

Ministry of Higher Education and Scientific Research

Scientific Supervision and Evaluation Authority

Department of Quality Assurance and Academic Accreditation

Academic Program Description Form for Colleges and Institutes

For the Academic Year 2025/2026

University: Shatt Al-Arab University

College/Institute: College of Administration and Economics

Department: Accounting

Date of File Completion: 1/9/2025



Signature

Head of Department:

Ass.Prof. Dr. Abdulkareem Abdulghani

Date: 1/9/2025



Signature

Assistant Dean of Scientific Affairs :

Prof. Dr. Alaa El-Din Abdel Wahab

Date: 1/9/2025

The file was reviewed by the University Quality Assurance and Performance Division.



Wafaa Sayeed

Date: 1/9/2025

Signature



Approval by the Dean,

Professor Dr. Muhammad Aboud Taher

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	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	1/9/2025

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:

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| 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

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

(C) Sentimental and Value Objectives

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| 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

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| 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 Administration	5	1

		AC1103	General Mathematics	5	
		AC1104	Principles of Economic	4	
		UN115	English language	1	1
		UN116	Fundamentals of Computer Science	1	2
	Two	AC1201	Financial Accounting	5	2
		AC1202	Principles of Statistics	4	1
		AC1203	Accounting Application in Computer's	4	1
		AC1204	Accounting Readings & Corresponding	4	2
		UN125	Arabic Language	2	
		UN126	Human Right & Democracy	2	
year two according to Bologna process	ONE	AC2101	Fundamentals of Intermediate Accounting (1)	2	2
		AC2102	Fundamentals of Governmental Accounting (1)	2	2
		AC2103	Fundamentals of 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	3	

			research in English		
		AC2206	Accounting in English 2	2	

YEAR 3 According to the semester system	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 According to the semester system	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 Plans

Please check the boxes corresponding to the individual learning outcomes from the program that are being assessed.

مخرجات التعلم المطلوبة من البرنامج

General and transferable skills (Other skills related to employability and personal development)				Affective and value-based goals				Program-specific skills objectives				Cognitive objectives				Essential or optional	Course Name	Course code	Year / Level
D4	D3	D2	D1	C4	C3	C2	C1	B4	B3	B2	B1	A4	A3	A2	A1				
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Essential	Principle of Financial Accounting	AC1101	الاولى
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Essential	Principles of Business Administration	AC1102	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Essential	Principle of Economic Mathematics	AC1101	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Essential	Fundamentals of Computer Science	AC1101	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Essential	English	AC1101	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Essential	Accounting Financial	AC1201	

√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Essential Essential Essential	Statistics Readings & Correspondence Accounting Human Rights Arabic Accounting Applications	AC1202 AC1203 AC1204 AC1205 AC1206	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Essential Essential Essential Essential Essential Essential	Fundamentals of Intermediate Accounting ACCOUNTING in ENGLISH Fundamentals of Governmental Accounting MARKETING & E-TRADE Fundamentals of Computer's	AC2101 AC2102 AC2103 AC2104 AC2105 AC2106 AC2107	الثانية

																	Science Finance Baath Party Crimes		
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Esse ntial Esse ntial Esse ntial Esse ntial Esse ntial Esse ntial Esse ntial Esse ntial	Intermediat eAccounting ACCOUNTIN G in ENGLISH GOVERNME NT ACCOUNTIN G ACCOUNTIN G for NONPROFIT ORGANIZAT ION Principles of Operation research E PUBLIC FINANCE	AC2201 AC2202 AC2203 AC2204 AC2205 AC2206

√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Esse ntial Esse ntial Esse ntial Esse ntial Esse ntial Esse ntial Esse ntial	CORPORATE ACCOUNTIN G FUNDAMEN TAL of COST ACCOUNTIN G FUNDAMEN TAL of UNIFORM ACCOUNTIN G SYSTEM FINANCIAL STATEMENT S ANALYSIS TAX ACCOUNTIN G ACCOUNTIN G for FINANCIAL ENTERPRISE S	AC3101 AC3102 AC3103 AC3104 AC3105 AC3106	الثالثة
	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√				
	√			√	√		√	√	√	√	√	√	√	√	√				
			√		√		√	√	√		√	√	√	√	√				
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√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Esse ntial Esse ntial Esse ntial Esse ntial	COST ACCOUNTIN GADVANCE D FINANCIAL ACCOUNTIN G NATURAL	AC3201 AC3202 AC3203 AC3204	
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		√	√		√	√	√	√	√		√	√	√	√	√				

		√	√	√	√	√	√	√		√	√	√	√	√	√	ntial Esse ntial	RESOURCES ACCOUNTIN G UNIFORM ACCOUNTIN G SYSTEM AUDITING & CONTROL تدريب محاسبي	AC3205 AC3206	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Esse ntial Esse ntial Esse ntial	FUNDAMEN TAL of MANAGERI AL ACCOUNTIN G IN ENGLISHFU NDAMENTA L of ADVANCED COST ACCOUNTIN G SPECIALIZED SYSTEMS ACCOUNTIN G INTERNATIO NAL ACCOUNTIN G INTERNATIO NAL	AC4101 AC4102 AC4103 AC4104 AC4105 AC4106	الرابعة

																	AUDITING STANDARDS METHODOL OGY & ETHICS of SCIENTIFIC RESEARCH		
√	√ √	√ √ √ √	√ √ √ √	√ √ √ √	√ √ √ √	√ √ √ √	√ √ √ √	√ √ √ √	√ √ √ √	√ √ √ √	√ √ √ √	√ √ √ √	√ √ √ √	√ √ √ √	√ √ √ √	Esse ntial Esse ntial Esse ntial Esse ntial Esse ntial Esse ntial	ACCOUNTIN G THEORYMA NAGERIAL ACCOUNTIN G IN ENGLISH INTERNATIO NAL FINANCIAL REPORTING SATANDAR DS ADVANCED COST ACCOUNTIN G ACCOUNTIN G INFORMATI	AC4201 AC4202 AC4203 AC4204 AC4205 AC4206	

