

**Ministry of Higher Education and Scientific Research**  
**Scientific Supervision and Evaluation Authority**  
**Department of Quality Assurance and Academic Accreditation**

**Academic Program Description Form for Colleges and Institutes**

University: Warith Al-Anbiya

College/Institute: Administration and Economics

Department: Accounting

Date of File Completion: February 28, 2025

Signature:

Name of Department Head:

Name of Academic Assistant:

Date:

Course Instructor: Dr. Ali Mohammed Hassan Mohammed Jawad Al-Mousawi

File Reviewed by:

Quality Assurance and University Performance Division

Name of Director of Quality Assurance and University Performance Division:

Date:

Signature:

Dean's Approval

## Course description form

1. Course Name
Tax accounting
2. Course Code
MU0923106
3. Semester /year
quarterly
4. Date this description was prepared
1/10/2025
5. A. Available attendance forms
My presence
6. Number of study hours (total)/number of units (total)
45 hours
7. Name of the course administrator (if more than one name is mentioned)
Name: assist lecturer: Ali Mohammed Hasan MohammedJwad <i>Email: ali.mohamdhasn@uokerbala.edu.iq</i>
8. Course objectives
The learner acquires full knowledge of the concept of banking activity  The learner acquires sufficient knowledge of insurance companies
9. Teaching and learning strategies
Types of banks  Accounting treatments in insurance companies  Accounting treatments for investments and reserves in insurance companies
10. Course structure

<b>Evaluation method</b>	<b>Learning method</b>	<b>Name of the unit or topic</b>	<b>Required learning outcomes</b>	<b>hours</b>	<b>the week</b>
<b>Oral and written test</b>	<b>Theoretical and practical</b>	<b>The concept of tax and its objectives</b>	<b>The student understands the topic</b>	<b>3</b>	<b>the first</b>
<b>Oral and written test</b>	<b>Theoretical and practical</b>	<b>Tax evasion, its causes and double taxation</b>	<b>The student understands the topic</b>	<b>3</b>	<b>the second</b>
<b>Oral and written test</b>	<b>Theoretical and practical</b>	<b>Types of taxes and tax structure in Iraq</b>	<b>The student understands the topic</b>	<b>3</b>	<b>the third</b>
<b>Oral and written test</b>	<b>Theoretical and practical</b>	<b>The concept of tax accounting and tax components</b>	<b>The student understands the topic</b>	<b>3</b>	<b>the fourth</b>
<b>Oral and written test</b>	<b>Theoretical and practical</b>	<b>Taxable income</b>	<b>The student understands the topic</b>	<b>3</b>	<b>Fifth</b>
<b>Oral and written test</b>	<b>Theoretical and practical</b>	<b>The scope of the tax is annual</b>	<b>The student understands the topic</b>	<b>3</b>	<b>VI</b>
<b>Oral and written test</b>	<b>Theoretical and practical</b>	<b>Tax and economic costs</b>	<b>The student understands the topic</b>	<b>3</b>	<b>Seventh</b>
<b>A written test</b>	<b>a test</b>	<b>Downloads and losses</b>	<b>Knowing the student's academic level</b>	<b>3</b>	<b>VIII</b>

<b>Oral and written test</b>	<b>Theoretical and practical</b>	<b>Tax examination</b>	<b>The student understands the topic</b>	<b>3</b>	<b>Ninth</b>
<b>Oral and written test</b>	<b>Theoretical and practical</b>	<b>Property tax</b>	<b>The student understands the topic</b>	<b>3</b>	<b>The tenth</b>
<b>Oral and written test</b>	<b>Theoretical and practical</b>	<b>Arsat tax</b>	<b>The student understands the topic</b>	<b>3</b>	<b>eleventh</b>
<b>Oral and written test</b>	<b>Theoretical and practical</b>	<b>Iraqi tax legislation</b>	<b>The student understands the topic</b>	<b>3</b>	<b>twelfth</b>
<b>Oral and written test</b>	<b>Theoretical and practical</b>	<b>Tax allowances</b>	<b>The student understands the topic</b>	<b>3</b>	<b>Thirteenth</b>
<b>Oral and written test</b>	<b>Theoretical and practical</b>	<b>Tax avoidance for Iraq</b>	<b>The student understands the topic</b>	<b>3</b>	<b>fourteenth</b>
<b>A written test</b>	<b>a test</b>	<b>Exam</b>	<b>Knowing the student's academic level</b>	<b>3</b>	<b>Fifteenth</b>

<b>11. Course evaluation</b>					
Direct oral questions during the lecture					
.√Daily testing					
.√Monthly testing					
.×Test at the end of the course					
<b>12. Learning and teaching resources</b>					
Tax accounting book Talal Al -Jajawi			Required textbooks (methodology, if any)		
			Main references (sources)		
			Recommended supporting books and references )scientific journals, reports(....		
			Electronic references, Internet sites		