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

2026

Template Academic Program Description

University Name: Uruk University

Institute: College of Management and Economics/ College

Accounting Department :Scientific Department

Academic or professional program name: Bachelor of Science in Accounting

Final Certificate Name: Bachelor's

Academic system: Semester system

Description prepared date: 2026

2026 :the file was filled out Date

Signature:
Name of Scientific Assistant: Dr. Saif Mahmood Matar
Date: 26/8/2026

Signature:
Name of Department Head: A.M. Karima Abbas Ja'ilu
Date:

The file was reviewed by

Division Quality Assurance and University Performance

and University Name of the Director of the Quality Assurance

M.M. [illegible] **Performance Division**

29/8/2026 **the date**

the signature

Dean's approval

Prof. Dr. Abdul Sattar Abdul Jabbar Musa

the introduct

The educational program is a coordinated and organized package of courses that includes procedures and experiences organized into course vocabulary. Its main purpose is to build and refine the skills of graduates, ents of the labor market. It is making them qualified to meet the requirem reviewed and evaluated annually through internal or external audit .procedures and programs, such as the external examiner program

The academic program description provides a brief summary of the courses, indicating the skills that students program's main features and are working to acquire based on the academic program's objectives. The importance of this description is evident in that it represents the e cornerstone for obtaining program accreditation, and it is written by th teaching staff under the supervision of the scientific committees in the .academic departments

This second edition of the guide includes a description of the academic program after updating the vocabulary and paragraphs of the of the developments and changes in the previous guide in light educational system in Iraq, which included a description of the academic program in its traditional form (annual, semester system), as well as adopting the generalized academic program description according to the M3/2906 dated 5/3/2023 with regard to T partment of Studies' letterDe .programs that adopt the Bologna Process as the basis for their work

In this regard, we cannot but emphasize the importance of writing re the smooth to ensu descriptions of academic programs and courses .ning of the educational processrun

Concepts and terminology

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

This provides a concise summary of the course's key **: description Course** utcomes, demonstrating whether the student has features and expected learning o the It is derived from .made the most of the available learning opportunities .program description

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

The goals and activities necessary to achieve them are briefly **:Program message** .ons of program development are identifiedexplained , and the paths and directi

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

All courses/study materials included in the academic **:Curriculum structure** program according to the approved learning system (semester, annual, Bologna track), whether required (Ministry, University, College and Scientific Department), .with the number of study units

acquired by A consistent set of knowledge, skills, and values **:utcomesLearning o** the student after the successful completion of the academic program. The learning outcomes for each course must be defined in a way that achieves the program's .objectives

These are the strategies used by faculty members to **: strategies and learning** they are plans followed to achieve ;and learning enhance student teaching .activities classroom learning objectives. In other words, they describe all of the are used to achieve the learning outcomes Extracurricular activities .program

1. **Program Vision**
Leadership, excellence and innovation in providing accounting services .at the Iraqi and regional levels

2. **Program message**
Training accounting staff and competencies according to the latest modern technologies and in line with requirements Global market developments

3. **Program objectives**
-1Developing students' scientific and academic abilities and skills -2 making by providing the necessary-Assisting accountants in decision information -3 Developing accountants and enhancing their skills and abilities by providing them with specialized accounting information -4 zing investment and creditProviding information that helps in rationali .decisions and in determining the degree of liquidity and financial flows -5 Providing information that helps in understanding the extent of the organization's success in maintaining its resources and the efficiency .ese resources are managedwith which th -6 Understanding and studying the labor market and its needs in terms of Compatible experience and competence so that our outputs are suitable .with the Iraqi and global markets -7 the research aspect Holding seminars and conferences and focusing on

for students and professors, as well as supplying the state's financial and banking institutions with scientific results in accordance with .Scientific and technological developments
-8 ent and meeting itsInteracting with the changing accounting environm requirements by providing the community with qualified personnel .Qualified to work in Iraq and worldwide
-9 Serving the community by providing them with qualified personnel with high accounting skills, abilities, and capabilities

4. **Program accreditation**
National Accreditation for Colleges of Management and Economics / Ministry of Higher Education and Scientific Research

5. **Other external influences**
Ministry of Higher Education and Scientific Research

6. **Program structure**

* comments	Percentage	Study unit	Number of courses	Program structure
essential	%2	2	1	Institutional requirements
/	%3	3	2	College requirements
essential	%93	72	22	Department requirements
		Complete		Summer training
/	/	/	/	Other

.The notes may include whether the course is core or elective *

watches–Multi		Program Description .7		
practical	theoretical	Course name	Course code	Year / Level
2	3	Cost accounting 1	AD 1325	Phase Three: First Course + Second Course
2	3	Corporate accounting	AD 1326	
	3	Unified accounting system	AD 1327	
	3	Tax accounting	AD 1328	
2	2	Financial statement analysis in English	AD 1329	
2	2	Accounting for financial institutions	AD 1330	
2	3	Advanced Financial Accounting	AD 2331	
2	2	Natural resource accounting	AD 2332	
	3	Unified Accounting System 2	AD 2333	
2	3	Cost accounting 2	AD 2334	
	3	Auditing and control	AD 2335	
4		Accounting training	AD 2336	
2	3	Advanced Cost in Accounting English 1	AD 1437	Phase Four: First Course Second Course +
2	3	Specialized accounting systems	AD 1438	
	2	International auditing standards	AD 1439	
2	3	Managerial Accounting in English 1	AD 1440	
	2	International accounting	AD 1441	
	2	Methods and	AD 1442	

		ethics of scientific research		
2	**3**	**Managerial Accounting in English 2**	AD 2443	
2	**3**	**Advanced Cost Accounting in English 2**	m2444	
	2	**International Financial Reporting Standards**	m2445	
	3	**Accounting theory**	AD 2446	
	3	**Accounting Information Systems**	AD 2447	
2		**Research project**	AD 2448	

8. Expected learning outcomes of the program
of Knowledge Pain
1. Explains the basic concepts, principles, and theories in financial, managerial, and .accounting .1 cost 2. Distinguishes between local and international accounting standards and applies .in preparing financial reports .2 them 3. It explains the tax and accounting laws and regulations governing the accounting .profession in different work environments .3 4. . 4ins the role of accounting information systems in supporting financial andExpla .making-administrative decision. 5. It links accounting knowledge with the economic, legal and social environment . .which the organization operates 5in
Skills
1. Prepares financial statements in accordance with approved professional .standards 2. Conducts financial and interpretive analysis of financial statements to derive .making-financial indicators for decision 3. Uses accounting software andERP systems fficiently to carry out accounting e .operations 4. .Prepares and presents financial and tax reports in a professional manner 5. Applies internal audit procedures and accounting examination skills to assess .the accuracy of financial transactions

6. .s accounting problems using critical and systematic thinking skillsSolve

7. Communicates effectively within work teams and presents financial results .7 .clearly to relevant parties

Values

1. He adheres to the ethics of the accounting profession, transparency and .integrity in preparing financial statements

2. He bears professional responsibility when making financial or accounting .decisions

3. formation and does not use it for Respects the confidentiality of financial in .personal gain

4. He adheres to professional conduct and good governance in the work .environment

5. community through responsible accounting the Contributes to serving .5 .practices that support sustainability and financial fairness

9. Teaching and learning strategies

The Bachelor's program in the Accounting Department relies on a variety of :teaching and learning strategies aimed at

- .Developing a deep understanding of accounting concepts
- .Enhancing analytical and applied skills
- .Establishing professional values and ethics

First: Theoretical lectures

- .Providing basic and systematic scientific content
- ial and administrative concepts and Explanation of accounting, financ

.principles

- .world examples–Linking theory and practice through real

Second: Presentations and student participation

- .Involving students in presenting specific topics
- .Encouraging discussion and group dialogue
- .Developing communication, presentation, and persuasion skills

Practical and field training : Third

- .Applying knowledge in a real work environment
- .Performing accounting tasks using actual software and applications
- Visiting institutions and companies to link the theoretical aspect with the .practical one

Practical exercises and applications : Fourth

- Solving practical accounting problems related to journal entries, budget .preparation, and financial analysis
- .financial reports Preparing

Scientific visits : Fifth

- .Organizing meetings with accountants and legal auditors
- .Visiting auditing firms or tax authorities
- .Access firsthand professional experiences

10. Assessment methods
a. Tests and exams

b. Theoretical tests

2. answer questions, and essay –choice questions, short–It includes multiple questions to assess theoretical knowledge and a deep understanding of .accounting concepts

   a. Practical tests

3. This includes solving complex accounting problems and preparing financial .reports to verify students' ability to apply theoretical knowledge

4. .In practical situations

   a. Projects and Research

5. Practical projects

6. Assigning students projects that require preparing and analyzing real ocesses helpsfinancial reports or simulating accounting pr

7. .In assessing their practical skills

11. Faculty

Faculty members

Faculty preparation		Special requirements/skills (if (any		Specialization		academic rank
lecturer	angel			private	general	
	•			microeconomics	economy	Prof. Dr. Abdul Sattar Abdul Jabbar Musa
	•			count	count	Dr. Enam Abdul Wahab Abdul Jabbar
	•			Government accounting	accounting	A.M. Karima Abbas Rubaie-Ja'ilu Karto Al
	•			Administrative cost accounting	accounting	Dr. Sabah Obaid Anid Fakiki-Al Ali
	•			accounting	accounting	Tabarak Ayad .M.M Jassim Mohammed
	•			Cost accounting	accounting	M.M. Saba Shaker Dhari Alwan
	•			Financial and accounting techniques	Financial and accounting techniques	M.M. Asil Mohammed Awais Fares
	•			count	count	M.M. Milad Diaa Ismail
	•			accounting	accounting	M.M. Maha Ahmed Rasem Asaad
	•			Financial accounting	accounting	Dhulfiqar millimeter Ali Muhaibis Hassan Waeli-Al
	•			Accounting	Accounting	Reham millimeter Hassan Nasser Faraj Kinani-Al
	•			Accounting	Accounting	Amal millimeter Ahmed Shehab Hamad
	•			Internal control and audit	Accounting	Division of millimeter Muhammad Abd Ali Abbasi-Ibrahim Al

Professional Development
Orienting new faculty members
1- members to provide support and guidance to help Assigning supervisors to new faculty .them adapt to the academic environment 2- Supporting new faculty members to participate in local and international conferences and .seminars to enhance their scientific and professional relationships 3- training courses on effective teaching strategies and the use of technology in Providing .education
Professional development of faculty members
1- Providing an orientation program that includes educational sessions and topics about the .department, curriculum and learning objectives 2- Providing workshops and training courses on modern teaching strategies, such as the use of .enhance the learning experience for students technology in education, to 3- courses to support ongoing –Providing a library of educational resources such as books and e .professional development 4- Supporting faculty members in developing research skills through workshops on how to write .esearch papers, methods of publication, and morer

12. Admission standard
1- .The learner must have a preparatory certificate 2- .Ministry instructions regarding central admission 3- .Admission to the department is based on specific criteria 4- .Capacity 5- .The department's sequence within the college

13. Key sources of information about the program

The official university website, college directory and department information including details about curricula, academic activities and faculty members, .scientific electronic links

14. Program development plan
1- with technical students Creating digital educational platforms to provide .knowledge 2- it is in line with The curriculum is updated and reviewed regularly to ensure .the latest developments in the accounting department 3- To participate in scientific sand student Encouraging faculty members .research 4- .Conducting field visits to government organizations

Program Skills Plan															
Learning outcomes required from the program															
Values				Skills				Knowledge				Essential or optional	Course Name	Course code	Year / Level
Q4	Part 3	Part 2	Part 1	B4	B3	B2	B1	A4	A3	A2	A1				
			/			/				/			Cost accounting 1	AD 1325	Phase Three
			/				/		/				Corporate accounting	AD 1326	
			/				/			/			Unified accounting system	AD 1327	
		/					/		/				Tax accounting	AD 1328	
		/			/					/			Financial statement analysis in English	AD 1329	
			/				/		/				Accountin g for financial	AD 1330	

													institutions		
			/		/					/			**Advanced Financial Accounting**	**AD 2331**	
		/			/		/		/				**Natural resource accounting**	**AD 2332**	
			/							/			**Unified Accounting System 2**	**AD 2333**	
		/					/				/		**Cost accounting 2**	**AD 2334**	
		/				/					/		**Auditing and control**	**AD 2335**	
			/			/			/				**Accounting training**	**AD 2336**	
							/		/				**Advanced Cost Accounting in English 1**	AD 1437	
				/						/			**Specialized**	AD 1438	

													accounting systems		**Phase Four**
						/				/			**International auditing standards**	AD 1439	
				/						/			**Managerial Accounting in English 1**	AD 1440	
						/				/			**International accounting**	AD 1441	
							/				/		**Methods and ethics of scientific research**	AD 1442	
							/		/				**Managerial Accounting in English 2**	AD 2443	
						/				/			**Advanced Cost Accounting in**	m2444	

													English 2		
						/				/			**International Financial Reporting Standards**	m2445	
				/							/		**Accounting theory**	AD 2446	
							/				/		**Accounting Information Systems**	AD 2447	
		/				/				/			**Research project**	AD 2448	

- **.Please check the boxes corresponding to the individual learning outcomes from the program that are subject to assessment**