

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



2024



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.



Academic Program Description Form

University Name: University of Mosul

Faculty/Institute: Administration and economic college

Scientific Department: Accountancy Department

Academic or Professional Program Name: BSc Accountancy

Final Certificate Name: BSc in Accountancy

Academic System: By courses

Description Preparation Date: 1/9/2023

File Completion Date:

Signature:

Head of Department Name:

Assistant professor Dr. Sinan Zuhair

Mohammad Jameel

Date:

Signature:

Scientific Associate Name:

Professor Dr. Alaa Abdul Salam

Al-Hamdani

Date:

The file is checked by:

Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance Department:

Date:

Signature:

Approval of the Dean

Professor Dr. Thaeir Ahmad Sadoon Alsamman



1. Program Vision

The accountancy department seeks to be a leader in three main aspects: accounting teaching, accounting scientific research, and community serving.

2. Program Mission

The accountancy department exists to meet the requirements of the business market, and the future needs of accounting and auditing profession in Iraq through effectively contributing in preparing good accountants and auditors.

3. Program Objectives

- Enhancing the quality of accounting teaching for both undergraduate and postgraduate programs under national and international standards.
- Creating an environmental teaching which encourages students to be innovated in accounting filed.
- Developing academy knowledge aspect in accounting and auditing field to be matched with the new requirements in accounting field and business market.
- Improving the efficiency of academic staff members to achieve scientific sobriety in both undergraduate and postgraduate programs.
- Employing technology information and intelligent artificial
- Foster collaboration with the community and strengthen the department's ties with state and private entities, in order to provide training and employment opportunities for students on the one hand and also to help address any issues that accountants and auditors may face in the workplace.
- Adopting continuous improvement of educational services with the development of curricula and new educational programs. establishing a link between academics and practical application by conducting applied scientific studies that address the problems in the Iraqi accounting and auditing sector



4. Program Accreditation

Does the program have program accreditation? And from which agency? No

5. Other external influences

Is there a sponsor for the program? No

6. Program Structure

Program Structure	Number of Courses	Credit hours	Percentage	Reviews*
Institution Requirements	2	4	3.7%	basic
College Requirements	19	45	35.2%	basic
Department Requirements	32	103	59.3%	basic
Summer Training	1	2	1.85%	basic
Other				

* This can include notes whether the course is basic or optional.

7. Program Description

Year/Level	Course Code	Course Name	Credit Hours	
2023-2024 / the first level/the first course			theoretical	practical



	م مم 11011	Financial Accounting	3	2
	م دع 1102	Principles of business administration	2	
	م مق 1103	Principle of Economic	2	
	م لع 1105	Arabic Language	2	
	م لن 1106	English language	2	
2023-2024 / The First level / the second course				
	م مم 2106	Financial Accounting (2)	3	2
	م رع 2107	General Mathematics (1)	3	
	م حص 2108	Principles of statistics	3	
	م حا 2109	Computer (2)	2	2
	م قم 2110	Accounting readings and correspondence	2	
	م حق 2111	Human rights and democracy	2	
2023-2024 /the second level/First course				
	م مت 1212	Intermediate Accounting (1)	3	2
	م حك 1213	Government Accounting (1)	2	2
	م من 1214	Accounting in English (1)	2	2



	1215 م تس	Marketing and e-commerce	3	—
	1216 م قع	Business Law	2	—
	1217 م تج	Computer accounting applications	2	2
	1218 م رع2	General Mathematics (2)	2	—
		Baath Party crimes	2	—
2023-2024 /the second level/Second course				
	2219 م مت2	Intermediate Accounting (2)	3	2
	2220 م حك2	Government Accounting (2)	2	2
	2221 م وغ	Accounting for non-profit units	3	—
	2222 م مع	Public finance	2	—
	2223 م بع	Accounting operations research in English	3	—
	2224 م من2	Accounting in English (2)	2	2
		Arabic Language	2	
		English language	2	
2023-2024 /the Third level/First course				



	1325 م مك 1	Cost Accounting (1)	3	2
	1326 م مش	Corporate accounting	3	2
	1327 م نظ 1	Unified accounting system (1)	3	—
	1328 م مض	Tax Accounting	3	—
	1329 م تق	Financial statement analysisE	2	2
	1330 م شا	Accounting for financial institutions	2	2
2023-2024 /the Third level/ Second course				
	2331 م قد	Advanced financial accounting	3	2
	2332 م مص	Natural resources accounting	2	2
	2333 م نظ 2	Unified accounting system (2)	3	—
	2334 م مك 2	Cost Accounting (2)	3	2
	2335 م رق	Audit and oversight	3	—
	2336 م تم	Accounting training	.2	4
		English language	2	—



2023-2024 /the fourth level/ First course				
	1437 م كم 1	Advanced cost accounting in English	3	2
	1438 م خص	Specialized accounting systems	3	2
	1439 م تد	International auditing standards	2	—
	1440 م اد 1	Management accounting in English (1)	3	2
	1441 م دو	International accounting	2	—
	1442 م هج	Methods and ethics of scientific research	2	—
2023-2024 /the fourth level/ Second course				
	2443 م اد 2	Management accounting in English (2)	3	2
	2444 م كم 2	Advanced cost accounting in English (2)	3	2
	2445 م 1 غ	International Financial	2	—



		Reporting Standards		
	2446 م ظر	Accounting theory	3	—
	2447 م ظم	accounting information systems	3	—
	2448 م حث	Graduation research project	2	2
		English language	2	

8. Expected learning outcomes of the programme

Knowledge

Statement of learning outcomes 1	Learning outcomes 1
Knowledge of all program specializations at advanced level	Providing students with knowledge of all program specializations

Skills

Statement of learning outcomes 2	Learning outcomes 2
Discovering problems and solving them in modern ways	The ability to discover problems and solve them in modern ways
Statement of learning outcomes 3	Learning outcomes 3
The possibility of using modern techniques in accounting	Developing capabilities to use modern techniques in accounting

Value

Statement of learning outcomes 4	Learning outcomes 4
Self development	Developing the required skills and self-development
Statement of learning outcomes 5	Learning outcomes 5



Persistence in learning

Wishing you diligence and perseverance in learning regarding the course

9. Teaching and Learning Strategies

Teaching and learning strategies and methods adopted in the implementation of the program in general.

- Daily lectures
- Discussions during the lecture
- questions and answers
- smart board
- Power point
- Preparing reports according to the course vocabulary
- Monthly tests
- Daily tests
- End of course test

10. Evaluation methods

Implemented at all stages of the program in general.

Daily, monthly and quarterly tests



11. Faculty

Faculty Members

Academic Rank	Specialization		Special Requirements/Skills (if applicable)	Number of the teaching staff	
	General	Special		Staff	Lecturer
Professor	accounting	Financial accounting and auditing	Computer	Permanent	
Professor	accounting	Financial accounting and auditing	Computer	Permanent	
Assistant Professor	accounting	Financial accounting and auditing	Computer	Permanent	
Assistant Professor	accounting	Financial accounting and auditing	Computer	Permanent	
Assistant Professor	accounting	Financial accounting and auditing	Computer	Permanent	



Assistant Professor	accounting	Financial accounting and auditing	Computer	Permanent	
Assistant Professor	accounting	Financial accounting and auditing	Computer	Permanent	
Assistant Professor	accounting	Financial accounting and auditing	Computer	Permanent	
Assistant Professor	accounting	Cost and administrative accounting	Computer	Permanent	
Assistant Professor	accounting	Cost and administrative accounting	Computer	Permanent	
Assistant Professor	accounting	Financial accounting and auditing	Computer	Permanent	
Assistant Professor	accounting	Cost and administrative accounting	Computer	Permanent	
Assistant Professor	accounting	Financial accounting and auditing	Computer	Permanent	
Assistant Professor	accounting	Cost and administrative accounting	Computer	Permanent	



Assistant Professor	accounting	Cost and administrative accounting	Computer	Permanent	
Teacher	accounting	Cost and administrative accounting	Computer	Permanent	
Teacher	accounting	Financial accounting and auditing	Computer	Permanent	
Teacher	accounting	Financial accounting and auditing	Computer	Permanent	
Teacher	accounting	Cost and administrative accounting	Computer	Permanent	
Teacher	accounting	Financial accounting and auditing	Computer	Permanent	
Teacher	accounting	Financial accounting and auditing	Computer	Permanent	
Teacher	accounting	Financial accounting and auditing	Computer	Permanent	
Teacher	accounting	Financial accounting and auditing	Computer	Permanent	
Teacher	accounting	Financial accounting and auditing	Computer	Permanent	



Teacher	accounting	Cost and administrative accounting	Computer	Permanent	
Teacher	accounting	Cost and administrative accounting	Computer	Permanent	
Teacher	accounting	Financial accounting and auditing	Computer	Permanent	
Teacher	accounting	Financial accounting and auditing	Computer	Permanent	
Teacher	accounting	Financial accounting and auditing	Computer	Permanent	
Teacher	accounting	Cost and administrative accounting	Computer	Permanent	
Teacher	accounting	Financial accounting and auditing	Computer	Permanent	
Teacher	accounting	Cost and administrative accounting	Computer	Permanent	
Teacher	accounting	Cost and administrative accounting	Computer	Permanent	



Teacher	accounting	Financial accounting and auditing	Computer		Permanent	
assistant teacher	accounting	Cost and administrative accounting	Computer		Permanent	
assistant teacher	accounting	Financial accounting and auditing	Computer		Permanent	
assistant teacher	accounting	Financial accounting and auditing	Computer		Permanent	
assistant teacher	accounting	Cost and administrative accounting	Computer		Permanent	
assistant teacher	accounting	Financial accounting and auditing	Computer		Permanent	
assistant teacher	accounting	Cost and management accounting	Computer		Permanent	
assistant teacher	accounting	Finance and auditing	Computer			lecturer
assistant teacher	Accounting	Operations research	Computer			lecturer
assistant teacher	English	literature	Computer			lecturer



Professional Development

Mentoring new faculty members

Developing multiple administrative skills for new faculty members, such as working in a team or decision-making skills in academic and administrative work.

Developing the performance of new faculty members in accordance with the changes and requirements of the times and curricula.

Professional development of faculty members

- Developing the faculty member's skills by relying on modern technological methods and innovating new alternatives in learning
- Developing the skill level of the faculty member, whether in the field of teaching- scientific research, or community service
- Spreading the principle of continuous education and learning among faculty members which plays the greatest role in the success of the professional development program

12. Acceptance Criterion

(Setting regulations related to enrollment in the college or institute, whether central admission or others)

- Central admission
- Special government admission (parallel)

13. The most important sources of information about the program

State briefly the sources of information about the program.

- Methodological books
- External books
- Scientific research
- Messages and theses related to the program



14. Program Development Plan

- Urging faculty members who hold titles (teacher and assistant teacher) to be promoted to higher practical titles.
- Encouraging faculty members who hold a master's degree to obtain a doctorate degree, whether from inside or outside the country, in the program's specialty.
- Encouraging faculty members who hold doctoral degrees to participate in postdoctoral research fellowships outside the country.



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	
2023-2024 / The first level /first course	1101 م مم 1	Financial Accounting (1)	Essential	-	-	-		-	-	-				-	-	
	1102 م دع	Principles of business administration	Essential	-	-		-	-		-		-	-			-
	1103 م مق	Principles of Economics	Essential	-		-	-	-		-		-	-			-
	1104 م مق	Computer (1)	Essential	-		-	-		-		-	-	-			-
	1105 م لع	Arabic Language	Essential		-	-			-	-		-			-	-
	1106 م لن	English language	Essential	-	-		-	-	-		-	-	-		-	-
			Essential	-	-	-		-	-	-			-	-		



2024-2023 The first evel / second course																			
	2106 م مم 2	Financial Accounting (2)	Essential	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	2107 م رع 1	General Mathematics (1)	Essential	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	2108 م حص	Principles of statistics	Essential	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	2109 م حا 2	Computer (2)	Essential	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	2110 م قم	Accounting readings and correspondence	Essential	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	2111 م حق	Human rights and democracy	Essential	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2023-2024 / The second level / First course																			



جامعة البوستان
كلية الإدارة والاقتصاد
قسم المحاسبة

	م مت 1 1212	Intermediate Accounting(1)	Essential																
	م حك 1 1213	Government Accounting(1)	Essential																
	م من 1 1214	Accounting in English(1)	Essential																
	م نس 1215	Marketing and e-commerce	Essential																
	م قع 1216	Business Law	Essential																
	م نج 1217	Computer accounting applications	Essential																
	م ر 2 1218	General Mathematics (2)	Essential																
2023-2024 / second level / second course																			
	م مت 2 2219	Intermediate Accounting(2)	Essential	-	-	-		-	-	-							-	-	



جامعة الموصل
كلية الإدارة والاقتصاد
قسم المحاسبة

	م حك 2 2220	Government Accounting(2)	Essential	-	-	-	-	-	-	-	-	-	-	-
	م و غ 2221	Accounting for non-profit units	Essential	-	-	-	-	-	-	-	-	-	-	-
	م مع 2222	Public finance	Essential	-	-	-	-	-	-	-	-	-	-	-
	م بع 2223	Accounting operations research in English	Essential	-	-	-	-	-	-	-	-	-	-	-
	م من 2 2224	Accounting in English(2)	Essential	-	-	-	-	-	-	-	-	-	-	-
		Arabic Language	Essential	-	-	-	-	-	-	-	-	-	-	-
2023-2024 / Third level / First course			Essential											
	م مك 1 1325	Cost Accounting (1)	Essential	-	-	-	-	-	-	-	-	-	-	-
	م مش 1326	Corporate accounting	Essential	-	-	-	-	-	-	-	-	-	-	-



	م نظا 1327	Unified accounting system (1)	Essential	-	-	-	-	-	-	-	-	-	-	-
	م مض 1328	Tax Accounting	Essential	-	-	-	-	-	-	-	-	-	-	-
	م تق 1329	Financial statement analysis E	Essential	-	-	-	-	-	-	-	-	-	-	-
	م شا 1330	Accounting for financial institutions	Essential	-	-	-	-	-	-	-	-	-	-	-
2023-2024 / third level			Essential											



/ second course															
	2331 م قد	Advanced financial accounting	Essential	-	-	-	-	-	-	-	-	-	-	-	-
	2332 م مص	Natural resources accounting	Essential	-	-	-	-	-	-	-	-	-	-	-	-
	2333 م نظ2	Unified accounting system (2)	Essential	-	-	-	-	-	-	-	-	-	-	-	-
	2334 م مك2	Cost Accounting (2)	Essential	-	-	-	-	-	-	-	-	-	-	-	-
	2335 م رق	Audit and oversight	Essential	-	-	-	-	-	-	-	-	-	-	-	-
	2336 م تم	Accounting training	Essential	-	-	-	-	-	-	-	-	-	-	-	-
		English language	Essential	-	-	-	-	-	-	-	-	-	-	-	-
2023-2024 / Fourth level /			Essential												



First course															
	م كـ 1437	Advanced cost accounting in English	Essential	-	-	-	-	-	-	-	-	-	-	-	-
	م خصـ 1438	Specialized accounting systems	Essential	-	-	-	-	-	-	-	-	-	-	-	-
	م تدـ 1439	International auditing standards	Essential	-	-	-	-	-	-	-	-	-	-	-	-
	م ادـ 1440	Management accounting in English(1)	Essential	-	-	-	-	-	-	-	-	-	-	-	-
	م دوـ 1441	International accounting	Essential	-	-	-	-	-	-	-	-	-	-	-	-
	م محـ 1442	Methods and ethics of scientific research	Essential	-	-	-	-	-	-	-	-	-	-	-	-
2023-2024 / fourth level /			Essential												



second course															
	2443 م اد2	Management accounting in English (2)	Essential	-	-	-	-	-	-	-	-	-	-	-	-
	2444 م كم2	Advanced cost accounting in English (2)	Essential	-	-	-	-	-	-	-	-	-	-	-	-
	2445 م 1غ	International Financial Reporting Standards	Essential	-	-	-	-	-	-	-	-	-	-	-	-
	2446 م ظر	Accounting theory	Essential	-	-	-	-	-	-	-	-	-	-	-	-
	2447 م ظم	accounting information systems	Essential	-	-	-	-	-	-	-	-	-	-	-	-
	2448 م حث	Graduation research project	Essential	-	-	-	-	-	-	-	-	-	-	-	-
		English language	Essential	-	-	-	-	-	-	-	-	-	-	-	-

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



