

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



**Academic Program  
and Course  
Description Guide  
For Accounting  
Department**

**2024**

## **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.

## Academic Program Description Form

**University Name:** University of Basrah

**Faculty/Institute:** College of Administrative & Economics

**Scientific Department:** Accounting

**Academic or Professional Program Name:** Bachelor of Accounting Sciences

**Final Certificate Name:** Bachelor of Accounting Sciences

**Academic System:** Semester system

**Description Preparation Date:** 20/3/2024

**File Completion Date:** 20/3/2024

**Signature:**

**Head of Department Name:**

**Dr. Elham Al-Shawi**

**Date:**

**Signature:**

**Scientific Associate Name:**

**Dr. Ammar Yossof**

**Date:**

**The file is checked by:**

**Department of Quality Assurance and University Performance**

**Director of the Quality Assurance and University Performance Department:**

**Date:**

**Signature:**

**Approval of the Dean**

**Dr. Abd ALhussein Tawfiq**

### **1. Program Vision**

The College of Administration and Economics seeks to prepare graduates in the field of accounting sciences to work in government departments and benefit from specialization in the practical and applied field.

### **2. Program Mission**

Working to prepare and graduate leading scientific and leadership competencies in the field of accounting sciences and to develop the balance of knowledge in the field of scientific research in the field of accounting in order to serve the local, regional and international community, as well as training and refining the minds of students scientifically and cognitively, and emphasizing social and cultural values and responding to the requirements of the local market.

### **3. Program Objectives**

- a. Providing a sound educational environment.
- b. Presenting sequential scientific material in a logical and smooth manner to students.
- c. Preparing an accounting staff proficient in its accounting tools.
- d. Meeting the labor market's needs for accounting personnel.

### **4. Program Accreditation**

None

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

None

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6. Program Structure				
Program Structure	Number of Courses	Credit hours	Percentage	Reviews*
Institution Requirements	1	2		
College Requirements	2	4		
Department Requirements	51	134		
Summer Training	yes			
Other				

\* This can include notes whether the course is basic or optional.

7. Program Description				
Year/Level	Course Code	Course Name	Credit Hours	
			theoretical	practical
2023/2024 First Stage First Course		Principles of Accounting 1	3	2
		Economics	2	
		Computer Skills 1	1	2
		Statistics	2	
		Business Management	2	
		Human Rights and Democracy	2	
		English Language 1	2	
2023/2024 First Stage Second Course		Principles of Accounting 2	3	2
		Computer Skills 2	1	2
		Accounting readings (English)	2	
		Mathematics	2	
		Arabic Language	2	
		English Language 2	2	
2023/2024 Second Stage		Intermediate Accounting 1	3	2
		Accounting (English) 1	3	

<b>First Course</b>		Government Accounting 1	<b>2</b>	<b>1</b>
		Marketing and e-commerce	<b>3</b>	
		Accounting Applications	<b>2</b>	<b>1</b>
		Financial Mathematics	<b>2</b>	
		Business Law	<b>2</b>	
		Baath`s Crimes	<b>2</b>	
<b>2023/2024 Second Stage Second Course</b>		Public Finance	<b>2</b>	
		Intermediate Accounting 2	<b>3</b>	<b>2</b>
		Accounting (English) 2	<b>3</b>	
		Government Accounting 2	<b>2</b>	<b>1</b>
		Accounting for non-profit units	<b>3</b>	
		Operations Research For Accounting (English)	<b>3</b>	
<b>2023/2024 Third Stage First Course</b>		English Language	<b>2</b>	
		Corporate accounting	<b>3</b>	<b>2</b>
		Cost Accounting 1	<b>3</b>	<b>2</b>
		Unified Accounting System 1	<b>3</b>	
		Financial Analysis (English)	<b>3</b>	
		Tax accounting	<b>3</b>	
		Financial institutions	<b>3</b>	
<b>2023/2024 Third Stage Second Course</b>		English Language	<b>2</b>	
		Cost Accounting 2	<b>3</b>	<b>2</b>
		Accounting Training	<b>2</b>	
		Natural Resource Accounting	<b>3</b>	
		Unified Accounting System 2	<b>3</b>	
		Auditing & Control	<b>3</b>	
		Advanced Accounting	<b>3</b>	<b>2</b>
<b>2023/2024 Fourth Stage First Course</b>		Research Methodology	<b>2</b>	
		Managerial Accounting (English) 1	<b>3</b>	<b>2</b>
		Advanced Cost Accounting (English) 1	<b>3</b>	<b>2</b>
		Specialized Accounting System	<b>3</b>	<b>2</b>
		International Accounting	<b>2</b>	
		Audit Standards	<b>2</b>	
<b>2023/2024</b>		English Language	<b>2</b>	
		Accounting Theory	<b>3</b>	

<b>Fourth Stage Second Course</b>		<b>Managerial Accounting (English) 2</b>	<b>3</b>	<b>2</b>
		Financial reporting standards	<b>2</b>	
		<b>Advanced Cost Accounting (English) 2</b>	<b>3</b>	<b>2</b>
		Research Project	<b>2</b>	
		Accounting information system	<b>3</b>	

<b>8. Expected learning outcomes of the program</b>	
<b>Knowledge</b>	
Learning Outcomes 1	Learning Outcomes Statement 1
<b>Skills</b>	
Learning Outcomes 2	Learning Outcomes Statement 2
Learning Outcomes 3	Learning Outcomes Statement 3
<b>Ethics</b>	
Learning Outcomes 4	Learning Outcomes Statement 4
Learning Outcomes 5	Learning Outcomes Statement 5

<b>9. Teaching and Learning Strategies</b>
Teaching and learning strategies and methods adopted in the implementation of the program in general.

<b>10. Evaluation methods</b>
Exam.

<b>11. Faculty</b>					
<b>Faculty Members</b>					
Academic Rank	Specialization		Special Requirements/Skills (if applicable)	Number of the teaching staff	
	General	Special		Staff	Lecturer



Dr. Fatima Jassem Mohamed	Accounting	AIS				
Dr. Abdul Husien Tawfiq	Accounting	Financial Accounting				
Dr. Abdul Khaliq Yaseen	Accounting	Management Accounting				
Dr. Mundher Jabbar	Accounting	International Standards				
Dr. Auday Safaa	Accounting	International Accounting				
Dr. Elham Jaafer	Accounting	Tax Accounting				
Dr. Suhail Abdullah	Accounting	Management Accounting				
Dr. Abbas Abdul Aziz	Arabic	Arabic				
Dr. Mohanad Mohamed	Accounting	Management Accounting				
Jumana Handhal	Accounting	Auditing				
Fayhaa Abdul Khaliq	Accounting	Cost Accounting				
Kefah Jabbar	Accounting	Cost Accounting				
Dr. Mohanad Hady	Accounting	Cost Accounting				
Ali Taha	Accounting	Financial Accounting				
Mustafa Mohamed	Accounting	Financial Accounting				
Dr. Ali Majed	Accounting	Cost Accounting				

Maher Ismaeel	Accounting	Financial Accounting				
Mohamed Faraj	Accounting	Financial Accounting				
Marwa Nabeel	Accounting	Financial Accounting				
Eman Raad	Economic					
Eman Kadhem	Accounting	Cost Accounting				
Tabark Kassem	Mathematic	Graph Theory				
Adyan Falah	Economic					

### **Professional Development**

#### **Mentoring new faculty members**

Briefly describes the process used to mentor new, visiting, full-time, and part-time faculty at the institution and department level.

#### **Professional development of faculty members**

Briefly describe the academic and professional development plan and arrangements for faculty such as teaching and learning strategies, assessment of learning outcomes, professional development, etc.

### **12. Acceptance Criterion**

**(Setting regulations related to enrollment in the college or institute, whether central admission or others)**

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

State briefly the sources of information about the program.

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<b>14. Program Development Plan</b>
a. Study the needs of the labor market.
b. Investigating developments in the field of accounting.

## Curriculum Skills Map

**Please Tick in the relevant boxes where individual Program Learning Outcomes are being assessed**

Year/Level	Course Code	Course Title	Core (C) or option (o)	Knowledge and understanding				Subject Specific Skills				Thinking Skills				General & Transferable (other Skills relevant to employability & Personal development )			
				A1	A2	A3	A4	B1	B2	B3	B4	C1	C2	C3	C4	D1	D2	D3	D4
The first stage second course		Principles of accounting 1		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Computer1		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Arabic Language		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Business Management		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Economies		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Principles of Statistics		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		computer 2		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		human rights																	
	Principles Accounting 2		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	

		Accounting readings in English		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
The second phase first course		Intermediate Accounting1		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		accounting in English																	
The second phase second course		Government Accounting1		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
				*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
				*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Intermediate Accounting1		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		accounting in English		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
third level first course		Government Accounting1																	
		Accounting for non-profit units		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		accounting operations research in English		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
	public finance		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	

		advanced accounting																		
		unified accounting system		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		financial facilities		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
				*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
				*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
				*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
third level second course		natural resource accounting																		
		unified accounting system		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Cost Accounting 2																		
		accounting training		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Audit and control		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Fourth level first course		System Information																		
		Advanced COST accounting1		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Standard audit		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Fourth level secondcourse		Specialized Accounting		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		advanced																		

	accounting																		
	Theory		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
	Managerial accounting		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
	Standard intentional		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*

- **Please tick the boxes corresponding to the individual program learning outcomes under evaluation.**

