

Academic Program Specification Form for the Academic Year 2023-2022

University: Al-Kitab University
College: Administrative and Financial Sciences
Number of Departments in the College: 3

Date of Form Completion: 2022/10/18



Dean's Name
Prof. Dr. Sami Al-Th. Mehel
Date
Signature

Dean's Assistant for
Scientific Affairs
Dr. Shamel Mahmood
Mohammed
Date:
Signature

The College Quality Assurance
and University Performance
Manager Dr. Ahmad Zuhair
Date: 7/1/2023
Signature

Quality Assurance and University Performance Manager
Date: / / 2022
Signature

Ahmed Abdul Salam Sgher



Academic program description

This academic program description provides a summary of the most important characteristics of the program and the learning outcomes expected of the student to achieve, proving whether he has made maximum use of the available opportunities. It is accompanied by a description of each course within the program

1.Educational institution	Al-kitab University The College Of ADMINISTRATIVE SCIENCES
2.Scientific Department	Accounting Department
3.Name of academic program	Accounting Sciences
4.Name of final certificate	Bachelor
5. Academic system: Annual / courses / other	Semester system
6. Accredited Program	
7.Other external influences	Training of students to develop professional skills / training on the application of the government accounting system and the unified accounting system
8. Date of description prepared	18/10/2022
1.The academic program objectives	
Since the academic program for the accounting departments is unified in all Iraqi universities, whether governmental or private, care was taken to distinguish in quality, especially the practical aspect, to provide the graduate with knowledge of the accounting systems applied in Iraq.	
The Accounting Department was established in 1998/1999 and the establishment of the department came in response to the needs of the labor market for qualified cadres in accounting. Higher in specialization. A student graduating from this	

department can work in all institutions and departments of the public sector and the private sector, whether these institutions are productive or service, and adopt modern technologies related to this specialization, in addition to other specialized accounting systems used in financial and agricultural facilities. Graduates of the preparatory school from the scientific, literary and commercial branches - accounting (graduates of the commercial branch - the corresponding specialization) are accepted in this department. The duration of study in the department is four years.

1.Required learning outcomes and methods of teaching, learning and evaluation

The department seeks to qualify students in close branches of the scientific specialization in order to expand future employment opportunities for students, and the process of coordination is taking place with the sectorial committee of the accounting departments in Iraqi universities and in coordination with the government college that was twinned with it and under the direct supervision of the Ministry of Higher Education and Scientific Research. The department also seeks to coordinate with governmental and private institutions in scientific interaction with them to prepare the ground for future job opportunities for students, as graduation projects have been prepared in proportion to the needs of the various state institutions, in order to plunge the student into the labor market to coexist directly with working life.

A-Knowledge objectives:

- 1-To be familiar with the concept of accounting, control and auditing.
- 2- To classify the needs to develop the applicable accounting systems.
- 3- Providing them with the ethics of the accounting and auditing profession.
- 4- To participate with a group of students in implementing an applied project in the field of accounting or auditing in the final stage.

B-Program objectives

- 1- The student's knowledge of the accounting systems needed by the labor market.
- 2 - The student's ability to know the problem in the applicable accounting system or the internal control system and how to develop the correct solutions to it.
- 3 - Enable students to analyze financial statements in the areas of liquidity, operation, investment and cash flow.
- 4 - Mixing the theoretical and practical aspects of accounting systems.

Methods of teaching and learning

- Lectures
- Student center
- Team project
- Work shop
- Learning technologies in campus
- Experiential learning
- Application learning

Evaluation methods

- Practical test
- Theoretical exams (electronic and attendance)
- Reports and studies

C-Emotional and value objectives:

- 1- (Let's Think about Thinking Ability) The objective of this skill is for the student to believe in concrete (student abilities) and to understand when, what and how to think and to improve the ability to think reasonably.
- 2- High thinking skill (the goal of this skill is to teach thinking well before making a decision that determines the student's life)
- 3- The strategy of critical thinking in learning (Critical Thinking) (a term that symbolizes the highest levels of thinking, which aims to pose a problem and then analyze it logically to reach the desired solution)
- 4- The strategy of working as a joint team of accounting and auditing specialties to solve problems

Methods of teaching and learning

- Explanation and clarification
- Application by approving samples of records and documents used in institutions. - method of lecture
- Self-learning method

Evaluation methods

- Practical tests
- Theoretical tests
- Reports and studies

D- Transferred general and qualification skills (other skills related to employability and personal development).

- 1- Develop the student's ability to deal with manual and electronic systems.
- 2 - Develop the student's ability to deal with the Internet for scientific research.
- 3 - Develop the student's ability to deal with multiple means.
- 4- Develop the student's ability to dialogue and discussion.

Teaching and learning methods

- Managing the lecture in a way that feels the importance of time.
- Assigning the student some group activities and duties.
- Allocate a percentage of the grade for group activities.

Evaluation methods

- Practical tests
- Theoretical exams (electronic and attendance)
- Reports and Studies

1. Program structure

The curricula of the department were developed by specialized committees (the Higher Ministerial Committee for the Development of Knowledge Resources for Faculties of Administration and Economics in Iraqi Universities - Sectorial Committee for Accounting Departments) and in accordance with modern methods in this specialization to prepare accounting cadres capable of practicing the profession and developing to serve the country. The department is subject to a twinning system with government colleges with the same specialization. The scientific sobriety test was conducted for the academic year (2015-2016) and the department achieved a good success rate.

Educational level	Course or course code	Course or course name	Credit hours	
			theoretical	practical
First / first semester	-	Financial accounting 1	3	2
		Principles of Business Management	2	-
		Economic principles	2	-
		Computer 1	2	2
		Arabic Language	2	-
		English Language 1	2	-
First stage / second semester		Financial Accounting 2	3	2
		General math. 1	3	-
		Statistic principles 1	3	-

		Computer 2	2	2
		Accounting readings and correspondence	2	-
		Human rights and democracy	2	-
Second stage / first semester		Intermediate accounting 1	3	2
		Government accounting 1	2	2
		Accounting in English 1	2	2
		Marketing and e-commerce	3	-
		Business Law	2	-
		Computer Accounting applications	2	2
		General math. 2	2	-
Second stage / second semester		Intermediate Accounting 2	3	2
		Government Accounting 2	2	2
		Non-profit Accounting units	3	-
		Public Finance	2	-
		Accounting operations research in English	3	-
		Accounting in English 2	2	2
Third stage / first semester		Cost Accounting 1	3	2
		Corporate Accounting	3	2
		Unified Accounting System 1	3	2
		Tax Accounting	3	2
		Financial Statements in English 1	2	2
		Accounting for financial institutions	2	2
Third stage / second semester		Cost Accounting 2	3	2

		Advanced financial accounting	3	2
		Natural resource accounting	2	2
		Unified financial statements 2	3	-
		Audit and control	3	-
		Accounting training	-	4
Fourth stage / second semester		Advanced financial accounting in English 1	3	2
		Specialized accounting systems	3	2
		International Auditing Standards	2	-
		Management Accounting in English 1	3	2
		International Accounting	2	-
		Research methodologies and ethics	2	-
Fourth stage / second semester		Management accounting in English 2	3	2
		Advanced financial accounting in English 2	3	2
		International Financial Reporting Standards	2	-
		Accounting Theory	3	-
		Accounting information system	3	-
		Graduation research project	-	2

1. planning for personal development

-Student able to speak and understand other languages

GLOBALSKILLS -

Student able to influence and convince others, to discuss and reach agreement

Leadership

-Student able to motivate and direct others.

INDEPENDENCE

Accepts responsibility for views & actions and able to work under their own direction & initiative

1.Admission criterion (setting regulations related to joining the college or institute.

Central admission system

1.The most important sources of information about the program

College and university website

University guide

The most important books and resources for the department

Curriculum skills scheme

Please put a signal corresponding to the individual learning outcomes from the program being evaluated

Learning outcomes required from the program

Year / stage	Course code	Course name	Basic or optional	Knowledge objectives				Program objectives				Emotional and value objectives				Transferred general and qualification skills (other skills related to employability and personal development)			
				1a	2a	3a	4a	1b	2b	3b	4b	1c	2c	3c	4c	1d	2d	3d	4d
First stage / first semester		Financial accounting 1	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Business management principles	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Economics principles	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Computer 1	basic	*	*	*	*	*	*		*	*		*	*	*	*	*	*

		Arabic language	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		English language 1	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
First stage/ second semester		Financial accounting 2	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		General math. 1	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Statistics principles 1	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Computer 2	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Accounting readings and correspondence	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Human rights and democracy	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Second stage / first semester		Intermediate accounting 1	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Government	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*

		accounting 1																	
		Accounting in English 1	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Marketing and e-commerce	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Business Law	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Accounting applications in computer	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		General math. 2	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Second stage / second semester		Intermediate accounting 2	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Government accounting 2	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Non-profit accounting units	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*

		General financial	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Research operations accounting in English	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Accounting in English 2	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Third stage / first semester		Cost accounting 1	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Corporate accounting 1	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Unified Accounting system 1	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Tax accounting	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Financial statement	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*

		analysis in English																	
		Accounting for financial institutions	basic	*	*	*	*	*	*	*		*	*	*	*	*	*	*	*
Third stage / first semester		Cost accounting 2	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Advanced financial cost accounting	basic	*	*	*	*	*		*	*	*	*	*	*	*	*	*	*
		Natural resource accounting	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Unified accounting system 1	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Auditing and control	basic	*	*	*	*	*	*	*	*	*	*	*	*	*		*	*
		Accounting	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*

		training																	
Fourth stage / first semester		Advanced cost accounting in English 1	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Specialized accounting system	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		International auditing standards	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Management accounting in English 1	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		International accounting	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Research methodologies and ethics	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*

Fourth stage / second semester		Management accounting in English 2	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Advanced cost accounting in English 2	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		International financial reporting standards 1	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Accounting theory	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Accounting information system	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
		Graduate research project	basic	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*

