

## Academic Program Description Form

University name: University Tikrit

College/Institute: College Management and Economics

Scientific Department: Department Business Administration.

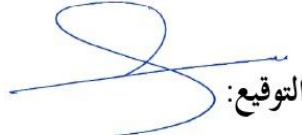
Name of academic or professional program: Bachelor business management

Final Certificate Name: Bachelor's in Business Administration.

Academic system: My semester (courses)

Description preparation date: 2023-2024

Date of filling the file: 28//1/2024

  
التوقيع:

اسم المعاون العلمي: د.م.أ. أشرف هاشم فارس

التاريخ: 2024 / 1 / 28

  
التوقيع:

اسم رئيس القسم: د.م.أ. عامر علي  
حمد

التاريخ: 2024/ 1 / 28

دقق الملف من قبل :

شعبة ضمان الجودة والأداء الجامعي

اسم مدير شعبة ضمان الجودة والأداء الجامعي: م.م. خلدون عبد الله خلف

  
التوقيع: المدير المساعد  
خلدون عبد الله خلف  
مدير شعبة ضمان الجودة والأداء الجامعي  
التاريخ: 2024 / 1 / 28

  
مصادقة السيد العميد

1. Program Vision

Establishing an educational system characterized by quality and creativity in education and academic programs that keep pace with scientific and technical developments and advancements in the field of specialization, ensuring diversity and providing qualitative programs to provide distinguished job opportunities in the local labor market, achieving excellence in scientific research, and contributing to serving the community.

## 2. Program message

Providing university graduates who are qualified in knowledge and technology and who employ their capabilities in the art of management to support the various institutions of society and develop and enhance their institutional performance by providing students with a solid foundation of in-depth academic levels to achieve their goals and aspirations towards a successful professional life in a way that ensures compliance with the international standards of the specialization, in addition to achieving excellence in scientific research and contributing to serving the community.

## 3. Program objectives

- Graduating students in the field of business administration after qualifying them professionally and providing them with all scientific and practical skills in a manner that suits the current and future needs of the labor market.
- Caring for academically outstanding students and preparing them to complete their studies in their field of specialization.
- Developing the student's scientific, intellectual and social personality.
- Contributing to serving the local community by providing scientific and practical advice and applied research necessary to serve all economic sectors in the community.
- Supporting and activating links with the public and private sectors to participate in building and developing the department's curricula so that they are compatible with the requirements of the labor market.
- Preparing specialized research and studies with a focus on applied research that provides solutions to societal problems.

## 4. Program accreditation

Is the program accredited? And by which authority? No

## 5. Other external influences

Is there a sponsor for the program? A government program of the Ministry of Higher Education and Scientific Research

<b>6. Program Structure</b>				
<b>comments</b>	<b>percentage</b>	<b>Study unit</b>	<b>Number of courses</b>	<b>Program Structure</b>
				Institutional Requirements
				College Requirements
				Department Requirements
				Summer training
				Other

\*Notes may include whether the course is basic or optional.

<b>7. Program Description</b>				
<b>Credit hours</b>		<b>Course name</b>	<b>Course code</b>	<b>Year/Level</b>
<b>practical</b>	<b>theoretical</b>	<b>business management</b>		
4	35	The first stage		First
4	35	Phase 2		Second
6	35	Stage 3		Third
2	31	Stage Four		Fourth

<b>8. Expected learning outcomes of the program</b>
<b>Knowledge</b>

Learning Outcome Statement 1: Enabling the student to perform his practical tasks in a professional manner.	Learning Outcomes 1: The graduate will be able to organize knowledge and information and retain it in his memory in preparation for its functional use in the future.
---	---

**Skills**

Learning Outcome Statement 2: Enabling the graduate to perform his work efficiently and effectively.	Learning Outcomes 2: To be able to analyze results and re-employ them to solve problems and to have the mentality of an analyst according to scientific data based on the method of thinking and scientific research.
--	---

Learning Outcome Statement 3: Rely on regional analysis of phenomena in the field of business administration.	Learning Outcome 2: To be able to judge phenomena away from impressions and subjective judgments.
---	---

**Values**

Learning Outcome Statement 4: Inculcating values in students and considering them as the basis for future work	Learning Outcome 4: Provide the student with the core values that guide currency from Where organizational citizenship, teamwork, interactive decisions, academic excellence and equal opportunities prevail.
--	---

Learning Outcome Statement 5: Building Administrative Staff that Serves the Community	Learning Outcomes 5: Improving community relations and faith With ethics Professionalism and high quality work performance.
---	---

**9. Teaching and learning strategies**

- Use the board •
- Home solutions •
- Try to investigate some tasks and problems to find out their causes. •
- Blended learning •

**10. Evaluation methods**

- Exams •
- Follow up on homework •
- Direct interaction with students •
- brainstorming •

**11. Faculty**

**Faculty members**

Faculty preparation		Requirements/ Skills (if any)	Specialization		Academic Rank
lecturer	angel		private	general	

	angel		<b>Knowledge management</b>	<b>business management</b>	<b>Asst. Prof. Dr. Ahmed Jadaan Hammad Musa Al-Jabouri</b>
	angel		<b>Management Information Systems</b>	<b>business management</b>	<b>Mr. Ahmed Hamdan Mahdi Saleh Al-Jubouri</b>
	angel		<b>Human Resources Management</b>	<b>business management</b>	<b>A.M. Ahmed Khalaf Hamdan Saho Al-Janabi</b>
	angel		<b>Organizational theory</b>	<b>business management</b>	<b>Prof. Dr. Ahmed Ali Hussein Attia Al-Mawla</b>
	angel		<b>Information systems</b>	<b>business management</b>	<b>Mr. Osama Musa Farhan Mahmoud Al-Douri</b>
	angel		<b>Production management</b>	<b>business management</b>	<b>Dr. Tahseen Fadhel Mohammed Jassim Al-Ahbabi</b>
	angel		<b>Production management</b>	<b>business management</b>	<b>Dr. Thamer Akab Hawas Thamer Al-Saray</b>
	angel		<b>Strategic Management-Knowledge</b>	<b>business management</b>	<b>Asst. Prof. Dr. Hatem Ali Abdullah Hussein Al-Hamdani</b>
	angel		<b>Organizational theory</b>	<b>business management</b>	<b>Dr. Riyadh Shahada Hussein Shahada Al-Jabouri</b>
	angel		<b>Marketing Management</b>	<b>business management</b>	<b>A.M. Zahid Mohammed Saleh Subhi Al-Azzawi</b>
	angel		<b>Information systems</b>	<b>business management</b>	<b>M. Sherine Ismail Khalil Mohammed Al-Hadidi</b>
	angel		<b>Information systems</b>	<b>business management</b>	<b>A.M. Sohaib Abdulrahman Taama Al-Douri</b>
	angel		<b>Human Resources Management</b>	<b>business management</b>	<b>Asst. Prof. Dr. Amer Ali Hamad Shuwaish Al-Nasiri</b>
	angel		<b>Marketing Management - Knowledge</b>	<b>business management</b>	<b>Assistant Professor Abdullah Mahmoud Abdullah Dawood Al-Daraji</b>
	angel		<b>Organizational theory</b>	<b>business management</b>	<b>Dr. Ali Ihsan Abdul Karim Mohammed Al-Kumait</b>
	angel		<b>Strategic management</b>	<b>business management</b>	<b>Assistant Professor Ammar Awad Mohammed Mukhlef Al-Hamdani</b>
	angel		<b>Organizational theory</b>	<b>business management</b>	<b>Mr. Omar Wasfi Mukhlef Mohammed Al-Ajili</b>

	angel		<b>Human Resources Management</b>	<b>business management</b>	<b>Dr. Firas Hassan Rashid Salman Al-Jabouri</b>
	angel		<b>Organizational theory</b>	<b>business management</b>	<b>Asst. Prof. Dr. Firas Hussein Alwan Al-Tayef Al-Jabouri</b>
	angel		<b>Production management</b>	<b>business management</b>	<b>Prof. Dr. Qasim Ahmed Hanzel Mohammed Al-Azzawi</b>
	angel		<b>Strategic management</b>	<b>business management</b>	<b>A.M. Kifah Abbas Muhaimid Hajim Al-Janabi</b>
	angel		<b>Information systems</b>	<b>Information systems</b>	<b>Mr. Mohammed Salem Abdul Jamili</b>
	angel		<b>Human Resources Management</b>	<b>business management</b>	<b>Asst. Prof. Dr. Mohammed Ali Abdullah Hussein Al-Jumaili</b>
	angel		<b>Marketing Management</b>	<b>business management</b>	<b>Mr. Mohammed Mahmoud Abdullah Mahjoub Al-Jubouri</b>
	angel		<b>Marketing Management</b>	<b>business management</b>	<b>A.M. Marwan Rashid Hamoud Naseef Al-Abidi</b>
	angel		<b>Organizational theory</b>	<b>business management</b>	<b>Mr. Mahdi Khalaf Ali Ahmed Al-Jumaili</b>
	angel		<b>Strategic management</b>	<b>business management</b>	<b>M. Mahran Mahmoud Khattab Hamad</b>
	angel		<b>Production management</b>	<b>business management</b>	<b>Prof. Dr. Naji Abdel Sattar Mahmoud Ahmed</b>
	angel		<b>Marketing Management</b>	<b>business management</b>	<b>Mr. Nawaf Rasool Ismail Al-Maamari</b>
	angel		<b>Organizational theory</b>	<b>business management</b>	<b>Dr. Wissam Hashim Kamel Kurdi Al-Janabi</b>

### **Professional development**

#### **Orientation of new faculty members**

1. We must be aware of how to harmonize between the department's vision and the college's vision, which is derived from the university's vision and even the ministry's, which enables the department to make decisive decisions in building and achieving the set goals.

2. The goals set are realistic and achievable, and each individual in this program should objectively achieve these goals.

**Professional development for faculty members**

- Continuous development courses. •
- Academic rotation according to stages and programs. •

**12. Acceptance Criteria**

(central, parallel, evening)

**13. The most important sources of information about the program**

- Books approved by the Sectoral Committee for Administration and Economics .1
- Supporting books and articles with an update rate of 20% .2

**14. Program Development Plan**

1. Preparing teaching staff according to the principle of job rotation to support the department with various specializations to meet the department’s needs and achieve employers’ requirements.
2. Conducting solid scientific research that is useful to all stakeholders to serve the labor market from an administrative perspective.
3. Trying to focus on preparing young leaders in the field of specialization to support Iraqi organizations with them to serve our beloved Iraq.
4. Introducing specialized knowledge in the teaching staff from the young category for the continued development of the teaching staff.
5. Focus on providing business administration graduates with skills, knowledge and expertise in the field of specialization, to contribute to building governmental institutions and public and private institutions alike.
6. Keeping pace with developments in the environment, especially digital transformations, and providing graduates with the skills necessary to deal with the requirements of the present and future eras.
7. Establishing the concept of citizenship among all stakeholders in the department by dealing with them transparently.

**Program Skills Chart**

Required learning outcomes of the program

Values				Skills				Knowledge				Essenti al or option al?	Cours e name	Cour se code	Year/Le vel
A 4	A 3	A 2	A 1	B 4	B 3	B 2	B 1	A 4	A 3	A 2	A 1		<b>Stage</b>		<b>the first</b>

√	√	√	√	√	√	√	√	√	√	√	√	essential	First		
													Stage		the second
√	√	√	√	√	√	√	√	√	√	√	√	essential	Seco nd		
													Stage		the third
√	√	√	√	√	√	√	√	√	√	√	√	essential	Thir d		
													Stage		Fourth
√	√	√	√	√	√	√	√	√	√	√	√	essential	Fourt h		

\*Please tick the boxes corresponding to the individual learning outcomes of the programme being assessed.

### Course Description Form

<b>1. Course name</b>
<b>:Intermediate Accounting 2</b>
<b>2. Course Code: None</b>
<b>3. Semester/Year:</b>
<b>Second semester / 2023-2024</b>



**4. Date this description was prepared:**

Chapter Two 1/28/2024

**5. Available forms of attendance:**

My presence

**6. Number of study hours (total) / Number of units (total):**

30 hours/2 units per week

**7. Name of the course supervisor (if more than one name is mentioned)**AFor name:Mr. Ali Karim Salman Email:[ali.karem21111@tu.edu.iq](mailto:ali.karem21111@tu.edu.iq)**8. Course objectives**

- A.Preparing the student scientifically and practically for the intermediate accounting courses according to their theoretical and practical aspects.
- B. Preparing the student scientifically and practically in terms of understanding the accounting aspect of it to match bank statements with the company's records.
- A.Preparing the student scientifically and practically to prepare accounts for debtors and the mechanism for creating a provision for debts that are not yet collected.
- D. Preparing the student scientifically and practically in terms of accounting treatments for inventory and its pricing methods.

Subject objectives

**9. Teaching and learning strategies**

- Using real-life visual aids to facilitate the delivery of information to the student
- Benefit from the progress in the field of technology and employ it to serve the student.
- Benefit from modern means of communication and employ them to serve the student.
- Use the sum methodFree time to solve examples for training.

Strategy

**10. Course Structure**

Evaluation method	Learnin g method	Name of the unit or topic	Required learning outcomes	Watches	Th e week
Daily preparation, daily, oral, monthly and written exams	My presence	Bank statement matching	Bank account reconciliation, bank account reconciliation statement (first method: reconciliation of the bank account balance in the bank	2	1

			statement and the bank account balance in the company's records to the correct balance) with the practical aspect (examples).		
Daily preparation, daily, oral, monthly and written exams	My presence	Bank statement matching	Bank account reconciliation, bank account reconciliation statement (second method: reconciliation of the bank account balance in the company's records to match the bank account balance in the bank statement) with the practical aspect (examples).	2	2
Daily preparation, daily, oral, monthly and written exams	My presence	Bank statement matching	Bank account reconciliation, bank account reconciliation statement (third method: reconciliation of the bank account balance in the bank statement to match the bank account balance in the company's records) with the practical side (examples).	2	3
Daily preparation, daily, oral, monthly and written exams	My presence	Fund account settlement	Increase or decrease in the fund account	2	4
	My presence	First month exam	First exam	2	5
Daily preparation, daily, oral, monthly and written exams	My presence	Settlement of accounts receivable	The concept of debtors, the concept of bad debts, accounting treatments for bad debts (methods of writing off bad debts: the direct method) with the practical aspect (examples).	2	<b>6</b>
Daily preparation, daily, oral, monthly and written exams	My presence	Settlement of accounts receivable	Methods of writing off bad debts: (indirect method) and the mechanism for forming a provision for doubtful debts with the practical aspect (examples).	2	<b>7</b>
Daily preparation, daily, oral, monthly and written exams	My presence	Settlement of accounts receivable	Adjusting the provision for doubtful debts, whether by increasing or decreasing it, with the practical side (examples).	2	<b>8</b>
Daily preparation, daily, oral, monthly and written exams	My presence	Settlement of accounts receivable	Accounting treatments for the collection of previously written off debts with (comprehensive examples for the chapter).	2	<b>9</b>

	My presence	Second month exam	Second exam	2	<b>10</b>
Daily preparation, daily, oral, monthly and written exams	My presence	Accounting for inventory	The concept of accounting for inventory in commercial establishments.	2	<b>11</b>
Daily preparation, daily, oral, monthly and written exams	My presence	Accounting for inventory	Inventory Valuation Methods First in, first out method • with practical side (examples).	2	<b>12</b>
Daily preparation, daily, oral, monthly and written exams	My presence	Accounting for inventory	The method of what is received last, is spent first • Weighted average • With practical side (examples).	2	<b>13</b>
Daily preparation, daily, oral, monthly and written exams	My presence	Accounting for inventory	Inventory Pricing Methods (Perpetual Inventory)	2	<b>14</b>
	My presence	Third month exam	The third exam	2	<b>15</b>

### 11. Course Evaluation

The final grade for the evaluation is 100 points, and the minimum for success is 50 points, and the grade is distributed. Evaluation on the end of the course is 30 points and the end of the course exam is 70 points. As follows:

- First month exam 10 marks •
- Second month exam 10 marks •
- Daily preparation 5 degrees •
- Posts 5 points •
- End of course exam 70 points •

### 12. Learning and teaching resources

Intermediate Accounting 2	Required textbooks (methodology if any)
Blocher, Edward J.; Stout, David E.; Juras, Paul E. & Cokins, Gary, (2019), Cost Management: A Strategic Emphasis., 8th Edition, The McGraw-Hill Education, USA.  ngren, Charles T.; Datar, Srikant M. & Rajan, dhav V., (2015), Cost Accounting: A Managerial phasis, 15th Edition, Pearson Education, Inc., New Jersey, USA.	Main References (Sources)

Books available in the college library and international magazines available on the Internet.	Recommended supporting books and references (scientific journals, reports...)
All available on the internet	Electronic references, websites

**Subject teacher: M.M. Ali Karim Salman**