

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



# Academic program and course description guide

**2024-2023**

## Introduction:

The educational program is a well-planned set of courses that include procedures and experiences arranged in the form of an academic syllabus. Its main goal is to improve and build graduates' skills so they are ready for the job market. The program is reviewed and evaluated every year through internal or external audit procedures and programs like the External Examiner Program.

The academic program description is a short summary of the main features of the program and its courses. It shows what skills students are working to develop based on the program's goals. This description is very important because it is the main part of getting the program accredited, and it is written by the teaching staff together under the supervision of scientific committees in the scientific departments.

This guide, in its second version, includes a description of the academic program after updating the subjects and paragraphs of the previous guide in light of the updates and developments of the educational system in Iraq, which included the description of the academic program in its traditional form (annual, quarterly), as well as the adoption of the academic program description circulated according to the letter of the Department of Studies T 3/2906 on 3/5/2023 regarding the programs that adopt the Bologna Process as the basis for their work.

In this regard, we can only emphasize the importance of writing an academic programs and course description to ensure the proper functioning of the educational process.

## Concepts and terminology:

**Academic Program Description:** The academic program description provides a brief summary of its vision, mission and objectives, including an accurate description of the targeted learning outcomes according to specific learning strategies.

**Course Description:** Provides a brief summary of the most important characteristics of the course and the learning outcomes expected of the students to achieve, proving whether they have made the most of the available learning opportunities. It is derived from the program description.

**Program Vision:** An ambitious picture for the future of the academic program to be sophisticated, inspiring, stimulating, realistic and applicable.

**Program Mission:** Briefly outlines the objectives and activities necessary to achieve them and defines the program's development paths and directions.

**Program Objectives:** They are statements that describe what the academic program intends to achieve within a specific period of time and are measurable and observable.

**Curriculum Structure:** All courses / subjects included in the academic program according to the approved learning system (quarterly, annual, Bologna Process) whether it is a requirement (ministry, university, college and scientific department) with the number of credit hours.

**Learning Outcomes:** A compatible set of knowledge, skills and values acquired by students after the successful completion of the academic program and must determine the learning outcomes of each course in a way that achieves the objectives of the program.

**Teaching and learning strategies:** They are the strategies used by the faculty members to develop students' teaching and learning, and they are plans that are followed to reach the learning goals. They describe all classroom and extra-curricular activities to achieve the learning outcomes of the program.



### **1.Program vision**

Excellence and quality in performance and achieving leadership and excellence in all aspects of academic and professional accounting, community service, and the provision of study programs and research activities in the field of accounting sciences

### **2.Program message**

Qualifying the department's graduates and human resources in the field of accounting in a way that contributes to meeting the country's needs in the field of accounting (academic and research) of all sizes for public and private sector departments

### **3.Program objectives**

Graduating academically and professionally qualified personnel in the fields of accounting for state departments and the private sector according to the needs of the labor market

### **4.Programmatic accreditation**

AICBA

### **5.Other external influences**

Laboratories, library

### **6.Program structure**

<b>Program structure</b>	<b>Number of courses</b>	<b>Study unit</b>	<b>percentage</b>	<b>comments</b>
Enterprise requirements	<b>4</b>	<b>16</b>	<b>11%</b>	<b>Basic</b>
College requirements	<b>9</b>	<b>22</b>	<b>15%</b>	<b>Basic</b>
Department requirements	<b>23</b>	<b>104</b>	<b>73%</b>	<b>Basic</b>
summer training	<b>1</b>			
Other				أخرى

\*Notes may include whether the course is core or elective.

Certificates and credit hours	7.Program structure			
	Credit hours	Name of the course or course	Course or course code	Level/year
Bachelor's degree Requires (s) one credit hour	4	(\) Financial Accounting	/\ACC21101	The first stage
	2	Business Management	ACC11102	
	3	\ Computer	ACC1104	The first course
	2	Arabic Language	ACC11105	
	2	Economy	ACC11103	
	4	(\) Financial Accounting	ACC2216	
	3	\ General Mathematics	ACC1217	The first stage
	3	Counting	ACC1218	The second course
	3	\ Computer	ACC0219	
	2	English readings	ACC12110	
	2	Human rights and democracy	ACC02111	
	4	Intermediate \ Accounting	ACC21212	The second phase
	3	accounting Government	ACC21213	The first course
	3	\ Accounting in English	ACC21214	
	3	-Marketing and e commerce	ACC11218	
	2	Business Law	ACC11216	
	3	Computer accounting applications	ACC11217	The second stage second ) (course
	2	\ General mathematics	ACC11218	
	4	Intermediate \ Accounting	ACC22219	
	3	\ Government Accounting	ACC22220	
	3	\ Accounting in English	ACC22221	
	3	profit -Accounting for non units	ACC22222	
	2	Public finance	ACC12223	
	3	Operations research in	ACC12224	

		English		
	4	√ Cost accounting	ACC21325	The third stage (first semester)
	4	Corporate accounting	ACC21326	
	3	Unified accounting √ system	ACC21327	
	3	English financial statement analysis	ACC11329	
	3	Accounting for financial institutions	ACC21330	
	3	Tax Accounting	ACC21328	
	4	√ Cost accounting	ACC22334	
	4	Advanced financial accounting	ACC22331	
	3	Unified accounting √ system	ACC22333	
	3	Natural resources accounting	ACC22332	
	3	Audit and oversight	ACC22335	
	2	Accounting training	ACC02336	
	4	Advanced cost √ accounting in English	ACC21437	The fourth stage, the first course
	4	Specialized accounting systems	ACC21438	
	2	International auditing standards	ACC21439	
	4	Managerial Accounting √ English	ACC21440	
	2	International accounting	ACC21441	
	2	and ethics of Methods scientific research	ACC01442	
	4	Advanced cost √ accounting in English	ACC22443	
	2	International Financial Reporting Standards	ACC2444	
	3	Accounting theory	ACC22445	
	4	Managerial accounting in √ English	ACC22446	
	3	accounting information systems	ACC2247	
	1	Graduation research project	ACC02448	

## 8.Expected learning outcomes of the program

### Knowledge

<p>1.Knowledge, preparing competent cadres capable of preparing final accounts and future estimated budgets for the economic and .banking sectors and society</p> <p>2 .Comprehension, enabling the student to understand accounting and banking principles and assumptions and the ability to prepare qualified cadres capable of serving the .government sector</p> <p>3.Application, enabling the student to translate theoretical concepts into practical procedures that translate financial events into accounting entries that are recorded in the accounting records approved in accordance .with laws and instructions</p> <p>4. Analysis, enabling the student to prepare various analytical statements and lists, as well as prepare final accounts and the budget</p>	<p>Statement of learning outcomes</p> <p>B1 - Qualifying the student to practice the teaching profession and assume responsibility for education</p> <p>B2 - Enabling the student to keep up with the methods .of teaching accounting</p> <p>B3 - Providing the student with the necessary skills in dialogue and discussion</p> <p>B4 - Enabling students to prepare analytical statements and lists enhances their skills in accounting and financial analysis. Students can learn how to compile and analyze financial data to make appropriate financial decisions. This helps them understand the financial .performance of companies and estimate their value</p>
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### Skills

<p>B - Subject-specific skills</p> <p>B1 - Appropriate and sufficient qualification to bear responsibility for the burdens of the profession as accountants, auditors, or bankers, .whether in the government or private sector</p> <p>B2 - Practice enables the student to apply the accounting and banking systems in effect in .government institutions within the specialty</p> <p>B3 - Mastery, developing and enhancing the financial and banking skills and capabilities of the .department's graduates</p> <p>B4 _ Creativity: The student's ability to provide financial, accounting, banking and tax services in .the governmental sectors and society in particular</p>	<p>Statement of learning outcomes 2</p> <p>Enables the student to write scientific research</p> <p>.Enables the student to teach accounting subjects</p>
<p>Learning outcomes 3</p> <p>The student acquires the necessary skills in dialogue and discussion</p>	<p>Statement of learning outcomes 3</p> <p>Enables the student to know the basics of accounting</p>

### Value

<p>Providing the student with the principles and concepts that are used in accounting to evaluate and record financial events. Accounting .values include honesty, loyalty, justice, and financial prudence</p>	<p>Statement of learning outcomes 4</p> <p>Raising the student to love the accounting profession and be .creative in it</p>
<p>Learning outcomes 5</p>	<p>Statement of learning outcomes 5</p>
<p>Providing the student with the skills to master the art of accounting</p>	<p>Learn about accounting and its arts</p>

## 9. Teaching and learning strategies



- 1.Thinking strategy according to the student's ability
- 2.High thinking skill strategy
- 3.Critical thinking strategy in learning
- 4.Brainstorming

### 10.Evaluation methods

homework

Class assignments

Free discussions

### 11.The teaching staff

#### Faculty members

Scientific rank	Specialization		Special requirements/skills (if any)		Preparing the teaching staff	
	universal	particular			cadre	lecturer
Prof.Dr. Qasim Mohsen Ibrahim	accounting	Financial Accounting			cadre	
Ass.p. Murshid sami Mohamad	accounting	Financial Accounting			cadre	
Ass.Lec. Adalat Mohammad Tawfiq	accounting	Financial Accounting			cadre	
Ass.Lec. Muhammad Mustafa Ahmed	accounting	Financial Accounting			cadre	
Lec.Dr.Thabet Abdul Majeed Abdullah	marketing management	business management			cadre	
Ass.Lec. Awf Abdul Rahman Aziz	accounting	Accounting audit			cadre	
Ass.Lec. Hassan Thabet Khalaf	accounting	accounting			cadre	
Ass.Lec.Ahmed Neama Hussein	accounting	accounting			cadre	
Lec.Dr.Heshu Rebwar Ali	accounting	Financial Accounting			cadre	
Ass.Lec. Nawzad Majeed Hassan	accounting	Financial Accounting			cadre	
Ass.Lec. Yahya Hashem Saeb	accounting	Financial Accounting			cadre	
Ass.Lec. Thamer Hussein Qadir	accounting	Financial Accounting				lecturer

## **Professional development**

### **Orienting new faculty members**

Training and development of professors: By providing training programs and workshops for faculty members to develop their educational skills and update their academic knowledge in the field of accounting. Which enhances the quality of teaching and learning in the specialty

### **Professional development for faculty members**

Professional development for faculty members is considered important to enhance their competence and improve their performance in the field of teaching. Faculty can develop their skills by attending workshops and training courses, and participating in educational seminars and conferences. They can also exchange knowledge and experiences with colleagues in the field, and use technology to improve the teaching process. This helps them innovate and improve the quality of education they provide to students

## **12. Acceptance standard**

Students are accepted into the Accounting Department from graduates of preparatory studies in its scientific and literary streams, at a rate of 50%, and the graduation requirements are

- 1-Performing 143 course hours over the years of study
- 2-Passing the prescribed exams with a grade of 50% or more
- 3-Performing summer training before the final stage
- 4-Submitting a graduation research in one of the specialty topics

## **13. The most important sources of information about the program**

Iraqi government universities and international universities related to the specialty

## **14. Program development plan**

Analyze the current situation: by evaluating the current curriculum and analyzing its strengths and weaknesses. Search for opportunities for improvement and identify areas that need development

Setting goals: Setting the main goals for developing the academic curriculum is considered one of the most important steps in developing any program, as the goals can include increasing educational quality, improving the student experience, and enhancing academic development and personal development

Continuous evaluation and review: By conducting periodic evaluation and review of the curriculum and teaching methods and communicating with students and professors to collect observations and comments. Use this feedback to improve and

.enhance your academic curriculum

**Curriculum skills chart**

**check the boxes corresponding to the individual learning outcomes from the program subject to evaluation Please**

**Learning outcomes required from the programme**

General and transferable skills or) Other skills ) related to employability and personal development				thinking skills				specific-Subject skills				Knowledge and understanding				Basic Or optional	Course Name	Course Code	Year/level	
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✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	ε	Financial Accountin ( ) g	/\ ACC21101	st The fir stage
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	υ	Business Managem ent	ACC11102	The first course
✓	✓	✓	✓			✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	ϒ	Computer \	ACC1104	

✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	٢	Arabic Language	ACC11105	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	٢	Economy	ACC11103	first stage The second course
✓	✓	✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	ACC2216	
		✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	ACC1217	
		✓	✓	✓	✓			✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	ACC1218	
		✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	ACC0219	
		✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	ACC12110	
		✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	ACC02111	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	ε	Intermediate Accounting	ACC21212	The second phase The first

																					course	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	۳	Government accounting	ACC21213
✓	✓	✓	✓			✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	۳	Accounting in English	ACC21214
✓	✓	✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	ACC11218	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	۲	Business Law	ACC11216
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	۳	Computer accounting applications	ACC11217
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	۲	General mathematics	ACC11218

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✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	ε	Intermediate Accounting	ACC22219	The second stage second ) (course
✓	✓	✓	✓			✓	✓	✓	✓	✓	✓		✓	✓	✓	ϛ	Government Accounting	ACC22220		
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	ϛ	Accounting in English	ACC22221		
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	ϛ	Accounting for non profit units	ACC22222		
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	ϛ	Public finance	ACC12223		

✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	۳	Operations research in English	ACC12224	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	۴	Cost accounting	ACC21325	The third stage first) (course)
✓	✓	✓	✓			✓	✓	✓	✓	✓	✓		✓	✓	✓	۴	Corporate accounting	ACC21326		
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	۳	Unified accounting system	ACC21327		
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	۳	English financial statement analysis	ACC11329		
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	۳	Accounting for financial	ACC21330		



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✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	₃	Tax Accountin g	ACC21328	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	₄	Cost accountin g	ACC22334	The second course ( third (stage
✓	✓	✓	✓			✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	₄	Advanced financial accountin g	ACC22331	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	₃	Unified accountin g system	ACC22333	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	₃	Natural resources accountin	ACC22332	

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✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	۳	Audit and oversight	ACC22335	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	۲	Accounting training	ACC02336	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	ε	Advanced cost accounting in English	ACC21437	The fourth stage, the first course
✓	✓	✓	✓			✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	ε	Specialized accounting systems	ACC21438	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	۲	International auditing standards	ACC21439	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	ε	Manageria	ACC21440	

																		1	Accounting English		
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	2	International accounting	ACC21441	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	2	Methods and ethics of scientific research	ACC01442	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	ε	Advanced cost accounting in English	ACC22443	Fourth stage second ) (course
✓	✓	✓	✓			✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	2	International Financial	ACC2444	

																		Reporting Standards			
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	۳	Accounting theory	ACC22445	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	۴	accounting in English	ACC22446	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	۳	accounting information systems	ACC2247	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	۱	Graduation research project	ACC02448	

