

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



Academic Program and Course Description Guide

2026-2025

Introduction:

The educational program is a well-planned set of courses that include procedures and experiences arranged in the form of an

academic syllabus. Its main goal is to improve and build graduates' skills so they are ready for the job market. The program is reviewed and evaluated every year through internal or external audit procedures and programs like the External Examiner Program.

The academic program description is a short summary of the main features of the program and its courses. It shows what skills students are working to develop based on the program's goals. This description is very important because it is the main part of getting the program accredited, and it is written by the teaching staff together under the supervision of scientific committees in the scientific departments.

This guide, in its second version, includes a description of the academic program after updating the subjects and paragraphs of the previous guide in light of the updates and developments of the educational system in Iraq, which included the description of the academic program in its traditional form (annual, quarterly), as well as the adoption of the academic program description circulated according to the letter of the Department of Studies T 3/2906 on 3/5/2023 regarding the programs that adopt the Bologna Process as the basis for their work.

In this regard, we can only emphasize the importance of writing an academic programs and course description to ensure the proper functioning of the educational process.

Concepts and terminology:

Academic Program Description: The academic program description provides a brief summary of its vision, mission and objectives, including an accurate description of the targeted learning outcomes according to specific learning strategies.

Course Description: Provides a brief summary of the most important characteristics of the course and the learning outcomes expected of the students to achieve, proving whether they have made the most of the available learning opportunities. It is derived from the program description.

Program Vision: An ambitious picture for the future of the academic program to be sophisticated, inspiring, stimulating, realistic and applicable.

Program Mission: Briefly outlines the objectives and activities necessary to achieve them and defines the program's development paths and directions.

Program Objectives: They are statements that describe what the academic program intends to achieve within a specific period of time and are measurable and observable.

Curriculum Structure: All courses / subjects included in the academic program according to the approved learning system (quarterly, annual, Bologna Process) whether it is a requirement (ministry, university, college and scientific department) with the number of credit hours.

Learning Outcomes: A compatible set of knowledge, skills and values acquired by students after the successful completion of the academic program and must determine the learning outcomes of each course in a way that achieves the objectives of the program.

Teaching and learning strategies: They are the strategies used by the faculty members to develop students' teaching and learning, and they are plans that are followed to reach the learning goals. They describe all classroom and extra-curricular activities to achieve the learning outcomes of the program.

Academic Program and Course Description Guide

University Name: Karbala University

Faculty/Institute: College of Administration & Economics

Scientific Department: Accounting

Academic or Professional Program Name: Bachelor of Accounting

Final Certificate Name: Bachelor of Accounting Sciences

Academic System: Courses

Description Preparation Date: 1/9/2024

File Completion Date: 31/08/2025

Signature:

Head of Department Name:

**Head of Dep.
Asst. Prof. Dr.**

Azher Subhi Abdulhussein

Date:

Signature:

Scientific Associate Name:

**Associate Prof. Dr. Haider Abbas
Al-Janabi**

Date:

The file is checked by:

Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance Department:

Date:

Signature:

Approval of the Dean

Associate Professor Dr.: Hashim Jabbar Hussain

Course Description Form

| | | | | | |
|--|---|----------|------|---------|-----------|
| 1. Course Name: Advanced Cost Accounting (The second course) | | | | | |
| 2. Course Code: ACC | | | | | |
| 3. Semester / Year: 2025-2026 | | | | | |
| 4. Description Preparation Date: 15/12/ 2025 | | | | | |
| 5. Available Attendance Forms: presence | | | | | |
| 6. Number of Credit Hours (Total) / Number of Units (Total)60 @ 4 | | | | | |
| 7. Course administrator's name (mention all, if more than one name) Name: Salah M. Alkawaz Email: salah.m@uokerbala.edu.iq | | | | | |
| 8. Course Objectives | | | | | |
| Course Objectives | Students delve into job costing, order requisitions, standard costing, variance analysis, product lifecycle costing, and activity-based costing. Students gain an in-depth understanding of how cost accounting principles can be applied in complex business environments. Students gain a deeper understanding of how cost information can be used to improve efficiency and profitability. | | | | |
| 9. Teaching and Learning Strategies | | | | | |
| Strategy | 1. Collaborative concept planning teaching strategy. 2. Brainstorming teaching strategy. 3. Note series teaching strategy | | | | |
| 10. The second course | | | | | |
| Week | Hours | Required | Unit | Learnin | Evaluatio |

| | | Learning Outcomes | subject name | method | method |
|----|---|----------------------|------------------------|----------|--------|
| 1 | 3 | ABC | ABC | a lectur | daily |
| 2 | 2 | Questions Exercises | Question: Exercises | a lectur | daily |
| 3 | 3 | Questions Exercises | Question: Exercises | a lectur | daily |
| 5 | 2 | Questions Exercises | Question: Exercises | a lectur | daily |
| 6 | 3 | Backflash Costing | Backflash Costing | a lectur | daily |
| 7 | 2 | & Exercises | & Exercis | a lectur | daily |
| 8 | 3 | Exercises | Exercises | a lectur | daily |
| 9 | 2 | Joint cost Byproduct | Joint cos Byproduc | a lectur | daily |
| 10 | 3 | & Exercises | & Exercis | a lectur | daily |
| 11 | 2 | Exercises | Exercises | a lectur | daily |
| 12 | 3 | & Exercises | & Exercis | a lectur | daily |
| 13 | 2 | Sales Variar | Sales Variance | a lectur | daily |
| 14 | 3 | Static Buc Variance | Static Budget Variance | a lectur | daily |
| 15 | 2 | Exercises | Exercises | a lectur | daily |

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc

12. Learning and Teaching Resources

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|--|--|
| Required textbooks (curricular books, if any) | -Alkawaz,Salah , Advanced Cost Accounting-11ed.,2026 |
| Main references (sources) | -Alkawaz,Salah , Advanced Cost Accounting-11ed.,2026 |
| Recommended books and references (scientific journals, reports...) | |
| Electronic References, Websites | |