

**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

2024

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 Description Form

University Name:AL-BASRAH.....

Faculty/Institute: ...ADMINISTRATION AND. ECONOMICS.....

Scientific Department: ...Banking and finance.....

Academic or Professional Program Name: ... Banking and finance.....

Final Certificate Name: ... Banking and finance.....

Academic System: quarterly.....

Description Preparation Date: 21 /2/2024

File Completion Date: 21/2/2024

Signature:

Head of Department Name:

Date:

Signature:

Scientific Associate Name:

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

1. Program Vision

Program vision is written here as stated in the university's Basrah and website.

2. Program Mission

Program mission is written here as stated in the Basrah university's and website.

3. Program Objectives

General statements describing what the program or institution intends to achieve.

4. Program Accreditation

Does the program have program accreditation? And from which agency?

5. Other external influences

Is there a sponsor for the program?

6. Program Structure

Program Structure	Number of Courses	Credit hours	Percentage	Reviews*
Institution Requirements	45	45		Basic course
College Requirements	yes			
Department Requirements	yes			
Summer Training				
Other				

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

7. Program Description

Year/Level	Course Code	Course Name	Credit Hours	
			theoretical	practical
		Audit		

8. Expected learning outcomes of the program

Knowledge	
Learning Outcomes 1	Informing students about the importance of auditing, its objectives and standards
Skills	
Learning Outcomes 2	Expanding the skill of auditing procedures
Ethics	
Learning Outcomes 4	Developing students' abilities to share ideas
Learning Outcomes 5	Disclosing one's thoughts and feelings regarding life matters, including the scientific material in auditing

9. Teaching and Learning Strategies

- 1- Explaining the scientific material through a power point presentation.
- 2- Students write a homework assignment summarizing the most important ideas presented during the lectures and display it on the blackboard

10. Evaluation methods

Weekly, monthly, daily exams and the end of the year exam.

11. Faculty

Faculty Members			
Academic Rank	Specialization	Special Requirements/Skills	Number of the teaching staff

			(if applicable)			
	General	Special			Staff	Lecturer
	Accounting	Auditing				Lecturer

Professional Development

Mentoring new faculty members

Briefly describes the process used to mentor new, visiting, full-time, and part-time faculty at the institution and department level.

Professional development of faculty members

Briefly describe the academic and professional development plan and arrangements for faculty such as teaching and learning strategies, assessment of learning outcomes, professional development, etc.

12. Acceptance Criterion

(Setting regulations related to enrollment in the college or institute, whether central admission or others)

13. The most important sources of information about the program

- 1- Abdul Razzaq Muhammad Othman, principles of auditing and internal control.
- 2- Iraqi audit guides issued by the Accounting and Regulatory Standards Board.
- 3- International auditing standards.

14. Program Development Plan

A comparative study between Iraqi standards and international standards

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
				-				-				-			

- Please tick the boxes corresponding to the individual program learning outcomes under evaluation.

Course Description Form

1. Course Name: Auditing	
2. Course Code:	
3. Semester / Year: Semester	
Semester	
4. Description Preparation Date: 21/2/2024	
5. Available Attendance Forms: Attendance only	
6. Number of Credit Hours (Total) / Number of Units (Total)	
45 Semester / 3 hours per week	
7. Course administrator's name (mention all, if more than one name)	
Name: Ban twfeeq najem Email: Ban.nagem@uobasrah.edu.iq	
8. Course Objectives	
<p>Course Objectives</p>	<ul style="list-style-type: none"> Informing students about importance of auditing, objectives and standards..... Expanding the skill of auditing procedures. Disclosing one's thoughts and feelings regarding life matters including the scientific material auditing
9. Teaching and Learning Strategies	
Strategy	1- Explaining the scientific material through a presentation

(PowerPoint).

2- Students write a homework assignment summarizing the most important ideas presented during the lectures and display them on the blackboard.

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Auditor .	Auditing and financial control	Explaining the scientific material through presentation	Weekly monthly, daily, written and oral of- semes exams
2	3	Errors, fraud and the auditor's responsibility			
3	3	Preliminary procedures for the audit and planning for the audit process.			
4	3	Proof of evidence.			
5	3	Internal control and internal audit			
6	3	The role of auditing in activating the financial inclusion banks			
7	3	Auditor reports.			

8	3	The concept and types of financial control.			
9	3	Bodies responsible for financial oversight.			
10	3	Procedures for monitoring and auditing assets			
11	3	Procedures for monitoring and auditing liabilities and equity.			
12	3	Analytical procedures for financial statements.			
13	3	Modern trends in control and auditing			
14	3	Electronic auditing			
15	3	Environmental audit			

11. Course Evaluation

Weekly, monthly, daily exams and the end of the year exam.

12. Learning and Teaching Resources

1- Abdul Razzaq Muhammad Othman, principles of auditing and internal control.

2- Iraqi audit guides issued by the Account and Regulatory Standards Board.	
3- International auditing standards.	