

**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

2025

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.

نموذج وصف البرنامج الأكاديمي

اسم الجامعة: جامعة .اووك
الكلية/ المعهد: كلية الادارة والاقتصاد
القسم العلمي: قسم المحاسبة
اسم البرنامج الأكاديمي او المهني: بكالوريوس .محاسبة
اسم الشهادة النهائية: بكالوريوس في .المحاسبة
النظام الدراسي: كورسات
تاريخ اعداد الوصف: ٢٠٢٥/٦/٢٩
تاريخ ملء الملف: ٢٠٢٥/٦/٢٩

التوقيع :

اسم معاون العلمي : ٢. د. سبب محمود

التاريخ :

التوقيع :

اسم رئيس القسم :

التاريخ :

كلية الادارة والاقتصاد
رئيس قسم المحاسبة

دقق الملف من قبل

شعبة ضمان الجودة والأداء الجامعي

اسم مدير شعبة ضمان الجودة والأداء الجامعي :

التاريخ

التوقيع

٢٠٢٥/٦/٢٩
د. سبب محمود

مصادقة السيد العميد

الاستاذ الدكتور

عبد الستار عبد الجبار موسى

عميد كلية الادارة والاقتصاد

the introduction

The educational program is a coordinated and organized package of courses that include procedures and experiences organized into study modules. The primary purpose of the program is to build and refine the requirements of the skills of graduates, making them qualified to meet labor market. It is 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 features and courses, indicating the skills students are program's main expected to acquire based on the program's objectives. The importance of this description is evident in that it represents the cornerstone for y members under obtaining program accreditation. It is written by facult the supervision of the academic committees in the academic .departments

This guide, in its second edition, includes a description of the academic program after updating the vocabulary and paragraphs of the new developments and changes in the previous guide in light of the educational system in Iraq, which included a description of the academic program in its traditional form (annual, semester) in addition to adopting er the description of the academic program circulated pursuant to the lett dated 5/3/2023 with regard to 2906/3 TTM of the Department of Studies .programs that adopt the Bologna process as the basis for their work

this context, we cannot but emphasize the importance of writing o ensure the smooth t descriptions of academic programs and courses .running of the educational process

:Concepts and terms

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

Provides a concise summary of the course's key features: Description Course

cted of the student, demonstrating whether the and the learning outcomes
expe It is derived student has made the most of the available learning
opportunities the program description from

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

**explains the objectives and the activities required to briefly It: Program
message paths and directions of the program's achieve them, and also
identifies the .development**

**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/subjects included in the academic program Curriculum structure
according to the approved learning system (semester, annual, Bologna track)**

1. Program Vision

Leadership, excellence, and creativity in providing accounting services at the Iraqi and regional levels

2. Program Mission

Qualifying accounting cadres and competencies according to the latest modern technologies and in line with the requirements and developments of the market globally

3. Program Objectives

- 1-Preparing distinguished professional cadres specialized in accounting.
- 2-Developing accounting cadres to keep pace with global change and development.
- 3-Enhancing students' capabilities and analytical thinking related to the concept of accounting.
- 4- Qualifying and developing students to make them ready according to the requirements of the Iraqi, Arab, and global labor market.
5. Providing the necessary information for students to become able to analyze financial problems and deal with them according to the latest contemporary theories.
- 6- Serving the community and the financial market by providing them with trained cadres with advanced and specialized skills in accounting

4. Program Accreditation

National Accreditation for Colleges of Administration and Economics, Ministry of Higher Education and Scientific Research

5. Other external influences

Ministry of Higher Education and Scientific Research.

6. Program Structure

Program Structure	Number of Courses	Credit hours	Percentage	Reviews*
Institution Requirements	1	2		essential
College Requirements	/	/	/	/
Department Requirements	52	140		
Summer Training				
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
Frist stage ,Second course+ first	AC1101	Fundamentals of Financial Accounting Theory		
	AC1102	Principles of Business Administration	4	
	AC1103	General Mathematics	2	
	A1104	Principles of Economics	2	1
	UN115	English Language	2	
	UN116	Democracy and Human Rights	2	
	AC1201	Financial Accounting	2	
	AC1202	Principles of Statistics2	4	
	AC1203	Fundamentals of Computer Science	3	1

	AC1204	Accounting Readings and Correspondence	1	2
	AC1205		2	
	AC1205	Arabic Language		
The second stage	1212م مت	Intermediate Accounting 1	3	
	1213حك1	Governmental Accounting 1	2	
	1214م من1	Accounting in English 1	2	
	1215م تس	Marketing and E-Commerce	3	
	1216م فع	Business Law	2	
	1217م نج	Computer-Based Accounting Applications	2	
	1218رع2	General Mathematics 1	2	
		Crimes Research System	2	
		Computer 2	2	
	2219م ت	Intermediate Accounting 2	3	
	2220حك2	Governmental Accounting 2	2	
	2221م و غ	Accounting for Non-Profit Units	3	
	2222م مع	General Finance	2	
	2223م بع	Financial Operations Research in English	3	
	2224م من2	Accounting in English 2	2	
	2205م لغ	Arabic Language	2	
		English Language	2	
Third stage	1325م مك	Cost Accounting 1	3	2
	1326م مش	Corporate Accounting	3	2
	1327انظ1	Unified Accounting System	3	
	1328مض	Tax Accounting	3	
	1329ت ق	Financial Statement Analysis in English	2	2
	1330شا	Financial Institutions Accounting	2	2
	2331قد	Advanced Financial Accounting	3	2
	2332مص	Natural Resources Accounting	2	2
	2333نظ2	Unified Accounting System 2	3	
	2334مك	Cost Accounting 2	3	2
	2335رق	Auditing and Control	3	

	2336	Accounting Training		4
Stage Four	1437 م كم ١	Advanced Cost Accounting in English 1	3	
	14438 م خص	Specialized Accounting Systems	3	
	1439 م تد	International Auditing Standards	2	
	1440 م اد ١	Management Accounting in English 1	3	2
	1441 م دل	International Accounting	2	
	1442 م هج	Methods and Ethics of Scientific Research	2	
	2443 م اد ١	Management Accounting in English 2	3	2
	2444 م كم ٢	Advanced Cost Accounting in English 2	3	2
	2445 م ا غ	International Financial Reporting Standards	2	
	2446 م ظر	Accounting Theory	3	
	2447 م ظم	Accounting Information Systems	3	
	2448 م حث	Research Project		2

8. Expected learning outcomes of the program

Knowledge

1. E-learning through educational videos specializing in accounting concepts, in addition to online training courses on various topics.
2. The ability to conduct advanced accounting research, including data collection, analysis, and conclusions.
3. Develop time management skills, work organization, and adherence to project and study deadlines.
4. Enhance the ability to think critically and review financial information.

Skills

- 1- Master effective communication skills in all fields.
2. Empower graduates with teamwork skills.
3. Apply critical thinking skills to solve accounting problems.
4. Develop graduates' deduction skills and develop proposed solutions.

12. The most important sources of information about the program

1– The learner must have a preparatory certificate.

13. Program Development Plan

The university's official website, college guide, and department overviews, including details about the academic curriculum, academic activities, and faculty members, as well as academic links.

Program Skills Outline

				Required program Learning outcomes											
Year/Level	Course Code	Course Name	Basic or optional	Knowledge				Skills				Ethics			
				A1	A2	A3	A4	B1	B2	B3	B4	C1	C2	C3	C4
Frist stage ,Second course+ first	AC1101	Fundamentals of Financial Accounting Theory		/		/		/		/		/	/	/	
	AC1102	Principles of Business Administration			/				/				/		/
	AC1103	General Mathematics			/	/									
	A1104	Principles of Economics		/	/					/		/			/
	UN115	English Language													/
	UN116	Democracy and Human Rights		/		/	/								
	AC1201	Financial Accounting													/

	AC1202	Principles of Statistics2		/		/		/		/				/
	AC1203	Fundamentals of Computer Science		/		/		/		/				
	AC1204	Accounting Readings and Correspondence		/					/		/			/
	AC1205			/	/					/		/		/
		Arabic Language		/			/				/		/	
The second stage	1325 م مك ١	Intermediate Accounting 1		/	/		/		/		/			
	1326 م مش	Governmental Accounting 1										/		
	1327 انظ 1	Accounting in English 1		/		/		/	/		/		/	/
	1328 م ض	Marketing and E-Commerce		/	/	/	/		/		/	/	/	/
	1329 ت	Business Law		/	/	/	/			/		/		/

شا 1330	Computer-Based Accounting Applications		/	/	/	/					/	/	/		
فد 2331	General Mathematics 1		/	/		/			/			/			
م 2332 ص	Crimes Research System		/		/		/	/				/		/	/
نظ 2333 2	Computer 2														/
2334 مك	Intermediate Accounting 2		/	/	/			/		/	/				/
رق 2335	Governmental Accounting 2		/	/	/		/			/		/	/		/
م 2221 و غ	Accounting for Non-Profit Units		/	/		/		/		/	/	/		/	/
م 2222 مع	General Finance		/	/			/	/		/	/	/	/		/

	2223 م بح	Financial Operations Research in English		/	/		/		/			/				/
	2224 م من 2	Accounting in English 2		/	/	/		/		/	/	/			/	/
	2205 م لغ	Arabic Language		/		/		/			/		/	/	/	/
		English Language		/	/	/		/		/	/		/	/	/	
	1325 م مك ١	Cost Accounting 1		/	/		/		/		/		/			/
	1326 م مش	Corporate Accounting		/		/		/		/	/	/	/	/	/	/

Third stage	1327 نظا	Unified Accounting System		/	/	/	/	/	/	/	/	/	/	/	/	/
	1328م ض	Tax Accounting		/	/		/		/		/	/	/	/		/
	1329ت ق	Financial Statement Analysis in English		/	/		/				/		/	/		/
	1330شما	Financial Institutions Accounting		/		/	/		/		/	/	/	/	/	
	2331ند	Advanced Financial Accounting		/	/		/	/	/	/	/	/	/	/	/	/

	2332م ص	Natural Resources Accounting		/	/		/	/		/		/	/	/	
	2333نظ ٢	Unified Accounting System 2		/	/	/		/		/		/	/		/
	2334مك	Cost Accounting 2		/			/	/		/	/	/	/	/	/
	2335رق	Auditing and Control		/	/		/		/		/	/		/	/
	2336تد	Accounting Training		/	/	/		/		/	/	/		/	

Stage Four	1439 م تد	Advanced Cost Accounting in English 1		/	/	/					/		/		/	/
	1440 م اد ١	Specialized Accounting Systems		/		/		/			/		/	/	/	/
	1441 م دل	International Auditing Standards		/		/		/		/		/				/
	1442 م هج	Management Accounting in English 1		/		/			/		/			/		/
	2443 م اد ١	International Accounting		/		/	/		/	/	/	/	/	/	/	/

	2444 م كم ٢	Methods and Ethics of Scientific Research		/	/	/	/		/		/		/	/		/
	2445 م ١ غ	Management Accounting in English 2		/	/		/		/		/		/	/		/
	2446 ظر	Advanced Cost Accounting in English 2		/		/	/		/		/		/	/		/
	2447 ظم	International Financial Reporting Standards		/		/		/		/	/		/		/	/
	2448 حث	Accounting Theory		/		/			/		/	/		/		/



	2447 ظم	Accounting Information Systems		/	/		/			/		/	/		
	2448 حث	Research Project			/		/			/			/		/

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