

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

1. **Course Name:** Governmental Accounting 1
2. **Course Code:**
3. **Semester/Year:** First course / Second stage
4. **Date of Preparation of this Description:** 2023/9/17
5. **Available Attendance Forms:** In-person for students
6. **Total Study Hours / Total Units:** 45 hours for 3 units per week
7. **Course Coordinator Name (if more than one name is mentioned):**
Dr. Imad Saleh Ni'ma
Email: iq.edu.tu@salih.imad
8. **Course Objectives:**
 1. Students should be aware of the basic concepts of governmental accounting, the characteristics of governmental units, and the theories that determine spending capacity.
 2. Students should be familiar with the concept of the general budget and its preparation stages.
 3. Students should understand the concepts of revenues and expenses, how to account for them, and how to estimate them.
 4. Students should know the classifications of the general budget and the stages of the allocation concept.
 5. Students should understand the concept of the general treasury and its divisions.
 6. Students should be able to prepare final accounts.
 7. Students should be able to handle accounting records.
 8. Students should be capable of processing revenues and expenses.
9. **Teaching and Learning Strategies:**
 1. Conduct lectures in a practical manner related to daily life to engage students in the topic without deviating from the core subject, ensuring the lecture is flexible and understandable.
 2. Assign students some group activities and homework.
 3. Allocate a percentage of the grade for daily homework and quizzes.
10. **Course Structure:**

Week	Hours	Required Learning Outcomes	Unit or Topic Name	Learning Method	Assessment Method
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Week	Hours	Required Learning Outcomes	Unit or Topic Name	Learning Method	Assessment Method
1	3	Introduction to the basic concepts of governmental accounting and the requirements for designing the accounting system.	Basic concepts in governmental accounting and requirements for designing the governmental accounting system.	Lecture	Daily preparation, oral and written quizzes
2	3	Understanding the nature of governmental accounting and the differences from financial accounting.	Characteristics of governmental units and the effect of legislation on the governmental accounting system.	Lecture	Daily preparation, oral and written quizzes
3	3	Familiarization with the most important theories that determine spending capacity.	Theories that determine the spending capacity of governmental units.	Lecture	Daily preparation, oral and written quizzes
4	3	Understanding governmental budgets.	The general budget of the state: concept, characteristics, goals, types, and public debt.	Lecture	Daily preparation, oral and written quizzes
5	3	Learning how to estimate revenues and expenses.	Revenues and expenses in the governmental accounting system and methods for estimating them.	Lecture	Daily preparation, oral and written quizzes
6	3	Understanding the classifications of the general budget.	Classifications of the general budget and the stages of the allocation and funding concepts in the governmental accounting system.	Lecture	Daily preparation, oral and written quizzes
7	3	Familiarization with types of treasuries.	The concept of the general treasury and its formations in the governmental	Lecture	Daily preparation, oral and written quizzes

Week	Hours	Required Learning Outcomes	Unit or Topic Name	Learning Method	Assessment Method
			accounting system.		
8	3	Familiarization with types of treasuries.	The concept of the general treasury and its formations in the governmental accounting system.	Lecture	Daily preparation, oral and written quizzes
9	3	Understanding the centralized and decentralized systems.	The centralized governmental accounting system and the decentralized governmental accounting system.	Lecture	Daily preparation, oral and written quizzes
10	3	Learning about control procedures in the governmental accounting system.	Control over documents and expenses.	Lecture	Daily preparation, oral and written quizzes
11	3	Understanding the accounting group.	Familiarization with the accounting group used in centralized and decentralized accounting.	Lecture	Daily preparation, oral and written quizzes
12	3	Learning about the accounting treatment of expenses.	Accounting treatment of expenses according to the Government Financial Statistics (GFS) guidelines.	Lecture	Daily preparation, oral and written quizzes
13	3	Learning about the accounting treatment of expenses.	Accounting treatment of expenses according to the Government Financial Statistics (GFS) guidelines.	Lecture	Daily preparation, oral and written quizzes
14	3	Learning about the accounting treatment of revenues.	Accounting treatment of revenues according to the Government	Lecture	Daily preparation, oral and written

Week	Hours	Required Learning Outcomes	Unit or Topic Name	Learning Method	Assessment Method
			Financial Statistics (GFS) guidelines.		quizzes
15	3	Learning about the accounting treatment of revenues.	Accounting treatment of revenues according to the Government Financial Statistics (GFS) guidelines.	Lecture	Daily preparation, oral and written quizzes

11. Course Evaluation:

- Surprise quizzes and activities/homework: 10 points
- Monthly exam: 20 points
- Midterm: 30 points
- Final exam: 70 points

12. Learning and Teaching Resources:

- Theoretical and practical foundations of governmental accounting
- Required textbooks (if available)
- **Main References:**
 - **Prof. Hassan Abdul Karim Saloum**
Governmental Accounting: Concepts and Practical Applications
 - **Prof. Bushra Najm Al-Mashhadani**
- Recommended supplementary resources (scientific journals, reports, etc.):
 - College library, university library, and specialized accounting journals
 - Electronic references, internet sites