



جامعة نينوى



## the biography For faculty member

إِسْمَاعِيلْهُ الْأَخْيَرْ

### Personal data

Mona Salem Hussein Al-Sayegh	the name		
Assistant Professor	Current academic rank		
Software	Academic Department	College of Information Technology	workplace
PhD in Accounting/Management Accounting and Cost Accounting	Subspecialty	Management and Economics	General specialization
<a href="mailto:muna.salim@uoninevah.edu.iq">muna.salim@uoninevah.edu.iq</a>	e-mail		

### Academic qualifications

Graduation date	Specialization	Country of graduation	University name	Degree
1994/1993	accounting	Iraq	University of Mosul	Bachelor's
1997/1996	accounting	Iraq	University of Mosul	Master's
2013/23/12	accounting	Iraq	University of Mosul	PhD

### :Academic rank

The rank-granting body	Date of obtaining the rank	Academic rank
University of Mosul	2013/23/12	Assistant Professor .Dr

### :Work experience

Time period		Employer	Job
to	from		
		Accountants Syndicate	She holds a certificate that qualifies its holder to organize the accounts of international companies, issued by the Syndicate of Accountants and Auditors
		Mosul Electricity Distribution Company	Holds a certificate of experience from the General Directorate of Electricity Distribution in the North / Financial Affairs Department



1. Director of the Administrative and Financial Affairs Department at the University of Nineveh Presidency for the period from 5/1/2023 to 1/2/2024

Head of the Accounting Department / Al-Hadbaa .2University College.

/Head of the Accounting Department .3Al Hadbaa University College for morning and evening-studies for the period from 5/20/2003 to 3/17/2004 for the academic years 2002/2003 and 2003/2004.

Head of the Department of Financial and Banking Sciences/Al .4- Hadbaa University College for morning studies for the academic year 2003/2004.

Acting Head .5of the English Language Department.

Head of the Accounting Department from .61998 to 2002.

.7Deputy Head of the Accounting Department for the year 2002.

Internal Auditor at Al-Hadbaa University .8College .

Financial Advisor .9to the College since 1998.

Head of the Accounting Department for the period .10from to 11/1/2009 2006/1/10.

Chairman of the Fixed Assets Inventory Committee and the Compliance Committee for the years .11 2000/2001/2002/2003/2004/2005/2006/2007 .

Head of the Committee for Determining the Costs and Remuneration of the Encyclopedia of Mosul .12 Figures at Al- Hadbaa University College.

Chairman and member of the committee to evaluate the feasibility of continuing and developing .13 the Al-Hadba Printing and PublishingUnit .

Chairman of .14the Salary Adjustment Committee and the Restructuring and Evaluation of the 2005 Salary System.

Member of the Book Pricing and Purchasing .15Committee .

Head of the sub-examination committee for the Accounting Department for the years .17 2002/2003/2004/2006/2007/2008/2009 .

18. Member of the sub-examination committee of the Accounting Department.

Head of .19the Scientific Committee of the Accounting Department.

Head of the sub .20- examination committee for the Department of Financial and Banking Sciences for the academic year 2003/2004.

Member of .21the Scientific Committee of the Accounting Department.

Member of the Central Examination Committee of Al-Hadbaa .22University College.

Rapporteur of the Scientific Committee of the First National Scientific Conference on Accounting .23 and Financial Sciences, College of Administration and Economics, Universityof Mosul.

Member of .24the committee to study the salary and increase regulations for the year 2007.

Member of the committee to study the main and sub .25- committees in the college for the year 2007 .

Member of .26the Iraqi Accountants and Auditors Syndicate.

Member of .27the Iraqi Teachers Syndicate.

Member of the Student Forum Supervisory Committee of Al-Hadbaa .28University College.

Member of the committee to determine the college .29's needs and all supplies for the year 2007/2006.

Member of the Organizational Structure Study Committee and responsible for determining the new .30 financial regulations for theyear 2008.

Responsible for preparing and implementing the financial regulations at Al-Hadbaa University .31 College, which were approved as of 5/1/2008.

Acting Head of the Department of Accounting and Banking and Financial .32Sciences for the academic year 2017/2018 AD.

Head of the sub .33- examination committee for the Accounting and Banking and Financial Sciences departments for the academic year 2017/2018 AD.

Member of the Unified Scientific Committee for the Departments of Accounting .34, Management, Financial and Banking Sciences for the academic year 2017/2018 AD.

Member of .35the Central Committee for Monitoring the Implementation of the Curriculum System for the year 2019.

Member of the Central Committee for Organizing the Cultural Week of Al .36- Hadbaa University College in celebration of the College's Silver Jubilee . 2019.

Member of the committee responsible for following up on the payment of student fees for the .37 academic year 2019/2018.

Head of .38the Research Elicitation Committee in the Accounting Department for the academic year 2018/2019.

Member of the sub .39- examination committee for the Department of Computer Engineering Technology for the academic year 2018/2019.

Member of .40the Scientific Committee of the Accounting Department for the academic year 2020/2019.

Member .41of the examination committee for the Accounting Department for the academic year AD 2020/2019.

Member of the committee supervising the elections of .42the teaching staff representative.

Member of .43the Scientific Committee of the Accounting Department for the academic year 2021/2020.

Member of .44the Scientific Committee of the Accounting Department for the academic year 2022/2021.

. Women Empowerment Unit Officer 2022/2023 , Al-Hadbaa University College .45

/ Women Empowerment Officer / College of Information Technology / University of Nineveh / 2023 .2025 / 2024

:Scientific production (published/accepted for publication)



Publication date	Volume	number	Country of publication	Place of publication	Research title
2000	22	60	Iraq	Rafidain Development Magazine College of Administration / and Economics University of Mosul	Similarities and differences in cost systems between the service and commercial sectors and between the industrial sector
2001.		4	Iraq	Journal of Future Research/Al-Hadbaa University College	The importance of using the cost accounting system in measuring the cost of university students, as applied to Al-Hadbaa University .College
2002		68	Iraq	Rafidain Development Magazine College of Administration / and Economics University of Mosul	The impact of globalization on international accounting standards and its repercussions on Iraqi rules
2002		6	Iraq	Journal of Future Research/Al-Hadbaa University College	Accounting treatment of depreciation and its role in facilitating implicit tax deferrals
2003		7	Iraq	Journal of Future Research/Al-Hadbaa University College	Tax planning for private expenditures under Iraqi Income Tax Law No. 113 of and its amendments 1982
2002		7	Iraq	Al-Mamoun University College Journal	Standards and indicators for evaluating accounting performance in service units
2005	29	79	Iraq	Rafidain Development Magazine College of Administration / and Economics University of Mosul	The reality of accounting education in Iraq and methods of developing it to meet professional needs
2006		3	Iraq	Tikrit Journal of Administrative and Economic Sciences	Activity-based costing is a new method of measurement compared to traditional .systems
2006		27	Holland	Journal of Humanities	Using accounting concepts in an attempt to measure the economic value of information
2006	28	82	Iraq	Rafidain Development Magazine College of Administration / and Economics University of Mosul	Evaluating the Efficiency of Developing the Government Accounting System in Iraqi Government Units - An Applied Study at the University of Mosul

2007	3	6	Iraq	Tikrit Journal of Administrative and Economic Sciences	Changes in the role of standard costing systems in the modern automated manufacturing environment
2009		19	Iraq	Journal of the Baghdad College of Economics University	Using e-commerce to support the implementation of the <b>JIT philosophy</b> and its role in reducing costs
2008		18	Iraq	Journal of the Baghdad College of Economics University	Integration between <b>ABC</b> and the Theory of Constraints and its Role in Improving Profitability
2010		30 and 31	Iraq	Journal of Future Research/Al-Hadbaa University College	Using the concept of strategic ) analysis <b>SWOT</b> to achieve ( cost leadership strategy and support competitiveness
2013		96	Iraq	Journal of the College of Administration and Economics, Al-Mustansiriya University	Employing the <b>TRIZ</b> concept in the six-dimensional <b>diffraction</b> methodology <b>Sigma</b> and its ( role in reducing costs: a theoretical and analytical study
2018		117	Iraq	Journal of the College of Administration and Economics, Al-Mustansiriya University	Designing a mechanism to measure and evaluate balanced performance using strategic maps for the General Company for Ready-Made Garments in Mosul/Applied Research
2012		Conference proceedings	Iraq	The Fifth Scientific Conference of the College of Administration and Economics/University of Mosul Entrepreneurship and Business Intelligence in Iraqi Organizations) for the period from 26-December 2012 27	Using the Balanced Scorecard as a means of building the foundations of excellence and leadership in university performance in the field of community environmental participation in Iraq
2018		114	Iraq	Journal of the College of Administration and Economics, Al-Mustansiriya University	) Employing the <b>SSBS</b> model ( in achieving strategic objectives: a case study in the General Company for the Manufacture of Medicines and Medical Supplies in Nineveh

2018	Conference proceedings	Iraq	Proceedings of the Second International Scientific Conference held by Al-Mustafa University College under the title of Education: The Basis for Building Society, from 17-March 2018 18	Requirements for adding a forensic accounting curriculum to accounting education. A proposal to establish a forensic accounting diploma in Iraq
2018	Special issue on conference proceedings	Iraq	Tikrit Journal of Administrative and Economic Sciences	Investment under the tax system, the privatization project, and the impact on the cost of electricity service in light of the current reality in Iraq
2018	Special issue on conference proceedings	Iraq	Tikrit Journal of Administrative and Economic Sciences	Accounting treatments for investment fields: an analytical study in light of the international standard (40 ) and the Iraqi Accounting Rule No (14)
2020	Special issue on conference proceedings	Iraq	Tikrit Journal of Administrative and Economic Sciences	International Accounting Standards and the Flexibility of Compliance or Accounting Unification: Controversial Aspects and Facts from the Financial Crisis
2021	49	Iraq	Journal of Future Research/Al-Hadbaa University College	Tax performance indicators and their role in rationalizing tax reform trends in Iraq: A comparative study of the federal budget for 2006 and 2017

2023		Speci al issue on confer ence proce eding s	Iraq	Journal of Financial and Accounting Sciences / Ministry of Finance	The role of mechanisms to reduce conflicts between fiscal and monetary policies in strengthening the economies of :developing countries international experiences and practices
			Iraq		

:Conferences, scientific seminars and workshops in which I participated



the date	Conference/Seminar/Workshop Venue	Name of conference/seminar/works hop	Research title
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The First Scientific Conference on Taxation / Ministry .1of .Finance	/ Baghdad
Iraq 2001.	
.The First Scientific Conference of the Ministry of Finance .2	,Baghdad, Iraq
2002 .	
.3The First Islamic Economics Conference .	Mosul/Iraq 2002.
.4National .Conference on Accounting and Financial Sciences	Mosul, Iraq, 2002.
,The Sixth Scientific Conference / Al-Mamoun University College .5	Baghdad /
Iraq 2000.	
Informatics and Software Industry Conference, Al-Hadbaa .6University	,Mosul , Iraq ,
2002.	
International Conference on the Development of Higher Education in Iraq / Ministry of .7	
Higher Education and Scientific Research, Research and Development Department, Al -	
Mustansiriya University , Baghdad / Iraq / 2012.	
/ The Fifth Scientific Conference of the College of Administration and Economics .8	
University of Mosul, entitled "Entrepreneurship and Business Intelligence in Iraqi	
"Organizations, from 26-27 December 2012.	
The Second International Scientific Conference held by the International Islamic .9	
,University, College of Business and Finance, AmmanJordan under the title "The ,	
Role of Excellence and Leadership in the Excellence of Business Organizations," from 21-	
May 2013 22.	
The first scientific symposium of the Department of Administrative Information Systems .10,	
Information and Communications Systems and Technology, Present Potential and	
,Future Prospects, held on 4/5/2008 at the College of Administration and Economics	
University of Mosul, Mosul, Iraq, with participation in a working paper entitled "Trends in	
Developing Internal Audit and Control Systems in the Information Technology Environment."	
The third scientific symposium of the Department of Financial and Banking Sciences .11	
the problems facing the commercial sector in Nineveh Governorate in cooperation with the)	
Mosul Chamber of Commerce) held on 4/23/2008 at the College of Administration and	
Economics, University of Mosul, Mosul , Iraq, with participation in a working paper entitled	
The Role of Islamic Banks in Developing Commercial Work and Stimulating Investment.	
The first scientific symposium of the Accounting Department (Methodology of the .12	
Integrity Commission and the Financial Supervision Bureau in eliminating financial	
corruption), held on 7/16/2008 , at Al- Hadbaa University College, Mosul, Iraq, with	
participation with a working paper entitled Reports issued by the Financial Supervision	
Bureau and ways to follow up on them to reduce the phenomenon of financial corruption.	
,The second scientific symposium of the Department of Industrial Management Sciences .13	
Contemporary Systems in Environmental Management and Industrial Safety, held on	
Thursday 5/8/2008 at the College of Administration and Economics, University of Mosul	
,Mosullraq attended by: Only ,.	
The first scientific symposium of the Department of Law (at Al .14- Hadbaa University	
College, Mosul, Iraq 2008, attendance only).	
15. The first scientific symposium (the economic and administrative structure for	
establishing e-government in light of the legal framework for the principle of transparency of	
administrative and financial integrity in Nineveh Governorate) held on 3/26/2008 at Al-	
Hadbaa University College, Mosul, Iraq, participation with a working paper entitled	

Requirements for measuring government performance in light of e-government, an (analytical accounting perspective).

The third scientific symposium held by the Accounting Department, Technical Education .16 Authority / Nineveh Technical Institute, under the title, " Regional Planning Budgets: A Tool /for Monitoring and Implementing Economic Policy," for the period from 12-133 ,AD 2014/ participation with a working paper entitled (Changes that have occurred in the oversight role of the federal budget in Iraq).

The Second International Scientific Conference held by Al-Mustafa University College .17 under the title "Education as a Basis for ,Building Society" from 17-18 March 2018 Baghdad, Iraq.

The Third International Scientific Conference of the College of Administration and .18 Economics / Tikrit University, under the slogan Investment and Financing in Salah al- Din Governorate: Prospects for Development and Implementation Obstacles, for the period from AD, Tikrit, Iraq 2018/3/29-28.

The Sixth Scientific Conference of the University of Human Development .19, under the slogan "Diversifying Funding Sources as a Pillar of Human Development," held from April 25- in Sulaymaniyah, Iraq ,2018 ,26.

A working paper entitled "The Philosophy of Private Education: The Human Resources .20 and Funding Crisis and Reality from the Ground " presented at the workshop held at Al- Hadbaa University College entitled "Developing Private University Education in Nineveh ,," Governorate to Confront Current Challengesheld at Al-Hadbaa University College on 2018/2/5.

A working paper entitled "Private Accounting Education between Professional and .21 Academic Standards : Reality and Ambition " presented to the workshop held at Al-Hadbaa University College entitled "Developing Private University Education in Nineveh Governorate to Confront Current Challenges" held at Al-Hadbaa University College on 5/2/2018 ..

A working paper submitted entitled "Change in the oversight role of the federal budget in .22 Iraq under the Financial Management and Public Debt Law: An analytical study of international governmental standards according to the cash basis" to the workshop in the ,Department of Accounting / College of Administration and Economics / University of Mosul under the title "Prospects for developing the accounting and auditing profession in light of recent economic developments", held on 4/26/2018 AD.

,A working paper entitled "The Collection System, the Reality of the Privatization Project .23 and the Cost of Electricity Service in Light of the Current Reality, " submitted to the workshop in the Department of Business Administration, College of Administration and Economics, University of Mosul, under the title (Electricity as a Service and Collection), held on 4/26/2018.

A working paper entitled (Cost Leadership: An Effective Strategy for Pharmaceutical .24 Marketing and Achieving Competitive Advantage)

/ Introduction to the joint workshop held by the College of Administration and Economics .25 Department of Marketing Management and the College of Pharmacy under the title Pharmaceutical Marketing in Nineveh Governorate / Reality and Ways to Improve", on" Thursday, November 15, 2018.

A working paper entitled (Balancing the Quality of Education and the Cost of Education .26 in Private Schools is the Basis for Citizens' Comparison) submitted to the joint scientific symposiumheld by the College of Administration and Economics / Department of

Business Administration in cooperation with the Al-Awaal Private Schools Group under the slogan "Administrative Vision of the Reality of Private School Experiences in Nineveh Governorate" on 12/27/2018 AD corresponding to 20 Rabi' al-Thani 1440 AH.

A working paper entitled (Funding Scientific Research: Relying on Research Contracts .27 Cost- Benefit Approach) submitted to the scientific symposium of the Departments of Economics and Information Systems entitled (Ways to Advance Scientific Research in Administrative and Economic Sciences) at the College of Administration and Economics - University of Mosul on 3/25/2019.

A working paper entitled (Control Requirements in Light of Electronic Payment Methods .28 Key Cardas a Model) submitted to the scientific symposium of the Accounting Department in cooperation with the International Smart Card Company under the title ( Accounting and Auditing Prospects in Light of Electronic Payment Methods ) in the College of Administration and Economics - University of Mosul on 4/25/2019.

Worksheet below .29 Title ( Contractual research and the labor market as one of the means of improving the outputs of scientific research in Iraqi universities, the principle of cost versus benefit) Submitted to the joint workshop organized by the Departments of Management and Marketing Management and entitled (Management of Scientific Outcomes in the College of Management and Economics - University of Mosul on 5/2/2019 .

A working paper entitled (The role of the state's general budget in achieving sustainable .30 development) submitted to the fourth scientific symposium held at the Northern Technical University- Nineveh Technical Institute (Department of Accounting Techniques ) under the title (The role of the state's general budget in economic growth and development) on . 2019/5/5

A working paper entitled (The Role of International and Local Accounting Standards in .31 Supporting Investment Areas in Nineveh Governorate) was submitted to the scientific symposium held by the Accounting Department, College of Administration and ,Economics, University of Mosul, in cooperation with the Nineveh Governorate Diwan Administrative and Financial Department, under the title "Prospects for Supporting Investment from an Accounting Perspective in Nineveh Governorate" on Thursday, March .2019 ,28

A working paper entitled (The role of the Central Bank in achieving financial inclusion .32 and sustainable development) A working paper submitted to the seventh symposium held by the Department of Financial and Banking Sciences in cooperation with the Central Bank of Iraq under the title Title: ( The Central Bank's Contribution to Activating Banking and Enhancing Banking Confidence) at the College of Administration and Economics / University of Mosul on 4/15/2019.

A working paper entitled (Funding Scientific Research: Relying on Research Contracts .33 Cost-Benefit Approach) submitted to the scientific symposium held by the Department of Economics and Information Systems / College of Administration and Economics / University of Mosul in cooperation with the Nineveh Governorate Diwan / Administrative and Financial Department under the title ( Means of Advancing Scientific Research in Administrative and Economic Sciences ), May 2019.

A working paper entitled (The reality of .34the spread of the drug phenomenon in Iraq and (its impact on the general budget

Price level and cost measurement mechanism, a working paper submitted to the fourth .35 scientific symposium held by the Accounting Department, College of Administration and

Economics, Tikrit University, under the title "Accounting Education on the Financial and Social Impacts of Drug Abuse and the Costs of Reducing It" in Salah al-Din Governorate on Tuesday, April 30, 2019.

A workshop titled "The Government Program" was held at Al-Hadbaa University College .36 in cooperation with the Technical University, on Thursday, October 17, 2019.

A working paper entitled "The Role of Material Flow Cost Accounting .37( MFCA )" Green design in reducing the environmental impacts of production projects "Submitted to the scientific symposium held by the Department of Accounting / College of Administration and Economics, University of Mosul, under the title "Accounting for the Social and Environmental ,Performance of Business Organizations: Reality and Ambition " Thursday , November 28 2019

A working paper entitled "Electronic Marketing for Charitable Works and its Role in .38 "Reducing Marketing Costs and Increasing Resources for Charitable Organizations submitted to the fifth workshop held / by the Marketing Management Department College of Administration and Economics / University of Mosul in cooperation with the "A'an Bihsan " Charitable Organization under the title "Activating Charitable Work in Nineveh . Governorate by Adopting Electronic Marketing " on 12/2/2019

A working paper entitled "Developing Security Administration Capabilities Towards the .39 Concept of Forensic Accountability in Support of Combating Financial and Administrative Corruption in Nineveh Governorate" was submitted to the scientific symposium held by the ,Department of Business Administration / College of Administration and Economics University of Mosul in cooperation with the Nineveh Operations Command, entitled , , "Security Administration in Nineveh Governorate and Ways to Develop It" on Tuesday December 31 , 2019.

The Third Annual International Conference of the Ministry of Finance, entitled "Public .40 Finance, Challenges of Reform and the Move Towards the Digital Economy," Baghdad,

December 20-21, 2023. A research paper entitled "The Role of Mechanisms for Reducing the Conflict between Fiscal and Monetary Policies in Strengthening the Economies of Developing Countries: Experiences." "International Practices". The Special Issue of the Proceedings of the Third Annual International Scientific Conference , Public Finance , Challenges of Reform and the Move Towards the Digital Economy, under the ,slogan "Public Finance Reform: Our Path to Achieving Economic Prosperity", December 21 Baghdad 20. Journal of Financial and Accounting Sciences, a refereed scientific - 2023 journal , special issue, December 2023, International Classification Number ISSN 2709-2852 , issued by the Financial and Accounting Training Center at the Ministry of Finance, Deposit .Number 2442

.41 The Second E-Governance Conference in Nineveh 2024

### Published books

Number of pages	Year of publication	Publishing House	Book title
			nothing

### :Awards received

the date	Awarding body	Award name
2022	Al-Hadbaa University College	Al-Hadba Shield for Best Teacher of the Year 2022
2021	Al-Hadbaa University College	Al-Hadba Shield for Excellence

### :patent

the date	Registration authority	Patent title
		nothing

:Courses I have taught

Place of teaching	Academic year	Course name (subject)
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1- Management Accounting / Fourth Year Accounting Department / Fourth Year Business Administration Department / Fourth Year Financial and Banking Sciences Department.

2- Accounting Information Systems / Fourth Accounting.

3- Accounting Theory/Fourth Accounting.

4- Tax Accounting/Third Accounting.

5- Tax Accounting and Financial Legislation/Third Financial and Banking Sciences.

6- Government Accounting/Second Accounting for morning and evening studies.

7- Accounting Principles/First Accounting for morning and evening studies.

8- Accounting Principles/First Management for morning and evening studies.

9- Unified accounting system/Third accounting.

10- A unified accounting system for banks and insurance companies / Third year of financial and banking sciences.

11- Principles of Accounting/ Qualification.

12- Scientific Research Methods / Fourth Accounting for morning and evening studies.

13- Banking Cost Accounting / Third Finance and Banking.

14- Cost Accounting / Third Business Administration.

15- Internal Audit and Financial Control / Fourth Finance and Banking.

16- Accounting Principles First Finance and Banking for morning and evening studies.

17- Intermediate Accounting / Second Administration.

18- Cost Accounting/ Third Annual System Accounting for Morning and Evening Studies.

19- Cost Accounting 1/ Third Accounting Course for morning and evening studies.

20- Cost Accounting 2/ Third Accounting Course for morning and evening studies.

21- Standard Cost Accounting/ Fourth Accounting for morning and evening studies.

22- Accounting in English 1/ Second Accounting for morning and evening studies.

23- Accounting in English 2/ Second Accounting for morning and evening studies.

24- Advanced Costing in English 1 / Fourth Accounting Courses for morning and evening studies.

25- Advanced Costing in English 2 / Fourth Accounting Courses for morning and evening studies.

26- Financial Accounting 1 / First accounting courses for morning and evening studies.

27- Financial Accounting 2 / First Accounting Courses for morning and evening studies.

28- Financial Accounting 1 / First Management Courses for morning and evening studies.

29- Financial Accounting 12 / First Management Courses for morning and evening studies.

30- Financial Accounting 1 / First Accounting Course.

31- Financial Accounting 2 / First Accounting Course.

32- Project Management 1 Course 1/3 Software. For the academic year 2023/2024

33- Project Management 2, Second/Third Course , Software. Networks . For the academic year and 2023/2024 2024/2022

34- E-Governance / Second Course / Software Department. Networks. For the academic year 2024/2023

35- .. Democracy / Second Course / First SoftwareFor the academic year 2022/2023

36- Democracy / Second Course / First Networks. For the academic year 2022/2023

37- Software Project Management / First Course / Fourth Year, Systems and Control Engineering. .For the academic year 2024/2025

38- Industrial Management / Second Course / Second Electronic Engineering. For the academic year 2024/2025

39- Industrial Management / Second Course / Second Systems and Control Engineering. For the academic year 2024/2025

- Postgraduate studies materials:

1. Advanced Cost Accounting / Master of Accounting / University of Mosul / for the academic year 2021/2022.

2. Advanced Cost Accounting / PhD in Accounting / University of Mosul / for the academic year 2022/2023.

3. Specialized Accounting Systems / Certified Institute of Internal Auditors / Iraq / Mosul Branch / for the academic year 2021/2022.

4. The Governmental and Unified Accounting System / Certified Institute of Internal Auditors Iraq / Mosul Branch / for the academic year 2022/2023 /.

5. Government and Unified Accounting System / Certified Institute of Internal Auditors / Iraq Mosul Branch / for the academic year 2023/2024 /.

6. The Governmental and Unified Accounting System / Certified Institute of Internal Auditors Iraq / Mosul Branch / for the academic year 2024/2025 /.

**:Supervising master's or doctoral theses**

the date	stage	Message title
		nothing

**:Experience in community service**

the date	Participation type	Participation name

Note: This CV has been updated up to // 2024