Academic Program and Course Description Guide for Accounting department 2024-2025
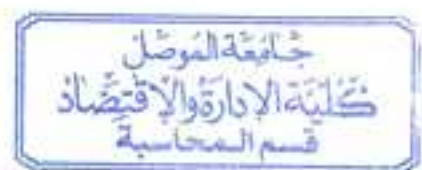
2024

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: 26/4/2025

File Completion Date:

Signature:	Signature:
Head of Department Name:	Scientific Associate Name:
Assistant professor Dr. Sinan Zuhair Mohammad Jameel	Professor Dr. Alaa Abdul Salam Al–Hamdani
Date:	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. Sinan Zuhair Mohammad Jameel

جامعة الموصل
كلية الادارة والاقتصاد
قسم المحاسبة

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.

Level	Semester	No.	Module Code	Module Name in English	اسم المادة الدراسية	Language	CL (hr/w)	Lect (hr/w)	Lab (hr/w)	Pr (hr/w)	Tut (hr/w)	Semin (hr/w)	Exam Semester	SSWL (hr/sa)	USSWL (hr/sa)	WSL (hr/sa)	ECTS	Module Type	Prerequisite Module Code
1SS	One	1	AC1N1	Fundamentals of Financial Accounting		Arabic													
		2	AC1N2	Principles of Business Administration		Arabic													
		3	AC1N3	General Mathematics		Arabic													
		4	AC1N4	Principles of Economic		Arabic													
		5	UNV1N5	English language		English													
		6	UNV1N6	Human Right & Democracy		Arabic													

Semester	No.	Module Code	Module Name in English	اسم المادة الدراسية	Language	CL (hr/w)	Lect (hr/w)	Lab (hr/w)	Pr (hr/w)	Tut (hr/w)	Semin (hr/w)	Exam Semester	SSWL (hr/sa)	USSWL (hr/sa)	WSL (hr/sa)	ECTS	Module Type	Prerequisite Module Code
Two	1	AC1201	Financial Accounting		Arabic													
	2	AC1202	Principles of Statistics		Arabic													
	3	AC1203	Fundamentals of Computer Science		Arabic													
	4	AC1204	Accounting Readings & Corresponding		English													
	5	LR1125	Arabic Language		Arabic													

7. Program Description

Year/Level	Course Code	Course Name	Credit Hours	
2023-2024 /the second level/First course				
	١٢١٢ م مت١	Intermediate (١) Accounting	٣	٢
	١٢١٣م حك١	Government (١) Accounting	٢	٢
	١٢١٤ م من١	Accounting in (١) English	٢	٢
	١٢١٥م تس	e- Marketing and commerce	٣	———
	١٢١٦ م قع	Business Law	٢	———
	١٢١٧ م تح	Computer accounting applications	٢	٢
	١٢١٨ م رع٢	General (٢) Mathematics	٢	———
		Baath Party crimes	٢	———
2023-2024 /the second level/Second course				

7

	٢٢١٩ م مت٢	Intermediate Accounting (٢)	٣	٢
	٢٢٢٠ م حك٢	Government Accounting (٢)	٢	٢
	٢٢٢١م وغ	Accounting for profit units–non	٣	——
	٢٢٢٢ م مع	finance Public	٢	——
	٢٢٢٣ م بع	Accounting operations research in English	٣	——
	٢٢٢٤ م من ٢	Accounting in English (٢)	٢	٢
		Arabic Language	٢	
		English language	٢	
2023–2024 /the Third level/First course				
	١٣٢٥ م مك١	Cost Accounting (١)	٣	٢
	١٣٢٦م مش	Corporate accounting	٣	٢
	١٣٢٧ م نظ١	Unified accounting system (١)	٣	——
	١٣٢٨ م مض	Tax Accounting	٣	——
	١٣٢٩ م تق	Financial statement analysisE	٢	٢
	١٣٣٠ م شا	Accounting for financial institutions	٢	٢

8

2023-2024 /the Third level/ Second course				
	٢٣٣١م قد	Advanced financial accounting	٣	٢
	٢٣٣٢م مص	Natural resources accounting	٢	٢
	٢٣٣٣ م نظ٢	Unified accounting (٢) system	٣	———
	٢٣٣٤ م مك٢	Cost Accounting (٢)	٣	٢
	٢٣٣٥ م رق	Audit and oversight	٣	———
	٢٣٣٦ م تم	Accounting training	٢.	٤
		English language	٢	———
2023-2024 /the fourth level/ First course				
	١٤٣٧ م كم١	Advanced cost in accounting English	٣	٢
	١٤٣٨ م خص	Specialized accounting systems	٣	٢
	١٤٣٩ م تد	International auditing standards	٢	———
	١٤٤٠ م اد١	Management accounting in (١) English	٣	٢

	١٤٤١ م دو	International accounting	٢	ــــــ
	١٤٤٢ م هج	Methods and ethics of scientific research	٢	ــــــ
2023–2024 /the fourth level/ Second course				
	٢٤٤٣ م اد ٢	Management accounting in (٢) English	٣	٢
	٢٤٤٤ م كم ٢	Advanced cost accounting in (٢) English	٣	٢
	٢٤٤٥ م اغ	International Financial Reporting Standards	٢	ــــــ
	٢٤٤٦م ظر	Accounting theory	٣	ــــــ
	٢٤٤٧ م ظم	accounting information systems	٣	ــــــ
	٢٤٤٨ م حث	Graduation research project	٢	٢
		English language	٢	

8. learning outcomes of the programme Expected

Knowledge

١Statement of learning outcomes	١Learning outcomes

Knowledge of all program specializations at advanced level	Providing students with knowledge of all program specializations
Skills	
٢Statement of learning outcomes	٢Learning outcomes
Discovering problems and solving them in modern ways	The ability to discover problems and solve them in modern ways
٣Statement of learning outcomes	٣Learning outcomes
The possibility of using modern techniques in accounting	Developing capabilities to use modern techniques in accounting
Value	
٤Statement of learning outcomes	٤Learning outcomes
Self development	Developing the required skills development–and self
٥Statement of learning outcomes	٥Learning outcomes
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, quarterly tests and monthly

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 auditing and	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	and Cost 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	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	

16

جامعة الموصل
كلية الادارة والاقتصاد
قسم المحاسبة

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

making skills in academic and administrative–in a team or decision 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

-methods and s skills by relying on modern technological'Developing the faculty member 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.

18

Program Skills Outline

Year/Level	Course Code	Course Name	Basic or optional	Knowledge				Skills				Ethics			
				A1	A2	A3	A4	B1	B2	B3	B4	C1	C2	C3	C4
2024-2025 / The first level /first course	١ م ١١٠١	Financial (١) Accounting	Essential	-	-	-		-	-	-			-	-	
	ع م ١١٠٢	Principles of business administration	Essential	-		-	-	-	-		-	-	-		-
	م م ١١٠٣	Principles of Economics	Essential	-		-	-	-	-	-		-	-		
	س م ١١٠٤	(١) Computer	Essential	-	-	-	-		-	-	-	-	-	-	-
	ع م ١١٠٥	Arabic Language	Essential	-	-	-	-	-	-		-	-	-	-	
	ل م ١١٠٦	English language	Essential	-	-	-		-	-	-			-	-	

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

٢٠٢٤2025 The first evel / second course

Code	Course	Type												
٢١٠٦ م ع	Financial (٢) Accounting	Essential	٠	٠	٠	٠	٠	٠	٠	٠	٠	٠		
٢١٠٧ م جا	General (١) Mathematics	Essential	٠	٠	٠	٠	٠	٠	٠	٠	٠	٠	٠	
٢١٠٨ م عدد	Principles of statistics	Essential	٠	٠	٠	٠	٠	٠	٠	٠	٠	٠	٠	
٢١٠٩ م حا	(٢) Computer	Essential	٠	٠	٠	٠	٠	٠	٠	٠	٠	٠		
٢١١٠ م ق	Accounting readings and correspondence	Essential	٠	٠	٠	٠	٠	٠	٠	٠	٠	٠	٠	
٢١١١ م قه	Human rights and democracy	Essential	٠	٠	٠	٠	٠	٠	٠	٠	٠	٠	٠	

2024-2025 / The second level / First course

21

1212 حسب	Intermediate Accounting(1)	Essential												
1213 حكم	Government Accounting(1)	Essential												
1214 حب	Accounting in English (1)	Essential												
1215 حم	-Marketing and e-commerce	Essential												
1216 قب	Law Business	Essential												
1217 حا	Computer accounting applications	Essential												
1218 حر	General Mathematics (2)	Essential												
2024-2025 / second level / second course														
2219 حسب	Intermediate Accounting(2)	Essential	-	-			-	-	-	-		-	-	-	-

Code	Course	Type												
2220	Government Accounting(2)	Essential	-			-	-	-	-	-	-	-	-	-
2221	Accounting for profit units-non	Essential	-	-	-	-	-	-	-	-	-	-	-	-
2222	Public finance	Essential	-	-	-	-			-	-	-	-	-	-
2223	Accounting operations research in English	Essential	-	-	-	-	-	-						
2224	Accounting in English(2)	Essential	-	-	-	-	-	-	-	-	-	-	-	-
	Arabic Language	Essential	-	-	-	-	-	-	-	-	-	-	-	-
		Essential												
2024-2025 / Third level / First course														
1325	Cost Accounting (1)	Essential	-	-	-	-	-	-	-	-	-	-	-	-
1326	Corporate accounting	Essential	-	-	-	-	-	-	-	-	-	-	-	-

	Course Code	Course Name	Type											
	1327 عدم	Unified accounting system(1)	Essential	-	-	-	-	-	-	-	-	-	-	-
	1328 عصر	Tax Accounting	Essential	-	-	-	-	-	-	-	-	-	-	-
	1329 عد	Financial statement analysis E	Essential	-	-	-	-	-	-	-	-	-	-	-
	1330 عد	Accounting for financial institutions	Essential	-	-	-	-	-	-	-	-	-	-	-
2024-2025 / third level			Essential											

second course		Advanced financial accounting	Essential							١				١
	٢٢٢١م قد	Advanced financial accounting	Essential	١	١			١	١	١		١		
	٢٢٢٢م مص	Natural resources accounting	Essential	١	١	١	١	١	١	١	١	١	١	١
	٢٢٢٣م نظم	Unified (١) system accounting	Essential		١	١	١	١	١	١				
	٢٢٢٤م تكل	Cost Accounting (١)	Essential			١			١					
	٢٢٢٥م رق	Audit and oversight	Essential	١	١	١	١	١	١	١		١		
	٢٢٢٦م تد	Accounting training	Essential	١	١	١	١	١	١	١		١		
		English language	Essential											
2024-2025 / Fourth level / First course			Essential											

Code	Course	Classification											
1437 مقرر	Advanced cost accounting in English	Essential	-	-	-			-	-	-			-
1438 مقرر	Specialized accounting systems	Essential	-	-	-	-	-	-	-	-	-	-	-
1439 مقرر	International auditing standards	Essential	-	-	-			-	-	-	-		-
1440 مقرر	Management accounting in English(1)	Essential	-	-	-		-	-	-	-	-		-
1441 مقرر	International accounting	Essential	-	-	-	-	-	-	-	-	-	-	-
1442 مقرر	Methods and ethics of scientific research	Essential	-	-	-	-	-	-	-	-	-	-	-
2024-2025 / fourth level / second course		Essential											

Code	Course												
٣ل م ٢٤٢	Management accounting in (٢) English	Essential	-	-	-	-	-	-	-	-	-	-	-
٢ك م ٢٤٤	Advanced cost accounting in (٢) English	Essential	-	-	-	-	-	-	-	-	-	-	-
٤١ م ٢٤٥	International Financial Reporting Standards	Essential	-	-	-	-	-	-	-	-	-	-	-
م ٢٤٦	theory Accounting	Essential	-	-	-	-	-	-	-	-	-		
م ٢٤٧	accounting information systems	Essential	-	-	-	-	-	-	-	-			
م ٢٤٨	Graduation research project	Essential	-	-	-	-	-	-	-				
	English language	Essential	-	-	-	-	-	-	-	-	-		

٢٧