

**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 Academic Program and Course Description Guide**

**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: Basrah**

**Faculty/Institute: Administration and Economics**

**Scientific Department: Banking and Financial Sciences**

**Academic or Professional Program Name: Bank accounting**

**Final Certificate Name: Master's degree in Finance and Banking**

**Academic System: quarterly**

**Description Preparation Date: 23/2/2024**

**File Completion Date: 23/2/2024**

**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**

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| 1. **Program Vision** |
| The College of Administration and Economics at the University of Basra aspires to be among the world’s distinguished colleges in the economic, administrative, financial, and accounting fields, and to be distinguished scientifically and administratively and in the quality of service it provides to society and stakeholders at the national, Arab, and international levels, and to be committed to an academic professional culture among the ranks of academics and employees, in addition to pursuing future horizons. Development in university academic aspects (education, research, and service). |

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| 1. **Program Mission** |
| The College of Administration and Economics at the University of Basra sought to provide the best service to the community and the parties that exchange interests and benefits with it, and with the university, through accurate diagnosis of their current and future needs and achieving an effective and efficient response to these needs and expectations by ensuring the quality of all university operations and practices (educational, research, advisory, and administrative) according to the following:  \* The best investment of the college’s resources and energies through effective commitment to implementing the provisions of the quality assurance and academic accreditation system.  \* Improving the performance of human resources (academic and functional) through participation in specialized and advanced teaching and development courses inside and outside the country.  \* Preparing plans and programs that include the use of resources (material, financial, and technical) available to the college to improve the overall performance of the college. |

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| 1. **Program Objectives** |
| 1- Improving the academic level of the college (students, faculty, and employees).  2- Develop plans and mechanisms that follow up on scientific development in the specialty at the college.  3- Creating the requirements that enable a better teaching climate for students and teachers.  4- Working to implement the requirements and take measures that enable the college to obtain a certificate of academic accreditation.  5- Develop plans and provide supplies that enable improvement and expansion in response to the labor market and community service. |

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| 1. **Program Accreditation** |
| Does the program have program accreditation? And from which agency? |

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| 1. **Other external influences** |
| Is there a sponsor for the program? |

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| 1. **Program Structure** | | | | |
| **Program Structure** | **Number of Courses** | **Credit hours** | **Percentage** | **Reviews\*** |
| **Institution Requirements** |  |  |  |  |
| **College Requirements** |  |  |  |  |
| **Department Requirements** |  |  |  |  |
| **Summer Training** |  |  |  |  |
| **Other** |  |  |  |  |

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

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| 1. **Program Description** | | | | |
| **Year/Level** | **Course Code** | **Course Name** | **Credit Hours** | |
| **2023/2024** |  | **Bank accounting** | **theoretical** | **practical** |
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| 1. **Expected learning outcomes of the program** | |
| **Knowledge** | |
| The learner should know the terms used in banking accounting.  The learner understands the meaning of banking accounting.  The learner should know and understand what banking accounting is |  |
| **Skills** | |
| Skill in dealing with banking accounting for banks  A statement of all the information that the student is required to know in general |  |
| **Ethics** | |
| - Written exams.  - Discussion and evaluation.  - Setting analytical questions for the student | Learning Outcomes Statement 4 |

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| 1. **Teaching and Learning Strategies** |
| -Explaining the material through the electronic presentation in addition to a practical explanation on the blackboard and sharing solutions between the professor and students |

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| 1. **Evaluation methods** |
| Monthly, weekly and daily exams and the end-of-semester exam |

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| 1. **Faculty** | | | | | | |
| **Faculty Members** | | | | | | |
| **Academic Rank** | **Specialization** | | **Special Requirements/Skills (if applicable)** | | **Number of the teaching staff** | |
| **General** | **Special** |  | | **Staff** | **Lecturer** |
| Assist Prof | Finance and Banking | Financial management |  |  | **Staff** |  |

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| **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. |

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| 1. **Acceptance Criterion** |
| **(Setting regulations related to enrollment in the college or institute, whether central admission or others)** |

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| 1. **The most important sources of information about the program** |
| State briefly the sources of information about the program. |

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| 1. Program Development Plan |
| We seek to add electronic accounting programs for the purpose of applying theoretical and practical aspects |

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

**Course Description Form**

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| 1. Course Name: | | | | | | | |
| Bank accounting | | | | | | | |
| 1. Course Code: | | | | | | | |
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| 1. Semester / Year: | | | | | | | |
| Semester | | | | | | | |
| 1. Description Preparation Date: | | | | | | | |
| 23/2/2024 | | | | | | | |
| 1. Available Attendance Forms: | | | | | | | |
| My presence only | | | | | | | |
| 1. Number of Credit Hours (Total) / Number of Units (Total) | | | | | | | |
| 30 hours per semester. 2 hours per week | | | | | | | |
| 1. Course administrator's name (mention all, if more than one name) | | | | | | | |
| Name: Ahmed Risian Allawi  Email: [ahmed.risian@uobasrah.edu.iq](mailto:ahmed.risian@uobasrah.edu.iq) | | | | | | | |
| 1. Course Objectives | | | | | | | |
| **• Knowledge of the banking industry, its nature and characteristics**  **•. Knowing the concept of banking functions and the services they provide.**  **• The course aims to identify the daily accounts and final accounts** | | | | | | |  |
| 1. Teaching and Learning Strategies | | | | | | | |
| **Skill in dealing with banking accounting for banks**  **A statement of all the information that the student is required to know in general** | | | | | | |  |
| 1. Course Structure | | | | | | | |
| **Week** | **Hours** | **Required Learning Outcomes** | **Unit or subject name** | | **Learning method** | **Evaluation method** | |
| 1  2  3  4  5  6  7  8  9  10  11  12  13  14  15 | 2  2  2  2  2  2  2  2  2  2  2  2  2  2  2 | The theoretical framework of banking accounting  The theoretical framework of banking accounting  Accounting for treasury department operations  Accounting for treasury department operations  Addressing the shortage or increase in the treasury  Accounting treatments for the current accounts department  Accounting treatments for the current accounts department  Accounting treatments for the current accounts department  Accounting treatments for the savings deposits section  Accounting treatments for the savings deposits section  Accounting treatments for the clearing department  Accounting treatments for the clearing department  Accounting treatments for the bills of exchange department  Accounting treatments for the bills of exchange department  Accounting treatments for the bills of exchange department | The concept of the bank, the mechanism of its establishment, business licensing, types of banks and their basic objectives  The accounting system in banks (characteristics and functions), sources of bank financing, and functions of capital in the bank  The nature and system of work in the treasury department  Activities related to the main treasury  Activities related to sub-funds and accounting treatments for the Treasury Department  Knowing the book balance and cash balance  Accounting treatments in the event of a deficit (shortage) in the treasury  Accounting treatments in the event of a surplus (increase) in the treasury  Types of current accounts and their concept  Deposit operations  Withdrawals and transfers  Interest and commissions  Types of deposits and functions of the Deposits and Savings Department  Related accounting treatments  The concept of clearing, the functions of the clearing department, and the procedures of the clearing process  Accounting treatments for the clearing department  Jobs of the Bills of Exchange and Collections Department  Accounting treatments for deposit and collection operations  Processes of discounting bills of exchange and related accounting treatments | | **Lectures/class** | Monthly, weekly and daily exams and the end-of-semester exam | |
| 1. Course Evaluation | | | | | | | |
| 100 marks for the final course, 50 marks for the final exam, 40 marks for semester exams, and 10 marks for classroom activities. | | | | | | | |
| 1. Learning and Teaching Resources | | | | | | | |
| Required textbooks (curricular books, if any) | | | |  | | | |
| Main references (sources) | | | |  | | | |
| Recommended books and references (scientific journals, reports...) | | | | 1-Accounting for banking operations / Dr. Abdullah Shaheen  2- Bank Accounting/Dr. Youssef Al-Rubai  3- Banking Accounting / Dr. Fafaed Tawfiq | | | |
| Electronic References, Websites | | | |  | | | |