

Academic Program Description Form



University Name: Al-Furat Al-Awsat Technical
University

Polytechnic College -Karbala

Scientific Department: Department of Accounting Techniques

Academic or Professional Program Name: Accounting Diploma and
Bachelor's

Final Certificate Name: Diploma and Bachelor's in Accounting

Academic System: Bologna Process

Description Preparation Date: 2025/11/22

File Completion Date: 2025/11/30

Signature:

12/30
hay
2025

Head of Department Name:

Lec. Dr. Hayder Jameel Ahmed

Date:

Signature:

MH

Scientific Associate Name:

Assist. Prof. Dr. Mohammed Fadhil

Date: 30-11-2025



The file is checked by:

Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance Department:

Ali Nima Hassan

Date:

Signature:

Ali Nima Hassan

Fadhil M. Dadi ✓
30-11-2025
Approval of the Dean

1. Program Vision

Al-Furat Al-Awsat Technical University seeks to be a beacon of useful knowledge for the promising generation of tomorrow to which it belongs when it goes out to the labor market to build the nation with efficiency, distinction, innovation and modernization.

2. Program Mission

Al-Furat Al-Awsat University aims to be a leading global center in scientific research, and an effective base for community service and leadership, which contributes to achieving sustainable development and scientific construction for students, and developing infrastructure elements so that the university becomes an attractive environment for students, and the university looks to contribute locally and globally to enriching knowledge and science. Active participation in everything that serves society and humanity.

3. Program Objectives

1. To contribute to the development of the accounting profession.
2. To effectively utilize educational technologies to achieve the program's learning outcomes.
3. To meet the labor market's need for qualified human resources in the field of accounting and auditing.
4. To actively engage experienced practitioners from various business and non-business sectors in the educational process.
5. To contribute to the development of best practices in teaching and learning in the field of accounting.
6. To ensure the highest level of alignment between educational outcomes and the skills required by the labor market.
7. To meet the requirements of national (NCAAA) and international (AACSB) accreditation bodies.

4. Program Accreditation

AACSB

5. Other external influences

The labor market does not accommodate graduates

6. Program Structure

Program Structure	Number of Courses	Credit hours	Percentage	Reviews*
Institution Requirements	8	16	%100	Basic (specialist + assistant)
College Requirements	8	16	%100	Basic (specialist + assistant)
Department Requirements	29	120	%100	Basic (specialist + assistant)
Summer Training	54	240	%100	Basic specialist
Other	1	-	%100	Research project

* This can include notes whether the course is basic or optional.

7. Program Description

Year/Level	Course Code	Course Name	Credit Hours	
			theoretical	practical
First year	Acc.1	Accounting principles	2	4
	ACC1G	Government accounting	1	3
	ACC1AR	Accounting readings	2	2
	ACC1M	Principles of management	1	2
	ACC1E-F	Economics and public finance	1	2
	ACC1CA1	Computer applications 1	1	2
	ACC1S	Principles of Statistics	1	1
	ACC1RH	human rights	1	0
	ACC1LA1	English language	1	0
		Arabic language		
	ACC2S	Specialized accounting	2	3
	ACC2I	Intermediate accounting	1	3
	ACC2SA	Unified accounting system	1	3

Second Year	ACC2CO	Cost accounting	2	3
	ACC2A	Auditing	1	2
	ACC2C	Accounting firms	2	2
	ACC2CA2	Computer applications (2)	1	2
	ACC2RP	project	0	2
	ACC2LA2	English language	1	0
	ACC2CR	The crimes of the Baath regime in Iraq	1	0
		Arabic language		

8. Expected learning outcomes of the program

Knowledge

Knowing the accounting records and how to work with them

Statement of cognitive learning outcomes through application in laboratories, homework, and daily and semester tests.

Learning Outcomes Statement 1

Skills

2- Analytical and recording skills.

Statement of skills learning outcomes through application in laboratories, homework, and daily and semester tests.

3- Preparing financial statements.

Ethics

4- Work in accordance with the requirements of valuable professional behavior.

Explaining the results of valuable learning by presenting real-life practical cases, for example, suspicions of corruption or violation

5- Integrity, confidentiality and honesty

of instructions, and knowing the students' reactions to that.

9. Teaching and Learning Strategies

Teaching and learning strategies and methods adopted in implementing the program in general.

The first step: Determine clear and specific educational objectives at the beginning of each course.

The second step: Develop a plan for learning and training to understand course topics.

Three Step: Develop engaging content that is relevant to their abilities.

Four Step: Test the training content.

Five Step: Providing training.

Six Step: Measure learners' results.

10. Evaluation methods

1-Formative Assessment.

2- Semester tests.

3- Final exams.

11. Faculty

Faculty Members

Academic Rank	Specialization		Special Requirements/Skills (if applicable)		Number of the teaching staff	
	General	Special			Staff	Lecturer
Hayder Jameel Ahmed	accounting	Financial Accounting			√	
Nahla Abbas Talal	accounting	Auditing and administrative accounting			√	
Iman Baqer ameen	Accounting	Audit			√	
Mustafa Hassan Ali	accounting	Cost and management accounting			√	
Wissam Fouad Abbas	Banking and Financial Sciences	Banking marketing			√	
Hawraa Abdel Amir Ahmed	accounting	Cost accounting			√	
Iman Abdel Rahim Abdel Karim	accounting	Cost and management accounting			√	
Salwan Jalil Jenaer	Financial studies/banking	Bank management			√	
Ali Hamza Abbas	media	Journalism			√	

Wala Haider Zarrouk	accounting	Audit			√	
Doha Kamal Abdel Karim	accounting	Cost and management accounting			√	
Zainab Kazim Raheef	accounting	Cost and management accounting			√	
Zahraa Ali Jafar	accounting	Cost and management accounting			√	
Hassanein Ali Salman	accounting	Financial Accounting			√	
Ahmed Ali Khudair	Banking	Economics			√	
Haider Fadhil Karim	accounting	accounting			√	

Professional Development

Mentoring new faculty members

Explaining the department's strategy, including (vision, mission, and goals), along with clarifying the department's policy regarding training students and providing them with cognitive, scientific, and practical skills and the mechanism of interaction with students.

Professional development of faculty members

Organizing scientific workshops, seminars, workshops, specialized and cognitive training courses, training methods, participating in scientific conferences, and completing research and studies.

12. Acceptance Criterion

Central admission for sixth grade students (commercial, scientific, literary)

The Accounting Technologies Department works according to the admission mechanism of the Ministry of Higher Education and Scientific Research – the Central Admissions Department, where graduates of the middle school applied branch are nominated for admission to the department based on graduation rates, in addition to accepting graduates of professional studies and some distinguished employees from state ministries.

13. The most important sources of information about the program

- 1– Methodological books approved by sectoral authorities.
- 2– Supporting scientific books in the field of specialization.
- 3– Research, periodicals and reports issued by government agencies and relevant international institutions.

14. Program Development Plan

- 1– Continuous improvement through periodic updating of educational packages for courses.
- 2– Keeping pace with developments in international standards for accounting education to work in accordance with their minimum standards.
- 3– suggestion the development of curricula and trying to introduce what the labor market requires.

Program Skills Outline

				Required program Learning outcomes													
Year/Level	Course Code	Course Name	Basic or optional	Knowledge				Skills				Ethics					
				A1	A2	A3	A4	B1	B2	B3	B4	C1	C2	C3	C4		
First year	ACT- 111-22-PM	Accounting principles	Basic														
	ACT- 112-22-PM	Government accounting	Basic														
	ACT- 113-22-PM	Accounting readings	Basic														
		Principles of management	Basic														
	ACT- 114-22-PM	Economics and public finance	Basic														
	ATU12	Computer applications 1	Basic														
	ACT- 115-22-PM	Principles of Statistics	Basic														
	ATU13	human rights	Basic														
	English language	Basic															

		Arabic language																	
Second Year		Specialized accounting	Basic																
	ACC2I	Intermediate accounting	Basic																
	ACC2SA	Unified accounting system	Basic																
	ACC2CO	Cost accounting	Basic																
	ACC2A	Auditing	Basic																
	ACC2C	Accounting firms	Basic																
	ACC2CA2	Computer applications (2)	Basic																
	ACC2RP	project	Basic																
	ACC2LA2	English language	Basic																
	ACC2CR	The crimes of the Baath regime in Iraq	Basic																
		Arabic language																	

Academic Program Description Form

First year

1- Reading Accounting Course Description Form

1. Course Name:					
Reading Accounting					
2. Course Code:					
ACT-113-22-PM					
3. Semester / Year:					
2025-2026					
4. Description Preparation Date:					
22/11/2025					
5. Available Attendance Forms:					
Actual Attendance					
6. Number of Credit Hours (Total) / Number of Units (Total): hour/annually unit					
5 hours per week, 75 hours per semester - number of units 75					
7. Course administrator's name (mention all, if more than one name)					
Name: Iman Baqer Ameen email: iman.baqer.ikr@atu.edu.iq					
1. Course Objectives					
<p>The overall objective is to introduce students to English terms of accounting and to be able understood the used terms in accounting and how to deal with them different areas of accounting and management .</p> <ul style="list-style-type: none"> • Introducing the student to English terms Basic accounting that enables him to understand the scientific material • Introducing the conceptual framework of accounting theory • Teaching the student on special methods and standards Recording financial transactions and preparing accounting reports 					
2. Teaching and Learning Strategies					
Strateg	Following the method of theoretical delivery and lecture, using the blackboard, display screen, and electronic methods such as the electronic classroom, and practical training by implementing practical cases in the laboratory and giving homework and questions during the lecture, in addition to oral and written examinations, including daily, semester, and final.				
3. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	5	Cognitive outcomes	Introduction to Basic	lecture	questions & answers

		<ul style="list-style-type: none"> - Recognize key English accounting and managerial terms. - Apply terminology in academic and professional contexts. - Differentiate between accounting and managerial vocabulary. 	English Accounting Terminology + Introduction to Basic English Managerial Terminology		
2	5	<p>Cognitive outcomes</p> <ul style="list-style-type: none"> - Identify accounting terms related to financial statements. - Apply terminology in preparing and interpreting statements. - Enhance comprehension of English accounting reports. 	Introduction to Basic English Accounting Terminology + Related Financial Statements	lecture	questions & answers
3	5	<p>Cognitive outcomes</p> <ul style="list-style-type: none"> - Define accounting and its main branches. - Explain accounting as a profession and its ethical standards. - Relate professional terminology to practice. 	Definition of Accounting and Its Branches + Accounting as a Profession	lecture	questions & answers
4	5	<p>Cognitive outcomes</p> <ul style="list-style-type: none"> - Interpret readings on accounting concepts. - Apply conceptual framework terminology. - Evaluate the role of framework in accounting practice. 	Readings on the Concept of Accounting + Review of Conceptual Framework Terminology	lecture	questions & answers
5	5	<p>Cognitive and skills</p> <ul style="list-style-type: none"> - Identify assumptions and principles in accounting. - Apply framework terminology in analysis. 	Terminology of Assumptions and Principles + Readings in	Lecture & discussion	Brain storming

		- Relate principles to practical applications.	Accounting Framework Terminology		
6	5	Cognitive and skills - Read and interpret financial position statements. - Apply English terminology to assets, liabilities, and equity. - Evaluate financial stability using correct terms.	Reading in financial position statements	Lecture & discussion	Work groups
7	5	Cognitive and skills - Apply the accounting equation in practice. - Use debit and credit rules correctly. - Relate terminology to transaction recording.	The Accounting Equation and Rules of Debit and Credit	Lecture	Brain storming
8	5	Cognitive and skills - Record transactions in the general journal. - Apply double-entry system terminology. - Interpret journal entries in English.	General Journal +Recording in the General using Double-Entry	Lecture	Work groups
9	5	Cognitive outcomes - Post entries from journal to ledger. - Balance ledger accounts. - Apply English terminology in ledger operations.	General Ledger +Posting and Balancing	Lecture & discussion	Brain storming
10	5	Cognitive outcomes -Demonstrate knowledge of English accounting and managerial terminology. - Apply concepts in problem-solving.	Midterm Exam		

		- Evaluate comprehension through assessment.			
11	5	Cognitive outcomes - Prepare and interpret income statements. - Apply English terms for revenues and expenses. - Analyze profitability using correct terminology	Income statement	Case study	Work groups
12	5	Cognitive outcomes - Prepare trial balance. - Identify errors using English terminology. - Apply trial balance in financial reporting.	Trial balance	Lecture & discussion	Brain storming
13	5	Cognitive outcomes - Interpret readings on assets, liabilities, and capital. - Apply English terminology to classify financial elements. - Evaluate financial position using correct terms.	Readings on Assets + Readings on Liabilities and capital	Lecture & discussion	Brain storming
14	5	Cognitive outcomes - Apply terminology related to depreciation and inventory. - Interpret cost accounting terms in readings. - Relate concepts to financial reporting.	Readings on Depreciation and inventory+ Terminology Related to cost Accounting	Lecture & discussion	questions & answers, a test
15	5	Cognitive outcomes - Interpret readings on advanced cost accounting topics. - Apply auditing and external control terminology. - Evaluate the role of	Readings on Special Topics in cost Accounting + Terminology Related to Auditing and	Case study	Work groups & a test

	terminology in professional practice.	External Control		
4. Course Evaluation				
Daily preparation	10			
Daily exams	10			
Extracurricular activities	10			
Reports	10			
First semester exam	10			
Final exam	50			
5. Learning and Teaching Resources				
Required textbooks (curricular books, any)	Accounting readings and business correspondence / Dr. Saud Jayed Mashkur/2012			
Main references (sources)	<p>1- John J. Wild , Ken W. Shaw, Barbara Chiappetta Fundamental Accounting Principles ,20th . 2011</p> <p>2- Jerry J. Weygandt , Paul D. Kimmel , Donald E. Kieso , ACCOUNTING P R I N C I P L E S , 9 ed. 2012 John Wiley & Sons, Inc.</p> <p>3- Jerry J. Weygandt , Paul D. Kimmel , Donald E. Kieso , ACCOUNTING P R I N C I P L E S , 10 ed. 2012 John Wiley & Sons, Inc.</p> <p>4- Jerry J. Weygandt , Paul D. Kimmel , Donald E. Kieso , ACCOUNTING P R I N C I P L E S , 11 ed. 2013 John Wiley & Sons, Inc.</p>			
Recommended books and references (scientific journals, reports...)	Kermit D. Larson, Heidi Dieckmann, John Harris Fundamental Accounting Principles, Published:, 2022			
Electronic References, Websites	https://www.investopedia.com/terms/a/accounting-standards-committee/asc.asp https://www.investopedia.com/terms/a/accounting-standards-committee/asc.asp			