

## وصف البرنامج الأكاديمي

### قسم المحاسبة

## DESCRIPTION OF THE ACADEMIC PROGRAM DEPARTMENT OF ACCOUNTING

University Name: Al-Muthanna University...

College/Institute: College Of Management And Economics...

Scientific Department: Department Of Accounting...

Name Of The Academic Or Professional Program: Bachelor's Degree...Accounting...

Name Of Final Degree: Bachelor Of Accounting.

Academic System: Semester

Description Preparation Date: February 2024

Date Of Filling The File: 2/28/2024

The Signature :

Name Of Department Head:  
Assistant Professor Doctor:  
**MOHAMEED SAMEER DEHERIEB**  
The Date: 28-2-2024

The Signature :

Name Of Scientific Assistant:  
Assistant Professor Doctor:  
**AQEEL DAKEL KAREEM**  
The Date: 28-2-2024

The file was audited by the Quality Assurance and University Performance Division  
Name of the person responsible for the Quality Assurance and University Performance  
Division: Assistant Professor, Doctor. WAAD HADY ABED

The Date: 28-2-2024

The Signature

Authentication Of The Dean  
Assistant Professor Doctor  
**KAMAL AL HASANY**

## 1- Program Vision

The program provides a vision in the science of accounting and auditing at a high level of educational quality and its continuous development in line with technical developments and advanced educational systems in accordance with international education standards and global developments. And qualifying graduates with the necessary knowledge and skills in the field of accounting and auditing who are able to bear responsibility for the burdens of the profession as accountants or auditors in various business sectors based on the needs of society. Creating a scientific, research and intellectual atmosphere in the scientific department by encouraging research, studies, scientific sessions and graduation projects.

## 2- Program Message

Study in the Accounting Department provides its graduate students with a reasonable knowledge base in the field of accounting, control and auditing, through a set of basic and assistance courses that students receive throughout the four years of study, which qualifies them to practice the profession of accounting and auditing in various economic units and also enables them to have the appropriate awareness in dealing with money. Public and private, in a way that ensures that they are preserved from waste, manipulation and fraud.

## 3- Program Objectives

- A- Introducing the most important concepts in various accounting, administrative and economic sciences.
- B- Presentation of curricula items in accordance with the decisions approved by the sectorial authority.
- C- Presenting the teaching method during the semester and the vocabulary of each subject.
- D- Conducting innovative methods in teaching accounting subjects.

## 4- Programmatic Accreditation

The standards for colleges of administration and economics were recently launched, as there is a time limit for obtaining program accreditation during the next year.

### 5-Other External Influences

- 1- Academic Supervision and Evaluation Agency - Quality Assurance and Academic Accreditation Department - Accreditation Department.
- 2- Department of Quality and University Performance at the Presidency of Al-Muthanna University.
- 3- Division of Quality and University Performance at the College of Administration and Economics.

### 6- Program Structure

Important Notes*	Percentage	Study unit	Number of courses	Program structure
Optional or auxiliary	%50	10	5	Enterprise requirements
-	-	-	-	College requirements
Basic	%40	120	47	Department requirements
Basic	%10	2	1	summer training
-	-	-	-	Other

\*Notes May Include Whether The Course Is Core Or Elective

### 7- Program Description

Credit Hours		Name Of The Course Or Course	Course Or Course Code	Year/Level
Practical	Theoretical			
2	3	Financial Accounting/1	1101	First/Course 1
-	2	Principles Of Business Administration	1102	
-	2	Principles Of Economics	1103	
2	2	Computer Skills 1	1104	
-	2	Arabic Language	1105	
-	2	Language/1	-----	
2	3	Financial Accounting/2	2106	First/Course2
-	3	General Mathematics 1	2107	
-	3	Principles Of Statistics	2108	
2	2	Computer Skills2	2109	
-	2	Accounting Readings And	2110	

		Correspondence In English		
-	2	Human Rights And Democracy	----	
2	3	Intermediate Accounting/1	1212	Second/course 1
2	2	Government Accounting/1	1213	
2	2	Accounting In English 1	1214	
-	3	Marketing And E-Commerce	1215	
--	2	Business Law	1216	
2	2	Computer Accounting Applications	1217	
-	2	General Mathematics 2	1218	
-	2	English Language2	---	
	2	Baath Crimes	----	
2	3	Intermediate Accounting/2	2219	Second/course 2
2	2	Government Accounting/2	2220	
-	3	Accounting For Non-Profit Units	2221	
-	2	Public Finance	2222	
-	3	Accounting Operations Research In English	2223	
2	2	Accounting In English/2	2224	
2	3	Cost Accounting/1	1325	Third/Course 1
2	3	Corporate Accounting	1326	
-	3	Unified Accounting System/1	1327	
-	3	Tax Accounting	1328	
2	2	Financial Statement Analysis E	1329	
2	2	Accounting For Financial Institutions	1330	
-	2	English Language 3	----	
2	3	Advanced Financial Accounting	2331	Third/Course 2
2	2	Natural Resources Accounting	2332	
-	3	Unified Accounting System/2	2333	
2	3	Cost Accounting/2	2334	
-	3	Audit And Oversight	2335	
4	-	Accounting Training	-----	
2	3	Advanced Cost Accounting E/1	1437	Fourth/Course 1
2	3	Specialized Accounting Systems	1438	
-	2	International Auditing Standards	1439	

2	3	Management Accounting E/1	1440	
-	2	International Accounting	1441	
-	2	Methods And Ethics Of Scientific Research	1442	
2	3	Management Accounting E/2	2443	Fourth/Course 2
2	3	Advanced Cost Accounting E/2	2444	
-	2	International Financial Reporting Standards	2445	
-	3	Accounting Theory	2446	
-	3	Accounting Information Systems	2447	
2	-	Graduation Research Project	----	
-	2	English Language 4	----	

### 8-The Expected Learning Outcomes Of The Program.

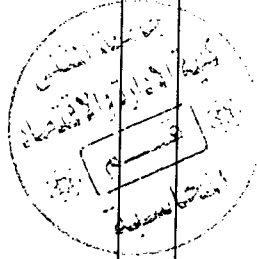
#### Knowledge

Statement of learning outcomes	Learning Outcomes
1. The student's ability to analyze.	1. Students must be familiar with all academic subjects in the accounting major.
2. The student's understanding of the scientific material.	2. Introducing all scientific topics in the accounting specialty.
3. Preparing the student to classify the content of scientific material and compare the problems of that profession in light of the multiplicity of concepts, theories, methods and principles.	3. A presentation of the most important findings of accounting and other administrative and economic sciences.
4. Activating classroom participation for students.	4. Creating a knowledge base that links scientific gains to accounting.
5. -5Urging students to attend seminars and conferences that discuss accounting topics.	5. Finding new ways to deliver accounting scientific material.
	6. Breaking the barrier of fear of scientific material and forming groups that have the ability to deliver and discuss scientific topics with students.
	7. Adopting systematic thinking methods that are compatible with the content of the accounting material.

#### Skills

Statement of learning outcomes	Learning Outcomes
1. The student's ability to analyze.	1- Self-skills to learn to work in the field of the accounting profession.
2. The student's understanding of the scientific material.	2-Solving the problems facing the accounting profession.
3. Preparing the student to classify the content of scientific material and	3- Focusing on the most important skills achieved by accounting in the industrial

<p>compare the problems of that profession in light of the multiplicity of concepts, theories, methods and principles.</p> <p>4. Activating classroom participation for students.</p> <p>5. Urging students to attend seminars and conferences that discuss accounting topics.</p>	<p>environment and in all work environments.</p> <p>4- Skills to recognize the most important findings of accounting across all eras.</p>
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**Value**

Statement of learning outcomes	Learning Outcomes
<p>1. The student's ability to analyze.</p> <p>2. The student's understanding of the scientific material.</p> <p>3. Preparing the student to classify the content of scientific material and compare the problems of that profession in light of the multiplicity of concepts, theories, methods and principles.</p> <p>4. Activating classroom participation for students.</p> <p>5. Urging students to attend seminars and conferences that discuss accounting topics.</p>	<p>1 - The ability to analyze and deduce knowledge.</p> <p>2 - Cognitive comparison between the versatility of uses in accounting science.</p> <p>3 - Developing participation in scientific information and the ability to link that information to what is modern and scientific.</p> <p>4- Personal skills to learn to work in the field of the accounting profession.</p>

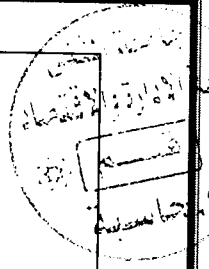
**9-Teaching And Learning Strategies**

- 1- Familiarity with the field of learning and teaching strategies, scientific research methods and applications.
- 2-Reviewing scientific research and studies published in scientific research.
- 3-Comparing the course with the courses of scientific departments in other universities.
- 4- Learn about the development of modern research techniques and compare them with old methods.

**10-Evaluation Methods**

- 1. Written And Oral Tests..
- 2. Evaluation questions during the lecture.

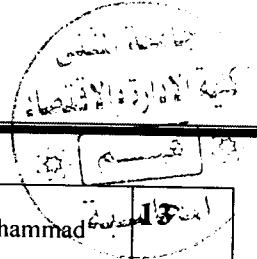
3. Discussion.
4. Objective analysis.
5. Participation.
6. Built-in tests.
7. Brainstorming.



### 11-The Teaching Staff.

#### Faculty Members

Preparing The Teaching Staff		Special Requirements /Skills (If Any)		Specialization		Scientific Rank
lecturer	On staff			Specialization	General specialization	
	On the college staff	-	-	Econometrics	Economy	Dr. Ghassan Tariq Zaher .1
	On the college staff	-	-	Cost and management accounting	Accounting	Dr. Muhammad Samir Dhairab .2
	On the college staff	-	-	Financial accounting and auditing	Accounting	Dr. waad hady abeed .3
	On the college staff	-	-	Financial accounting and auditing	Accounting	Dr. aqeel dekeel kareem .4
-	On the college staff	-	-	Financial accounting and auditing	Accounting	Dr. Maytham Abd Kazem Abbas .5
-	On the college staff	-	-	Accounting	Accounting	.Dr. Saad Raad Faisal .6
-	On the college staff	-	-	Accounting	Accounting	Dr. Aziz Muhammad Aziz .7
-	On the college staff	-	-	Accounting	Accounting	. Raed Hassan Ali .8
-	On the college staff	-	-	Accounting	Accounting	. Haider Abbas Abdel .9
-	On the college staff	-	-	Accounting	Accounting	Haider mtaab 10
-	On the college staff	-	-	Accounting	Accounting	. Majed Ghazi Hassan 11
-	On the college staff	-	-	Accounting	Accounting	Bassem Muhammad Merhej 12



-	On the college staff	-	-	Financial Management	Management	. Ali Karim Muhammad	13
-	On the college staff	-	-	Accounting	Accounting	. Safa Mahdi Raji	14
-	On the college staff	-	-	Accounting	Accounting	Abdul Jabbar Alwan Jabr	15
-	On the college staff	-	-	marketing management	Management	Dargham Ibrahim Kazem	16
-	On the college staff	-	-	Accounting	Accounting	Hawra Nazim Mutashar	17
-	On the college staff	-	-	Accounting	Accounting	Ali Abdul Amir Kazem	18
-	On the college staff	-	-	Accounting	Accounting	Ahmed Gamal Kazem	19
-	On the college staff	-	-	computer	computer	Faris Matar Mahdi	20
-	On the college staff	-	-	Accounting	Accounting	Nawras Kazem Obaid	21
-	On the college staff	-	-	Arabic Language	Arabic Language	Ghufran Kazem Harijeh	22

### Professional development

#### Orienting New Faculty Members

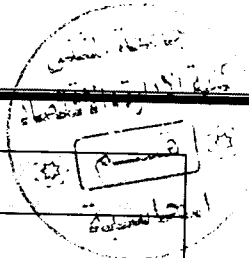
1. Giving lectures.
2. Participation in exams.
3. Supervising students.

#### Professional Development For Faculty Members

##### Development Mechanism:

1. Methodical books prescribed by the Ministry.
2. Department, college and university library.
3. Scientific periodicals of the college and other universities recognized by the Ministry.
4. International Information Network.
5. Opening postgraduate studies.
6. Seminars and conferences.





## 12-Acceptance standard

- 1- Graduate of scientific and literary preparatory school.
- 2- Central admission system.
- 3- Distribution among scientific departments is within the authority of the college.

## 13-The Most Important Sources Of Information About The Program

1. Ministry directives.	
2. Corresponding Iraqi, Arab and foreign universities and colleges.	
3. Scientific Department Guide.	
4. Labor market requirements.	
5. Students' attitudes and desires.	

## 14- Program development plan

1. Student development (a teaching program for student development, such as using the Internet, using technological information - IT).
2. Developing the student's academic personality, capable of competition, dialogue, and problem solving.
3. Forming a future vision for the future development of the student.

## Program Skills Chart

Learning Outcomes Required From The Programmer													Year/level				
Value		Skills					Knowledge					Basic Or optional		Course Name	Course Code		
		4C	3C	2C	1C	4C	3C	2C	1C	4C	3C		2C			1C	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Basic	Financial Accounting/1	AECA14_101	The first
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Assistant	Principles Of Business Administration	AECA14_102		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Assistant	Principles Of Economics	AECA14_104		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Assistant	Computer Skills 1	AECA14_105		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Assistant	Arabic Language	AECA14_107		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Basic	Financial Accounting/1	AECA14_101		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Basic	Financial Accounting/2	AECA14_101		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Assistant	General Mathematics 1	AEAC13_F2061		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Assistant	Principles Of Statistics	AECA14_103		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Assistant	Computer Skills2	AECA14_105		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Basic	Accounting Readings And Correspondence In English	AECA14_106		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Assistant	Human Rights And Democracy	AECA14_108		

