

Academic Program Description Form

University Name: Tikrit University

College/Institute: College of Administration and Economics

Scientific Department: Accounting Department

Academic Program Name: Accounting Department

Final Degree Name: Bachelor of Science in Accounting

Study System: Course System

Description Preparation Date: 2023/9/17

File Completion Date: 2023/9/17

Signature:

Department Head Name: Assoc. Prof. Muthanna Rukan Jassim

Scientific Assistant Name: Assoc. Prof. Ashraf Hashim Faris Al-Abdoun

Date: 2023/9/17

File Checked by: Quality Assurance and University Performance Division

Quality Assurance Division Director Name: Osama Musa Farhan

Signature

Date: 2023/9/17

Dean's Approval

1. Program Vision

The Accounting Department aims to be a pioneering scientific institution at the university in achieving excellence in accounting education, research, and professional auditing. To embody this vision, the department seeks to explore the fields of scientific and cognitive development in accounting sciences and align them with international standards in accounting education to ensure quality and high academic standards, as well as to encourage creative scientific research and strive to provide its requirements to meet all community needs with skilled graduates capable of excellence in various fields of accounting and auditing.

2. Program Mission

To provide specialized accounting education opportunities for students in the department, qualifying them academically and practically and elevating the level of research to serve the community.

3. Program Objectives

The department's objectives include the following:

1. Providing the initial educational requirements to prepare qualified graduates capable of performing their duties efficiently and effectively.
2. Enhancing field scientific research by encouraging applied research and addressing practical accounting issues to contribute effectively to finding solutions.
3. Contributing to serving the local community by working to find appropriate solutions to their accounting problems.

4. Building an accounting culture among graduates that enables them to operate in broader areas of accounting.
5. Keeping pace with scientific developments and monitoring updates in accounting to serve the scientific journey of the department.
6. Preparing scientific frameworks (Master's and Ph.D.) to supply universities and institutes with qualified faculty members.
7. Organizing seminars, workshops, and conferences in the field of specialization to discuss contemporary topics or practical issues.

4. Program Accreditation

Is the program accredited? If so, by which authority? No.

5. Other External Influences

Is there a sponsoring authority for the program? Yes, the Ministry of Higher Education and Scientific Research.

6. Program Structure

| Structure | Number of Courses | Credit Hours | Percentage | Notes |
|----------------------------|-------------------|--------------|------------|-------|
| Institutional Requirements | 6 | 14% | 9.4 | |
| College Requirements | 10 | 27% | 18 | |
| Department Requirements | 40 | 109% | 72.6 | |
| Summer Training | | | | |
| Other | | | | |

*Notes may include whether the course is compulsory or optional.

7. Program Description / Accounting Curriculum

| Year/Level | Course Code | Course Name | Credit Hours |
|------------|-------------|--------------------------|--------------------------|
| First | 1101 | Financial Accounting 1 | 3 (Theory) 2 (Practical) |
| | 1102 | Principles of Business | 3 |
| | 1103 | Principles of Economics | 2 |
| | 1104 | Computer 1 | 2 (Theory) 2 (Practical) |
| | 1105 | Arabic Language | 2 |
| | 2106 | Financial Accounting 2 | 3 (Theory) 2 (Practical) |
| | 2107 | General Mathematics | 3 |
| | 2108 | Principles of Statistics | 3 |
| | 2109 | Computer 2 | 2 |

| Year/Level | Course Code | Course Name | Credit Hours |
|-------------------|--------------------|--|--------------------------|
| | 2110 | Accounting Readings and Correspondence | 2 |
| | 2111 | Human Rights and Democracy | 2 |
| | | English Language | 2 |
| Second | 1212 | Intermediate Accounting 1 | 3 (Theory) 2 (Practical) |
| | 1213 | Governmental Accounting 1 | 2 (Theory) 2 (Practical) |
| | 1214 | Accounting in English 1 | 2 (Theory) 2 (Practical) |
| | 1215 | Marketing and E-Commerce | 3 |
| | 1216 | Labor Law | 2 |
| | 1217 | Accounting Applications in Computer | 2 (Practical) 2 (Theory) |
| | 1218 | General Mathematics | 2 |
| | | English Language | 2 |
| | 1219 | Intermediate Accounting 2 | 2 |
| | 1220 | Governmental Accounting 2 | 2 |
| | 1221 | Non-Profit Organizations Accounting | 3 |
| | 1222 | General Finance | 2 |
| | 1223 | Operational Research in English | 3 |
| | 1224 | Accounting in English 2 | 2 |
| Third | 1325 | Cost Accounting 1 | 2 |
| | 1326 | Corporate Accounting | 3 |
| | 1327 | Unified Accounting System 1 | 3 |
| | 1328 | Tax Accounting | 3 |
| | 1329 | Financial Statement Analysis | 2 |
| | 1330 | Advanced Financial Accounting | 3 |
| | 2331 | Natural Resource Accounting | 2 |
| | 2332 | Unified Accounting System 2 | 3 |
| | 2333 | Cost Accounting 2 | 2 |
| | 2334 | Auditing and Control | 3 |
| | 2335 | Accounting Training | 4 |
| | | English Language | 2 |
| Fourth | 1437 | Advanced Cost Accounting in English 1 | 2 |
| | 1438 | Specialized Accounting Systems | 3 |
| | 1439 | International Auditing Standards | 2 |

| Year/Level | Course Code | Course Name | Credit Hours |
|------------|-------------|---|--------------|
| | 1440 | Managerial Accounting in English 1 | 2 |
| | 1441 | International Accounting | 2 |
| | 1442 | Research Methodologies and Ethics | 2 |
| | 2443 | Managerial Accounting in English 2 | 2 |
| | 2444 | Advanced Cost Accounting in English 2 | 2 |
| | 2445 | International Financial Reporting Standards | 2 |
| | 2446 | Accounting Theory | 3 |
| | 2447 | Accounting Information Systems | 3 |
| | 2448 | Graduation Research Project | 2 |
| | | English Language | 2 |

8. Expected Learning Outcomes of the Program

Knowledge:

- Provide leading capabilities in accounting and auditing.
- Disseminate knowledge in economic units and government institutions to meet community aspirations.
- Graduates' ability to develop their accounting and cognitive skills and achieve leadership in providing accounting, regulatory, and auditing information.

Skills:

- Foster creativity, innovation, and leadership.
- Create an open environment for cultural and intellectual exchange.
- Graduates of the Accounting Department should possess the ability to think, solve problems, and manage time.
- Effective communication and constructive interaction with stakeholders.
- Ensure our outcomes are knowledgeable and skilled in completing assigned tasks.

Values:

- Establish social responsibility and ethics.
- Serve the community and meet its demands.
- Adhere to professional ethics and demonstrate high professional competence.
- Integrity and transparency.
- Quality.

- Ensure students are committed to principles of integrity and transparency, with the ability to apply accounting, regulatory, and auditing concepts in practice.

9. Teaching and Learning Strategies

1. **Active Learning:** Encourage student participation in learning processes, such as discussions, group activities, and problem-solving, to enhance their deep understanding of concepts.
2. **Cooperative Learning:** Encourage students to work together in small groups to solve problems related to their studies and share ideas, fostering interaction and knowledge exchange.
3. **Use of Technology:** Utilize technology to provide interactive educational tools such as software programs and online materials to enhance student understanding and motivation.
4. **Problem-Based Learning:** Present specific problems and stimulate students to engage in critical thinking and apply accounting skills to solve them.
5. **Diverse Educational Strategies:** Provide a variety of educational strategies, such as interactive lectures, practical lessons, and hands-on exercises, to meet diverse student needs.
6. **Enhancing Accounting Thinking:** Encourage students to develop accounting thinking skills such as analysis, planning, and inference through thought-provoking questions and applied problems.
7. **Immediate Feedback:** Provide mechanisms for immediate feedback to students regarding their performance and understanding of accounting concepts, whether through periodic assessments or direct interaction with the instructor.

10. Assessment Methods

1. **Class Performance Evaluation:** Includes assessing students' performance during lessons, lectures, and workshops through written tests or continuous evaluation of their participation and understanding of materials.
2. **Participation in Discussions and Activities:** Evaluate students' participation in class discussions, group activities, and individual projects to assess their understanding and interaction with materials.
3. **Tests and Assignments:** Conduct regular tests and evaluative assignments to assess their skills in solving issues related to their field and understanding presented concepts.
4. **Research Participation Evaluation:** Assess students' participation in research activities and scientific projects, evaluating their presentation style and analysis of results and conclusions.
5. **Practical Performance Evaluation:** Evaluate students' practical performance through field visits and participation in applied activities.
6. **External Participation Evaluation:** Includes assessing students' participation in external activities such as conferences, seminars, and sports competitions.

Professional Development for New Faculty Members

1. **Identifying University and Department Needs:** Identify the university and department needs regarding required educational staff and preferred specializations.
2. **Designing Orientation Programs:** Design targeted orientation programs for new and visiting faculty members based on their needs and specializations.
3. **Introducing the University Environment:** Provide a comprehensive introduction to the university and the Accounting Department, including an overview of the department, its vision, mission, objectives, and available services.
4. **Providing Supporting Resources:** Provide necessary resources and support for new faculty members, including training courses, practical workshops, and technical assistance.
5. **Academic Guidance:** Guide new faculty members regarding curricula, research areas, and teaching methods used in the department.
6. **Administrative Guidance:** Guide new faculty members on administrative procedures, responsibilities, university policies, and codes of conduct.
7. **Continuous Support:** Provide ongoing support for new and visiting faculty members through advisory sessions, workshops, and periodic evaluations.

Professional Development for Faculty Members

1. **Identifying Needs and Setting Goals:** Identify faculty members' needs through surveys and performance evaluations, and then set specific goals to be achieved within the program.
2. **Designing the Development Program:** Based on identified needs and goals, design a comprehensive development program that includes a range of activities, training courses, workshops, and educational resources.
3. **Implementing the Program:** Regularly and systematically implement the development program, including organizing workshops, conducting training courses, and providing appropriate educational resources.
4. **Using Effective Teaching Strategies:** Faculty members learn to use and apply modern and effective teaching strategies, such as cooperative learning, active learning, and educational technology.
5. **Evaluating Learning Outcomes:** Assess the effectiveness of the development program by evaluating faculty members' learning outcomes, such as increased knowledge and teaching skills and interaction with students.
6. **Continuous Development:** Provide ongoing feedback and support for faculty members to enhance their professional and academic development continuously.
7. **Participating in Research and Scientific Publishing:** Encourage faculty members to engage in scientific research and publish findings in reputable academic journals, enhancing their academic status and contributing to knowledge development in their fields.

12. Admission Criteria

1. Central Admission.
2. Exceptions (children of martyrs, children of faculty members, distinguished employees, top students from institutes, foreign students).
3. Governmental Education.
4. Evening Studies Admission.

13. Main Sources of Information About the Program

1. University, college, and departmental websites.
2. Initial establishment documents of the department.
3. Project for developing and updating curricula of management and economics colleges in Iraqi universities for the year 2017.

14. Program Development Plan

1. Developing curricula.
2. Developing postgraduate curricula.
3. Enhancing teaching and administrative capabilities through workshops and seminars in specialized fields.
4. Supporting scientific research efforts by encouraging faculty members to publish, especially in international journals.
5. Conducting training programs to develop students' capabilities in technical fields and information technology.
6. Organizing field visits and scientific trips for students to government institutions.

Program Skills Map

Required Learning Outcomes from the Program

| Year/Level | Course Code | Course Name | Compulsory/Optional | Knowledge | Skills | Values |
|------------|-------------|-------------------------|---------------------|-----------|--------|--------|
| First | 1101 | Financial Accounting | Compulsory | ✓ | ✓ | ✓ |
| | 1102 | Principles of Business | Compulsory | ✓ | ✓ | ✓ |
| | 1103 | Principles of Economics | Compulsory | ✓ | ✓ | ✓ |
| | 1104 | Computer 1 | Compulsory | ✓ | ✓ | ✓ |
| | 1105 | Arabic Language | Compulsory | ✓ | ✓ | ✓ |
| | 2106 | Financial Accounting 2 | Compulsory | ✓ | ✓ | ✓ |
| | 2107 | General Mathematics | Compulsory | ✓ | ✓ | ✓ |

| Year/Level | Course Code | Course Name | Compulsory/Optional | Knowledge | Skills | Values |
|-------------------|--------------------|----------------------------|----------------------------|------------------|---------------|---------------|
| | 2108 | Principles of Statistics | Compulsory | ✓ | ✓ | ✓ |
| | 2109 | Computer 2 | Compulsory | ✓ | ✓ | ✓ |
| | 2110 | Accounting Readings | Compulsory | ✓ | ✓ | ✓ |
| | 2111 | Human Rights and Democracy | Compulsory | ✓ | ✓ | ✓ |
| | | English Language | Compulsory | ✓ | ✓ | ✓ |
| Second | 1212 | Intermediate Accounting 1 | Compulsory | ✓ | ✓ | ✓ |
| | 1213 | Governmental Accounting 1 | Compulsory | ✓ | ✓ | ✓ |
| | 1214 | Accounting in English 1 | Compulsory | ✓ | ✓ | ✓ |
| | 1215 | Marketing and E-Commerce | Compulsory | ✓ | ✓ | ✓ |
| | 1216 | Labor Law | Compulsory | ✓ | ✓ | ✓ |
| | 1217 | Accounting Applications | Compulsory | ✓ | ✓ | ✓ |
| | 1218 | General Mathematics | Compulsory | ✓ | ✓ | ✓ |
| | | English Language | Compulsory | ✓ | ✓ | ✓ |
| | 1219 | Intermediate Accounting 2 | Compulsory | ✓ | ✓ | ✓ |
| | 1220 | Governmental Accounting 2 | Compulsory | ✓ | ✓ | ✓ |
| | 1221 | Non-Profit Accounting | Compulsory | ✓ | ✓ | ✓ |
| | 1222 | General Finance | Compulsory | ✓ | ✓ | ✓ |
| | 1223 | Research Operations | Compulsory | ✓ | ✓ | ✓ |
| | 1224 | Accounting in English 2 | Compulsory | ✓ | ✓ | ✓ |

| Year/Level | Course Code | Course Name | Compulsory/Optional | Knowledge | Skills | Values |
|------------|-------------|----------------------|---------------------|-----------|--------|--------|
| Third | 1325 | Cost Accounting 1 | Compulsory | ✓ | ✓ | ✓ |
| | 1326 | Corporate Accounting | Compulsory | ✓ | ✓ | ✓ |
| | 1327 | | | | | |

Course Description Model

1. **Course Name:** Public Finance
2. **Course Code:** Not available
3. **Semester / Year:** Second semester / Second stage
4. **Date of Preparation:** 2024/1/28
5. **Available Attendance Forms:** In-person for students
6. **Total Study Hours / Total Units:** 30 hours / 30 units
7. **Course Coordinator's Name:** Assistant Professor Muthana Mayouf Mahmoud
8. **Course Objectives:**
 - Increase students' understanding of the importance of financial economics and public finance as a vital part of economics.
 - Introduce students to the key stages of the development of financial thought.
 - Educate students on the principles and objectives of public finance.
 - Explain the relationship between the financial cycle and the economic cycle.
9. **Teaching and Learning Strategies:**
The strategy encourages students to solve problems faced by accountants by presenting real challenges and obstacles (simulated) that economic and governmental institutions encounter, engaging students in finding solutions and developing their mental skills.
10. **Course Structure:**

| Week | Hours | Learning Outcomes | Unit Name/Topic | Learning Method | Evaluation Method |
|------|-------|---|--|-----------------|---|
| 1 | 3 | Understanding the nature of public finance and its relation to other sciences | Objectives and rules of public finance | In-person | Daily preparation and daily, oral, monthly, and written exams |
| 2 | 3 | Understanding general needs and differentiating them from private needs | General expenditures | In-person | Daily preparation and daily, oral, monthly, and written exams |
| 3 | 3 | Understanding the | General | In-person | Daily preparation |

| Week | Hours | Learning Outcomes | Unit Name/Topic | Learning Method | Evaluation Method |
|-------------|--------------|--|---------------------------------------|------------------------|---|
| | | nature of general expenditures | expenditures | | and daily, oral, monthly, and written exams |
| 4 | 3 | Understanding the rules of public spending | Public spending rules | In-person | Daily preparation and daily, oral, monthly, and written exams |
| 5 | 3 | Identifying the classification of public expenditures | Classification of public expenditures | In-person | Daily preparation and daily, oral, monthly, and written exams |
| 6 | 3 | Understanding general revenues | General revenues | In-person | Daily preparation and daily, oral, monthly, and written exams |
| 7 | 3 | Understanding taxes and their types | Taxes and their types | In-person | Daily preparation and daily, oral, monthly, and written exams |
| 8 | 3 | Understanding tax evasion and solutions | Tax evasion | In-person | Midterm exam |
| 9 | 3 | Understanding tax justice | Tax justice | In-person | Daily preparation and daily, oral, monthly, and written exams |
| 10 | 3 | Understanding public loans | Public loans | In-person | Daily preparation and daily, oral, monthly, and written exams |
| 11 | 3 | Distinguishing between public loans and other revenues | Public loans vs. other revenues | In-person | Daily preparation and daily, oral, monthly, and written exams |
| 12 | 3 | Distinguishing between compulsory and voluntary loans | Compulsory vs. voluntary loans | In-person | Daily preparation and daily, oral, monthly, and written exams |
| 13 | 3 | Understanding the general budget | General budget | In-person | Daily preparation and daily, oral, monthly, and written exams |
| 14 | 3 | Understanding budget deficit and exam solutions | Budget deficit | In-person | Midterm exam |

11. Course Evaluation:

Distribution of grades out of 100:

- 30 points for student assignments such as daily preparation, daily and oral exams, monthly and written exams, and reports.
- 70 points for the final exam of the course.

12. Learning and Teaching Resources:

- Required textbooks (if available): Public Finance by Dr. Imad Al-Ani
- Main References: All official sources available in the college library specialized in public finance
- Recommended supplementary references (academic journals, reports, etc.): Iraqi Academic Scientific Journal
- Electronic references and internet sites.