

Ministry of Higher Education and Scientific Research  
Supervision and Scientific Evaluation Body  
Quality Assurance and Academic Accreditation Office

Academic Program Description Form for Colleges and Institutes  
for the Academic Year 2024/2025

University: Shatt al-Arab University

College/Institute: College of Administration and Economics

Academic Department: Accounting

File Completion Date: September 1, 2024



Head of Department

Ass.Prof. Dr. Abdulkareem Abdulghani



Assistant Dean for Scientific Affairs

Ass.Prof. Dr. Alaalddin

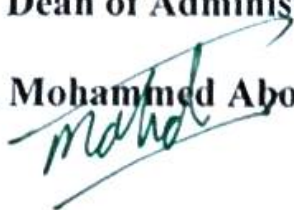
Director of Quality Assurance Unit

Ass. Lecturer :Wafaa Saeed Hasan 1/9/2024



Approved by Dean of Administration and Economics

Professor Dr. Mohammed Abood Tahir



## Academic Program Description

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	Asst. 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

Year	Semester	Code	Subject	Theoretical	Practical
Level year one according to Bologna process	Semester	Module code  Bologna Process	Module		
year one	One	AC1101	Fundamentals of Financial Accounting	6	2
		AC1102	Principles of Business	5	1

			<b>Administration</b>		
		<b>AC1103</b>	<b>General Mathematics</b>	<b>5</b>	
		<b>AC1104</b>	<b>Principles of Economic</b>	<b>4</b>	
		<b>UN115</b>	<b>English language</b>	<b>1</b>	<b>1</b>
		<b>UN116</b>	<b>Fundamentals of Computer Science</b>	<b>1</b>	<b>2</b>
	<b>Two</b>	<b>AC1201</b>	<b>Financial Accounting</b>	<b>5</b>	<b>2</b>
		<b>AC1202</b>	<b>Principles of Statistics</b>	<b>4</b>	<b>1</b>
		<b>AC1203</b>	Accounting Application in Computer's	4	1
		<b>AC1204</b>	<b>Accounting Readings &amp; Corresponding</b>	<b>4</b>	<b>2</b>
		<b>UN125</b>	<b>Arabic Language</b>	<b>2</b>	
		<b>UN126</b>	<b>Human Right &amp; Democracy</b>	<b>2</b>	
year two	<b>ONE</b>	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	
	<b>TWO</b>	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	

**Curriculum Skills Map**



Please tick the boxes corresponding to the individual learning outcomes of the programme being assessed

Required learning outcomes of the program

General and transferable skills (other skills) related to employability and personal development (t)				Emotional and value goals				Program skill objectives				Cognitive objectives				BASIC / support	Module name	Module code	Year/Level
D4	D3	D2	D1	C4	C3	C2	C1	B4	B3	B2	B1	A4	A3	A2	A1				
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	B B B B S	Fundamentals of Financial Accounting	AC1101	First
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√		Principles of Business Administration	AC1102	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√		General	AC1101	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√		Mathematics	3	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√		Principles of Economic	AC1101	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√		English language Fundamentals	4	
																		AC1101	

																		<b>S</b>	<b>of Computer Science</b>	5 AC1101 6	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	<b>B</b>	Financial Accounting	AC1201	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	<b>B</b>	Principles of Statistics	AC1202	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	<b>B</b>	Accounting Application in	AC1203	
✓		✓	✓		✓	✓	✓		✓	✓	✓		✓	✓	✓	✓	✓	<b>B</b>	Computer's Accounting	AC1204	
✓	✓		✓	✓		✓		✓		✓	✓	✓	✓	✓	✓	✓	✓	<b>B</b>	Accounting Readings &	AC1205	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	<b>S</b>	Corresponding Arabic	AC1206	
																		<b>S</b>	Language Human Right & Democracy		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	<b>B</b>	Intermediate (Accounting (1	AC2101	<b>Second</b>
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	<b>B</b>	Governmental	AC2102	
✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	<b>B</b>	(Accounting (1	AC2103	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	<b>S</b>	Accounting E1	AC2104	
✓	✓	✓	✓	✓		✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	<b>S</b>	Marketing and E-Trade		
		✓	✓		✓	✓	✓		✓	✓	✓		✓	✓	✓	✓	✓	<b>S</b>	Business Law	AC2105	
		✓	✓		✓	✓	✓		✓	✓	✓		✓	✓	✓	✓	✓	<b>S</b>	General	AC2106	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	<b>S</b>	Mathematics	AC2107	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	<b>S</b>	Baath Party Crimes	AC2108	
																		<b>B</b>	Accounting Application		

√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	B	Intermediate (Accounting (2	AC2201	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	B	Governmental (Accounting (2	AC2202	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	B	Accounting For	AC2203	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	B	Nonprofit Organization	AC2204	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	B	Public Finance	AC2205	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	S	Accounting Operation research in	AC2206	
																	B	English Accounting in English 2		
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	B	Cost (Accounting (1	AC3101	Third
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	B	Corporate	AC3102	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	B	Accounting	AC3103	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	B	Uniform	AC3104	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	B	Accounting (System (1	AC3105	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	B	Tax	AC3106	
																	B	Accounting financial statement analysis in English Accounting For Financial Enterprises		
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	B	Advanced	AC3201	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	B	Financial	AC3202	
																	B	Accounting Natural Resources	AC3203	
		√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	B	Accounting Uniform	AC3204	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	B	Accounting (System (2	AC3205	
√	√	√	√														B	Cost (Accounting (2		
																	B	Audit And		

√	√	√	√			√	√		√	√	√	√	√	√	√		<b>B</b>	Control Accounting Training	AC3206	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	<b>B</b>	Advanced Cost Accounting in (English(1	AC4101	<b>Fourth</b>
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	<b>B</b>	Specialized systems accounting	AC4102	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	<b>B</b>	international auditing standards	AC4103	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	<b>B</b>	Managerial accounting in (English(1	AC4104	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	<b>B</b>	International accounting methodologies and ethics	AC4105	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	<b>B</b>	Research	AC4106	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	<b>B</b>	Advanced Cost Accounting in (English(2	AC4201	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	<b>B</b>	Managerial accounting in (English(2	AC4202	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	<b>B</b>	International Financial reporting standards	AC4203	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	<b>B</b>	Accounting theory	AC4204	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	<b>B</b>	Accounting information system	AC4205	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	<b>B</b>	Graduation research project	AC4206	