

**Ministry of Higher Education & Scientific Research
Supervision and Scientific Evaluation Directorate
Quality Assurance and Academic Accreditation
International Accreditation Dept.**



Academic Program and Course Description Guide

2025

Academic Program Specification Form for The Academic

University: Northern Technical University

Faculty/Institute: Al-dour Technical Institute

Department: Accounting techniques

Name of the academic or professional program: Technical diploma in Accounting

Name of the final certificate: Technical diploma in Accounting

Academic system: Curriculum system

File preparation date: 1/9/2025

File filling date :15/9/2025

Signature 

The name of the head of the department

Lecturer (PhD) Aliya Ibrahim Hussein

Date: 15/ 9 /2025

Signature 

Dean's Assistant For Scientific Affairs

Prof. Dr. Hanan Shahb Ahmad

Date: 15/ 9 /2025

Check the file by

Quality Assurance and University Performance Division

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

Assistant Lec. Hayder Ali Mohssn

Date: 15/ 9/2025

Signature 



Dean's endorsement

Prof. Dr. Maha Elttayef Jasim

1- Accounting Technology Department Vision:

Advancing the profession, including in line with the miraculous economic development, a high level of creativity and excellence, which requires all economic winter, and the leadership center department in optical computing education has achieved achievements at the level of Iraq, through the decision taken by the International Federation of Accountants (IFAC).

2- Accounting Technology Department Message:

To enhance and advance the accounting profession, create a scientific environment that fosters accounting research, and provide the labor market with graduates who possess the professional and academic knowledge, capabilities, and skills, and who possess ethical values that enable them to meet the challenges imposed by the changing business environment, through the innovation of accounting programs.

3- Program objectives

- Develop accounting knowledge and link it to practical aspects.
- Understand and comprehend accounting sciences and solve existing accounting problems.
- Analyze accounting data using computer programs.
- Develop basic skills in financial analysis and develop data presentation methods.
- Understand mathematical methods and techniques for solving accounting problems.
- Open channels of communication with government institutions and departments, especially those related to them.
- Address accounting problems and develop solutions.
- Develop curricula to keep pace with scientific developments and the labor market.

4-Program accreditation:

Nothing

5-Other external influences:

1. Linking the program to the labor market or society:
 - The labor market and its needs

- Technological development
 - Laws and regulations
 - The economic environment
 - Society and its needs
 - Globalization and international openness
2. Financial, logistical, or training support:
- Funding from the government, companies, or organizations for curriculum development and equipment
 - Provision of classrooms, laboratories, accounting software, and modern technological tools
 - Field training, courses, workshops, and collaboration with companies to gain practical experience
3. Facilitating employment and practical training:
- Identifying required skills helps the department prepare students to meet available job requirements
 - Providing training opportunities in banks and companies helps students gain practical experience before graduation
 - Organizing or participating in job fairs to connect students with employers
4. Continuous Program Development:
- Changing job requirements necessitate continuous curriculum updates.
 - The emergence of new programs and systems requires the development of educational content.

6-Program structure for Levels 1 and 2:				
Program Structure	Number of Courses	Study Unit	Percentage	Notes *
University requirements	11	20	18.3%	9 Essential 2 optional
Institute requirements	5	16	14.7%	5 Essential
Department requirements	19	73	67%	15 Essential 4 optional
summer training	There is	-----	-----	Two months at Level 1 during the summer break.
Other	nothing			

7- Program description				
Year/level	Course or course code	Name of the course or course	Hours	
			theoretical	practical
	NTU 100	Democracy human rights	2	-
	NTU 101	English language	2	-
	NTU 102	Computer	1	1
	NTU 103	Arabic	2	-
	NTU 104	Sports (optional)	1	1
	NTU 105	French language (optional)	2	-
	TIDO100	Statistics	1	2
	TIDO101	Management principles	1	2
	TIDO102	Economy	1	2
	2025-2026/ first			
	ACT100	Financial Accounting 1	1	4
	ACT101	Government Accounting 1	1	4
	ACT102	Financial Accounting 2	1	4
	ACT103	Government accounting 2	1	4
	ACT104	Accounting readings	1	2
	ACT105	Oil and insurance	1	2

		accounting (optional)		
	ACT106	Tax accounting (optional)	1	2
2025-2026 / 2ed	NTU200	English language	2	-
	NTU201	Computer	1	1
	NTU202	Arabic	2	-
	NTU203	The crimes of the Baath regime in Iraq	2	-
	NTU204	Professional ethics	2	-
	TIDO 200	E-business management	2	2
	TIDO201	Research project	1	2
	ACT200	Intermediate accounting 1	1	4
	ACT201	Accounting for private companies	1	2
	ACT202	Unified accounting system 1	1	4
	ACT203	Cost accounting 1	1	4
	ACT204	Auditing 1	1	2
	ACT205	Bank accounting	1	4

	ACT206	Intermediate accounting 2	1	4
	ACT207	Cost accounting 2	1	4
	ACT208	Unified accounting system 2	1	4
	ACT209	Auditing 2	1	2
	ACT210	Commercial law (Optional)	3	-
	ACT211	Accounting for financial companies (optional)	1	2

8- Expected learning outcomes for the Accounting Technologies Department	
A. Knowledge	
A.1 Knowledge of financial and governmental accounting: Acquiring the fundamental concepts and principles of financial, governmental, and banking accounting, and understanding account types, journal entries, and financial statements in accordance with approved accounting standards.	
A.2 Knowledge of accounting analysis and auditing methods: Understanding financial data analysis techniques, the interpretation of financial statement results, the principles of auditing and account review, and the detection of errors and fraud.	
A.3 Knowledge of accounting systems and standards: Familiarity with the Unified Accounting System, International Accounting Standards (IFAC), and commercial laws and regulations relevant to accounting work.	
A.4 Knowledge of disciplines supporting accounting: Understanding the principles of economics, management, statistics, and information technology as fields that support the development of the accounting technician's analytical and managerial capabilities.	
B. Skills	

B.1 Accounting Recording and Classification Skills: The ability to record financial transactions, prepare accounting entries, and classify and categorize them in approved ledgers and records with accuracy and professionalism. B.2 Financial Statement and Report Preparation Skills: The ability to prepare budgets, financial statements, audit reports, and accounting research projects in accordance with professional principles and standards. B.3 Accounting Technology Skills: The ability to utilize computer software and e-business management technologies to process financial data, prepare reports, and analyze results. B.4 Communication and Fieldwork Skills: The ability to interact with government, private, and banking institutions and to work within specialized teams to deliver accounting services effectively and professionally.
C. Values and Affective Objectives
C.1 Commitment to Professional Ethics: Adhering to principles of integrity, honesty, and responsibility when handling financial data, accounting information, and client data confidentiality, in accordance with the accounting profession's code of ethics. C.2 Engagement in Continuous Professional Development: Recognizing the importance of keeping pace with accounting, financial, and legislative developments, and participating in training and continuing education programs to enhance professional competence. C.3 Awareness of Social Responsibility: Understanding the role of the accounting technician in supporting economic development decisions and financial transparency, and contributing to the achievement of sustainable development goals within organizations. C.4 Corporate Governance and Compliance: Adhering to applicable financial and accounting regulations and legislation, and contributing to fostering a culture of internal control and compliance within organizations.

9-Teaching and learning strategies
1. Explaining the scientific material and clarifying key concepts, vocabulary, and ideas. 2. Solving exercises and illustrative examples. 3. Encouraging student participation through asking questions, exchanging ideas, and discussing case studies. 4. Connecting the theoretical material to real-world applications through practical examples.

10-Evaluation methods
Daily, monthly and final tests, submitting weekly reports

11-The teaching staff						
Faculty members						
Academic rank	specialization		Special requirements/skills (if any)		preparation of the teaching staff	
	general	Specialized			lecturer	staff
Ass.prof	business management	business management			staff	
Ass.prof	accounting	accounting			staff	
Lecturer	accounting	accounting			staff	
lecturer	business management	Strategic management			staff	
Ass. lecturer	accounting	accounting			staff	
Ass. lecturer	accounting	accounting			staff	
Ass. lecturer	accounting	Accounting			staff	
Ass. lecturer	accounting	accounting			staff	
Ass. lecturer	business management	business management			staff	
Ass. lecturer	accounting	accounting			a contract	

Professional development
Orienting new faculty members - Accounting training courses - Teaching and learning courses - Courses on how to publish scientific research
Professional development
- Accounting training courses

- Developing scientific publishing skills

12-Acceptance criterion

- The criteria adopted for centralized admission by the Ministry of Higher Education and Scientific Research.

13- The most important sources of information about the program
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- Required Textbooks - Key References (Sources) - Electronic References and Websites
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14-Program development plan

- Developing curricula that are compatible with the labor market - Holding scientific seminars and conferences aimed at updating Curricula - Follow up on scientific developments in the field of specialization.

Accounting Techniques Skills Framework															
Required Learning Outcomes for the Accounting Technologies Department															
values				skills				Knowledge				Essential or optional	Course name	Course code	Year/level
C.4	C.3	C.2	C.1	B.4	B.3	B.2	B.1	A.4	A.3	A.2	A.1				
		T			T				T		T	Essential	Democracy human rights	NTU 100	2025-2026/1 st .
		T					T			T		Essential	English language	NTU 101	
		T			P		T	T			T	Essential	Computer	NTU 102	
		T					T				T	Essential	Arabic	NTU 103	
		T					T				T	optional	Sports (optional)	NTU 104	
		T					T				T	optional	French language (optional)	NTU 105	
			T				T	T			T	Essential	Statistics	TIDO1 00	
			T				T	T			T	Essential	Management principles	TIDO1 01	
		T				T		T			T	Essential	Economy	TIDO1 02	
			T			P	T				T	Essential	Financial Accounting 1	ACT10 0	
			T			P	T		T		T	Essential	Government Accounting 1	ACT10 1	

			T			P	T				T	Essential	Financial Accounting 2	ACT102	
			T			P	T		T		T	Essential	Government accounting 2	ACT103	
		T			B					T		Essential	Accounting readings	ACT104	
		T			P				T	T		optional	Oil and insurance accounting	ACT105	
		T			P				T	T		optional	Tax accounting	ACT106	
		T					T				T	Essential	English language	NTU200	2025-2026/2 ^{ed.}
		T			P		T	T			T	Essential	Computer	NTU201	
		T					T				T	Essential	Arabic	NTU202	
		T					T				T	Essential	The crimes of the Baath regime in Iraq	NTU203	
T	T	T					T				T	optional	Professional ethics	NTU204	
		T	T		P		T	T			T	optional	E-business management	TIDO200	
		T	T			T	T			T	T	Essential	Research project	TIDO201	
		T	T			T	T			T	T	Essential	Intermediate accounting 1	ACT200	
		T	T			T	T			T	T	Essential	Accounting for private companies	ACT201	

		T	T			T	T		T	T	Essential	Unified accounting system 1	ACT202	
		T	T			T	T			T	Essential	Cost accounting 1	ACT203	
T	T	T	T			T			T	T	Essential	Auditing 1	ACT204	
		T	T			T	T		T	T	Essential	Bank accounting	ACT205	
		T	T			T	T			T	Essential	Intermediate accounting 2	ACT206	
		T	T			T	T			T	Essential	Cost accounting 2	ACT207	
		T	T			T	T		T	T	Essential	Unified accounting system 2	ACT208	
T	T	T	T			T			T	T	Essential	Auditing 2	ACT209	
T		T	T	T			T		T		Optional	Commercial law	ACT210	
		T	T			T	T			T	Optional	Accounting for financial companies	ACT211	

Key to symbols used in the skills chart:

T/ Theoretical B/ Book P/ Practical R/ Report Pr/ Project

curriculum description form

1. Course Name:	
Democracy and Human Rights	
2. Course Code:	
NTU 100	
3. Semester / Year:	
First trimester /2025-2026	
4. Description Preparation Date:	
15/9/2025	
5. Available Attendance Forms:	
In-person lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
2 hours per week (30 hours) /2 units (2) units	
7. Course administrator's name (mention all, if more than one name)	
Name: Hassan Mohammed Hassan Email: hasan.aljbory@ntu.edu.iq	
8. Course Objectives	
Course Objective	1. The student will learn about the principles and values of human rights, how define them, and educate future generations to respect and uphold them. 2. The student will learn about public freedoms, the nature of these freedoms detail, and the relationship between them and democracy.
9. Teaching and Learning Strategies	
- Cooperative learning strategy. - Face-to-face learning strategy. - Hybrid learning strategy.	- Dividing students into small groups to prepare reports. - Theoretical lectures. - Discussion groups. - Combining traditional and online learning.

10. curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1	2	Knowledge	The roots of human rights and their development in human history.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
2	2	Knowledge	Human rights in ancient and medieval times	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
3	2	Knowledge	The first requirement: human rights in ancient civilizations, with a focus on the Mesopotamian civilization .	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
4	2	Knowledge	The second requirement: Human rights in divine laws, with a focus on human rights in Islam.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
5	2	Knowledge	Third requirement: Human rights in the Middle Ages:	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
6	2	Knowledge	a. Human rights in doctrines, schools and political theories.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
7	2	Knowledge	B. Human rights in corporations, rights and their declarations,	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
8	2	Knowledge	B. Human rights in corporations, rights and their declarations,	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
9	2	Knowledge	revolutions and constitutions (English documents, American Revolution, French Revolution, Russian Revolution)	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations

10	2	Knowledge	revolutions and constitutions (English documents, American Revolution, French Revolution, Russian Revolution)	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
11	2	Knowledge	Human rights in modern and contemporary history.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
12	2	Knowledge	Human rights in modern and contemporary history.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
13	2	Knowledge	The first demand: international recognition of human rights since World War I (League of Nations, United Nations)	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
14		Knowledge	The first demand: international recognition of human rights since World War I (League of Nations, United Nations)	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
15	2	Knowledge	The second demand: regional recognition of human rights:	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations

11. Course Evaluation

Student reports and activities written and oral theoretical and practical exams

12. Infrastructure

The required textbooks	are available in the department and the institute library free of charge
The main references (main)	are available in the free section and the institute library.
electronic references, websites	The Internet

curriculum description form

1. Course Name:	
English Language	
2. Course Code:	
NTU 101	
3. Semester / Year:	
Second trimester /2025-2026	
4. Description Preparation Date:	
15/9/2025	
5. Available Attendance Forms:	
In-person lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
2 hours per week (30 hours)/ 2 units (2) units	
7. Course administrator's name (mention all, if more than one name)	
Name: Badour Abbas Email: eng.bdour@ntu.edu.iq	
8. Course Objectives	
Course Objective	Learn the basics of the English language, as well as speaking and learning terms that enable the student to understand and know the language.
9. Teaching and Learning Strategies	
- Cooperative learning strategy. - Face-to-face learning strategy. - Hybrid learning strategy.	- Dividing students into small groups to prepare reports. - Theoretical lectures. - Discussion groups. - Combining traditional and online learning.

10.curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1	2	Knowledge	Unit one :hello Am/are/is, my/your This is with practice in work	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
2	2	Knowledge	Unit two :your world He/she /they, his/her Questions	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
3	2	Knowledge	Unit three: all about	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
4	2	Knowledge and Application	Unit four:family and friends Possessive adjectives Possessive's Has/have Adjective+ noun	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
5	2	Knowledge and Application	Unit Five :the way I live Present simple I/you /we /they A and an Adjective + noun	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
6	2	Knowledge	Unit six : every day Present simple he/she Questions and negatives Adverbs of frequency	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
7	2	Knowledge	Unit seven :my favorites Question words Pronouns This and that	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
8	2	Knowledge	Unit eight :where I live Prepositions. There is /are	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
9	2	Knowledge	Unit nine :times past Was /were born Past simple - irregular verbs	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
10	2	Knowledge	Unit ten: we had a great time! Past simple -regular & irregular Question	Whiteboard, PowerPoint slides, hands-	Reports; theoretical, oral, and written

			Negatives Ago	on experiments	.examinations
11	2	Knowledge	Unit eleven :Can /can't Adverbs Requests I can do that	Whiteboard, PowerPoint slides, hands- on experiments	Reports; theoretical, oral, and written .examinations
12	2	Knowledge	Unit twelve: please I'd like... Some and any Like and would like and thank you	Whiteboard, PowerPoint slides, hands- on experiments	Reports; theoretical, oral, and written .examinations
13	2	Knowledge	Unit thirteen: here and now Present continuous Present simple & present continuous	Whiteboard, PowerPoint slides, hands- on experiments	Reports; theoretical, oral, and written .examinations
14	2	Knowledge	Unit fourteen: it's time to go! Future plans Revision writing email and informant letter	Whiteboard, PowerPoint slides, hands- on experiments	Reports; theoretical, oral, and written .examinations
15	2	Knowledge	Unitfifteen : revision	Whiteboard, PowerPoint slides, hands- on experiments	Reports; theoretical, oral, and written .examinations

11. Course Evaluation

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12. Infrastructure

The required textbooks	are available in the department and the institute library free of charge
The main references (main)	are available in the free section and the institute library.
electronic references, websites	The Internet

curriculum description form

1. Course Name:	
Computer	
2. Course Code:	
NTU 102	
3. Semester / Year:	
First trimester/ 2025-2026	
4. Description Preparation Date:	
15/9/2025	
5. Available Attendance Forms:	
In-person lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
2 hours per week (30 hours)/2 units (2) units	
7. Course administrator's name (mention all, if more than one name)	
Name: Ali Tariq Jassim Email: ali.tareq@ntu.edu.iq	
8. Course Objectives	
Course Objectives	Teaching students the skills of computer applications and their use in the field of specialization
9. Teaching and Learning Strategies	
- Cooperative learning strategy. - Face-to-face learning strategy. - Hybrid learning strategy.	- Dividing students into small groups to prepare reports. - Theoretical lectures. - Discussion groups. - Combining traditional and online learning.

10. curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1	3	Knowledge and Application	Introduction to computer / computer system / information technology / types of computers / input units / central processing unit / output units / main memory and its types / storing data in memory / factors affecting computer performance	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations .
2	3	Knowledge and Application	Definition of software and its types / System software: operating systems / Programming languages and programming systems / Application software	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations .
3	3	Knowledge and Application	Introduction to Windows / its advantages / turning on the device / shutting down the device / using the mouse / components of the windows screen: the taskbar: icons: and their types (standard and general).	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations .
4	3	Knowledge and Application	Control panel / desktop control / screensaver / windows colors and fonts / screen settings / adjust screen colors / adjust the time and date / volume / change between mouse buttons / double-click speed control / change the mouse cursor / mouse speed control / install and uninstall programs	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations .
5	3	Knowledge and Application	Minimize and enlarge the window / permanently close / temporarily close / move the window / control the window size / ways to run applications and programs	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations .
6	3	Knowledge and	Arranging start menu items /	Whiteboard,	Reports;

		Application	deleting start menu items / adding a submenu to the start menu / adding a new button to the start menu	PowerPoint slides, hands-on experiments	theoretical, oral, and written examinations
7	3	Knowledge and Application	Basic system information / Turn off unwanted apps Windows explorer / My computer icon / My computer window panes	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
8	3	Knowledge and Application	Recycle Bin (delete, restore and empty the basket) / my document icon	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
9	3	Knowledge and Application	Recycle Bin (delete, restore and empty the basket) / my document icon	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
10	3	Knowledge and Application	Defining files and folders / Defining files and folders / Defining files and folders properties / Creating files and folders / Changing the name of files and folders	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
11	3	Knowledge and Application	Moving a file or folder / Copying a file or folder / Searching for a file or folder / Creating a shortcut icon for an application or file	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
12	3	Knowledge and Application	Calculator / notepad / notebook / using the note to edit and create the paint file / screen components / creating graphics /	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations

13	3	Knowledge and Application	specifying the foreground and background colors / choosing the size of the brush line / defining and selecting the drawing tool / saving the drawing / making the drawing a desktop background	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations .
14	3	Knowledge and Application	Viruses / the reason for the name / definition / ways of spreading the virus /	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations .
15	3	Knowledge and Application	symptoms of infection with the virus / methods of protection / types of viruses computer crimes / theft / hackers	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations .

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The required textbooks	are available in the department and the institute library free of charge
The main references (main)	are available in the free section and the institute library.
electronic references, websites	The Internet

curriculum description form

1. Course Name:	
Computer	
2. Course Code:	
NTU 201	
3. Semester / Year:	
Second trimester /2025-2026	
4. Description Preparation Date:	
15/9/2025	
5. Available Attendance Forms:	
In-person lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
2 hours per week (30 hours)/2 units (2) units	
7. Course administrator's name (mention all, if more than one name)	
Name: Ali Tariq Jassim Email: ali.tareq@ntu.edu.iq	
8. Course Objectives	
Course Objectives	Advanced use of computer applications in the field of specialization
9. Teaching and Learning Strategies	
- Cooperative learning strategy. - Face-to-face learning strategy. - Hybrid learning strategy.	- Dividing students into small groups to prepare reports. - Theoretical lectures. - Discussion groups. - Combining traditional and online learning.

10. curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1	3	Knowledge and Application	Daily tests: practical + theoretical. Features of the word processor / operating Word / basic elements of the Word window /	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
2	3	Knowledge and Application	inverting the language / defining the paragraph / merging and dividing the paragraph / selecting (shading) the text. Advantages of the word processor 3, first and second	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
3	3	Knowledge and Application	New / Open a stock file / Close the document / Save a new document / Save an existing document / Preview before printing / Close the document / Finish Word	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
4	3	Knowledge and Application	Font: change font / font size / enlarge and reduce font / clear formatting / change font color / text highlight color / subscript text / superscript text / change case / underline style / effects / character spacing Paragraph: Numbering / Bullets / Creating a bulleted list into existing text / Eliminate bullets / Indentation / Paragraph spacing / Line spacing / Text direction / Alignment / Borders and shading Styles: Regular / No spacing / Heading 1 / Heading 2 / Subtitle / Change styles / Show preview / Disable associated styles / Options Edit: Find / Move To / Replace / Select	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
5	3	Knowledge and Application	Pages: blank page / cover page / page break Table: inserting a table / drawing a table / converting text to a table / excel spreadsheet / quick tables / table styles	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations

			/ drawing table borders illustrations: picture / clip art / prepared shapes / smart art drawing / Scheme		
6	3	Knowledge and Application	Header and footer: Header / footer / page number Text: text box / decorative text word art / signature line / date and time / object / equation / symbol.	Whiteboard, PowerPoint slides, hands- on experiments	Reports; theoretical, oral, and written examinations
7	3	Knowledge and Application	Features: themes / colors / fonts / .effects	Whiteboard, PowerPoint slides, hands- on experiments	Reports; theoretical, oral, and written examinations
8	3	Knowledge and Application	Features: themes / colors / fonts / effects Page setup: margins / page size / orientation	Whiteboard, PowerPoint slides, hands- on experiments	Reports; theoretical, oral, and written examinations
9	3	Knowledge and Application	Page background: watermark / page color / page border Arrange: Position / Bring to front / Send to background / Wrap text / Align / Group / Rotate	Whiteboard, PowerPoint slides, hands- on experiments	Reports; theoretical, oral, and written examinations
10	3	Knowledge and Application	able of Contents / Add Text / Update Table Footnotes: Insert a footnote / Insert an endnote / Next footnote / Show notes References and citation: Insert a	Whiteboard, PowerPoint slides, hands- on experiments	Reports; theoretical, oral, and written examinations
11	3	Knowledge and Application	citation / Manage sources / Style Captions: Insert a caption Index: Insert an index / Mark the entry / Update the index	Whiteboard, PowerPoint slides, hands- on experiments	Reports; theoretical, oral, and written examinations
12	3	Knowledge and Application	Create: Envelopes/Labels Proofreading: Spelling and grammar check / Research / Thesaurus / Translation / Translation screen tip /	Whiteboard, PowerPoint slides, hands- on experiments	Reports; theoretical, oral, and written examinations

13	3	Knowledge and Application	Set language / Word count Comments: New comment / Delete / Previous / Next Track: Track Changes / Balloons / Final Appearance Marker / Show Markers / Review Pane Changes: Accept/Reject/Previous/ Next Protect: Protect the document Document views: Print Layout / Full Screen Reading / Web Layout / Outline / Draft Show and hide: Ruler / Gridlines / Document map / Thumbnail Zoom in and zoom out: 100% / one page / two pages / page width Frame: New frame / Arrange all / Split / Swap frames Microsoft office word instructions	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
14	3	Knowledge and Application	Networks and their types / Network forms / Network protocols / The Internet and its	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations

15	3	Knowledge and Application	development / The Internet and the Intranet / Firewalls / Some basic Internet concepts / Connecting to the Internet / Opening an Internet browser / Components of the Internet browsing window / Browser icons / Web addresses / Using the browser / Changing the home page / Toolbars / Closing the browser and disconnecting from the Internet / History / Storing favorite pages / Search engines / How to search for information on the Internet / Copying text and images to any application / Downloading files from the Internet / Preparing for printing / printing	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
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11. Course Evaluation

Student reports and activities written and oral theoretical and practical exams

12. Infrastructure

The required textbooks	are available in the department and the institute library free of charge
The main references (main)	are available in the free section and the institute library.
electronic references, websites	The Internet

curriculum description form

1. Course Name:	
Arabic Language	
2. Course Code:	
NTU 103	
3. Semester / Year:	
Second trimester /2025-2026	
4. Description Preparation Date:	
15/9/2025	
5. Available Attendance Forms:	
In-person lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
2 hours per week (30 hours)/ 2 units (2) units	
7. Course administrator's name (mention all, if more than one name)	
Name: Laila Talal Ahmed Email: Layla.ta@ntu.edu.iq	
8. Course Objectives	
Course Objectives	Teaching the student to use the Arabic language in administrative and accounting correspondence and developing his skills in this field
9. Teaching and Learning Strategies	
- Cooperative learning strategy. - Face-to-face learning strategy. - Hybrid learning strategy.	- Dividing students into small groups to prepare reports. - Theoretical lectures. - Discussion groups. - Combining traditional and online learning.

10.curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1	2	Knowledge	An introduction to linguistic errors - the tied and long ta'a and the open ta'a	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
2	2	Knowledge	Rules for writing the extended and reduced alif - the solar and lunar letters	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
3	2	Knowledge	The opposite and the light	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
4	2	Knowledge	Humza writing	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
5	2	Knowledge	punctuation marks	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
6	2	Knowledge	Noun and verb and differentiate between them	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
7	2	Knowledge	Reactants	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
8	2	Knowledge	The number	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
9	2	Knowledge	Common language errors applications	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
10	2	Knowledge	Common language errors applications	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations

11	2	Knowledge	Noon and Tanween - meanings of prepositions	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
12	2	Knowledge	Formal aspects of administrative discriculum	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
13	2	Knowledge	Administrative discriculum language	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
14	2	Knowledge	Administrative discriculum language	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
15	2	Knowledge	Forms of administrative correspondence	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations

11. Course Evaluation

Student reports and activities written and oral theoretical and practical exams

12. Infrastructure

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The main references (main)	are available in the free section and the institute library.
electronic references, websites	The Internet

curriculum description form

1. Course Name:	
Sport	
2. Course Code:	
NTU 104	
3. Semester / Year:	
First trimester/ 2025-2026	
4. Description Preparation Date:	
15/9/2025	
5. Available Attendance Forms:	
In-person lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
2 hours per week (30 hours)/ 2 units (2) units	
7. Course administrator's name (mention all, if more than one name)	
Name: Ali Yahya Ahmed Email: : ali.Yahya@ntu.edu.iq	
8. Course Objectives	
Course Objectives	The student should be able to recognize the most important types of sports and what are the laws and skills specific to some sports
9. Teaching and Learning Strategies	
- Cooperative learning strategy. - Face-to-face learning strategy. - Hybrid learning strategy.	- Dividing students into small groups to prepare reports. - Theoretical lectures. - Discussion groups. - Combining traditional and online learning.

10. curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1	2	Knowledge and Application	Sports definition, importance and types	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
2	2	Knowledge and Application	Human body movement mechanism	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
3	2	Knowledge and Application	Common sports injuries	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
4	2	Knowledge and Application	Basic skills of the game of basketball	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
5	2	Knowledge and Application	International law of the game of basketball	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
6	2	Knowledge and Application	Basic skills of table tennis and its international law	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
7	2	Knowledge and Application	Basic skills of volleyball and its international law	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
8	2	Knowledge and Application	swimming sport	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
9	2	Knowledge and Application	Basic skills of tennis and its international law	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
10	2	Knowledge and Application	Basic handball skills	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations

11	2	Knowledge and Application	International law of handball	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
12	2	Knowledge and Application	Arena and field games (types, international law of (the game	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
13	2	Knowledge and Application	Basic soccer skills	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
14	2	Knowledge and Application	Management of competitions and sports competitions	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
15	2	Knowledge and Application	Sports laws and legislation	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations

11. Course Evaluation

Student reports and activities written and oral theoretical and practical exams

12. Infrastructure

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The main references (main)	are available in the free section and the institute library.
electronic references, websites	The Internet

curriculum description form

1. Course Name:	
Statistics	
2. Course Code:	
TIDO 100	
3. Semester / Year:	
Second trimester / 20258-2026	
4. Description Preparation Date:	
15/9/2025	
5. Available Attendance Forms:	
In-person lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
3 hours per week (45 hours)/ 3 units (3) units	
7. Course administrator's name (mention all, if more than one name)	
Name: Laith Abdul Razzaq Kamel Email: laith.ak@ntu.edu.iq	
8. Course Objectives	
Course Objectives	Introducing the student to statistical methods and the use of scientific methods in collecting, organizing, presenting and classifying various statistical data
9. Teaching and Learning Strategies	
- Cooperative learning strategy. - Face-to-face learning strategy. - Hybrid learning strategy.	- Dividing students into small groups to prepare reports. - Theoretical lectures. - Discussion groups. - Combining traditional and online learning.

10. curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1	3	Knowledge and Application	Statistics and its relationship to other sciences, statistical method, data collection methods, types of samples, classification and tabulation of data	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations .
2	3	Knowledge and Application	Create simple and double frequency tables	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations .
3	3	Knowledge and Application	Representation of non-quantitative data (descriptive) by graphical method Representation of quantitative data (frequency distributions), histogram, frequency polygon, graphic curve, aggregated frequency curve	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations .
4	3	Knowledge and Application	Measures of central tendency, the arithmetic mean, the median,	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations .
5	3	Knowledge and Application	the mode, the relationship between the arithmetic mean, the median, and the mode	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations .
6	3	Knowledge and Application	Measures of dispersion, range, interquartile deviation, standard deviation	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations .
7	3	Knowledge and Application	Measures of dispersion, range, interquartile deviation, standard deviation	Whiteboard, PowerPoint slides, hands-	Reports; theoretical, oral, and

				on experiments	written examinations
8	3	Knowledge and Application	Correlation, concept of correlation, simple correlation coefficient, Spearman's rank correlation, correlation of classified traits (coupling coefficient, compatibility coefficient	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
9	3	Knowledge and Application	Correlation, concept of correlation, simple correlation coefficient, Spearman's rank correlation, correlation of classified traits (coupling coefficient, compatibility coefficient	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
10	3	Knowledge and Application	Correlation, concept of correlation, simple correlation coefficient, Spearman's rank correlation, correlation of classified traits (coupling coefficient, compatibility coefficient	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
11	3	Knowledge and Application	The concept of the time series, the components of the time series, estimating the general trend (the method of the averages of the two halves of the series,	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
12	3	Knowledge and Application	the method of moving averages, the method of least squares)	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
13	3	Knowledge and Application	The concept of indices, simple indices (the arithmetic mean method of price levels),	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
14	3	Knowledge and Application	weighted indices (Laspeyre's number, Bach's number, optimal index (Fisher's number	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written

					examinations
15	3	Knowledge and Application	Statistical tests (t-test, chi-square test)	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examination.

11. Course Evaluation
Student reports and activities written and oral theoretical and practical exams

12. Infrastructure	
The required textbooks	are available in the department and the institute library free of charge
The main references (main)	are available in the free section and the institute library.
electronic references, websites	The Internet

curriculum description form

1. Course Name:	
Administration Principles	
2. Course Code:	
TIOD 101	
3. Semester / Year:	
Second trimester / 2025-2026	
4. Description Preparation Date:	
15/9/2025	
5. Available Attendance Forms:	
In-person lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
4 hours per week (45 hours)/ 4 units (4) units	
7. Course administrator's name (mention all, if more than one name)	
Name: Bassam Ali Khaled Email: bassam.ali@ntu.edu.iq	
8. Course Objectives	
Course Objective	It enables the student to understand the concept of modern management in the field of work and secretarial work and to acquire information to work in this field.
9. Teaching and Learning Strategies	
- Cooperative learning strategy. - Face-to-face learning strategy. - Hybrid learning strategy.	- Dividing students into small groups to prepare reports. - Theoretical lectures. - Discussion groups. - Combining traditional and online learning.

10. curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1	3	Knowledge and Application	An introduction to management (what it is, its nature, fields, contemporary challenges facing management).	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
2	3	Knowledge and Application	The development of administrative thought - schools of thought (traditional - humanistic – contemporary)	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
3	3	Knowledge and Application	Environment (concept, sources, types, environmental factors affecting management)	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
4	3	Knowledge and Application	Planning (concept, importance, steps, types, obstacles, characteristics of effective planning)	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
5	3	Knowledge and Application	Decision making (concept, importance, steps, types, obstacles)	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
6	3	Knowledge and Application	Administrative organization (concept, principles, steps, types, organizational structure and foundations used in determining the divisions of the organizational structure in the organization).	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
7	3	Knowledge and Application	Administrative levels and scope of supervision, authority - its sources - types, the relationship between responsibility and authority.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
8	3	Knowledge and Application	Administrative centralization and administrative decentralization, committees and their advantages, and factors helping to increase the effectiveness of the	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations

			.committees		
9	3	Knowledge and Application	Motivation (motivation and incentives, theories of motivation and incentives, types of incentives)	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
10	3	Knowledge and Application	Leadership (concept, importance, difference between leader and manager, leadership styles and theories)	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
11	3	Knowledge and Application	Communication (concept, elements, types, factors affecting the communication process)	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
12	3	Knowledge and Application	Control (concept, steps, tools and methods of control, types)	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
13	3	Knowledge and Application	Organization functions (production management, marketing management, human resources management, financial management)	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
14	3	Knowledge and Application	Business ethics (concept, importance, sources, entrances)	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
15	3	Knowledge and Application	Electronic management (concept, goals, requirements, obstacles)	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations

11. Course Evaluation

Student reports and activities written and oral theoretical and practical exams

12. Infrastructure

The required textbooks	are available in the department and the institute library free of charge
The main references (main)	are available in the free section and the institute library.
electronic references, websites	The Internet

curriculum description form

1. Course Name:	
Economics	
2. Course Code:	
TIOD 102	
3. Semester / Year:	
Second trimester / 2025-2026	
4. Description Preparation Date:	
15/9/2025	
5. Available Attendance Forms:	
In-person lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
5 hours per week (45 hours)/ 5 units (5) units	
7. Course administrator's name (mention all, if more than one name)	
Name: Bassam Ali Khaled Email: bassam.ali@ntu.edu.iq	
8. Course Objectives	
Course Objective	Introducing the student to economics vocabulary that is directly related to his specialty, such as expenditures, revenues, the state's general budget, and taxes
9. Teaching and Learning Strategies	
- Cooperative learning strategy. - Face-to-face learning strategy. - Hybrid learning strategy.	- Dividing students into small groups to prepare reports. - Theoretical lectures. - Discussion groups. - Combining traditional and online learning.

10. curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1	3	Knowledge and Application	The concept of economics, human needs and means of satisfying them, the economic problem, the pillars of the economic problem, patterns of solving the economic problem	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
2	3	Knowledge and Application	Demand, demand concept, demand law, demand schedule, demand curve, demand function, factors affecting demand, changes in demand and quantity demanded	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
3	3	Knowledge and Application	Demand (price) elasticities and how to calculate them	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
4	3	Knowledge and Application	Demand elasticities (internal and cross) and how .to calculate them	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
5	3	Knowledge and Application	Supply, supply concept, supply law, supply schedule, supply curve, factors affecting supply, supply elasticity and how to calculate it.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
6	3	Knowledge and Application	Equilibrium price, the effect of taxation and subsidies on production and on equilibrium price and quantity.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
7	3	Knowledge and Application	Production, production concept, production function, production elements, law of diminishing returns.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations

8	3	Knowledge and Application	Costs, concept of costs, types of costs, how costs are .calculated	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
9	3	Knowledge and Application	Revenues, the concept of revenues, types of revenues, .how to calculate revenues	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
10	3	Knowledge and Application	Markets, market concept, .functions and types	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
11	3	Knowledge and Application	.(Money (types, functions	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
12	3	Knowledge and Application	The central bank (concept, .(functions, objectives	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
13	3	Knowledge and Application	Commercial banks (concept, .(functions, objectives	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
14	3	Knowledge and Application	Monetary policy (concept, means and tools, economic .(effects	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
15	3	Knowledge and Application	Fiscal policy (concept, means and tools, economic .(effects	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations

11. Course Evaluation

Student reports and activities written and oral theoretical and practical exams

12. Infrastructure

The required textbooks	are available in the department and the institute library free of charge
The main references (main)	are available in the free section and the institute library.
electronic references, websites	The Internet

curriculum description form

1. Course Name:	
Financial Accounting 1	
2. Course Code:	
ACT 100	
3. Semester / Year:	
First trimester / 2025-2026	
4. Description Preparation Date:	
15/9/2025	
5. Available Attendance Forms:	
In-person lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
5 hours per week (75 hours)/ 5 units(5) units	
7. Course administrator's name (mention all, if more than one name)	
Name: Noha Safi Abdel Email: Nuha.sa@ntu.edu.iq	
8. Course Objectives	
Course Objective	The student maintains accounting records and extracts financial results from them, as well as transferring and transferring balances to the professor's records
9. Teaching and Learning Strategies	
- Cooperative learning strategy. - Face-to-face learning strategy. - Hybrid learning strategy.	- Dividing students into small groups to prepare reports. - Theoretical lectures. - Discussion groups. - Combining traditional and online learning.

10. curriculum structure

Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1	5	Knowledge and Application	Accounting - types of accounting books used - conditions that must be available in the books. Documents and their types and methods of recording in the books (single entry and double entry).	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
2	5	Knowledge and Application	Types of accounting books used - the daily book - the stadium book - the legal conditions that must be met in the books - documents and their types and methods of recording in the books - the single entry - the double entry.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
3	5	Knowledge and Application	How to form capital - the budget as a basis for the theory of double entry - the debit account and the credit account and how to come to know each of them - an explanation of the terms of the general budget.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
4	5	Knowledge and Application	Journal - Journal planning - How to record in the journal according to the double entry theory - Types of double entry - Types of accounting entries - Dominant entry - Flexible .entry - Various examples	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
5	5	Knowledge and Application	Commercial operations and how to prove them in the	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
6	5	Knowledge and Application	accounting books - opening entry - establishment expenses - purchases – returns	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations

7	5	Knowledge and Application	Purchases - sales - sales returns - personal withdrawals - fixed assets - insurances and their type (insurances with third parties and insurances from third parties)	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
8	5	Knowledge and Application	Expenses and their types (revenue and capital expenses and how to differentiate between them -	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
9	5	Knowledge and Application	types of revenue expenses - revenues and their types - sales allowances - loans and their types debit and credit and different cases - payment of interest due on loans.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
10	5	Knowledge and Application	Stadium Book - Stadium Book Planning - Posting and Staging - Stadium Book Guide - Emphasis on various examples of how to .use the stadium book	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
11	5	Knowledge and Application	Trial Balance - Trial Balance Planning - Types of .Trial Balance	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
12	5	Knowledge and Application	Trial balance in balances -) Trial balance in totals) How to prepare each of them - .examples	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
13	5	Knowledge and Application	Discount - types of discount - single and compound commercial discount - cash discount	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
14	5	Knowledge and Application	Discount - types of discount - single and compound commercial discount - cash discount	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
15	5	Knowledge and Application	Discount - types of discount - single and compound commercial discount - cash discount	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations

11. Course Evaluation

Student reports and activities written and oral theoretical and practical exams

12. Infrastructure

The required textbooks	are available in the department and the institute library free of charge
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curriculum description form

1. Course Name:	
Governmental Accounting 1	
2. Course Code:	
ACT 101	
3. Semester / Year:	
First trimester /2025-2026	
4. Description Preparation Date:	
15/9/2025	
5. Available Attendance Forms:	
In-person lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
5 hours per week (75 hours)/ 5 units (5) units	
7. Course administrator's name (mention all, if more than one name)	
Name: Osama Ismail Zidane Email: Osamah.ismael@ntu.edu.iq	
8. Course Objectives	
Course Objective	Students keep accounting records and extract financial results from them.
9. Teaching and Learning Strategies	
- Cooperative learning strategy. - Face-to-face learning strategy. - Hybrid learning strategy.	- Dividing students into small groups to prepare reports. - Theoretical lectures. - Discussion groups. - Combining traditional and online learning.

10. curriculum structure

Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1	5	Knowledge and Application	Definition of government accounting - the importance of government accounting - purposes of government accounting	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
2	5	Knowledge and Application	Characteristics of government accounting - Features of government accounting - Scope of application of government accounting	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
3	5	Knowledge and Application	Types of government units and the accounts in which they are applied - Accounting principles used in government departments	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
4	5	Knowledge and Application	The source of spending power for government units - a comparison between financial accounting and government accounting	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
5	5	Knowledge and Application	The state's general budget - budget definition - budget divisions - budget accounts guide - the difference between the general budget and the general budget	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
6	5	Knowledge and Application	Stages of budget preparation - budget preparation rules - the importance of commitment to budget implementation	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
7	5	Knowledge and Application	Types of budgets - an applied case on how to prepare and implement the budget -	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations

8	5	Knowledge and Application	Administrative formations in the government accounting system - the concept of public treasury - duties of the treasury	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
9	5	Knowledge and Application	The branches of the public treasury - the link between the branches of the public treasury - the method of financing government units and treasuries	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
10	5	Knowledge and Application	The central accounting system - its definition - the types of the central system - the responsibilities of the accounting unit under the central system - the treasury under the central system	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
11	5	Knowledge and Application	The method of financing the unit applying the central system - the method of monitoring the units applying the central system - the advantages and disadvantages of the central system	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
12	5	Knowledge and Application	Decentralized accounting system - definition - features of the system	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
13	5	Knowledge and Application	Elements of the decentralized system - Responsibilities of the accounting units under the decentralized system	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
14	5	Knowledge and Application	The method of financing accounting units under the decentralized system - the method of accounting control under the decentralized system	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
15	5	Knowledge and Application	Documents - Records used in accounting work - Tables and trial scales under the decentralized system	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written

					.examinations
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11. Course Evaluation

Student reports and activities written and oral theoretical and practical exams

12. Infrastructure

The required textbooks	are available in the department and the institute library free of charge
The main references (main)	are available in the free section and the institute library.
electronic references, websites	The Internet

curriculum description form

1. Course Name:	
Financial Accounting 2	
2. Course Code:	
ACT 102	
3. Semester / Year:	
Second trimester /2025-2026	
4. Description Preparation Date:	
15/9/2025	
5. Available Attendance Forms:	
In-person lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
5 hours per week (75 hours)/5 units (5) units	
7. Course administrator's name (mention all, if more than one name)	
Name: Noha Safi Abdel Email: Nuha.sa@ntu.edu.iq	
8. Course Objectives	
Course Objective	Introducing the student to commercial papers, how to deal with them, and Dealing with extinction and accounting errors
9. Teaching and Learning Strategies	
- Cooperative learning strategy. - Face-to-face learning strategy. - Hybrid learning strategy.	- Dividing students into small groups to prepare reports. - Theoretical lectures. - Discussion groups. - Combining traditional and online learning.

10. curriculum structure

Week	Hours	Required Learning Outcomes	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	5	Knowledge and Application	Commercial papers - bill of exchange - receipt notes - payment notes.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
2	5	Knowledge and Application	Withdrawal of commercial papers - cases of disposal of arrest papers: 1-Collecting the value of the note on the maturity date and waiting for the maturity date 2-Sending the commercial paper to the bank for the purpose of collection on the due date. 3- Cut off or discount the commercial paper before the maturity date. 4- Pledge the commercial paper with the bank against an advance. 5- Endorsement of the commercial paper and justifications for endorsement. 6- Replacing the commercial paper with a new one. 7-Paying the bill of exchange value before the due date by the drawee against a discount.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
3	5	Knowledge and Application	Multiple columns journal - accounts opened in the journal and how to record - examples. Correction of errors - reasons for making errors in the books - types of accounting errors - methods of correcting errors - the long method - the short method - correcting errors in the journal - correcting posting errors - the importance of the trial balance - the account Commentator.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations

4	5	Knowledge and Application	The difference between the general budget and the trial balance - closing the final accounts at the end of the fiscal year and opening them at the beginning of the fiscal year - .various examples	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
5	5	Knowledge and Application	Inventory (reconciliation of accounts) Reconciliation of	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
6	5	Knowledge and Application	nominal accounts - expenses accrued for expenses paid in advance - revenue received in advance.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
7	5	Knowledge and Application	Definition of depreciation and purposes of depreciation - How to estimate depreciation - Methods for calculating depreciation - Straight line method –the diminishing balance method – the method of re-estimation – the method of accounting for depreciation – the direct method The indirect method - various examples	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
8	5	Knowledge and Application	Debtors - types of debts (good debts - doubtful debts - bad debts) account settlement Debtors	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
9	5	Knowledge and Application	How to treat bad debts for the provision for doubtful debts. How to process the discount Allowable discount allowance - How to configure the allowable discount allowance.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
10	5	Knowledge and Application	Inventory of securities receivable - How to form a provision for cutting expenses - Inventory of securities and how to form a provision for falling	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations

			.securities prices		
11	5	Knowledge and Application	Fund inventory - handling shortage / deficit / excess / surplus / suspense account - examples and solution of exercises	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
12	5	Knowledge and Application	Fund inventory - dealing with differences (increase and decrease) - how to organize the inventory statement - types of inventory (periodic and sudden)	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
13	5	Knowledge and Application	Accounting treatment of the suspense account	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
14	5	Knowledge and Application	Accounting treatment of the suspense account	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
15	5	Knowledge and Application	Accounting treatment of the suspense account	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations

11. Course Evaluation

Student reports and activities written and oral theoretical and practical exams

12. Infrastructure

The required textbooks	are available in the department and the institute library free of charge
The main references (main)	are available in the free section and the institute library.
electronic references, websites	The Internet

curriculum description form

1. Course Name:	
Governmental Accounting 2	
2. Course Code:	
ACT 103	
3. Semester / Year:	
Second trimester / 2025-2026	
4. Description Preparation Date:	
15/9/2025	
5. Available Attendance Forms:	
In-person lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
5 hours per week (75 hours)/ 5 units (5) units	
7. Course administrator's name (mention all, if more than one name)	
Name: Osama Ismail Zidane Email: Osamah.ismael@ntu.edu.iq	
8. Course Objectives	
Course Objectives	Classification of budget accounts according to the accounting guide for budget Accounts
9. Teaching and Learning Strategies	
- Cooperative learning strategy. - Face-to-face learning strategy. - Hybrid learning strategy.	- Dividing students into small groups to prepare reports. - Theoretical lectures. - Discussion groups. - Combining traditional and online learning.

10. curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1	5	Knowledge and Application	Classification of budget accounts according to the accounting manual for budget accounts	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
2	5	Knowledge and Application	Restrictive processing method under the decentralized system	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
3	5	Knowledge and Application	Defining revenues - types of revenues according to the accounting guide for budget accounts	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
4	5	Knowledge and Application	Practical exercises on the first section / revenues	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
5	5	Knowledge and Application	Definition of expenses - types of expenses according to the accounting guide for budget accounts	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
6	5	Knowledge and Application	Practical exercises on the second section / expenses	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
7	5	Knowledge and Application	Financial, non-financial and regular assets - their	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
8	5	Knowledge and Application	concepts - classification according to the accounting guide for budget accounts	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
9	5	Knowledge and Application	Practical exercises on financial and non-financial assets	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
10	5	Knowledge and Application	Financial liabilities and statutory liabilities - their concepts - their divisions according to the accounting	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations

			guide for budget accounts		
11	5	Knowledge and Application	Practical exercises on financial and regulatory liabilities	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
12	5	Knowledge and Application	Transfer - financial powers - how to carry out the transfer process	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
13	5	Knowledge and Application	Contracting - general conditions for contracting - technical and accounting aspects	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
14	5	Knowledge and Application	Practical exercises on general contracting	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
15	5	Knowledge and Application	How to prepare the result account (budget transactions) - calculating the financial position at the state level	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations

11. Course Evaluation

Student reports and activities written and oral theoretical and practical exams

12. Infrastructure

The required textbooks	are available in the department and the institute library free of charge
The main references (main)	are available in the free section and the institute library.
electronic references, websites	The Internet

curriculum description form

1. Course Name:	
Accounting Readings	
2. Course Code:	
ACT 104	
3. Semester / Year:	
First trimester / 2025-2026	
4. Description Preparation Date:	
15/9/2025	
5. Available Attendance Forms:	
In-person lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
3 hours per week (45 hours)/ 3 units (3) units	
7. Course administrator's name (mention all, if more than one name)	
Name: Sondos Majeed Badr Email: sundus.mb@ntu.edu.iq	
8. Course Objectives	
Course Objectives	Introducing the student to English terminology in the field of accounting and within the specialization
9. Teaching and Learning Strategies	
- Cooperative learning strategy. - Face-to-face learning strategy. - Hybrid learning strategy.	- Dividing students into small groups to prepare reports. - Theoretical lectures. - Discussion groups. - Combining traditional and online learning.

10. curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1	3	Knowledge and Application	Learn basic terms in accounting	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
2	3	Knowledge and Application	Accounting definition , types of accounting	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
3	3	Knowledge and Application	The recording process	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
4	3	Knowledge and Application	The basic accounting equation	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
5	3	Knowledge and Application	Accounting for merchandising operations	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
6	3	Knowledge and Application	Reading in inventory & depreciation	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
7	3	Knowledge and Application	Reading in accounting information system	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
8	3	Knowledge and Application	Reading in trading account	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
9	3	Knowledge and Application	Reading in profit & loss topics	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
10	3	Knowledge and Application	The terms of assets, natural resources, and intangible assets	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations

11	3	Knowledge and Application	Reading in financial position statements	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
12	3	Knowledge and Application	Terms of cost accounting	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
13	3	Knowledge and Application	Reading in cost accounting	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
14	3	Knowledge and Application	Terms of auditing and internal control	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
15	3	Knowledge and Application	Reading in auditing and internal control	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations

11. Course Evaluation

Student reports and activities written and oral theoretical and practical exams

12. Infrastructure

The required textbooks	are available in the department and the institute library free of charge
The main references (main)	are available in the free section and the institute library.
electronic references, websites	The Internet

curriculum description form

1. Course Name:	
Oil and Insurance Accounting	
2. Course Code:	
ACT 105	
3. Semester / Year:	
Second trimester /2025-2026	
4. Description Preparation Date:	
15/9/2025	
5. Available Attendance Forms:	
In-person lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
4 hours per week (45 hours).	
7. Course administrator's name (mention all, if more than one name)	
Name: Maryam Daoud Naaman Email: mariam.dn@ntu.edu.iq	
8. Course Objectives	
Course Objectives	Identify the most important accounting treatments in the field of oil and insurance accounting
9. Teaching and Learning Strategies	
- Cooperative learning strategy. - Face-to-face learning strategy. - Hybrid learning strategy.	- Dividing students into small groups to prepare reports. - Theoretical lectures. - Discussion groups. - Combining traditional and online learning.

10.curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1	3	Knowledge and Application	Introduction to .petroleum accounting	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
2	3	Knowledge and Application	Accounting for the expenses of the research and exploration phase, the method of current expenditures, the method of total (capital) costs, the method of successful efforts.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
3	3	Knowledge and Application	Accounting for the costs of the excavation and preparation phase (development)	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
4	3	Knowledge and Application	Accounting for the revenues and costs of .the extraction stage	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
5	3	Knowledge and Application	Accounting treatment of the extinction of unprepared contracts.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
6	3	Knowledge and Application	Accounting treatment for extinguishing .productive contracts	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
7	3	Knowledge and Application	Principles of joint cost distribution in .petroleum accounting	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
8	3	Knowledge and Application	Introduction to accounting in insurance companies, characteristics of the accounting system in .insurance companies	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations

9	3	Knowledge and Application	Operations for proving life insurance premiums due, and commission due to .agents	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
10	3	Knowledge and Application	Operations for canceling life .insurance policies	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
11	3	Knowledge and Application	Accounting treatments for the liquidation of life insurance policies, and accounting treatment for compensation .payments	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
12	3	Knowledge and Application	Regular loans, and .automatic	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
13	3	Knowledge and Application	Accounting treatments .for reinsurance	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
14	3	Knowledge and Application	Formation of capital .and reserves	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
15	3	Knowledge and Application	.Final Accounts	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations

11. Course Evaluation

Student reports and activities written and oral theoretical and practical exams

12. Infrastructure

The required textbooks	are available in the department and the institute library free of charge
The main references (main)	are available in the free section and the institute library.
electronic references, websites	The Internet

curriculum description form

1. Course Name:	
Tax Accounting	
2. Course Code:	
ACT 106	
3. Semester / Year:	
Second trimester / 2025-2026	
4. Description Preparation Date:	
15/9/2025	
5. Available Attendance Forms:	
In-person lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
3 hours per week (45 hours)/ 3 units (3) units	
7. Course administrator's name (mention all, if more than one name)	
Name: Enaam Mustafa Mahjoub Email:	
8. Course Objectives	
Course Objectives	The student performs accounting treatments according to tax accounting
9. Teaching and Learning Strategies	
- Cooperative learning strategy. - Face-to-face learning strategy. - Hybrid learning strategy.	- Dividing students into small groups to prepare reports. - Theoretical lectures. - Discussion groups. - Combining traditional and online learning.

10. curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1	3	Knowledge and Application	Accounting for income Tax	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
2	3	Knowledge and Application	Taxable income under Iraqi Legislation	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
3	3	Knowledge and Application	Tax exemptions	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
4	3	Knowledge and Application	Annual tax	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
5	3	Knowledge and Application	Corporate tax	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
6	3	Knowledge and Application	Deductible expenses	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
7	3	Knowledge and Application	Tax treatment of losses	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
8	3	Knowledge and Application	Tax audit	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
9	3	Knowledge and Application	Tax treatment of non-periodic income	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
10	3	Knowledge and Application	Accounting profit and tax profit	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations

11	3	Knowledge and Application	Property tax	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
12	3	Knowledge and Application	Land Tax	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
13	3	Knowledge and Application	Tax Exemptions	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
14	3	Knowledge and Application	International Accounting Standards Relating to Taxation	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
15	3	Knowledge and Application	International Accounting Standards Relating to Taxation	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations

11. Course Evaluation

Student reports and activities written and oral theoretical and practical exams

12. Infrastructure

The required textbooks	are available in the department and the institute library free of charge
The main references (main)	are available in the free section and the institute library.
electronic references, websites	The Internet

curriculum description form

1. Course Name:	
Banking Accounting	
2. Course Code:	
ACT 205	
3. Semester / Year:	
First trimester / 2025-2026	
4. Description Preparation Date:	
15/9/2025	
5. Available Attendance Forms:	
In-person lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
4 hours per week (75 hours)/ 4 units (4) units	
7. Course administrator's name (mention all, if more than one name)	
Name: Maryam Daoud Naaman Email: mariam.dn@ntu.edu.iq	
8. Course Objectives	
Course Objectives	Introducing the student to some accounting operations in practical application that result from the diversity of different fields of activity
9. Teaching and Learning Strategies	
- Cooperative learning strategy. - Face-to-face learning strategy. - Hybrid learning strategy.	- Dividing students into small groups to prepare reports. - Theoretical lectures. - Discussion groups. - Combining traditional and online learning.

10. curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1	5	Knowledge and Application	Bank accounting, Arabization of the commercial bank, its functions and departments, sources of uses of funds in the bank, the accounting system followed in banks and the books, records and documents used.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical , oral, and written examinations
2	5	Knowledge and Application	The bank's technical departments, current accounts division, current account,	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical , oral, and written examinations
3		Knowledge and Application	types of accounts, current accounts, opening a current account, deposit operations.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical , oral, and written examinations
4		Knowledge and Application	withdrawal operations, transfer operations, interest calculations on debit current accounts.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical , oral, and written examinations
5	5	Knowledge and Application	Fixed Deposits Division, operations of depositing amounts, operations of calculating interest due on deposits, accounting treatment for withdrawing deposits before the due date, accounting treatment for withdrawing deposits on the due date.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical , oral, and written examinations
6		Knowledge and Application	accounting treatment for renewing a deposit with its interest, and accounting treatment for renewing the principal of the deposit without interest.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical , oral, and written examinations

7	5	Knowledge and Application	Savings Deposits Division, conditions for opening a savings account, deposits, withdrawals, transfers, interest calculations using the transfer method.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
8	5	Knowledge and Application	Letters of guarantee, certified or attested instruments	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
9	5	Knowledge and Application	Discounting bills of exchange, discounting bills of exchange before the due date for the benefit of the bank's customers who have current accounts in the same bank or in other banks (add).	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
10		Knowledge and Application	the accounting treatment of the debtor customer's refusal to pay or his delay in payment.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
11	5	Knowledge and Application	Foreign Transfer Department, buying and selling foreign currencies	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
12		Knowledge and Application	transferring to and from abroad, issuing travelers' checks to travelers, issuing credits.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
13	5	Knowledge and Application	The nature of the activity and operations of the credit department, opening and clearing documentary credits	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
14		Knowledge and Application	The nature of the activity and operations of the credit department, opening and clearing documentary credits	Whiteboard, PowerPoint slides, hands-on	Reports; theoretical, oral, and written

				experiments	examinations
15	5	Knowledge and Application	Final accounts, how to prepare the trial balance, make adjustment entries, prepare the adjusted trial balance, prepare the profits account, then prepare the financial position statement	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations

11. Course Evaluation

Student reports and activities written and oral theoretical and practical exams

12. Infrastructure

The required textbooks	are available in the department and the institute library free of charge
The main references (main)	are available in the free section and the institute library.
electronic references, websites	The Internet

curriculum description form

1. Course Name:	
Intermediate Accounting 1	
2. Course Code:	
ACT 200	
3. Semester / Year:	
First trimester / 2025-2026	
4. Description Preparation Date:	
15/9/2025	
5. Available Attendance Forms:	
In-person lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
5 hours per week (75 hours)/ 5 units (5) units	
7. Course administrator's name (mention all, if more than one name)	
Name: Haider Ali Mohsen Email: hayder.ali@ntu.edu.iq	
8. Course Objectives	
Course Objectives	Enabling the student to apply the scientific foundations of accounting to enable him to evaluate the company's financial situation and present the accounts in a scientific and logical manner to serve the administrative levels in all sectors.
9. Teaching and Learning Strategies	
- Cooperative learning strategy. - Face-to-face learning strategy. - Hybrid learning strategy.	- Dividing students into small groups to prepare reports. - Theoretical lectures. - Discussion groups. - Combining traditional and online learning.

10. curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1	5	Knowledge and Application	Introduction to accounting, its nature, and objectives, outputs of the accounting system, users of accounting information.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
2	5	Knowledge and Application	Financial statements, how to prepare them, review of final accounts, trading account, profit and loss account, balance sheet.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
3	5	Knowledge and Application	Financial statements in industrial facilities	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
4	5	Knowledge and Application	Operation statement and cost determination (Manufacturing Statement)	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
5	5	Knowledge and Application	Income Statement	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
6	5	Knowledge and Application	Operation statement and income statement	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
7	5	Knowledge and Application	Preparing a profit and loss distribution statement	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations

8	5	Knowledge and Application	Statement of financial position	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
9	5	Knowledge and Application	Cach Flow audit statement	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
10	5	Knowledge and Application	Financial statements in commercial establishments	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
11	5	Knowledge and Application	Work Sheet and restrictive marketing	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
12	5	Knowledge and Application	Debtors and creating an allowance for doubtful debts	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
13	5	Knowledge and Application	Cash and bank statement reconciliation	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
14	5	Knowledge and Application	Revenue, capital, and deferred expenses, the importance of differentiating between expenses, and the effects of confusing them	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
15	5	Knowledge and Application	Fixed assets, their types, methods of obtaining tangible fixed assets, cash purchase, credit purchase, construction or manufacture, gifting.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations

11. Course Evaluation
Student reports and activities written and oral theoretical and practical exams

12. Infrastructure	
The required textbooks	are available in the department and the institute library free of charge
The main references (main)	are available in the free section and the institute library.
electronic references, websites	The Internet

curriculum description form

1. Course Name:	
Uniform Accounting System 1	
2. Course Code:	
ACT 202	
3. Semester / Year:	
First trimester / 2025-2026	
4. Description Preparation Date:	
15/9/2025	
5. Available Attendance Forms:	
In-person lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
5 hours per week (75 hours)/ 5 units (5) units	
7. Course administrator's name (mention all, if more than one name)	
Name: Dharar wakes up Ismail Email: dherar.yi@ntu.edu.iq	
8. Course Objectives	
Course Objectives	How to keep records of the system and record treatments according to the unified accounting system, and learn how to calculate the cost in contracting and categorize accounts according to the unified accounting system.
9. Teaching and Learning Strategies	
- Cooperative learning strategy. - Face-to-face learning strategy. - Hybrid learning strategy.	- Dividing students into small groups to prepare reports. - Theoretical lectures. - Discussion groups. - Combining traditional and online learning.

10. curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1	5	Knowledge and Application	The unified accounting system, accounting guide, innovations in the unified accounting system	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
2	5	Knowledge and Application	Fixed asset accounts and methods of obtaining them, purchasing in the local market	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
3	5	Knowledge and Application	Purchasing in the foreign market	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
4	5	Knowledge and Application	Construction by contractors (records of the authority ordering the work)	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
5	5	Knowledge and Application	Construction by contractors (executing agency records)	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
6	5	Knowledge and Application	Donations and gifts (records of the donor and the donor)	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
7	5	Knowledge and Application	In-house manufacturing, central finance	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
8	5	Knowledge and Application	Creation of assets by committees	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
9	5	Knowledge and Application	Deferred revenue expenditures	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
10	5	Knowledge and Application	Writing off and selling fixed assets	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations

11	5	Knowledge and Application	Introduction to inventory accounts, purchasing inventory of commodity supplies from the local market	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
12	5	Knowledge and Application	Purchasing stock of commodity supplies from the external market	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
13	5	Knowledge and Application	Stock of waste and consumables	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
14	5	Knowledge and Application	Stock of waste and consumables	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
15	5	Knowledge and Application	Stock of goods held by others	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations

11. Course Evaluation

Student reports and activities written and oral theoretical and practical exams

12. Infrastructure

The required textbooks	are available in the department and the institute library free of charge
The main references (main)	are available in the free section and the institute library.
electronic references, websites	The Internet

curriculum description form

1. Course Name:	
Cost Accounting 1	
2. Course Code:	
ACT 203	
3. Semester / Year:	
First trimester / 2025-2026	
4. Description Preparation Date:	
15/9/2025	
5. Available Attendance Forms:	
In-person lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
5 hours per week (75 hours)/ 5 units (5) units	
7. Course administrator's name (mention all, if more than one name)	
Name: Alaa Aboud Kazim Email: alaa.ak@ntu.edu.iq	
8. Course Objectives	
Course Objectives	The student calculates the cost elements to reach knowledge of the production cost for all systems and enables the student to reach the cost of one unit for the purpose of identifying profit and loss during the sales process.
9. Teaching and Learning Strategies	
- Cooperative learning strategy. - Face-to-face learning strategy. - Hybrid learning strategy.	- Dividing students into small groups to prepare reports. - Theoretical lectures. - Discussion groups. - Combining traditional and online learning.

10. curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1	5	Knowledge and Application	Introduction to cost accounting / the concept of cost accounting / the objectives of cost accounting / its uses / the relationship between cost accounting, financial accounting and management accounting / concepts related to cost.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
2	5	Knowledge and Application	Cost tabs / natural tab / functional tab / tab according to the relationship to the unit of product / tab according to the relationship to the volume of activity (production).	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
3	5	Knowledge and Application	Cost centers / cost units / production units / with an explanation of linking the initial cost to the cost centers and their units.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
4	5	Knowledge and Application	Cost elements/materials/materials control/documentary cycle of the material purchasing process/pricing of purchased materials and how to calculate the cost of materials.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
5	5	Knowledge and Application	Procedure for storing materials/inventory documents/inventory records/methods of pricing materials disbursed from warehouses/method of what is received or not disbursed first/method of	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations

			what comes in last is disbursed first.		
6	5	Knowledge and Application	Inventory rate method of pricing/how to calculate the value of end-of-term storage/inventory of stored materials/types of inventory, accounting treatments for natural spoilage and abnormal spoilage.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
7	5	Knowledge and Application	Storage limits/maximum/minimum/economic quantity/order limit	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
8	5	Knowledge and Application	Control of the wages component / the documentary cycle of wages / methods of paying wages	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
9	5	Knowledge and Application	Incentives/their importance/types/and how to prepare wage lists	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
10	5	Knowledge and Application	Problems related to wages / overtime / lost time / in-kind benefits / vacations / social security / under analysis of direct and indirect wages	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
11	5	Knowledge and Application	Controlling the expense component / inventorying actual expenses / estimated expenses / how to distribute expenses to production and service centers / foundations and rules of distribution	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
12	5	Knowledge and Application	The method of distribution among the centers is according to the total distribution method and the individual distribution method	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations

13	5	Knowledge and Application	Method of descending distribution of service centers to production centers	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
14	5	Knowledge and Application	Method of reciprocal distribution of service centers to production centers	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
15	5	Knowledge and Application	Loading rates for indirect industrial costs, with an explanation and comparison of the different methods for finding these rates, along with an explanation of the accounting restrictions for treating the cost of indirect expenses.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations

11. Course Evaluation

Student reports and activities written and oral theoretical and practical exams

12. Infrastructure

The required textbooks	are available in the department and the institute library free of charge
The main references (main)	are available in the free section and the institute library.
electronic references, websites	The Internet

curriculum description form

1. Course Name:	
Auditing1	
2. Course Code:	
ACT 204	
3. Semester / Year:	
First trimester /2025-2026	
4. Description Preparation Date:	
15/9/2025	
5. Available Attendance Forms:	
In-person lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
3 hours per week (45 hours)/ 3 units (3) units	
7. Course administrator's name (mention all, if more than one name)	
Name: Alia Ibrahim Hussein Email: aliaa.hussien@ntu.edu.iq	
8. Course Objectives	
Course Objectives	Introducing the student to the audit process and reviewing the elements of the financial statements and the internal control system according to an audit program developed in advance.
9. Teaching and Learning Strategies	
- Cooperative learning strategy. - Face-to-face learning strategy. - Hybrid learning strategy.	- Dividing students into small groups to prepare reports. - Theoretical lectures. - Discussion groups. - Combining traditional and online learning.

10. curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1	3	Knowledge and Application	The origins and development of auditing, its	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
2	3	Knowledge and Application	definition and objectives, the difference between accounting and auditing	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
3	3	Knowledge and Application	Types of auditing: full and partial auditing, final and continuous auditing, mandatory and optional auditing.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
4	3	Knowledge and Application	Internal and external auditing, its objectives, internal auditing, its	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
5	3	Knowledge and Application	concept, the link between internal and external auditing, comprehensive and testing auditing, environmental auditing, applied cases.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
6	3	Knowledge and Application	Errors and fraud, reasons for committing errors, the role of the auditor in treating and correcting errors and fraud.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
7	3	Knowledge and Application	Errors and fraud, reasons for committing errors, the role of the auditor in treating and correcting errors and fraud.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
8	3	Knowledge and Application	Applied cases	Whiteboard, PowerPoint slides, hands-	Reports; theoretical, oral, and written

				on experiments	.examinations
9	3	Knowledge and Application	internal control system, auditor's position on the components of internal control systems.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
10	3	Knowledge and Application	internal control system, auditor's position on the components of internal control systems.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
11	3	Knowledge and Application	internal control system, auditor's position on the components of internal control systems.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
12	3	Knowledge and Application	Ways and means of examining and evaluating internal control systems,	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
13	3	Knowledge and Application	cases about evaluating internal control systems in establishments, preliminary steps for the audit process.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
14	3	Knowledge and Application	Qualities and qualifications of the auditor, rights and duties of the auditor under Iraqi legislation.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
15	3	Knowledge and Application	Qualities and qualifications of the auditor, rights and duties of the auditor under Iraqi legislation.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations

11. Course Evaluation

Student reports and activities written and oral theoretical and practical exams

12. Infrastructure

The required textbooks

are available in the department and the institute library free of charge

The main references (main)

are available in the free section and the institute library.

electronic references, websites

The Internet

curriculum description form

1. Course Name:	
Partnership Accounting	
2. Course Code:	
ACT 201	
3. Semester / Year:	
First trimester/ 2025-2026	
4. Description Preparation Date:	
15/9/2025	
5. Available Attendance Forms:	
In-person lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
4 hours per week (45 hours) / 4 units (4) units	
7. Course administrator's name (mention all, if more than one name)	
Name: Hussam Khader Khalil and Nisreen Abdullah Badawi Email: hussam.kk@ntu.edu.iq و Nsren.ab@ntu.edu.iq	
8. Course Objectives	
Course Objectives	Identifying the types of companies according to Iraqi Law No. 22 of 1997.
9. Teaching and Learning Strategies	
- Cooperative learning strategy. - Face-to-face learning strategy. - Hybrid learning strategy.	- Dividing students into small groups to prepare reports. - Theoretical lectures. - Discussion groups. - Combining traditional and online learning.

10. curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1	4	Knowledge and Application	Individual companies - their types and procedures for forming and announcing joint-liability companies. Proof of partners' shares in capital and feeding shares.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
2	4	Knowledge and Application	In-kind shares. Cash shares.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
3	4	Knowledge and Application	In-kind and cash shares.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
4	4	Knowledge and Application	Final accounts, distribution of profits, and methods of distributing profits and losses. Equal distribution and distribution in agreed upon proportions.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
5	4	Knowledge and Application	Distribution in proportion to the capital, granting partners interest on the capital, and distributing the balance in specific proportions. Granting partners salaries or rewards in exchange for their services and distributing the balance in specific proportions. Granting partners interest, capital, and salaries in exchange for their services and distributing the balance in specific proportions.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
6	4	Knowledge and Application	Corporate withdrawals and their benefits.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations

7	4	Knowledge and Application	Partner loan and interest.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
8	4	Knowledge and Application	Partners' life insurance. Change in the partners' agreement, amending the basis for distributing profits and losses.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
9	4	Knowledge and Application	Amending the basis for distributing profits and losses	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
10	4	Knowledge and Application	Capital adjustment - capital increase. Capital adjustment - capital reduction. Joining a new partner, purchasing the current capital share,	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
11	4	Knowledge and Application	Adding a new share to the capital	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
12	4	Knowledge and Application	Measuring and treating the store's goodwill - the absence of an account for the store's goodwill in the partners' books - the presence of an account for the store's goodwill in the company's books.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
13	4	Knowledge and Application	Separation of an original partner, payment of more than one share	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
14	4	Knowledge and Application	Payment is less than the share. The reputation of the store and its treatment.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
15	4	Knowledge and Application	Liquidation of joint liability companies. Fast filtering. Gradual liquidation	Whiteboard, PowerPoint slides, hands-on	Reports; theoretical, oral, and

				experiments	written .examinations
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11. Course Evaluation

Student reports and activities written and oral theoretical and practical exams

12.Infrastructure

The required textbooks	are available in the department and the institute library free of charge
The main references (main)	are available in the free section and the institute library.
electronic references, websites	The Internet

curriculum description form

1. Course Name:	
Research Project	
2. Course Code:	
TIDO 201	
3. Semester / Year:	
Second trimester /2025-2026	
4. Description Preparation Date:	
15/9/2025	
5. Available Attendance Forms:	
In-person lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
3 hours per week (45 hours)/ 3 units (3) units	
7. Course administrator's name (mention all, if more than one name)	
Name: Laith Abdul Razzaq Kamel Email: laith.ak@ntu.edu.iq	
8. Course Objectives	
Course Objectives	Teaching the student how to address problems through scientific research
9. Teaching and Learning Strategies	
- Cooperative learning strategy. - Face-to-face learning strategy. - Hybrid learning strategy.	- Dividing students into small groups to prepare reports. - Theoretical lectures. - Discussion groups. - Combining traditional and online learning.

10. curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1	3	Knowledge and Application	Teaching the student the principles of scientific research.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
2	3	Knowledge and Application	Classification of scientific research	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
3	3	Knowledge and Application	Classification of scientific research	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
4	3	Knowledge and Application	Ethics of scientific	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
5	3	Knowledge and Application	Research	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
6	3	Knowledge and Application	Conditions for scientific research	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
7	3	Knowledge and Application	Conditions for scientific research	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
8	3	Knowledge and Application	Steps of scientific research	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
9	3	Knowledge and Application	Steps of scientific research	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations

10	3	Knowledge and Application	Conditions for choosing the problem	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
11	3	Knowledge and Application	Conditions for choosing the problem	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
12	3	Knowledge and Application	Conditions for choosing the problem	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
13	3	Knowledge and Application	Data collection tools and means	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
14	3	Knowledge and Application	Research samples	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
15	3	Knowledge and Application	Research sources and references	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations

11. Course Evaluation

Student reports and activities written and oral theoretical and practical exams

12. Infrastructure

The required textbooks	are available in the department and the institute library free of charge
The main references (main)	are available in the free section and the institute library.
electronic references, websites	The Internet

curriculum description form

1. Course Name:	
English language	
2. Course Code:	
NTU 200	
3. Semester / Year:	
First trimester /2025-2026	
4. Description Preparation Date:	
15/9/2025	
5. Available Attendance Forms:	
In-person lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
2 hours per week (30 hours)/ 2units (2) units	
7. Course administrator's name (mention all, if more than one name)	
Name: Badour Abbas Email: eng.bdour@ntu.edu.iq	
8. Course Objectives	
Course Objectives	Teaching the student how to use English grammar in conversation
9. Teaching and Learning Strategies	
- Cooperative learning strategy. - Face-to-face learning strategy. - Hybrid learning strategy.	- Dividing students into small groups to prepare reports. - Theoretical lectures. - Discussion groups. - Combining traditional and online learning.

10. curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1	2	Knowledge	Unit one :getting to know you tenses Questions Questions words	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
2	2	Knowledge	Unit two :the way we live Present tenses Present simple Present continuous Have /have got	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
3	2	Knowledge	Unit three: it all went wrong Past tenses Past simple Past continuous	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
4	2	Knowledge	Unit four :let's go shopping Quantity Much and many Some and any Something, anyone, nobody, everywhere A few, a little, a lot of Articles	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
5	2	Knowledge	Unit five ,what do you want to do Past tenses Verb patterns\ Future intentions Going to and will	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
6	2	Knowledge	Unit six: tell me! What's it like? What's it like? comparative and superlative Adjectives	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
7	2	Knowledge	Unit seven :fame Present Perfect and For and since Tense revision	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
8	2	Knowledge	Unit eight: do's and don'ts Have(got) to Should must	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations

9	2	Knowledge	Unit nine: going Places Time and conditional clauses what if ?	Whiteboard, PowerPoint slides, hands- on experiments	Reports; theoretical, oral, and written .examinations
10	2	Knowledge	Unit ten: scared to death Verbs Patterns Infinitives What ,etc.+infin itive Something,etc.+infinitive	Whiteboard, PowerPoint slides, hands- on experiments	Reports; theoretical, oral, and written .examinations
11	2	Knowledge	Unit eleven: Things that changed the world passives	Whiteboard, PowerPoint slides, hands- on experiments	Reports; theoretical, oral, and written .examinations
12	2	Knowledge	Git t*utr" :dreams and realitY Second conditional might	Whiteboard, PowerPoint slides, hands- on experiments	Reports; theoretical, oral, and written .examinations
13	2	Knowledge	Unit thirteen: earning a living Present Perfect continuous Present Perfect simple versus Continuous	Whiteboard, PowerPoint slides, hands- on experiments	Reports; theoretical, oral, and written .examinations
14	2	Knowledge	Unit fourteen: family ties Present perfect and past perfect and clarification Reported statements	Whiteboard, PowerPoint slides, hands- on experiments	Reports; theoretical, oral, and written .examinations
15	2	Knowledge	Unit fifteen : revision	Whiteboard, PowerPoint slides, hands- on experiments	Reports; theoretical, oral, and written .examinations

11. Course Evaluation

Student reports and activities written and oral theoretical and practical exams

12. Infrastructure

The required textbooks	are available in the department and the institute library free of charge
The main references (main)	are available in the free section and the institute library.
electronic references, websites	The Internet

curriculum description form

1. Course Name:	
Professional Ethics	
2. Course Code:	
TIDO 204	
3. Semester / Year:	
Second trimester/2025-2026	
4. Description Preparation Date:	
15/9/2025	
5. Available Attendance Forms:	
In-person lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
2 hours per week (45 hours)/ 2 units (2) units	
7. Course administrator's name (mention all, if more than one name)	
Name: Sundus Majeed Badr Email: sundus.mb@ntu.edu.iq	
8. Course Objectives	
Course Objectives	The student knows professional ethics, its applications in accounting work, and its role in the success of his work and life. The student acquires the skill of analyzing ethical phenomena in the work environment and can predict their effects and determine his position on them.
9. Teaching and Learning Strategies	
- Cooperative learning strategy. - Face-to-face learning strategy. - Hybrid learning strategy.	- Dividing students into small groups to prepare reports. - Theoretical lectures. - Discussion groups. - Combining traditional and online learning.

10. curriculum structure

Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1	2	Knowledge	Topic Title Unit (1) – Ethics - The concept and origins of ethics.	Whiteboard , PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations.
2	2	Knowledge	- General ethical rules. - Sources of ethics. - Ethical values. - The importance of ethics for the individual and society.	Whiteboard , PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations.
3	2	Knowledge	The concept of ethics and its origin Unit (2) – Work and Profession - Work and its importance. - Workplace behaviors. - The concept of a profession. - Definition of a profession. - Distinctions between work, profession, and craft. - Standards underpinning a profession.	Whiteboard , PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations.
4	2	Knowledge	GenUnit (3) – Professional Ethics - The nature of professional ethics. - Positive outcomes of adhering to professional ethics. - Characteristics of work ethics. - Attributes of professional ethics. - Steps toward achieving an acceptable level of professional ethics.	Whiteboard , PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations.

5	2	Knowledge	Unit (4) – Values and Professional Ethics - Integrity/Trustworthiness. - Honesty/Truthfulness.	Whiteboard , PowerPoint slides, hands-on experiment s	Reports; theoretical, oral, and written examinatio .ns
6		Knowledge	- Offering sincere counsel. - Justice/Fairness. - Good conduct/Proper interaction. Proficiency/Mastery of - work	Whiteboard , PowerPoint slides, hands-on experiment s	Reports; theoretical, oral, and written examinatio .ns
7	2	Knowledge	Unit (5) – Patterns of Unethical Professional Behavior * Administrative Corruption. - Unethical administrative behavior. - Definition of administrative corruption. - Types of administrative corruption.	Whiteboard , PowerPoint slides, hands-on experiment s	Reports; theoretical, oral, and written examinatio .ns
8	2	Knowledge	* Bribery. - Concept of bribery. - Types of bribery. - Distinction between a gift and a bribe. - Causes and motives behind bribery. * Fraud/Cheating. - Concept of fraud. - Nature of fraud in the workplace. Manifestations of fraud in - job performance	Whiteboard , PowerPoint slides, hands-on experiment s	Reports; theoretical, oral, and written examinatio .ns
9	2	Knowledge	Unit (6) – Means and Methods for Instilling Professional Ethics - Methods for instilling professional ethics. - Levels of building and instilling professional ethics. - Means and methods for	Whiteboard , PowerPoint slides, hands-on experiment s	Reports; theoretical, oral, and written examinatio .ns

			instilling professional ethics.		
10	2	Knowledge	Factors to consider when - drafting a professional code .of ethics How ethical behavior is - reinforced in the workplace (according to Kreitner and .Kinicki) Ethics of Engineering Practice (Specific to Technical and Technological Institutes)	Whiteboard , PowerPoint slides, hands-on experiment s	Reports; theoretical, oral, and written examinatio .ns
11	2	Knowledge	Unit (7) – Engineering Professional Ethics Ethics of Engineering Practice (Specific to Technical and Technological Institutes)	Whiteboard , PowerPoint slides, hands-on experiment s	Reports; theoretical, oral, and written examinatio .ns
12	2	Knowledge	- The importance of the technician in society. - Technical and technological ethics.	Whiteboard , PowerPoint slides, hands-on experiment s	Reports; theoretical, oral, and written examinatio .ns
13	2	Knowledge	- Requirements for a professional technician. - Characteristics of a professional technician. - Provisions of the Workers' Syndicate's professional practice regulations.	Whiteboard , PowerPoint slides, hands-on experiment s	Reports; theoretical, oral, and written examinatio .ns
14	2	Knowledge	- The Islamic perspective on professional ethics compared to Western and American perspectives.	Whiteboard , PowerPoint slides, hands-on experiment s	Reports; theoretical, oral, and written examinatio .ns
15	2	Knowledge	The Islamic perspective on - professional ethics compared to Western and .American perspectives	Whiteboard , PowerPoint slides,	Reports; theoretical, oral, and written

				hands-on experiment s	examinatio .ns
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11. Course Evaluation

Student reports and activities written and oral theoretical and practical exams

12.Infrastructure

The required textbooks	are available in the department and the institute library free of charge
The main references (main)	are available in the free section and the institute library.
electronic references, websites	The Internet

curriculum description form

1. Course Name:	
Electronic Business Administration	
2. Course Code:	
TIDO 200	
3. Semester / Year:	
Second trimester / 2025-2026	
4. Description Preparation Date:	
15/9/2025	
5. Available Attendance Forms:	
In-person lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
3 hours per week (60 hours)/ 3 units (3) units	
7. Course administrator's name (mention all, if more than one name)	
Name: Alia Ibrahim Hussein Email: aliaa.hussien@ntu.edu.iq	
4 Course Objectives	
Course Objectives	Providing the student with information about electronic business and various applications.
5 Teaching and Learning Strategies	
- Cooperative learning strategy. - Face-to-face learning strategy. - Hybrid learning strategy.	- Dividing students into small groups to prepare reports. - Theoretical lectures. - Discussion groups. - Combining traditional and online learning.

10. curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1	3	Knowledge and Application	The concept of electronic management	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
2	3	Knowledge and Application	Advantages and disadvantages of electronic management	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
3	3	Knowledge and Application	Terminology about the concept of electronic management	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
4	3	Knowledge and Application	Requirements for transitioning to electronic management	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
5	3	Knowledge and Application	Obstacles to the transition to electronic management	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
6	3	Knowledge and Application	Justifications for applying electronic management	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
7	3	Knowledge and Application	Trends of transition to electronic management	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
8	3	Knowledge and Application	Electronic management jobs	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations

9	3	Knowledge and Application	Electronic organization	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
10	3	Knowledge and Application	Electronic monitoring	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
11	3	Knowledge and Application	Stages of transformation towards electronic government	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
12	3	Knowledge and Application	E-learning concept and importance	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
13	3	Knowledge and Application	E-learning objectives	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
14	3	Knowledge and Application	E-learning application requirements	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
15	3	Knowledge and Application	E-health. E-mail	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations

11. Course Evaluation

Student reports and activities written and oral theoretical and practical exams

12. Infrastructure

The required textbooks	are available in the department and the institute library free of charge
The main references (main)	are available in the free section and the institute library.
electronic references, websites	The Internet

curriculum description form

1. Course Name:	
Intermediate Accounting 2	
2. Course Code:	
ACT 206	
3. Semester / Year:	
Second trimester / 2025-2026	
4. Description Preparation Date:	
15/9/2025	
5. Available Attendance Forms:	
In-person lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
5 hours per week (75 hours)/ 5 units (5) units	
7. Course administrator's name (mention all, if more than one name)	
Name: Haider Ali Mohsen Email: hayder.ali@ntu.edu.iq	
8. Course Objectives	
Course Objectives	Preparing various financial reports based on accounting records and analyzing the elements of the financial position using scientific foundations.
9. Teaching and Learning Strategies	
- Cooperative learning strategy. - Face-to-face learning strategy. - Hybrid learning strategy.	- Dividing students into small groups to prepare reports. - Theoretical lectures. - Discussion groups. - Combining traditional and online learning.

10. curriculum structure

Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1	5	Knowledge and Application	Depreciation of fixed assets, its causes, and basis for calculating it	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
2	5	Knowledge and Application	Methods of calculating extinction, and methods of recording extinction	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
3	5	Knowledge and Application	Dealing with changing the depreciation calculation, changing the useful life, fixed assets that have disappeared and are still in use	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
4	5	Knowledge and Application	Selling fixed assets	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
5	5	Knowledge and Application	Replacing fixed assets.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
6	5	Knowledge and Application	Losses and profits from selling and replacing fixed assets.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
7	5	Knowledge and Application	Types of investments and conditions.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
8	5	Knowledge and Application	Shares bought, profits, sold, bonus shares.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations

9	5	Knowledge and Application	Bonds, their types, conditions, purchase at nominal value, purchase between interest periods.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
10	5	Knowledge and Application	Buying and selling bonds for more than the nominal value, (buying at a premium), amortizing the premium, profits and losses from the sale.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
11	5	Knowledge and Application	Buying and selling bonds at less than the nominal value (purchasing at a discount), amortizing the discount, profits and losses from the sale.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
12	5	Knowledge and Application	Departmental accounts, their definition.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
13	5	Knowledge and Application	Transfers between departments	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
14	5	Knowledge and Application	Distribution of expenses between departments, required accounting records.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
15	5	Knowledge and Application	General Review	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations

11. Course Evaluation

Student reports and activities written and oral theoretical and practical exams

12. Infrastructure

The required textbooks	are available in the department and the institute library free of charge
The main references (main)	are available in the free section and the institute library.
electronic references, websites	The Internet

curriculum description form

1. Course Name:	
Cost Accounting 2	
2. Course Code:	
ACT 207	
3. Semester / Year:	
Second trimester/ 2025-2026	
4. Description Preparation Date:	
15/9/2025	
5. Available Attendance Forms:	
In-person lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
5 hours per week (75 hours)/ 5 units (5) units	
7. Course administrator's name (mention all, if more than one name)	
Name: Alaa Abboud Kazim Email: alaa.ak@ntu.edu.iq	
8. Course Objectives	
Course Objectives	The student calculates the cost elements to reach knowledge of the production costs for all systems.
9. Teaching and Learning Strategies	
- Cooperative learning strategy. - Face-to-face learning strategy. - Hybrid learning strategy.	- Dividing students into small groups to prepare reports. - Theoretical lectures. - Discussion groups. - Combining traditional and online learning.

10. curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1	5	Knowledge and Application	Accounting for the system of production stages, types of stages , determining the cost elements of the production stage	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
2	5	Knowledge and Application	Accounting for the system of production stages, types of stages , determining the cost elements of the production stage	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
3	5	Knowledge and Application	Accounting for the system of production stages, types of stages , determining the cost elements of the production stage	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
4	5	Knowledge and Application	Treating damaged units during production stages (natural damage and abnormal damage) in the event that they are used by operation or sold as damaged units.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
5	5	Knowledge and Application	Treating damaged units during production stages (natural damage and abnormal damage) in the event that they are used by operation or sold as damaged units.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
6	5	Knowledge and Application	Treating damaged units during production stages (natural damage and abnormal damage) in the	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations

			event that they are used by operation or sold as damaged units.		
7	5	Knowledge and Application	Determine the production cost in the stage if there is production in operation at the end of the period and the completion rates are uniform or different for the cost elements	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
8	5	Knowledge and Application	Determine the production cost in the stage if there is production in operation at the end of the period and the completion rates are uniform or different for the cost elements	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
9	5	Knowledge and Application	Determine the production cost in the stage if there is production in operation at the end of the period and the completion rates are uniform or different for the cost elements	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
10	5	Knowledge and Application	Determine the production costs of the stage in the event of production under operation at the beginning .	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
11	5	Knowledge and Application	Determine the production costs of the stage in the event of production under operation at the beginning .	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
12	5	Knowledge and Application	Determine the production costs of the stage in the event of production under operation at the beginning .	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
13	5	Knowledge and Application	the period with different completion rates for the cost elements	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations

14	5	Knowledge and Application	Study the equivalent production lists and the	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
15	5	Knowledge and Application	stage production evaluation list using the average cost method	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations

11. Course Evaluation

Student reports and activities written and oral theoretical and practical exams

12. Infrastructure

The required textbooks	are available in the department and the institute library free of charge
The main references (main)	are available in the free section and the institute library.
electronic references, websites	The Internet

curriculum description form

1. Course Name:	
Uniform Accounting System 2	
2. Course Code:	
ACT 208	
3. Semester / Year:	
Second trimester /2025-2026	
4. Description Preparation Date:	
15/9/2025	
5. Available Attendance Forms:	
In-person lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
5 hours per week (75 hours)/5 units (5) units	
7. Course administrator's name (mention all, if more than one name)	
Name: Dhirar Yaqzan Ismail Email: dherar.yi@ntu.edu.iq	
8. Course Objectives	
Course Objectives	How to keep system records and entry transactions according to the uniform accounting system.
9. Teaching and Learning Strategies	
- Cooperative learning strategy. - Face-to-face learning strategy. - Hybrid learning strategy.	- Dividing students into small groups to prepare reports. - Theoretical lectures. - Discussion groups. - Combining traditional and online learning.

10. curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1	5	Knowledge and Application	Loans granted	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
2	5	Knowledge and Application	Loans received	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
3	5	Knowledge and Application	Financial investments	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
4	5	Knowledge and Application	Financial investments	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
5	5	Knowledge and Application	Miscellaneous debit and credit accounts, including revenues due and received in advance	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
6	5	Knowledge and Application	Expenses accrued and received in advance	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
7	5	Knowledge and Application	Compensation requests for cash and inventory differences	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
8	5	Knowledge and Application	Advances and cash	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
9	5	Knowledge and Application	Capital and reserves	Whiteboard, PowerPoint slides, hands-	Reports; theoretical, oral, and written

				on experiments	.examinations
10	5	Knowledge and Application	Accumulated impairment allowance, allowance for doubtful debts	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
11	5	Knowledge and Application	Salaries and wages accounts and everything related to them	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
12	5	Knowledge and Application	Salaries and wages accounts and everything related to them	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
13	5	Knowledge and Application	Inventory of finished and incomplete production, work in progress, and inventory of goods for the purpose of sale at the beginning and end of the period	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
14	5	Knowledge and Application	Final accounts and general budget under the unified accounting system	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
15	5	Knowledge and Application	Final accounts and general budget under the unified accounting system	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations

11. Course Evaluation
Student reports and activities written and oral theoretical and practical exams

12.Infrastructure	
The required textbooks	are available in the department and the institute library free of charge
The main references (main)	are available in the free section and the institute library.
electronic references, websites	The Internet

curriculum description form

1. Course Name:	
Auditing 2	
2. Course Code:	
ACT 209	
3. Semester / Year:	
Second trimester /2025-2026	
4. Description Preparation Date:	
15/9/2025	
5. Available Attendance Forms:	
In-person lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
3 hours per week (45 hours)/ 3 units (3) units	
7. Course administrator's name (mention all, if more than one name)	
Name: Alia Ibrahim Hussein Email: aliaa.hussien@ntu.edu.iq	
8. Course Objectives	
Course Objectives	Work to enable the student to practice the auditing process using various means of proof and elements of the financial position.
9. Teaching and Learning Strategies	
- Cooperative learning strategy. - Face-to-face learning strategy. - Hybrid learning strategy.	- Dividing students into small groups to prepare reports. - Theoretical lectures. - Discussion groups. - Combining traditional and online learning.

10. curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1	3	Knowledge and Application	Auditing program, its definition, types, advantages and disadvantages, how to prepare the program	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
2	3	Knowledge and Application	Auditing program, its definition, types, advantages and disadvantages, how to prepare the program	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
3	3	Knowledge and Application	Practical cases about audit programs	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
4	3	Knowledge and Application	Working papers, current and current files, audit signals, auditor's notes	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
5	3	Knowledge and Application	Working papers, current and current files, audit signals, auditor's notes	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
6	3	Knowledge and Application	Auditor's report, its types.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
7	3	Knowledge and Application	Auditor's report, its types.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
8	3	Knowledge and Application	Applications about auditor report forms	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
9	3	Knowledge and Application	Cash operations	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
10	3	Knowledge and Application	Cash operations	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations

11	3	Knowledge and Application	Internal control system for cash operations, cash receipts, and cash payments.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
12	3	Knowledge and Application	Internal control system for cash operations, cash receipts, and cash payments.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
13	3	Knowledge and Application	Internal control system for cash operations, cash receipts, and cash payments.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
14	3	Knowledge and Application	Auditing cash operations, auditing fund accounts, auditing bank accounts (bank)	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
15	3	Knowledge and Application	Auditing cash operations, auditing fund accounts, auditing bank accounts (bank)	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations

11. Course Evaluation

Student reports and activities written and oral theoretical and practical exams

12. Infrastructure

The required textbooks	are available in the department and the institute library free of charge
The main references (main)	are available in the free section and the institute library.
electronic references, websites	The Internet

curriculum description form

1. Course Name:	
Commercial Law	
2. Course Code:	
ACT 210	
3. Semester / Year:	
Second trimester /2025-2026	
4. Description Preparation Date:	
15/9/2025	
5. Available Attendance Forms:	
In-person lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
3 hours per week (45 hours)/ 3 units (3) units	
7. Course administrator's name (mention all, if more than one name)	
Name: Othman Mahmoud Matar Email: otmanmahmood7@ntu.edu.iq	
8. Course Objectives	
Course Objectives	A historical introduction to commercial law and the sources of commercial Law
9. Teaching and Learning Strategies	
- Cooperative learning strategy. - Face-to-face learning strategy. - Hybrid learning strategy.	- Dividing students into small groups to prepare reports. - Theoretical lectures. - Discussion groups. - Combining traditional and online learning.

10. curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1	3	Knowledge and Application	A historical introduction to commercial law. Sources of commercial law.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
2	3	Knowledge and Application	Scope of commercial law:	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
3	3	Knowledge and Application	a. Objectivist theory.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
4	3	Knowledge and Application	B. Personal theory.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
5	3	Knowledge and Application	Distinguishing between commercial work and civil work. The legal system for commercial work. Business in commercial law.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
6	3	Knowledge and Application	Distinguishing between commercial work and civil work. The legal system for commercial work. Business in commercial law.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
7	3	Knowledge and Application	Merchant - his definition - conditions for a person to acquire the status of a merchant.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
8	3	Knowledge and Application	Merchant duties:	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
9	3	Knowledge and Application	a. Registration in the commercial registry.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations

10	3	Knowledge and Application	B. Take the shop.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
11	3	Knowledge and Application	C. Daily bookkeeping.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
12	3	Knowledge and Application	Dr.. Refrain from unfair competition.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
13	3	Knowledge and Application	e. Take the shop.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
14	3	Knowledge and Application	Examples of commercial contracts:	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
15	3	Knowledge and Application	a . Contract of carriage.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations

11. Course Evaluation

Student reports and activities written and oral theoretical and practical exams

12. Infrastructure

The required textbooks	are available in the department and the institute library free of charge
The main references (main)	are available in the free section and the institute library.
electronic references, websites	The Internet

curriculum description form

1. Course Name:	
Corporations Accounting	
2. Course Code:	
ACT 211	
3. Semester / Year:	
Second trimester /2025-2026	
4. Description Preparation Date:	
15/9/2025	
5. Available Attendance Forms:	
In-person lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
3 hours per week (45 hours)/ 3 units (3) units	
7. Course administrator's name (mention all, if more than one name)	
Name: Hussam Khadir Khalil and Nisreen Abdullah Badawi Email: hussam.kk@ntu.edu.iq and Nsren.ab@ntu.edu.iq	
8. Course Objectives	
Course Objectives	Identify the accounting treatments in joint-stock companies and the legal conditions for their establishment.
9. Teaching and Learning Strategies	
- Cooperative learning strategy. - Face-to-face learning strategy. - Hybrid learning strategy.	- Dividing students into small groups to prepare reports. - Theoretical lectures. - Discussion groups. - Combining traditional and online learning.

10. curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1	3	Knowledge and Application	Joint stock companies - legal conditions for their establishment.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
2	3	Knowledge and Application	Formation of joint-stock companies - paying the value of the shares in one payment.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
3	3	Knowledge and Application	Formation of joint-stock companies - paying the value of the shares in one payment.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
4	3	Knowledge and Application	Paying the value of the shares in installments	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
5	3	Knowledge and Application	Paying the value of the shares in installments	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
6	3	Knowledge and Application	Processing issuance expenses and establishment expenses	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
7	3	Knowledge and Application	Processing issuance expenses and establishment expenses	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
8	3	Knowledge and Application	Processing issuance expenses and establishment expenses	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
9	3	Knowledge and Application	Delay in paying stock installments	Whiteboard, PowerPoint slides, hands-	Reports; theoretical, oral, and written

				on experiments	.examinations
10	3	Knowledge and Application	Delay in paying stock installments	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
11	3	Knowledge and Application	Delay in paying stock installments	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
12	3	Knowledge and Application	Increasing the capital of joint-stock companies by issuing new shares.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
13	3	Knowledge and Application	Increasing capital in joint-stock companies through capitalization of profits	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
14	3	Knowledge and Application	Reducing capital in joint stock companies	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
15	3	Knowledge and Application	Reducing capital in joint stock companies	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations

11. Course Evaluation

Student reports and activities written and oral theoretical and practical exams

12. Infrastructure

The required textbooks	are available in the department and the institute library free of charge
The main references (main)	are available in the free section and the institute library.
electronic references, websites	The Internet

curriculum description form

1- Course Name:	
The crimes of the Baath regime in Iraq	
2- Course Code:	
NTU 203	
3- Semester / Year:	
First trimester /2025-2026	
4- Description Preparation Date:	
15/9/2025	
5- Available Attendance Forms:	
In-person lectures	
6- Number of Credit Hours (Total) / Number of Units (Total)	
2 hours per week (30 hours)/ 2 units (2) units	
7- Course administrator's name (mention all, if more than one name)	
Name: Othman Mahmoud Matar Email: otmanmahmood7@ntu.edu.iq	
8- Course Objectives	
Course Objectives	Identifying the crimes of the Baath regime according to the Iraqi Supreme Criminal Court Law of 2005.
9- Teaching and Learning Strategies	
- Cooperative learning strategy. - Face-to-face learning strategy. - Hybrid learning strategy.	- Dividing students into small groups to prepare reports. - Theoretical lectures. - Discussion groups. - Combining traditional and online learning.

10. curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1	2	Knowledge	The concept of crimes and their types	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
2	2	Knowledge	Definition of crime	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
3	2	Knowledge	Crime sections, Baath crimes	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
4	2	Knowledge	Types of international crimes: Decisions issued by the Supreme Criminal Court	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
5	2	Knowledge	Psychological and social crimes and their effects	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
6	2	Knowledge	Psychological crimes, mechanisms of psychological crimes, effects of psychological crimes	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
7	2	Knowledge	Social crimes, militarization of society. The Baathist regime is successful in religion	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
8	2	Knowledge	Violations of Iraqi laws. Pictures of human rights violations and crimes of power	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations

9	2	Knowledge	Environmental crimes of the Baath regime in Iraq	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
10	2	Knowledge	Military and radioactive contamination and mine explosions	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
11	2	Knowledge	Destruction of cities and villages	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
12	2	Knowledge	Drying the marshes.	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
13	2	Knowledge	Destroying orchards and palm trees	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
14	2	Knowledge	Mass grave crimes. The cemeteries of the genocide committed by the Baathist regime in Iraq	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
15	2	Knowledge	Chronological classification of genocide graves in Iraq for the period from 1963-2003	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations

11. Course Evaluation
Student reports and activities written and oral theoretical and practical exams

12. Infrastructure	
The required textbooks	are available in the department and the institute library free of charge
The main references (main)	are available in the free section and the institute library.
electronic references, websites	The Internet

curriculum description form

1. Course Name:	
Arabic Language	
2. Course Code:	
NTU 202	
3. Semester / Year:	
Second trimester / 2025-2026	
4. Description Preparation Date:	
15/9/2025	
5. Available Attendance Forms:	
In-person lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
2 hours per week (30 hours)/ 2 units (2) units	
7. Course administrator's name (mention all, if more than one name)	
Name: Layla Talal Ahmed Email: Layla.ta@ntu.edu.iq	
8. Course Objectives	
Course Objectives	Teaching the student to use the Arabic language in administrative correspondence and developing his skills in this field.
9. Teaching and Learning Strategies	
- Cooperative learning strategy. - Face-to-face learning strategy. - Hybrid learning strategy.	- Dividing students into small groups to prepare reports. - Theoretical lectures. - Discussion groups. - Combining traditional and online learning.

10. curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1	2	Knowledge	The subject and the predicate	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
2	2	Knowledge	The verb, the subject and the object	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
3	2	Knowledge	Intransitive and transitive verb	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
4	2	Knowledge	Pronouns	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
5	2	Knowledge	Original and secondary grammatical signs	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
6	2	Knowledge	The five actions	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
7	2	Knowledge	Conjunctions and their meanings	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
8	2	Knowledge	The connecting and severing link	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written .examinations
9	2	Knowledge	The connecting and severing link	Whiteboard, PowerPoint	Reports; theoretical, oral,

				slides, hands-on experiments	and written examinations
10	2	Knowledge	Extra characters	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
11	2	Knowledge	Nun and Tanween	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
12	2	Knowledge	Administrative discourse	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
13	2	Knowledge	Administrative discourse	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
14	2	Knowledge	The most common linguistic errors in official books	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations
15	2	Knowledge	The most common linguistic errors in official books	Whiteboard, PowerPoint slides, hands-on experiments	Reports; theoretical, oral, and written examinations

11. Course Evaluation

Student reports and activities written and oral theoretical and practical exams

12. Infrastructure

The required textbooks	are available in the department and the institute library free of charge
The main references (main)	are available in the free section and the institute library.
electronic references, websites	The Internet