practical cases regarding the accounting treatments for expenses and revenues according to GFS. <b>[SSWL = 6 hrs]</b></p> <p>إجمالي الساعات 98 ساعة</p> <p>(SSWL)</p> <p>ملاحظة: يمكن تخصيص جزء من الساعات للامتحانات والتقييم العملي حسب النظام الجامعي.</p> <p>Total hrs = 98 = SSWL - (Exam hrs) = 98- 3 = 95 hr (Time table hrs x 15 weeks)</p>
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<b>Learning and Teaching Strategies</b> استراتيجيات التعلم والتعليم	
<b>Strategies</b>	<p>The teaching and learning strategies for the Accounting for Nonprofit Units course aim to foster active student participation in the educational process, with a focus on developing their critical thinking skills. This is achieved through interactive classrooms, where students are encouraged to participate in discussions and solve practical problems related to accounting procedures within nonprofit units. Practical case studies and exercises are employed to apply theoretical knowledge practically, including the preparation of journal entries, ledgers, closing accounts, and government financial reports. This strategy also includes analyzing and discussing the accounting procedures and the accounting system used in nonprofit units, enabling students to gain a comprehensive practical understanding of accounting processes within these units and how to apply them correctly.</p>

<b>Student Workload (SWL)</b> الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا			
<b>Structured SWL (h/sem)</b>		<b>Structured SWL (h/w)</b>	6

الحمل الدراسي المنتظم للطالب خلال الفصل		الحمل الدراسي المنتظم للطالب أسبوعيا	
<b>Unstructured SWL (h/sem)</b> الحمل الدراسي غير المنتظم للطالب خلال الفصل		<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطالب أسبوعيا	7
<b>Total SWL (h/sem)</b> الحمل الدراسي الكلي للطالب خلال الفصل			

Module Evaluation					
تقييم المادة الدراسية					
		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment التقييم التكويني	Quizzes	4	0% (20)	4, 7, 10, 13	LO #2, #3, #4. LO #4, #5, LO #6 #7 LO #8 #9
	Online Assignments	2	5% (5)	Continuous	LO #3, #4 and #6, #7
	Onsite Assignments	1	10% (10)	Continuous	All
	Report	1	5% (5)	13	LO #5, #8 and #10
Summative assessment التقييم التلخيصي	Midterm Exam	hr1	10% (10)	7	LO #1 - #7
	Final Exam	3hr	50% (50)	16	All
<b>Total assessment</b>			100% (100 Marks)		

## Delivery Plan (Weekly Syllabus)

المنهاج الاسبوعي النظري

	Material Covered
Week 1	Concept and characteristics of non-profit units and the nature of their activities
Week 2	Accounting principles for non-profit entities
Week 3	Accounting standards for non-profit entities
Week 4	<b>Accounting principles for the recognition, measurement, and disclosure of unit transactions for non-profit entities.</b>
Week 5	<b>Structure and elements of the accounting system in non-profit units</b>
Week 6	<b>Final accounts and financial statements for non-profit units</b>
Week 7	<b>Characteristics and nature of the work of clubs, associations and unions</b>
Week 8	<b>Characteristics of non-profit units and the key differences between for-profit and non-profit units</b>
Week 9	<b>General framework of values and ethics for accountants in non-profit organizations</b>
Week 10	<b>Accounting organization and accounting treatments therein</b>
Week 11	Financial statements in clubs, associations, and unions
Week 12	Characteristics and nature of government hotel operations
Week 13	<b>Accounting organization and accounting treatments therein</b>
Week 14	<b>Financial statements in government hotel activity</b>
Week 15	<b>Financial statements in government hotel activity</b>
Week 16	<b>Final exam</b>

**Delivery Plan (Weekly Lab. Syllabus)**

المنهاج الاسبوعي للمختبر

	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources		
مصادر التعلم والتدريس		
	Text	Available in the Library?
Required Texts	Accounting for Non-Profit Organizations, by Dr. Dijla Hussein	Yes
	Accounting for Non-Profit Organizations, by Aqeel Abdul Hussein	
Recommended Texts	Accounting for Non-Profit Organizations, by Hussein Hussein Shehata  Sources available on the Internet	yes

Grading Scheme
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## مخطط الدرجات

Group	Grade	التقدير	Marks %	Definition
<b>Success Group</b> (50 - 100)	<b>A - Excellent</b>	امتياز	90 - 100	Outstanding Performance
	<b>B - Very Good</b>	جيد جدا	80 - 89	Above average with some errors
	<b>C – Good</b>	جيد	70 - 79	Sound work with notable errors
	<b>D - Satisfactory</b>	متوسط	60 - 69	Fair but with major shortcomings
	<b>E - Sufficient</b>	مقبول	50 - 59	Work meets minimum criteria
<b>Fail Group</b> (0 – 49)	<b>FX – Fail</b>	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	<b>F – Fail</b>	راسب	(0-44)	Considerable amount of work required

**Note:** Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

Dr. Arslan Ibrahim Abdelkari

Dr. Hala Abdelhadi Yahya




Dr. Ziad Hashem Yahya

Head of Department



## MODULE DESCRIPTION FORM

### نموذج وصف المادة الدراسية

Module Information			
معلومات المادة الدراسية			
Module Title	Crimes of the Baath Party		Module Delivery
Module Type	Support		<input checked="" type="checkbox"/> Theory <input type="checkbox"/> Lecture <input type="checkbox"/> Lab <input type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar
Module Code	UOM-2050		
ECTS Credits	2		
SWL (hr/sem)	50		
Module Level	UC	Semester of Delivery	
Administering Department	MAC	College	College of Management and Economics
Module Leader		e-mail	
Module Leader's Acad. Title	assistant teacher	Module Leader's Qualification	
Module Tutor	Alyaa Abduljabbar Younis	e-mail	zubayda.maan@uomosul.edu.iq
Peer Reviewer Name	Name	e-mail	E-mail
Scientific Committee Approval Date	26-2-2026	Version Number	1.0

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module		None	Semester
Co-requisites module		None	Semester

Module Aims, Learning Outcomes and Indicative Contents	
أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	<ol style="list-style-type: none"> <li>1. Individual awareness of their inherent and acquired rights, their origins, and their international and national sources.</li> <li>2. Student awareness of violations of individual rights and freedoms.</li> <li>3. Student learning the principles of democracy, freedom of expression,</li> </ol>

	<p>citizenship, and pluralism.</p> <ol style="list-style-type: none"> <li>4. Student awareness of the crimes committed by authoritarian and dictatorial states.</li> <li>5. Student learning the principle of justice and the rejection of sectarianism and racist acts.</li> <li>6. Student understanding the impact of authoritarian states on the individual and life in general.</li> <li>7. Student understanding that a country's progress comes through collective action and moving beyond the past.</li> </ol>
<p><b>Module Learning Outcomes</b></p> <p>مخرجات التعلم للمادة الدراسية</p>	<ol style="list-style-type: none"> <li>1. The student should be familiar with human rights, including the principle that everyone is born free and that there is no discrimination based on color, gender, or religion.</li> <li>2. The student should be able to distinguish between democratic and authoritarian states.</li> <li>3. The student should be familiar with the Iraqi regimes that ruled Iraq from 1921 to after 2003.</li> <li>4. The student should be familiar with the violations (crimes) committed against individuals, such as arrest, detention, torture, enforced disappearance, and other criminal acts.</li> <li>5. The student should be able to understand that the behavior of authoritarian states has a negative impact on their countries economically and socially.</li> <li>6. The student should be able to understand that the conditions Iraq experienced during the wars and the embargo had a psychological impact on individuals.</li> <li>7. The student should be able to understand the negative impact of wars on Iraq's agricultural and animal environment.</li> </ol>
<ol style="list-style-type: none"> <li>1. <b>Indicative Contents</b></li> <li>2. المحتويات الإرشادية</li> </ol>	<ol style="list-style-type: none"> <li>1. A study of human rights and freedoms.</li> <li>2. A study of human rights violations as crimes.</li> <li>3. A study of the distinctions between different types of states.</li> <li>4. A study of the impact of citizenship as the political bond between the government and the individual.</li> <li>5. A study of the impact of the ruling classes' monopoly on key positions.</li> <li>6. A study of the principle of separation of powers.</li> <li>7. A descriptive overview of the political systems in Iraq from 1921 to after 2003.</li> </ol>

### Learning and Teaching Strategies

#### استراتيجيات التعلم والتعليم

<p><b>Strategies</b></p>	<p>The main strategy that will be adopted in presenting this unit is to enable the student to understand the material of the crimes of the Baath Party, which are crimes that violate the original and acquired rights of the individual as stipulated in the Iraqi Constitution and the international charter agreed upon in international agreements, as well as to explain the difference between democratic and authoritarian states and</p>
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	their systems of government and the impact of this on the country's economic, social and political progress and the monopoly of the ruling classes over important jobs in the country, as well as the negative impact of wars on the country's environmental, agricultural and animal situation.
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<b>Student Workload (SWL)</b>			
الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا			
<b>Structured SWL (h/sem)</b> الحمل الدراسي المنتظم للطالب خلال الفصل	30	<b>Structured SWL (h/w)</b> الحمل الدراسي المنتظم للطالب أسبوعيا	2
<b>Unstructured SWL (h/sem)</b> الحمل الدراسي غير المنتظم للطالب خلال الفصل	17	<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطالب أسبوعيا	1
<b>Total SWL (h/sem)</b> الحمل الدراسي الكلي للطالب خلال الفصل	50		

<b>Module Evaluation</b> تقييم المادة الدراسية					
		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
<b>Formative assessment</b>	<b>Quizzes</b>	3	15% (15)	5 and 10	LO #1, #2 and #10, #11
	<b>Assignments</b>	3	15% (15)	2 and 12	LO #3, #4 and #6, #7
	<b>Projects</b>				
	<b>Report</b>	1	10% (10)	13	LO #5, #8 and #10
<b>Summative assessment</b>	<b>Midterm Exam</b>	2hr	10% (10)	7	LO #1 - #7
	<b>Final Exam</b>	3hr	50% (50)	16	All
<b>Total assessment</b>			100% (100 Marks)		

<b>Delivery Plan (Weekly Syllabus)</b>	
المنهاج الاسبوعي النظري	
	<b>Material Covered</b>

Week 1	The Concept of Human Rights
Week 2	Violations of Rights and Freedoms
Week 3	A Descriptive Overview of the Ruling Regimes in Iraq from 1921 to after 2003
Week 4	Ba'athist Regime Violations of Individual Rights and Freedoms
Week 5	The Impact of the Ba'athist Regime's Behavior on Society
Week 6	The Impact of the Transitional Phase in Combating Authoritarian Politics
Week 7	The Impact of Violations on Society
Week 8	The Psychological Sphere
Week 9	The Social Sphere
Week 10	Religion and the State
Week 11	The Impact of Repression and Wars on the Environment and Population
Week 12	The Use of Internationally Prohibited Weapons
Week 13	The Scorched Earth Policy
Week 14	The Draining of the Marshes and Forced Migration
Week 15	The Destruction of the Agricultural and Animal Environment and Radioactive Pollution
Week 16	Mass Graves and the Bombing of Places of Worship

### Delivery Plan (Weekly Lab. Syllabus)

المنهاج الاسبوعي للمختبر

	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	

Week 7	
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### Learning and Teaching Resources

#### مصادر التعلم والتدريس

	Text	Available in the Library?
Required Texts	The crimes of the Ba'ath Party – a curriculum for first-year students in Iraqi universities.	no
Recommended Texts		No
Websites		

### Grading Scheme

#### مخطط الدرجات

Group	Grade	التقدير	Marks %	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C - Good	جيد	70 - 79	Sound work with notable errors
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**Subject teacher**

**Alyaa Abdul-Jabbar Younis**



**Head of department**

أ.د. زيد

