

Ministry of Higher Education and Scientific Research

Scientific Supervision and Evaluation Authority

Quality Assurance and Academic Accreditation Department

Accreditation Division

Academic Program and Course Description Guide

Department of Accounting

2026 - 2025

Academic Program Description

College Name: Ibn Khaldun College University

Academic Department: Department of Accounting

Name of Academic or Professional Program: Bachelor of Science in Accounting

Name of the Final Certificate: Bachelor of Science in Accounting

Academic System: Bologna / Semester System

Date the description was prepared: September 1, 2025

Date the form was filled out: September 1, 2025

Signature:

Name of Research Assistant:

Assistant Prof. Dhamir Abdul Mutlak

Signature:

Department Chair:

Prof. Suad Abdel Fattah Mohamed

Reviewed by:

Quality Assurance and

Academic Performance Division

Name of the Director of the Quality Assurance and Academic Performance Division

Approved by the Dean:

Prof. Saleh Abdul-Mahdi Kazim

Introduction:

An educational program is a coordinated and organized set of courses that includes procedures and experiences structured as academic modules, the primary purpose of which is to build and refine graduates' skills, thereby qualifying them to meet the demands of the job market. It 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 concise summary of the program's main features and courses, outlining the skills students are expected to acquire based on the academic program's objectives. The importance of this description lies in the fact that it serves as the cornerstone for obtaining program accreditation; it is co-authored by faculty members under the supervision of the academic committees in the respective departments.

This second edition of the guide includes a description of the academic program following an update of the terminology and sections of the previous guide in light of recent developments in the educational system in Iraq. It includes the traditional format of the academic program description (annual, semester-based), as well as the adoption of the academic program description circulated pursuant to the Directorate of Studies' letter No. 3/ 2906 dated May 3, 2023, regarding programs that primarily follow the Bologna Process.

In this regard, we cannot but emphasize the importance of writing descriptions of academic programs and courses to ensure the smooth operation of the educational process.

Concepts and Terminology:

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

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

Program Vision: An aspirational vision of the academic program's future as a cutting-edge, inspiring, motivating, and practical program.

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

Program Objectives: These are statements describing what the academic program intends to achieve within a specific time frame; they must be measurable and observable.

Curriculum Structure: All courses/subjects included in the academic program in accordance with the approved learning system (semester, annual, Bologna process), whether they are required (by the Ministry, university, college, or academic department), along with the number of credit units.

Learning Outcomes: A coherent set of knowledge, skills, and values acquired by the student upon successful completion of the academic program; learning outcomes for each course must be defined in a manner that fulfills the program's objectives.

Teaching and Learning Strategies: These are the strategies used by faculty members to facilitate student learning; they are plans followed to achieve learning objectives. In other words, they describe all in-class and out-of-class activities designed to achieve the program's learning outcomes.

1. Program Vision

Toward educational programs and research activities that excel and advance, keeping pace with the latest developments in accounting sciences

2. Program Mission

To advance the mission of Ibn Khaldun University College in the areas of education, scientific research, and service to Iraqi society by preparing and qualifying graduates to be highly competent and effective in accounting fields, in line with the requirements of the job market; to strive to develop the faculty members in the department; and to foster a cooperative and complementary relationship with all relevant local and international organizations and institutions and relevant local and international institutions.

3. Program Objectives

- To design and develop undergraduate and graduate curricula and course syllabi in a manner that ensures the preparation of teaching staff, meets the demands of the job market, and aligns with international developments in the field of accounting.
- To prepare graduates academically and professionally and equip them with general and specialized knowledge in the field of accounting.
- To maintain academic and professional ties with accounting departments at other universities at the local and international levels and to strengthen areas of cooperation and coordination with professional organizations responsible for regulating the accounting profession locally and internationally.

4. Program Accreditation
Is the program accredited? By which organization? No

5. Other External Factors
Is there a sponsor for the program? No

6. Program Structure				
Program Structure	Number of Courses	Credit Hours	Percentage	Notes *
University Requirements				Core
College Requirements	54	143		Core
Department Requirements	54	143	% 100	Core
Summer Internship	2			
Other				

*The notes may indicate whether the course is required or elective.

1. Program Description				
Year / Level	**Course Code**	**Course Title**	**Credit Hours**	
			Theoretical	**Practical**
First / First Semester	1101 مم1	Fundamentals of Financial Accounting	4	

First / First Semester	1102 م دع	Principles of Business Administration	2	
First / First Semester	1103م مر	General Mathematics	3	
First / First Semester	1104 م مق	Principles of Economics	2	
First / First Semester	1105 م لغ1	English Language	2	
First / First Semester	1106 م حق	Human Rights and Democracy	2	
First / Second Semester	2107 م مم2	Financial Accounting	4	
First / Second Semester	2108 م حص	Principles of Statistics	2	
First / Second Semester	2109 م حا1	Fundamentals of Computer Science	1	2
First / Second Semester	1210 م قر	Accounting Readings and Correspondence E	5	
First / Second Semester	1211 م لع1	Arabic Language	2	
Second / First Semester	1201 م مت1	Intermediate Accounting Fundamentals	4	
Second / First Semester	1202 م حك1	Fundamentals of Government Accounting	3	
Second / First Semester	1203 م من1	Fundamentals of Accounting in English	3	

Second / First Semester	1204 م مل	Public Finance	2	
Second / First Semester	1205 م بح	Principles, Research, Operations, and Applications of QSB	3	
Second / First Semester	1206 م لع2	Arabic Language	2	
Second / First Semester	1207 م حا2	Fundamentals of Computer Science	1	2
Second / Second Semester	2208 م مت2	Intermediate Accounting	4	
Second / Second Semester	2209 م حك2	Government Accounting	3	
Second / Second Semester	2210 م من2	Accounting in English	3	
Second / Second Semester	2211 م تس	Marketing and E-commerce	2	
Second / Second Semester	2212 م ربح	Accounting for Nonprofit Organizations	3	
Second / Second Semester	2213 م جنب	Crimes of the Ba'ath Party	2	
Second / Second Semester	2214 م لغ2	English Language	2	
Third / First Semester	1301 م مش	Corporate Accounting	3	
Third / First Semester	1302 م تك1	Fundamentals of Cost Accounting	3	

Third / First Semester	1303 م نظ	Fundamentals of the Uniform Accounting System in Accordance with Financial Reporting Standards	3	
Third / First Semester	1304 م ضر	Tax Accounting	2	
Third / First Semester	1305 م منش	Financial Institution Accounting	3	
Third / First Semester	1306 م هج	Methods and Ethics of Scientific Research	2	
Third / First Semester	1307 م تط	Computerized Accounting Applications	1	2
Third / Second Semester	2308 م متق	Advanced Financial Accounting	3	
Third / Second Semester	2309 م مص	Natural Resource Accounting	2	
Third / Second Semester	2310 م نظ2	Uniform Accounting System in Accordance with Financial Reporting Standards	3	
Third / Second Semester	2311 م تك2	Cost Accounting	3	
Third / Second Semester	2314 م تد	Auditing and Internal Control	2	
Third / Second Semester	2315 م تط	Statistical Methods and SPSS Applications	1	2
Fourth / First Semester	1401 م كل مت1	Advanced Cost Accounting Fundamentals	3	
Fourth / First Semester	1402 م مدا1	Fundamentals of Management Accounting	2	

Fourth / First Semester	1403 م تد دو	International Auditing Standards	2	
Fourth / First Semester	1404 م نظ مح	Specialized Accounting Systems	2	
Fourth / First Semester	1405 م مح دو	International Accounting	2	
Fourth / First Semester	1406 م تح	Financial Statement Analysis	2	
Fourth / Second Semester	2407 م كل مت2	Advanced Cost Accounting	3	
Fourth / Second Semester	2408 م مدا2	Management Accounting	2	
Fourth / Second Semester	2409 م اب	International Financial Reporting Standards	2	
Fourth / Second Semester	2410 م نظر	Accounting Theory	2	
Fourth / Second Semester	2411 م نظم	Accounting Information Systems	3	
Fourth / Second Semester	2412 م قن	Commercial Law	2	

2. Expected Learning Outcomes of the Program

Knowledge	
Learning Outcome 1	Expected Learning Outcomes of the Program 1. Familiarity with modern concepts, theories, and methods in accounting.

	2. Understanding of the concepts and methods of scientific research in a way that enables students to apply them in preparing studies, research, and reports in their field of specialization. 3. Understanding the concepts and applications of financial accounting. 4. Ability to use computers and apply them to build and consolidate efficient information systems. 5. Understanding accounting in government agencies and the public sector. 6. Familiarity with cost accounting and management accounting and their practical applications.
Skills	
Learning Outcome 2	1. Fundamentals of Accounting: To provide students with basic knowledge of accounting applications in commercial enterprises. 2. Fundamentals of Government Accounting: To prepare students to work as accountants and auditors in government and nonprofit organizations. 3. Cost and Management Accounting. To teach students how to develop cost and management accounting systems and prepare management reports. 4. International Accounting Standards. To provide students with a basic understanding of international accounting standards. 5. Accounting in Specialized Organizations. To familiarize students with various accounting systems used in specialized organizations. 6. Auditing Skills. To teach students modern auditing techniques in accordance with international auditing standards.
Values	

Learning Outcome 3	**1. Integrity and Professional Ethics.** Promote adherence to integrity and professional ethics in all accounting activities. **2. Social Responsibility.** Promote awareness of social responsibility and the importance of serving the community. **3. Justice and Equality.** Promote the principles of justice and equality in the auditing process.

3. Teaching and Learning Strategies

Teaching and learning strategies and methods adopted in the overall implementation of the program.

4. Assessment Methods

These are implemented throughout all stages of the program in general.

5. Faculty

Academic Rank	Field of Study		Specific Requirements/Skills	Number of Faculty Members	
	General	Exact		Faculty Roster	Lecturer
Professor	Finance and Banking	Finance and Banking			
Assistant Professor	Accounting	Financial Accounting			

Professional Development
Orientation for New Faculty Members
Briefly describe the process used to orient new, visiting, and full-time faculty members at the institutional and departmental levels.
Professional Development for Faculty Members
Briefly describe the plan and arrangements for the academic and professional development of faculty, including teaching and learning strategies, assessment of learning outcomes, professional development, and so on.

6. Admission Criteria
Establishment of regulations governing college admission (centralized admission)

7. Key sources of information about the program
1. he university's and the ministry's websites. 2. The website of the Ministry of Higher Education and Scientific Research.

8. Program Development Plan
• Build and strengthen the academic community's capacity to use diverse teaching methods that enhance student learning. • Set goals, work toward achieving them, and make the most of time. • Provide training to address challenges in the pursuit of knowledge. • Strive to produce high-quality work in the field of accounting. • Align developments in accounting with those in artificial intelligence.