

**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: University of Basrah**

 **Faculty/Institute: Administrative and economics**

 **Scientific Department: Finance and Banking science**

 **Academic or Professional Program Name: B.Sc. in Finance and Banking**

 **Final Certificate Name: B.Sc. in Finance and Banking**

 **Academic System: semesters**

 **Description Preparation Date:**

 **File Completion Date:**

**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**
 |
| Program vision is written here as stated in the university's catalogue and website.  |

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| 1. **Program Mission**
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| Program mission is written here as stated in the university's catalogue and website.  |

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| 1. **Program Objectives**
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| General statements describing what the program or institution intends to achieve. |

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

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

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| 1. **Program Structure**
 |
| **Program Structure**  | **Number of Courses**  | **Credit hours** | **Percentage** | **Reviews\*** |
| **Institution Requirements**  | **2** | **2** |  |  |
| **College Requirements** |  |  |  | **yes** |
| **Department Requirements**  |  |  |  | **yes** |
| **Summer Training** |  |  |  | **no** |
| **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** |
| **Third** | **n/a** | **Cost accounting** | **theoretical** | **practical** |
|  |  |  |  |  |

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| 1. **Expected learning outcomes of the program**
 |
| **Knowledge**  |
| Learning Outcomes 1 | Introducing students to cost accounting methods and methods |
| **Skills**  |
| Learning Outcomes 2 | Expanding students’ skills in tabulating and calculating costs |
| Learning Outcomes 3 |  |
| **Ethics**  |
| Learning Outcomes 4 | Developing students’ abilities to participate effectively |
| Learning Outcomes 5 | Developing students’ skills in measuring bank costs |

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| 1. **Teaching and Learning Strategies**
 |
|  1- Explaining the scientific material by presenting the theoretical and practical aspects2- Writing reports, solving assignments, and participating in preparing and preparing the lecture3- Linking the ideas and branches of cost accounting and explaining their importance in providing information to decision makers  |

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| 1. **Evaluation methods**
 |
|  Daily, weekly and monthly 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**  |
| Assistant Professor | Accounting | Financial Accounting |  |  | yes |  |

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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**
 |
| Cost Accounting, Dr. alrashed |

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| 1. Program Development Plan
 |
| Developing the curriculum by following up on the latest developments in the field of cost accounting for the banking sector and adding them to the curriculum according to the percentages specified according to the instructions. |

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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** |
| **Cost accounting** |  |  | **Basic**  | **-** |  |  |  | **-** |  |  |  | **-** |  |  |  |
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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:
 |
| cost accounting for Banking systems  |
| 1. Course Code:
 |
|  |
| 1. Semester / Year:
 |
| 2023- 2024 |
| 1. Description Preparation Date:
 |
| 14/2/2024 |
| 1. Available Attendance Forms:
 |
| Attendance only  |
| 1. Number of Credit Hours (Total) / Number of Units (Total)
 |
| Two hours a week/ 30 hours for semester  |
| 1. Course administrator's name (mention all, if more than one name)
 |
| Name: Husam Ahmed Ali Email: husam.ali@uobasrah.edu.iq  |
| 1. Course Objectives
 |
| **Course Objectives** | * **- Providing the student with the skills of tabulating and classifying costs**
* **- Providing the student with the skills of organizing cost lists**
* **- Cost theories**
 |
| 1. Teaching and Learning Strategies
 |
| **Strategy** | 1- Education strategy, participatory concept planning.2- Brainstorming education strategy.3- Education Strategy Notes Series |
| 1. Course Structure
 |
| **Week**  | **Hours**  | **Required Learning Outcomes**  | **Unit or subject name**  | **Learning method**  | **Evaluation method**  |
| 15 weeks / course  |  | - A basic understanding of cost accounting, its definition and objectives, as well as the classification of costs according to the four approaches to cost classification.- Preparing lists and statements of costs tabulationTotal cost theory- Variable cost theory- Exploited energy theory- Break-even analysis- Measuring the cost of funds- Credit interest rate-Debit interest rate- Other costs rate- Measuring the cost of work- Regular wage rate- Additional pay rate- Holiday and event fees- Measure and charge other costs- Direct method of charging other costs- The total method- Descending distribution method | Introduction to cost accounting- Costs tab- Cost theories- Break-even analysis | Class lecturesParticipatory educationDaily preparation |  |
| 1. Course Evaluation
 |
| Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc  |
| 1. Learning and Teaching Resources
 |
| Required textbooks (curricular books, if any) | Distribution is as follows: 25 marks for monthly and daily exams for the first semester. 25 marks for monthly and daily exams for the second semester. 50 marks for final exams |
| Main references (sources) | n/a |
| Recommended books and references (scientific journals, reports...) | Lectures prepared by Professor |
| Electronic References, Websites |  |