

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

Academic Program Specification Form for Collages and Institutes

University: Warith Al-Anbiya
Faculty/Institute: Management and Economics
Scientific Department: Accounting
File Filling Date: 1 / 3 /2025

Signature:
Scientific Associate Name:
Date

Signature:
Head of Department Name:
Date:

Instructor: Abdul Razzak Majid Obeid
Check the file before:
Division of Quality Assurance and University Performance
Name of the Director of the Quality Assurance and University
Performance Division:
Date:
Signature :
Ratification of the Dean

Course Description – Commercial Law

Course Overview

This course description provides a concise summary of the main characteristics of the course and the expected learning outcomes for students, demonstrating whether they have maximized their learning opportunities. It should be linked to the program description.

Educational Institution

- **University:** Warith Al-Anbiyaa University / College of Administration and Economics
- **Department:** Business Administration
- **Course Name / Code:** Commercial Law
- **Attendance Mode:** Classroom
- **Semester / Year:** First Semester
- **Total Study Hours:** 3 hours per week
- **Date of Course Description Preparation:** 1/3/2025

Course Objectives

1. Understanding the Legal Framework for Business

- Introduce students to the fundamental concepts and principles of commercial law, corporate law, and related economic legislation.

2. Understanding Commercial Contracts and Financial Transactions

- Enable students to comprehend commercial contracts, such as sales contracts, employment contracts, banking contracts, and related legal obligations.

3. Analyzing Legal Liability in Accounting and Business

- Explain the legal responsibilities of accountants and executives, including civil and criminal liabilities related to accounting errors, fraud, and financial manipulation.

4. Practical Application of Law in Accounting and Management

- Help students connect commercial and tax laws with financial statements and prepare financial reports in compliance with legal and regulatory requirements.

5. Familiarity with Tax Legislation and Investor Protection

- Introduce students to tax laws and their impact on businesses, investor rights, and governance mechanisms to ensure transparency and integrity in business environments.

Learning Outcomes & Teaching, Learning, and Assessment Methods

Upon completing this course, students will be able to:

1. Understand the legal framework for business

- Comprehend the fundamental concepts of commercial law, corporate law, and business-related legislation.

2. Analyze contracts and commercial obligations

- Interpret commercial contracts and understand their legal implications in business and accounting activities.

3. Recognize legal responsibilities of accountants and companies

- Identify civil and criminal liabilities resulting from accounting errors and financial fraud.

4. Apply legal knowledge in accounting and management

- Link commercial and tax laws to financial statements and analyze their legal impact on accounting decisions.

5. Familiarity with tax regulations and investor protection

- Understand tax laws and their influence on business operations, along with mechanisms to protect investors and ensure legal compliance.

Teaching and Learning Methods

- **Interactive Lectures:** Explaining legal concepts with practical business examples.
- **Case Studies:** Analyzing legal cases related to business, corporate matters, and accounting.
- **Group Discussions:** Exchanging opinions on contemporary legal issues in business.
- **Research and Reports:** Assigning students legal research on specific commercial topics.
- **Legal Simulations and Role-Playing:** Engaging in scenarios to resolve commercial disputes.

Assessment Methods

- Written exams
- Reports

Course Structure

Week	Hours	Learning Outcome	Unit/Topic	Teaching Method	Assessment Method
1	3	Introduction to Business Law, Sources of Commercial Law	Introduction to Business Law	Lectures	Exams
2	3	Types of Companies, Legal Classification	Types of Companies	Lectures	Exams
3	3	Definition and Elements of Commercial Contracts	Commercial Contracts & Legal Obligations	Lectures	Exams
4	3	Legal Responsibilities of Accountants	Legal Responsibility in Accounting	Lectures	Exams
5	3	Legal Relationship Between Banks & Clients	Commercial Law & Banking	Lectures	Exams
6	3	Corporate Governance & Investor Protection Laws	Corporate Governance & Investor Protection	Lectures	Exams
7	3	Midterm Exam	Midterm Exam	Lectures	Exams
8	3	Bankruptcy Laws & Liquidation Procedures	Bankruptcy & Legal Liquidation	Lectures	Exams
9	3	Legal Rights & Obligations Between Employers & Employees	Labor Laws & Employment Relations	Lectures	Exams
10	3	Understanding Taxation & Its Impact on Businesses	Tax Laws & Business Implications	Lectures	Exams
11	3	Competition Laws & Anti-Monopoly Regulations	Competition & Anti-Monopoly Laws	Lectures	Exams
12	3	Legal Methods for Business Dispute Resolution	Commercial Dispute Resolution & Arbitration	Lectures	Exams
13	3	Laws Regulating Executive Responsibilities	Legal Responsibility of Executives & Business Owners	Lectures	Exams
14	3	Intellectual Property Laws & Trademark Protection	Intellectual Property & Trademark Protection	Lectures	Exams
15	3	E-Commerce & Digital Contracts	E-Commerce & Digital Laws	Lectures	Exams

Infrastructure

Required Textbooks: None

Main References:

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| <ul style="list-style-type: none">• Commercial Law – Dr. Abdul Razzak Al-Sanhouri |
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Recommended References:

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| <ul style="list-style-type: none">• Academic journals, research reports, and other relevant publications. |
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<i>Course Development Plan</i>

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| <ul style="list-style-type: none">• Continuously updating course material based on modern teaching methods. |
| <ul style="list-style-type: none">• Engaging students in the learning process. |
| <ul style="list-style-type: none">• Implementing modern teaching techniques such as group learning and brainstorming. |
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