



Curriculum for B.Sc. program in Accounting

Head of Department

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Approved by The Dean of Administration and Economics

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This course description provides a brief survey of the most important characteristics, expected learning output, showing whether students have made full use of the learning opportunities. These characteristics have to be matched with the description of the program.

1. Educational Institution	Shatt Al-Arab University – college of Administration and Economics
2. Department / Center	Accounting
3. Course Title	BSc. In Accounting
4. head of department	Ass. Prof. Dr. Abdulkareem Abdulghani
5. Number of Teaching Years	4 years
6. Academic Accreditation	Accreditation for Accounting
7. Type of Education System	semesters
8. Date of Preparing this program	1/9/2024

Program Objectives

a. Providing all organizations graduates with B.Sc. in Accounting
b. Prepare of qualified staff scientifically and practically to take responsibility for professional burdens as accountants in the public and private sector.
c. Develop the educational program in the department in line with developments in the accounting techniques.
d. Preparing students at highest theoretical and practical levels in accounting specialization in line with the process of economic development.
e. Enabling the students to keep up with the modern technology especially the computer and its uses in scientific fields related to the department specialization to ensure scientific development internationally.
f. Holding symposiums, seminars and conferences in the field specialization to discuss contemporary issues or problems of scientific reality.

Course Output, Methodology and Evaluation

(A) Cognitive Objectives

1. To enable the student to understand accounting, the business environment, the basic functions of accounting, and the users of accounting information.
2. To understand the purpose of preparing the accounts of various institutions.

3. To understand the mechanism by which accounting systems operate.
4. To understand the interrelationships between different accounts.
5. To provide sufficient knowledge of supporting sciences, whether administrative, mathematical, computer, or linguistic.

(B) Skill Objectives Related to the Program:

1. A clear understanding of the fundamentals of accounting.
2. The ability to analyze and interpret situations to arrive at appropriate solutions.
3. The ability to use computers in accounting.
4. Knowledge of the basics of the English language in accounting processes.

Methods of Teaching and Learning

First: Formative Assessment
The goal of this method is the continuous assessment of students through:
1. Daily discussions
2. Completing exercises and assignments
Second: Tests

Methods of Evaluation

a. Oral tests
b. Monthly tests
c. Daily quizzes
d. Students' Regular Attendance

(C) Sentimental and Value Objectives

a. Realizing ethical objectives.
b. Commitment to university traditions.
c. Compliance with the University Instructions and the Ministry Regulations.
d. Promoting students' personal abilities in educational scopes and how to behave well with others.

Methods of Teaching and Learning

a. Lectures on university instructions.

b. Educational guidance lectures.
c. Continuous directing.
d. Visiting State and private institutions.
e. Showing practical cases.

Methods of Evaluation

a. Daily quizzes.
b. Classroom discussions and commitment to ethics and sublime values.
c. Special marks for class activities.
d. Monthly and quarterly evaluation.

D) General and Qualitative Skills (other skills related to the ability of employment and personal development)

a. Enabling students to acquire the skill and art of Business Administration subjects
b. Enabling students to apply creative thinking in operational research
c. Enabling students to use modern methods of analysis and conclusions.
d. Enabling students how to control and leading

Program Description

Level	Semester	Module code	Module	cl	Pr	lab	tut	sswl	usswl	swl	ECTS	level
year one according to Bologna process		Bologna Process										
UGI	One	AC1101	Fundamentals of Financial Accounting	5	1		2	4	124	76	200	8

		AC1102	Principles of Business Administration	5	1			3	93	57	150	6
		AC1103	General Mathematics	5	1			3	93	57	150	6
		AC1104	Principles of Economic	4	1			3	78	47	150	5
		UN115	English language	1	1			3	33	17	50	2
		UN116	Fundamentals of Computer Science	1		2		3	48	27	75	3.
			Total hours of the first semester	21	5	2		19	469	281	750	30
	Two	AC1201	Financial Accounting	5			2	3	93	132	225	9
		AC1202	Principles of Statistics	4		1		3	63	137	200	8
		AC1203	Accounting Application in Computer's	4		1		3	93	57	150	6
		AC1204	Accounting Readings & Corresponding	4			2	3	78	122	200	8.
		UN125	Arabic Language	2				3	33	17	50	2
		UN126	Human Right & Democracy	2				3	33	17	50	2
			Total hours for the second semester	21	0	1	5	19	469	281	750	30

Year	Semester	Code	Subject	Theoretical	Practical
year two	ONE	AC2101	Intermediate Accounting (1)	2	2
		AC2102	Governmental Accounting (1)	2	2
		AC2103	Accounting E1	2	2
		AC2104	Marketing and E-Trade	3	
		AC2105	Business Law	3	
		AC2106	General Mathematics	2	
		AC2107	Baath Party Crimes	2	

	TWO	AC2202	Intermediate Accounting (2)	2	2
		AC2202	Governmental Accounting (2)	2	2
		AC2203	Accounting For Nonprofit Organization	2	2
		AC2204	Public Finance	3	
		AC2205	Accounting Operation research in English	3	
		AC2206	Accounting in English 2	2	

YEAR 3	ONE	AC3101	Cost Accounting (1)	2	2
		AC3102	Corporate Accounting	2	2
		AC3103	Uniform Accounting System (1)	3	
		AC3104	Tax Accounting	2	
		AC3105	financial statement analysis in English	3	2
		AC3106	Accounting For Financial Enterprises	2	2

	TWO	AC3201	Advanced Financial Accounting	2	2
		AC3202	Natural Resources Accounting	2	2
		AC3203	Uniform Accounting System (2)	2	2

		AC3204	Cost Accounting (2)	2	2
		AC3205	Audit And Control	2	
		AC3206	Accounting Training	3	

YEAR 4	ONE	AC4101	Advanced Cost Accounting in English(1)	2	2
		AC4102	Specialized systems accounting	2	2
		AC4103	international auditing standards	2	
		AC4104	Managerial accounting in English(1)	2	2
		AC4105	International accounting	3	
		AC4106	methodologies and ethics Research	2	

	TWO	AC4101	Advanced Cost Accounting in English(2)	2	2
		AC4202	Managerial accounting in English(2)	2	2
		AC4203	International Financial reporting standards	3	
		AC4204	Accounting theory	2	
		AC4205	Accounting information system	3	
		AC4206	Graduation research project	2	