

**Ministry of Higher Education and Scientific Research
Academic Supervision and Evaluation Authority
Quality Assurance and Academic Accreditation Department
Accreditation Department**



Academic Program and Course Description Guide

2025/2026

Introduction:

The educational program is a coordinated and organized package of courses that include procedures and experiences organized into study modules. The primary purpose is to build and refine graduates' skills, making them qualified to meet the requirements of the labor market. The program is reviewed and evaluated annually through internal or external audit procedures and programs, such as the External Examiner Program.

The academic program description provides a brief summary of the program's main features and courses, indicating the skills students are working to acquire, based on the objectives of the academic program. The importance of this description is evident as it represents the cornerstone of program accreditation. It is co-written by teaching staff under the supervision of the academic committees in the academic departments.

This second edition of the guide includes a description of the academic program after updating the vocabulary and paragraphs of the previous guide in light of new developments in the educational system in Iraq. This guide included a description of the academic program in its traditional form (annual, semester), as well as adopting the academic program description circulated pursuant to the Department of Studies Circular TM 3/2906 dated May 3, 2023, regarding programs that adopt the Bologna Process as the basis for their work. In this context, we cannot but emphasize the importance of writing descriptions of academic programs and courses to ensure the smooth running of the educational process.

Concepts and Terminology:

Academic Program Description: The academic program description provides a concise summary of the program's vision, mission, and objectives, including a precise description of the intended learning outcomes based on specific learning strategies.

Course Description: Provides a concise summary of the course's key features and the learning outcomes expected of the student, demonstrating whether the student has made the most of the available learning opportunities. It is derived from the program description.

Program Vision: An ambitious picture of the future of the academic program, one that is progressive, inspiring, motivating, realistic, and applicable.

Program Mission: Briefly articulates the objectives and activities required to achieve them, and identifies the program's development paths and directions.

Program Objectives: Statements that describe what the academic program intends to achieve within a specific timeframe and are measurable and observable.

Curriculum Structure: All courses/subjects included in the academic program according to the approved learning system (semester, annual, Bologna Process), whether required by a ministry, university, college, or scientific department, along with the number of credits.

Learning outcomes: A consistent set of knowledge, skills, and values acquired by a student after successfully completing an academic program.

Learning outcomes for each course must be defined in a manner that achieves the program's objectives.

Teaching and learning strategies: These are the strategies used by a faculty member to develop student teaching and learning. They are plans followed to achieve learning objectives. They describe all classroom and extracurricular activities to achieve the program's learning outcomes.

Academic Program Description Form

University Name: Warith Al-Anbiya University

College/Institute: College of Administration and Economics

Academic Department: Department of Accounting

Academic Program Name: Bachelor of Accounting

Final Degree Title: Bachelor of Accounting

Academic System: Semester

Signature

Name of Scientific

Assistant

Signature

Name of Department

Head

File Verified by the Quality Assurance and University

Performance Division

Name of Director of the Quality Assurance and University

Performance Division:

Date:

Signature:

Dean's Approval

Faculty					
Faculty members					
Murtadha Hasan Khalif					
Faculty Number	Special Requirements/Skills (if any)		Specialization		Academic Rank
Staff	Professional Certifications		Private	General	
Staff			Auditing and Financial Accounting	Accounting	Assistant teacher
Course objectives					
Introducing the student to the basic terminology used in the unified accounting system.					
Introducing the student to a historical overview of the unified accounting system and its application areas.					
Introducing the student to methods of acquiring fixed assets.					
Introducing the student to inventory accounts and accounting treatments for inventory accounts.					
Introducing the student to loan accounts and interest on loans.					

Course outcomes, teaching, learning and assessment methods
<p>A- Cognitive Objectives</p> <ol style="list-style-type: none"> 1- The student will understand the nature of the unified accounting system. 2- The student will understand the accrual basis and when to use it. 3- The student will understand how to record accrual entries. 4- The student will understand how to record payment and receipt entries. 5- The student will understand how to post to the relevant accounts. 6- Balance accounts and explain the impact of these accounts on the financial statements.
<p>B - Course Skill Objectives</p> <ol style="list-style-type: none"> 1 - The student's ability to make accounting entries for the acquisition of fixed assets 2 - The student's ability to record accounting entries for inventory 3 - The student's ability to prepare statements

Teaching and Learning Methods
Preparing lectures for students based on modern resources, as well as providing students with the opportunity to participate in discussing and explaining aspects of the lecture.
Evaluation Methods
Through monthly and daily written exams, assignments, and student participation during the lecture.
<p>C- Affective and Value-Based Objectives</p> <p>1- Gradually stimulating student motivation through general questions and general tests.</p> <p>2- Reminding students of the previous lecture to grab their attention.</p> <p>3- Asking students questions related to the lecture.</p> <p>4 -Motivating students through various motivational methods to participate in the lecture.</p>
Teaching and Learning Methods
Guiding students to solve problems related to the course curriculum
Assessment Methods
Preparing daily oral and written questions of a practical (thinking) nature
<p>D - General and transferable skills (other skills related to employability and personal development.(</p> <p>.1Enabling the student to be prepared to work in any economic unit that applies the unified accounting system.</p> <p>.2The student's ability to prepare research papers and lectures on the unified accounting system.</p> <p>.3The student's ability to understand how accounting processes are implemented in profit-oriented economic units.</p>

Course structure				
Evaluation Method	Teaching Method	Subject Name	Hours	Week
Discussion	Example of the Board	Waste and Consumables Inventory	Hours 3	1
Discussion	Example of the Board	Work-in-Process Inventory	Hours 3	2
Discussion and Asking Questions	Example of the Board	Complete Production Inventory	Hours 3	3
Asking questions	Example board: Questioning	Livestock Production Inventory	Hours 3	4

Asking questions	Example board	Vegetable Production Inventory	Hours 3	5
Asking questions	Example board	Other Assets	Hours 3	6
Asking questions	Example board	Accounting Treatments for Loans Received	Hours 3	7
Asking questions	Example board	Accounting Treatments for Loans Disbursed	Hours 3	8
Asking questions	Example board	Financial Investments	Hours 3	9
Asking questions	Example board	Debtors and Creditors	Hours 3	10
Asking questions	Example board	Current Accounts Debit	Hours 3	11
Asking questions	Example board	Current Accounts Payable	Hours 3	12
Asking questions	Example board	Subordinated Commitment Advances and Commitment Accounts	Hours 3	13
Asking questions	Example board	Insurance and Receivable Adjustments	Hours 3	14
Asking questions	Example board: Questioning	Livestock Production Inventory	Hours 3	15

infrastructure	
Required Textbooks Main References Sources	The Unified Accounting System (Methodology Book) Authored by the Financial Supervision Bureau, 2026
Recommended books and references (scientific journals, reports(Discussion and participation of interaction between students
Electronic references, reports	
Curriculum Development Plan	

- 1) Keeping up with the latest developments in scientific research relevant to the curriculum.
- 2) Updating the curriculum by monitoring the content of specialized international university curricula.
- 3) Taking into account the needs of the labor market and striving to meet them by revising the curriculum content.