



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: ٢٠٢٦

Date Of Filling The File: ٢٠٢٦

The Signature :

Name Of Department Head:

Assistant Professor Dr. :

Ali Saad Mohammed

The Date: ٢٠٢٦

The Signature :

Name Of Scientific Assistant:

Assistant Professor Doctor:

Meshal Harbi Odah

The Date: ٢٠٢٦

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, Dr. Hussein Issa Al-Alaq

The Date: ٢٠٢٦

The Signature

Authentication Of The Dean
Assistant Professor Doctor
KAMAL AL HASSANI

၁- Program Vision

Graduate a distinguished generation of accountants who enhance their role in society and the labor market.

၂- Program Message

Qualify students to work in both public and private sectors by keeping pace with modern developments and integrating theoretical education with practical application in order to enhance institutional and economic performance.

၃- Program Objectives

The objectives of the Accounting Department are as follows:

၁. To prepare academically and professionally qualified accounting cadres capable of occupying accounting positions — including all functions related to the various branches of accounting — across different fields of work, including governmental, public, mixed, and private sectors.

၂. To instill the concept of professional ethics and the ethical principles that accountants must uphold in the practice of their profession, and to motivate and guide students to contribute to the development of the accounting profession after graduation.

၃. To organize and supervise practical training for students of the department at various workplaces (with a particular focus on industrial companies), or at alternative sites under exceptional circumstances, with the aim of linking the theoretical knowledge taught in the department to practical applications in real-world settings, thereby ensuring comprehensive training for students.

၄. To encourage students to demonstrate creativity by harnessing their youthful potential and directing it toward transforming lecture materials into instructional boards, educational aids, and illustrative diagrams. This requires substantial creative thinking and direct supervision by faculty members.

၅. To assign fourth-year students to prepare applied research projects in the field of accounting under the supervision of faculty members. These research projects are evaluated in accordance with a specially designed assessment form that includes detailed scientific research criteria.

၆. To establish dedicated electronic learning channels for all courses in alignment with the prevailing circumstances faced by the department and the world in confronting the COVID-19 pandemic, as well as electronic platforms for academic advising. In addition, the department adopts the necessary measures to protect students and faculty members from the Coronavirus.

၇. To conduct seminars and discussion panels, whether online or in-person, on contemporary accounting topics, and to invite faculty members from other scientific departments within the college, as well as department students, to attend these sessions in order to achieve the intended academic benefits.

٨. To organize departmental scientific seminars addressing emerging accounting issues in practical settings. The objective of these seminars is to raise awareness of such issues and examine their various dimensions by hosting concerned stakeholders—particularly from outside the university—to benefit from their perspectives, exchange views, and engage in dialogue aimed at identifying alternative solutions. Relevant parties are invited to participate in order to enrich discussions and deliberations.

٩. To implement the department's scientific plan in all its components, including research activities, book authorship, seminars, and workshops, and to morally encourage faculty members to complete their research projects within the framework of the annual academic plan, while fostering a spirit of collaboration and academic excellence among them.

٩- Programmatic Accreditation

The application for accreditation has been approved.

١٠- Other External Influences

١. Supervision and Academic Evaluation Authority – Quality Assurance and Academic Accreditation Department – Accreditation Division.

٢. Quality Assurance and University Performance Department, Presidency of University of Al-Muthanna.

٣. Quality Assurance and University Performance Department, College of Administration and Economics, University of Al-Muthanna.

١١- Program Structure

Important Notes*	Percentage	Study unit	Number of courses	Program structure
Auxiliary	%٧,٥	١٢	٣	Enterprise requirements
-	-	-	-	College requirements
Basic	%٩٠	١٤٤	٨	Department requirements
Basic	%١,٢٥	٢	١	summer training
Auxiliary	%١,٢٥	٢	١	Other
	%١٠٠	١٦٠		

*Notes May Include Whether The Course Is Core Or Elective

V- Program Description

Credit Hours		Name Of The Course Or Course	Course Or Course Code	Year/Level
Practical	Theoretical			
٢	٤	Fundamentals of Financial Accounting	AC١١٠١	First/Course ١
١	٢	Principles Of Business Administration	AC١١٠٢	
١	٢	Principles Of Economics	AC١١٠٤	
-	٢	English Language	UNI-١٠١	
٢	٢	General Mathematics	AC١١٠٣	
-	٢	Human Rights And Democracy	UNI-١٠٤	
٢	٤	Financial Accounting	AC١٢٠١	First/Course ٢
١	٣	Principles Of Statistics	AC١٢٠٢	
٢	٣	Accounting Readings And Corresponding	AC١٢٠٤	
-	٢	Arabic Language	UNI-١٠٢	
٢	١	Computer	UNI-١٠٣	
٢	٢	Fundamentals of Intermediate Accounting	AC٢١٠١	Second/course ١
٢	٢	Fundamentals of Government Accounting	AC٢١٠٢	
١	٢	Fundamentals of Accounting In English	AC٢١٠٣	
-	٣	Public Finance & Financial legislation	AC٢١٠٤	
١	٢	Principles Operation Research & Application QSB	AC٢١٠٥	
٢	١	Computer ٢	UNI-٢٠٣	
-	٢	Arabic Language	UNI-٢٠٢	
٢	٢	Intermediate Accounting	AC٢٢٠١	Second/course ٢
٢	٢	Government Accounting	AC٢٢٠٢	
١	٢	Accounting In English	AC٢٢٠٣	
-	٢	Marketing & E-Trade	AC٢٢٠٤	
٢	٢	Accounting For Non-Profit Organization	AC٢٢٠٥	
-	٢	Crimes Of The Defunct Ba'ath Party	UNI-٢٠١	
-	٣	English Language	UNI-٢٠٤	
٢	٣	Cost Accounting/١	١م ١٣٢٥	Third/Course ١
٢	٣	Corporate Accounting	مش ١٣٢٦	
-	٣	Unified Accounting System/١	١م ١٣٢٧	
-	٣	Tax Accounting	١م ١٣٢٨	

٢	٢	Financial Statement Analysis E	١٣٢٩م تق	
٢	٢	Accounting For Financial Institutions	١٣٣٠م شا	
٢	٣	Advanced Financial Accounting	٢٣٣١م قد	Third/Course ٢
٢	٢	Natural Resources Accounting	٢٣٣٢م مص	
-	٣	Unified Accounting System/٢	٢٣٣٣م نظ	
٢	٣	Cost Accounting/٢	٢٣٣٤م مك	
-	٣	Audit And Oversight	٢٣٣٥م رق	
٤	-	Accounting Training	٢٣٣٦م تم	
٢	٣	Advanced Cost Accounting E/١	١٤٣٧م كم	Fourth/Course ١
٢	٣	Specialized Accounting Systems	١٤٣٨م خص	
-	٢	International Auditing Standards	١٤٣٩م تد	
٢	٣	Management Accounting E/١	١٤٤٠م اد	
-	٢	International Accounting	١٤٤١م دو	
-	٢	Methods And Ethics Of Scientific Research	١٤٤٢م هج	
٢	٣	Management Accounting E/٢	٢٤٤٣م اد	Fourth/Course ٢
٢	٣	Advanced Cost Accounting E/٢	٢٤٤٤م كم	
-	٢	International Financial Reporting Standards	٢٤٤٥م اغ	
-	٣	Accounting Theory	٢٤٤٦م ظر	
-	٣	Accounting Information Systems	٢٤٤٧م ظم	
٢	-	Graduation Research Project	٢٤٤٨م حث	

٨-The Expected Learning Outcomes Of The Program.

Knowledge

Outcome Code	Learning Outcome	Learning Outcome Statement
A ^١	Demonstrate knowledge of fundamental accounting concepts and related disciplines.	The student explains the core concepts of financial and managerial accounting, as well as supporting disciplines, in a systematic and accurate manner.
A ^٢	Interpret accounting standards and financial legislation.	The student interprets local and international accounting standards and explains their applications within the professional environment.
A ^٣	Analyze accounting issues and problems.	The student analyzes accounting problems based on the conceptual framework and identifies appropriate alternatives.
A ^٤	Evaluate accounting policies and treatments.	The student evaluates alternative accounting policies and treatments and exercises professional judgment based on sound scientific and logical foundations.

Skills		
Outcome Code	Learning Outcome	Learning Outcome Statement
B ¹	Prepare journal entries and financial statements.	The student prepares accounting entries and financial statements in accordance with approved standards and with professional accuracy.
B ²	Apply accounting tools and techniques.	The student utilizes modern accounting methods and techniques to process various financial transactions.
B ³	Analyze financial data to support decision-making.	The student analyzes financial data and derives relevant indicators to support managerial decision-making.
B ⁴	Address complex accounting problems.	The student proposes appropriate professional alternatives to resolve complex accounting problems in diverse work environments.

Value		
Outcome Code	Learning Outcome	Learning Outcome Statement
C ¹	Commitment to professional ethics.	The student applies the principles of integrity, objectivity, and independence in accounting practice.
C ²	Compliance with laws and regulations.	The student adheres to the legislation and regulations governing financial and accounting work.
C ³	Responsibility and teamwork.	The student performs professional duties with a team spirit and assumes responsibility within the work environment.
C ⁴	Promoting transparency and community service.	The student supports the principles of transparency and accountability and contributes to community service through sound professional performance.

9-Teaching And Learning Strategies

The program adopts a variety of teaching strategies to ensure the achievement of the intended learning outcomes, including:

- Interactive theoretical lectures.
- Problem-solving and case study analysis.
- Classroom discussions and student presentations.
- Cooperative learning and teamwork.
- Practical and applied training.
- Utilization of modern educational technologies.

١٠-Evaluation Methods

The program employs diverse teaching strategies to ensure the achievement of its learning outcomes, including:

- Interactive theoretical lectures.
- Problem-solving and practical case studies.
- Classroom discussions and oral presentations.
- Cooperative learning and teamwork.
- Practical and hands-on training.
- The use of modern educational technologies.

١١-The Teaching Staff.

Faculty Members

Scientific Rank		Specialization		Special Requirements /Skills (If Any)		Preparing The Teaching Staff	
		General specialization	Specialization			On staff	lecturer
١	Dr. Muhammad Samir Dhairab	Accounting	Cost and management accounting	-	-	On the college staff	
٢	Dr. aqeel dekeel kareem	Accounting	Financial accounting and auditing	-	-	On the college staff	
٣	Dr. waad hady abeed	Accounting	Financial accounting and auditing	-	-	On the college staff	
٤	Dr. Maytham Abd Kazem Abbas	Accounting	Financial accounting and auditing	-	-	On the college staff	-
٥	Dr. Ali Saad Mohammed	Accounting	Financial accounting	-	-	On the college staff	-
٦	Dr. Abdul Jabbar Alwan Jabr	Accounting	Financial & international accounting	-	-	On the college staff	-
٧	.Dr. Saad Raad Faisal	Accounting	Financial accounting	-	-	On the college staff	-

٨	Dr. Aziz Muhammad Aziz	Accounting	Budgeting accountion	-	-	On the college staff	-
٩	. Raed Hassan Ali	Accounting	Accounting	-	-	On the college staff	-
١٠	. Haider Abbas Abdel	Accounting	Accounting	-	-	On the college staff	-
١١	Haider laith Mrtaab	Accounting	Accounting	-	-	On the college staff	-
١٢	Majed Ghazi Hassan	Accounting	Accounting	-	-	On the college staff	-
١٣	Bassem Muhammad Merhej	Accounting	Accounting	-	-	On the college staff	-
١٤	Ali Karim Muhammad	Management	Financial Management	-	-	On the college staff	-
١٥	Safa Mahdi Raji	Accounting	Accounting	-	-	On the college staff	-
١٦	Dargham Ibrahim Kazem	Management	marketing management	-	-	On the college staff	-
١٧	Dr.Hawra Nazim Mutashar	Accounting	Cost and management accounting	-	-	On the college staff	-
١٨	Ali Abdul Amir Kazem	Accounting	Accounting	-	-	On the college staff	-
١٩	Faris Matar Mahdi	computer	computer	-	-	On the college staff	-
٢٠	Nawras Kazem Obaid	Accounting	Accounting	-	-	On the college staff	-

Professional development

Orienting New Faculty Members

١. Giving lectures.

٢. Participation in exams.

٢. Supervising students.

Professional Development For Faculty Members

Development Mechanism:

١. Methodical books prescribed by the Ministry.
٢. Department, college and university library.
٣. Scientific periodicals of the college and other universities recognized by the Ministry.
٤. International Information Network.
٥. Opening postgraduate studies.
٦. Seminars and conferences.

١٢- Acceptance standard

١. Graduate of scientific and literary preparatory school.
٢. Central admission system.
٣. Distribution among scientific departments is within the authority of the college.

١٣- The Most Important Sources Of Information About The Program

١. Ministry directives.
٢. Corresponding Iraqi, Arab and foreign universities and colleges.
٣. Scientific Department Guide.
٤. Labor market requirements.
٥. Students' attitudes and desires.

١٤- Program development plan

The program is developed through the following mechanisms:

١. Conducting a periodic review of the curriculum every two years.
٢. Incorporating feedback from faculty members and students.
٣. Monitoring updates and developments in international accounting standards.
٤. Assessing the needs of the local labor market.
٥. Involving professional specialists when updating course contents.

Program Skills Chart

		Learning Outcomes Required From The Programmer																
Year/level	Course Code	Course Name	Basic Or optional	Knowledge			Skills			Value								
				1a	1a	1a	1b	1b	1b	1c	1c	1c	1c	1c				
The first	AC111.1	Fundamentals of Financial Accounting	Basic	•			•											
	AC111.2	Principles Of Business Administration	Assistant	•													•	
	AC111.4	Principles Of Economics	Assistant	•													•	
	UNI-11.1	English Language	Assistant															
	AC111.3	General Mathematics	Assistant				•											
	UNI-11.4	Human Rights And Democracy	Assistant														•	
	AC121.1	Financial Accounting	Basic	•			•											
	AC121.2	Principles Of Statistics	Assistant				•										•	
	AC121.4	Accounting Readings And Corresponding	Assistant	•														•
	UNI-11.2	Arabic Language	Assistant															•
Second	UNI-11.3	Computer	Assistant														•	
	AC211.1	Fundamentals of Intermediate Accounting	Basic	•			•										•	

