Ministry of Higher Education and
Scientific Research
Scientific Supervision and
Evaluation Authority

Academic Program and Course Description

2025

Introduction:

The educational program is a coordinated and structured package of courses that include procedures and experiences that are organized in the form of a vocabulary of study whose main purpose is to build and refine the skills of graduates to make them qualified to meet the requirements of the labor market, which is reviewed and evaluated annually through internal or external audit procedures and programs such as the external examiner program.

The description of the academic program provides a brief summary of the main features of the program and its courses, indicating the skills that are being worked on to acquire students based on the objectives of the academic program, and the importance of this description is evident because it represents the cornerstone of obtaining program accreditation and is co-written by the teaching staff under the supervision of the scientific committees in the scientific departments.

This manual, in its second edition, includes a description of the academic program after updating the vocabulary and paragraphs of the previous guide in light of the developments and developments of the educational system in Iraq, which included the description of the academic program in its traditional form (annual and quarterly), as well as the adoption of the description of the academic program circulated under the letter of the Department of Studies M3/2906 on

3/5/2023 regarding the programs that adopt the Bologna track as the basis for their work.

In this regard, we can only stress the importance of writing descriptions of academic programs and courses to ensure the smooth functioning of the educational process.

Concepts and Terms:

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

Course Description: It provides a contingent summary of the most important characteristics of the course and the learning outcomes expected of the student to achieve and demonstrate whether he or she has made the most of the available learning opportunities. It is derived from the program description.

Program Vision: An ambitious vision of the future of the academic program to be a cutting-edge, inspiring, stimulating, realistic and viable program.

Program Mission: Briefly outlines the goals and activities needed to achieve them and outlines the program's development paths and directions.

Program Objectives: These are phrases that describe what the academic program intends to achieve over 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 (semester, yearly, Bologna track), whether

they are a requirement (ministry, university, college and scientific department) with the number of study units.

Learning Outcomes: A consistent set of knowledge, skills, and values that the student has acquired after the successful completion of the academic program and must define the learning outcomes of each course in a way that achieves the goals of the program.

Teaching and Learning Strategies: These are the strategies used by a faculty member to develop student teaching and learning, and they are plans that are followed to reach learning goals. That is, they describe all classroom and extra-curricular activities to achieve the learning outcomes of the program.

Academic Program Description Form

University Name: University of Basra

College/Institute: College of Administration and Economics

Scientific Department: Accounting Department

Academic or Professional Program Name: Bachelor of Accounting Science

Final Certificate Name: Bachelor of Accounting Science

Academic System: Semester

Description preparation date: 3/20/2025

File Date Filled: 20/3/2025

Signature :

 Scientific Assistant: Assoc. Prof.
Dr. Ammar Yousef Dajar
‾

Signature :

Head of Department: **Assoc.
Prof. Dr. Muhannad
Mohamed Abdel Taleb**

Check the file before
Division of Quality Assurance and University Performance
Name of Director of the Quality Assurance and University Performance
Division: Wiam Yassin Najm
Date
Signature
Ratified by the Dean

Prof. Dr. Abdel Hussein Tawfiq Shibli

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 in developing the knowledge stock 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 knowledgeably, emphasizing social and cultural values and responding to the requirements of the local market.

3.	Program Objectives

   I. **Providing a sound learning environment.**
  II. **Presenting sequential scientific material in a logical manner and a smooth style for students.**
 III.   **Preparing an accounting staff that is proficient in its accounting tools.**
 IV.   **Meeting the labor market needs of accounting cadres.**

4.	Program Accreditation

There isn't any

5.	Other External Influences

There isn't any

6.	Program Structure

Reviews*	Percentage	Study Unit	Number of Courses	Program Structure
Core Course		2	1	**Enterprise Requirements**
Core Course		4	2	**College Requirements**
Core Course		134	51	**Department Requirements**

		Exist	Summer Training
			Other

* Notes may include whether the course is basic or elective.

7.	Program Description			
Credit Hours		Course or course name	Course or course code	Year/Level
practical	theoretical			
2	3	**Accounting Principles 1**		2024-2025 5 Phase I Chapter One
	2	**economy**		
2	1	**Computer Skills 1**		
	2	**Count**		
	2	**Business Administration**		
	2	**Human Rights and Democracy**		
	2	**English 1**		
2	3	**Accounting Principles 2**		2024-2025 Phase I Chapter Two
2	1	**Computer Skills 2**		
	2	**Accounting Readings**		
	2	**mathematics**		
	2	**Arabic language**		
	2	**English 2**		
2	3	**Accounting Intermediate 1**		2024-2025 5 Phase II Chapter One
	3	**Accounting (English) 1**		
1	2	**Government Accounting 1**		
	3	**Marketing & E-commerce**		
1	2	**Accounting Applications**		
	2	**Financial Mathematics**		
	2	**Business Law**		
	2	**Baath crimes**		
	2	**Public Finance**		2024 - 2025 Phase II Chapter Two
2	3	**Accounting Intermediate 2**		
	3	**Accounting (English) 2**		
1	2	**Government Accounting 2**		
	3	**Non-Profit Units Accounting**		
	3	**Operations Research for Accounting Purposes**		

	2	English		
2	3	Corporate Accounting		2024 - 2025 Phase III Chapter One
2	3	Cost Accounting 1		
	3	Unified Accounting System 1		
	3	Financial analysis		
	3	Tax Accounting		
	3	Financial Institutions		
	2	English		
2	3	Cost Accounting 2		2024 - 2025 Phase III Chapter Two
	2	Accounting Training		
	3	Natural Resource Accounting		
	3	Unified Accounting System 2		
	3	Audit & Control		
2	3	Advanced Accounting		
	2	Research Methodology		
2	3	Management Accounting (English) 1		2024 - 2025 Phase IV Chapter One
2	3	Advanced Cost Accounting 1		
2	3	Specialized Accounting Systems		
	2	International Accounting		
	2	Audit Standards		
	2	English		
	3	Accounting Theory		2024 - 2025 Phase IV Chapter Two
2	3	Management Accounting (English) 2		
	2	Financial Reporting Standards		
2	3	Advanced Cost Accounting 2		
	2	Graduation Research Project		
	3	Accounting Information Systems		

8.	Expected Learning Outcomes of the Program
Knowledge	

1. Understand the purpose of preparing the accounts of different institutions.
2. Knowledge of the mechanism by which accounting systems work.

	3. Knowledge of the interrelationships between different accounts.
	4. Providing sufficient knowledge of supporting sciences, whether administrative, mathematical, computer, or languages.
Skills	
	1. **A clear understanding of the basics of accounting.**
	2. **Ability to analyze and interpret situations to arrive at appropriate solutions.**
	3. **Ability to use computers in accounting.**
	4. **Knowledge of the basics of the English language in accounting processors.**
Values	
	Developing students' abilities to share ideas

9. Teaching and Learning Strategies
1. Explain the scientific material to the students in detail.
2- Participation of students in solving accounting problems.
3- Discussion and dialogue on vocabulary related to the subject.

10. Evaluation Methods
A. Weekly, monthly, daily exams and end-of-semester exams.
B. Evaluation of entries and contributions in the classroom.

11. Faculty
Faculty Members

Preparing the teaching staff		Special requirements/skills (if applicable)		Specialization		Academic Rank
lecturer	angel			special	year	
	angel			Accounting Information Systems	accounting	**Prof. Dr. Fatima Jassim Mohammed**
	angel			Financial Accounting	accounting	**Prof. Dr. Abdel Hussein Tawfiq Shibli**
	angel			Management Accounting	accounting	**Assoc. Prof. Dr. Abdulkhaleq Yassin Zayer**
	angel			International Standards	accounting	**Assoc. Prof. Dr. Munther Jabbar Dagher**
	angel			International Accounting	accounting	**Assoc. Prof. Dr. Adi Safaa El-Din Fadel**
	angel			Management Accounting	accounting	**Assoc. Prof. Dr. Suhail Abdullah Nasser**
	angel			Arabic language	Arabic	**Assoc. Prof. Dr. Abbas Abdel Aziz Seyhoud**
	angel			Management Accounting	accounting	**Assoc. Prof. Dr. Muhannad Mohamed Abdel Muttalib**
	angel			Applied Mathematics	mathematics	**Assoc. Prof. Mohamed Moussa Mohsen**
	angel			Cost Accounting	accounting	**Eng. Fayha Abdel Khaleq Mahmoud**

	angel			Cost Accounting	accounting	**Prof. Kifah Jabbar Hassan**
	angel			Cost Accounting	accounting	**Eng. Dr. Muhannad Hadi Saleh**
	angel			Financial Accounting	accounting	**Eng. Ali Taha Yassin**
	angel			Financial Accounting	accounting	**Eng. Mustafa Mohammed Jassim**
	angel			Cost Accounting	accounting	**Eng. Ali Majed Hadi**
	angel			Financial Accounting	accounting	**Eng. Maher Ismail Badran**
	angel			Financial Accounting	accounting	**Eng. Mohamed Farag Hanoun**
	angel			Financial Accounting	accounting	**Eng. Marwa Nabil Abdullah**
	angel			International Economy	economy	**Eng. Iman Raad Fattah**
	angel			Cost Accounting	accounting	**Eng. Iman Kazim Malallah**
	angel			Mathematics of Statement Theory	mathematics	**Eng. Tabarak Qasim Ibrahim**
	angel			Critical Theory	economy	**Eng. Adyan Falah Harija**
	angel			Cost and management accounting	accounting	**Eng. Farah Asaad Jumaa**
	angel			Financial Management	Financial	**Eng. Idris Faisal Ghazi**

					Scien ces	
	angel			**Audit and Audit Accounting**	accou nting	**From the grace of Thursday the grace of Mansour**
	angel			**Audit and Audit Accounting**	accou nting	**Eng. Muhannad Diaa Salem**
	angel			**Accounting & Auditing**	accou nting	**Eng. Musallam Bader Jassim Nasser**
	angel			**Cost and Administrati ve Accounting**	accou nting	**Eng. Mortada Kazem Affat**
	angel			**Cost Accounting**	accou nting	**Eng. Marwa Jabbar Halil**
	angel			**Financial Accounting and Administrati ve Costs**	accou nting	**Eng. Sahar Nizar Abdel Salam**
	angel			**Financial Accounting & Auditing**	accou nting	**Eng. M. Sherihan Kazem Schneichel**
	angel				accou nting	**Eng. Ali Adnan Habib**
	angel			**Production and Operations Managemen t**	Busin ess Admi nistrat ion	**Eng. Zainab Makki Saud**
	angel			**Marketing Managemen t**	Busin ess Admi	**Eng. Ahmed Riad Nasser**

					nistrat ion	

Professional Development
Mentoring new faculty members
Faculty Professional Development

12.   Admission Criteria

13.   Key sources of information about the program

14.   Program Development Plan
A. Studying the needs of the labor market **B. Investigating developments in the field of accounting.**

Curriculum Skills Chart for the Academic Year 2020/2021 First Course																		
Please indicate the boxes corresponding to the individual learning outcomes from the programs being evaluated																		
Learning Outcomes Required from Programs																		
General and transferable skills (or) other skills related to employability and personal development				Thinking skills				Subject-specific skills				Knowledge and Understanding				Basic or Optional	Course Name	Course Code	Year/Level
D4	D3	D2	D1	C4	C3	C2	A1	B4	B3	B2	B1	A4	A3	A2	A1				
	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		Principles of Accountability 1		Phase I
	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		Management Principles		
	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		Economy		
	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		Computer1		
	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		Arabic language		
																			Phase II

*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		Intermediate Accounting1		
*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		Accounting in English		
*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		Government Accounting1		
*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		Accounting Applications		
*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		E-commerce		
*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		Financial Mathematics		
*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		Cost Accounting1		Phase III
*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		Tax Accounting		
*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		Advanced Accounting		

*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		Unified Accounting System		
*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		Financial Institutions		
*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		Financial Statement Analysis in English		
*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		Advanced Cost1		Stage IV
*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		Specialized Accounting		
*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		Management Accounting		
*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		Audit Standards		
*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		Information Systems		

Please indicate the boxes corresponding to the individual learning outcomes from the program being evaluated