

**Academic Program Description Template**  
**Al-Farahidi University**  
**College of Business Administration and Economics**  
**Department of Accounting**

**University Name:** Al-Farahidi University

**College/Institute:** College of Administration and Economics

**Department:** Accounting

**Academic or Professional Program:** Bachelor of Accounting

**Final Degree:** Bachelor of Accounting

**Study System:** Semester (Courses) with two semesters per year - over a period of four academic years

**Date of Description Preparation:** Academic Year 2023-2024

**Date of File Completion:** 2024/2/24

**H.O.D.**  
**Asst. Prof. Wafaa abd al ameirr**  
21/02/2024



  
Attested by the Dean

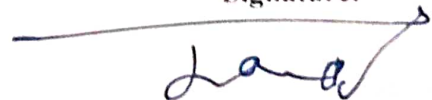


**Vice Dean**  
**Dr. Riyadh Raad**  
21/02/2024



Verified by: Department of Quality Assurance  
and University Performance Name of the  
Director of the Quality Assurance and  
University Performance Department: Date:  
21/02/2024

Signature:



## **1. Vision of the Program:**

The Accounting Department at the College of Business and Economics at Al-Farahidi University strives to be an academically distinguished program, making it a leading local and international center for education, research, and knowledge development in the field of accounting. We aim to graduate generations of creative accountants who are committed to professionalism and ethics and contribute effectively to the sustainable development of institutions and societies. We strive to provide a distinguished and stimulating learning environment that promotes critical thinking, innovation, and leadership, empowering our students to excel in their academic, professional, and personal lives and contribute effectively to building a sustainable and prosperous future for society and the economy.

## **2. Mission of the Program:**

Through our academic program, we at the Accounting Department aim to provide an inspiring and advanced educational environment in the field of accounting that enables our students to acquire the knowledge and skills necessary to analyze financial data and make strategic financial decisions with confidence and accuracy. We are committed to promoting ethical values and social responsibility and strive to graduate generations of accountants who are committed to honesty and integrity in their professional practice. Our program strives to achieve academic and professional success for our students and to achieve leadership in the field of accounting and excellence in serving society and the economy.

## **3. Program Objectives:**

The Accounting Department's program has several academic objectives that focus on developing students' skills, knowledge, and values to enable them to succeed in the field of accounting and contribute to the sustainable development of institutions and societies. Based on the expected outcomes of the department's program, the following academic objectives can be identified:

1. Providing specialized and in-depth education in the field of accounting that aims to provide students with a comprehensive understanding of basic and advanced accounting concepts and qualify them to deal with the challenges of accounting work in the real work environment.
2. Developing practical and applied skills to develop financial analysis skills and use accounting tools and software effectively, and provide students with the skills necessary to prepare financial reports and budgets accurately and reliably.
3. Promoting ethical values and social responsibility to enhance integrity and ethics in accounting practice, and guide students towards making responsible and sustainable financial decisions, with a focus on social and environmental responsibility.
4. Promoting critical thinking and problem-solving skills to enhance students' abilities in critical thinking and analyzing financial information, and guide them towards making the right and informed financial decisions in the face of financial and accounting challenges.
5. Promoting communication and cooperation and encouraging students to communicate effectively and cooperate with each other, and develop teamwork skills and the ability to interact with colleagues, customers, and financial managers.

#### 4. Program Accreditation:

The academic program of the Accounting Department at the College of Business and Economics at Al-Farahidi University is currently seeking accreditation from a recognized international body.

#### 5. Other External Influences:

There is no sponsor for the program. The department is working on selecting an entity that will help achieve the vision, mission, and goals of the department and the college.

6 .Program Structure				
Notes	Percentage	Course Unit	Number of Courses	Program Structure
-	5.9	9	5	Institutional Requirements
-	13.8	21	7	College Requirements
-	78.9	120	38	Department Requirements
-	1.4	2	1	Summer Internship
-	-	-	-	Others

Notes may include whether the course is core or elective.

**7. Description of the Accounting Department's Academic Program: Article 15-Second of Examination Instructions No. 134 of 2000:** One credit hour is equivalent to one theoretical lecture hour per week for 15 weeks. Two practical hours are equivalent to one theoretical hour for the purpose of calculating the GPA only. Article 15 - Second of the Examination Instructions No. 134 of 2000:Two practical hours are equivalent to one theoretical hour for the purpose of calculating the grade only.

First year Curriculum / First Course <span style="float: right;">منهاج المرحلة الأولى / الكورس الأول</span>								
Subject	عدد الوحدات* Units	عدد الساعات				الرمز Code	اسم المادة	ت
		المرجحة الساعات Weighted Total Hours	مجموع الساعات الفعلية Actual Total Hours	عملي Practical	نظري Theory			
Financial Accounting 1	4	4	5	2	3	1101	محاسبة مالية	1
Business Administration	2	2	2	-	2	1102	مبادئ إدارة الأعمال	2

Principles 1								
Economic Principles	2	2	2	-	2	1103	مبادئ إقتصاد	3
Computer`s Skills 1	3	3	4	2	2	1104	حاسوب (1)	4
Arabic Language	2	2	2	-	2	1105	لغة عربية	5
English Language	2	2	2	-	2	-	لغة إنكليزية	6
<b>TOTAL</b>		<b>15</b>	<b>17</b>	<b>4</b>	<b>13</b>		<b>المجموع</b>	

First year Curriculum / second Course المنهاج المرحلة الأولى/ الكورس الثاني								
Subject	عدد الوحدات * Units	number of hours عدد الساعات				الرمز Code	إسم المادة	ت
		الساعات المرجحة Weighted Total Hours	مجموع الساعات الفعلية Actual Total Hours	عملي Practical	نظري Theory			
Financial Accounting2	4	4	5	2	3	2106	محاسبة مالية (2)	1
General Mathematics 2	3	3	3	-	3	2107	رياضيات عامة (1)	2
Statistics Principles	3	3	3	-	3	2108	مبادئ إحصاء	3
Computer`s Skills 2	3	3	4	2	2	2109	حاسوب (2)	4
Accounting Readings & Correspondence In English	2	2	2	-	2	2110	قراءات ومراسلات محاسبية E	5
Human Rights & Democracy	2	2	2	-	2	2111	حقوق إنسان وديمقراطية	6
<b>TOTAL</b>	<b>17</b>	<b>17</b>	<b>19</b>	<b>4</b>	<b>15</b>		<b>المجموع</b>	

second year Curriculum / First Course / منهج المرحلة الثانية / الكورس الأول								
Subject	عدد الوحدات* Units	عدد الساعات number of hours				الرمز Code	اسم المادة	ت
		الساعات المرجحة Weighted Total Hours	مجموع الساعات الفعلية Actual Total Hours	عملي Practical	نظري Theory			
Intermediate Accounting (1)	4	4	5	2	3	1212	محاسبة متوسطة (1)	1
Governmental Accounting (1)	3	3	4	2	2	1213	محاسبة حكومية (1)	2
Accounting In English	3	3	4	2	2	1214	محاسبة بالإنكليزية (1)	3
Marketing & E-Trade	3	3	3	-	3	1215	تسويق وتجارة الالكترونية	4
Business Law	2	2	2	-	2	1216	قانون الأعمال	5
Accounting Application In Computer	3	3	4	2	2	1217	تطبيقات محاسبية بالحاسوب	6
General Mathematics (2)	2	2	2	-	2	1218	رياضيات عامة (2)	7
<b>TOTAL</b>	<b>20</b>	<b>20</b>	<b>24</b>	<b>8</b>	<b>16</b>	<b>المجموع</b>		

second year Curriculum / second Course / منهج المرحلة الثانية / الكورس الثاني

Subject	عدد الوحدات* Units	عدد الساعات number of hours				الرمز Code	اسم المادة	ت
		الساعات المرجحة Weighted Total Hours	مجموع الساعات الفعلية Actual Total Hours	عملي Practical	نظري Theory			
Intermediate Accounting (1)	4	4	5	2	3	2219	محاسبة متوسطة (2)	1
Governmental Accounting (2)	3	3	4	2	2	2220	محاسبة حكومية (2)	2
Accounting for Non-profit Organization	3	3	3	-	3	2221	محاسبة الوحدات غير الربحية	3
Public Finance	2	2	2	-	2	2222	مالية عامة	4
Accounting Operation Research In English	3	3	3	-	3	2223	بحوث عمليات محاسبية بالانكليزي	5
Accounting in English	3	3	4	2	2	2224	محاسبة بالانكليزية (2)	6
<b>TOTAL</b>	<b>18</b>	<b>18</b>	<b>21</b>	<b>6</b>	<b>15</b>	<b>المجموع</b>		

منهاج المرحلة الثالثة / الكورس الاول Curriculum / First Course

Subject	عدد الوحدات* Units	عدد الساعات number of hours				الرمز Code	اسم المادة	ت
		الساعات المرجحة Weighted Total Hours	مجموع الساعات الفعلية Actual Total Hours	عملي Practical	نظري Theory			

Cost Accounting (1)	4	4	5	2	3	1325	محاسبة كلفة 1	1
Corporate Accounting	4	4	5	2	3	1326	محاسبة شركات	2
Uniform Accounting System (1)	3	3	3	-	3	1327	نظام محاسبي موحد (1)	3
Tax Accounting	3	3	3	-	3	1328	محاسبة ضريبية	4
Financial Statements Analysis In English	3	3	4	2	2	1329	تحليل القوائم المالية بالانكليزية	5
Accounting For Financial Enterprises	3	3	4	2	2	1330	محاسبة منشآت مالية	6
<b>TOTAL</b>	<b>20</b>	<b>20</b>	<b>24</b>	<b>8</b>	<b>16</b>	<b>المجموع</b>		

third year Curriculum /second Course المنهاج المرحلة الثالثة / الكورس الثاني

Subject	عدد الوحدات* Units	عدد الساعات				الرمز Code	اسم المادة	ت
		الساعات المرجحة Weighted Total Hours	مجموع الساعات الفعلية Actual Total Hours	عملي Practical	نظري Theory			
Advanced Financial Accounting	4	4	5	2	3	2331	محاسبة مالية متقدمة	1
Natural Resource Accounting	3	3	4	2	2	2332	محاسبة مصادر طبيعية	2
Uniform Accounting System (2)	3	3	3	-	3	2333	نظام محاسبي موحد (2)	3
Cost Accounting (1)	4	4	5	2	3	2334	محاسبة كلفة	4

							(2)	
<b>Auditing &amp; Auditing Standards</b>	3	3	3	-	3	2335	تدقيق ورقابة	5
<b>Accounting Training</b>	2	2	4	4	-	2336	تدريب محاسبي**	6
<b>TOTAL</b>	<b>19</b>	<b>19</b>	<b>24</b>	<b>10</b>	<b>14</b>	<b>المجموع</b>		

منهاج المرحلة الرابعة / الكورس الاول / fourth year Curriculum / First Course

Subject	عدد الوحدات* Units	عدد الساعات number of hours				الرمز Code	اسم المادة	ت
		الساعات المرجحة Weighted Total Hours	مجموع الساعات الفعلية Actual Total Hours	عملي Practical	نظري Theory			
<b>Advanced Accounting English (1)</b>	4	4	5	2	3	1437	محاسبة تكلفة متقدمة بالانكليزية (1)	1
<b>Specialized Systems Accounting</b>	4	4	5	2	3	1438	نظم محاسبية متخصصة	2
<b>International Auditing Standards</b>	2	2	2	-	2	1439	معايير التدقيق الدولية	3
<b>Managerial Accounting English (1)</b>	4	4	5	2	3	1440	محاسبة إدارية بالانكليزية (1)	4
<b>International Accounting</b>	2	2	2	-	2	1441	محاسبة دولية	5
<b>Methodology And Ethics Of Scientific</b>	2	2	2	-	2	1442	مناهج وأخلاقيات	6



Research						البحث العلمي **
<b>TOTAL</b>	<b>18</b>	<b>18</b>	<b>21</b>	<b>6</b>	<b>15</b>	<b>المجموع</b>

fourth year Curriculum / second Course المنهاج المرحلة الرابعة / الكورس الثاني								
Subject	عدد الوحدات* Units	عدد الساعات number of hours				الرمز Code	اسم المادة	ت
		الساعات المرجحة Weighted Total Hours	مجموع الساعات الفعلية Actual Total Hours	عملي Practical	نظري Theory			
Managerial Accounting In English (2)	4	4	5	2	3	2443	محاسبة إدارية بالانكليزية (2)	1
Advanced Cost Accounting In English (2)	4	4	5	2	3	2444	محاسبة كلفة متقدمة بالانكليزية (2)	2
International Financial Reporting Standards	2	2	2	-	2	2445	المعايير الدولية للإبلاغ المالي	3
Accounting Theory	3	3	3	-	3	2446	نظرية محاسبية	4
Accounting Information System	3	3	3	-	3	2447	نظم معلومات محاسبية	5
Graduation Research Project	1	1	2	2	-	2448	مشروع بحث التخرج	6
<b>TOTAL</b>	<b>17</b>	<b>17</b>	<b>20</b>	<b>6</b>	<b>14</b>	<b>المجموع</b>		

#### Labs:

The college's labs consist of a computer and programming lab for applying computer fundamentals and service programs, in addition to accounting and financial programs on a wide scale to process accounts, statements, and financial transactions.

#### 8. Expected Learning Outcomes of the Program:

The expected learning outcomes of the Accounting Department's program at the College of Business and Economics can be summarized as follows:

**Knowledge:**

**Learning Outcome Statement:**

- Students acquire a deep understanding of accounting principles and basic accounting concepts.
- Students are familiar with modern accounting systems and tools and how to apply them in a real-world work environment.
- Students gain knowledge of local and international financial and accounting laws and regulations.

**Learning Outcomes:**

1. In-depth understanding of accounting principles and basic accounting concepts such as the balance sheet, accounting cycle, and financial data analysis.
2. Knowledge of international and local accounting laws and regulations and their practical applications.
3. Understanding of modern accounting systems and tools such as accounting software and data processing techniques.

**Skills:**

**Learning Outcome Statement:**

- Students acquire skills in analyzing financial data and using financial analysis tools effectively.
- Students are able to prepare financial reports and budgets using accounting software.
- Students are able to apply accounting concepts to solve practical financial problems.

**Learning Outcomes:**

1. Ability to analyze and interpret financial data accurately to make strategic decisions.
2. Applied skills in using accounting software and financial data analysis tools.
3. Ability to prepare financial reports and budgets accurately according to accounting standards.

**Values:**

**Learning Outcome Statement:**

- Students learn the importance of integrity and ethics in accounting practice and financial advice.
- Students are able to make financial decisions responsibly in accordance with social and environmental values.
- Students learn the importance of social responsibility in applying accounting knowledge for the benefit of society and the environment.

## **Learning Outcomes:**

1. Integrity and ethics in the practice of accounting, including handling financial information with confidentiality and integrity.
2. Commitment to social and environmental responsibility in financial decision-making and resource planning.
3. Critical thinking and the ability to provide sound financial advice to institutions and individuals.

## **9. Teaching and Learning Strategies:**

The program includes a variety of interactive and innovative methods and approaches to ensure the effective achievement of its objectives. These strategies include:

1. **Interactive Lectures:** Utilize interactive lectures that encourage student participation and interaction with the course material through discussions, questions, and practical exercises.
2. **Practical Sessions:** Organize practical workshops where students learn how to apply accounting concepts to real-world cases and situations.
3. **Case Studies:** Present accounting case studies for students to analyze and discuss, helping them apply accounting concepts in real-world contexts.
4. **Technology Integration:** Utilize technology in teaching and learning processes, such as using accounting software to apply accounting theories to financial data.
5. **Research Projects:** Encourage students to conduct independent research in specific areas of accounting, helping them develop research, analysis, and communication skills.
6. **Collaborative Learning:** Encourage students to collaborate with each other to solve accounting problems and share knowledge and experiences.
7. **Diagnostic Assessment:** Utilize diagnostic assessment methods to evaluate student progress and understand their level of understanding and needs, which allows for continuous adjustment and improvement of the educational process.

## **10. Assessment Methods:**

There are various methods used to assess student performance in the Accounting Department's program. These methods can be diversified and adapted according to the educational objectives, course content, and academic level, as follows:

1. **Monthly and Final Exams:** These exams include multiple-choice questions and directed questions to assess students' understanding of accounting concepts and their ability to apply them.
2. **Practical and Applied Work:** Students are assessed through their participation in research projects and accounting simulations, where they apply accounting concepts in real-world situations.
3. **Class Participation:** Students' active participation in class discussions, group activities, and group projects is assessed to measure their understanding of the material and their ability to communicate and work effectively in teams.

4. **Oral Assessment:** Oral assessment includes individual or group interviews with students to discuss their performance, understanding of accounting concepts, and ability to apply them practically.
5. **Written Assignments and Reports:** Students are required to write reports and research papers to assess their ability to organize information, write effectively, and conduct financial analysis.
6. **Diagnostic and Remedial Assessment:** This assessment includes monitoring student performance and providing guidance throughout the semester. It helps identify strengths and weaknesses and determine individual educational needs.

11- الهيئة التدريسية:

Sr. No.	Name	Degree	Academic Rank	Gender
1	Wafaa abd al ameirr hassan	Ph.D.	Assistant. Prof. (Dr.)	Female
2	Riyadh Raad Abbood	Ph.D.	Lecturer(Dr.)	Male
3	Mazen Khalil Ibrahim	Ph.D.	Lecturer(Dr.)	Male
4	Mohammed kadhim hawash	Master	Lecturer	Male
5	Ghuson Talfan Mudallal	Master	Assistant Lecturer	Female
6	Noor yaseen makhlef hamad	Master	Assistant Lecturer	Female
7	Farah rafid hameed Slemain	Master	Assistant Lecturer	Female
8	Riyam Khalil Khader Muhsin	Master	Assistant Lecturer	Female
9	Maher Kareem Mohammed	Master	Assistant Lecturer	Male
10	Mohammed Abdul Amir Jawad	Master	Assistant Lecturer	Male
11	Tayf Khader Iyadah	Master	Assistant Lecturer	Male
12	Aymen jaddoa faisal	Master	Assistant Lecturer	Male
13	thawrah sadeq hammadi	Master	Assistant Lecturer	Female
14	Suhayr Jamil Mashraf	Master	Assistant Lecturer	Female
15	Farqad shakir abed farhan	Master	Assistant Lecturer	Male
16	Zeina Jafar Arif Salim	Master	Assistant Lecturer	Female
17	Hanan Adel Majeed	Master	Assistant Lecturer	Female
18	Nora Abed AlHadi Abed	Master	Assistant Lecturer	Female
19	Ali Mohammed Atta	Master	Assistant Lecturer	Male
20	Alzahraa laith khalil	Master	Assistant Lecturer	Female

## **Professional Development:**

### **Orientation of New Faculty Members:**

The Accounting Department ensures that the orientation of faculty members is carried out systematically and organized to ensure that all faculty members receive the necessary support to achieve their academic and professional goals in the department and the university. This includes:

#### **a. New Faculty Members:**

- Their orientation includes introducing them to the university's and department's policies, academic and administrative procedures.
- Providing training on the teaching and assessment methods used in the department.
- Orienting them to research activities and participation in seminars and workshops.

#### **b. Visiting Faculty Members:**

- They are oriented specifically to prepare them for the specific period they will be in the department.
- Providing information about the courses and materials they will teach.
- Orienting them on the academic and administrative activities they may participate in.

#### **c. Full-Time Faculty Members:**

- Orientation for these members includes in-depth guidance on the department's and university's vision and strategic goals.
- Orienting them on the organization of academic programs and curricula.
- Providing support and guidance in the areas of research and scientific publication.

#### **d. Part-Time Faculty Members:**

- Orientation for these members includes guidance on balancing their academic and professional commitments.
- Orienting them on how to communicate and interact with students and colleagues at work.
- Providing support in achieving a balance between research, teaching, and community service.

## **Professional Development of Faculty Members:**

The Accounting Department is keen to ensure that the professional development arrangements for faculty members are integrated and continuous to ensure the improvement of their academic and professional performance and enhance the quality of education and research at the university, according to the following classification:

### **1. Teaching and Learning Strategies:**

- Providing workshops and training courses to develop teaching skills and use the latest teaching methods.
- Enhancing the ability to interact with students and encourage active learning and participation in discussions.
- Adopting teaching strategies that enhance critical thinking and innovation in students.

## **2. Assessment of Learning Outcomes:**

- Providing training courses on developing and designing effective tests to assess student performance.
- Encouraging the use of diagnostic assessment methods to better understand student needs and improve the learning process.
- Providing guidance and support in analyzing assessment data to improve academic programs.

## **3. Professional Development:**

- Providing training opportunities and workshops to develop research and academic publishing skills.
- Encouraging participation in national and international conferences and workshops to exchange knowledge and experiences.
- Providing support and resources for personal and professional development, such as obtaining additional certificates and degrees.

## **4. Research and Development:**

- Providing support for academic research and encouraging publication in high-impact scientific journals.
- Providing opportunities for collaboration with colleagues and other researchers on joint research projects.
- Providing financial and technical support for the implementation of research and research projects of importance.

## **12. Admission Criteria:**

- Depends on the regulations of the Ministry of Higher Education and Scientific Research / Central Admission regarding joining the college and department.

## **13. Most Important Sources of Information about the Program:**

There are many useful sources of information about the Accounting Department's program, including:

### **1. The University's Official Website:**

Provides information about the academic program, including curriculum, requirements, and available resources.

## **2. Student Guide:**

Contains comprehensive information about study programs, courses, and academic and student services.

## **3. Academic Books and Scientific Articles in the Field of Accounting:**

They are a primary source of knowledge and information related to the program, and can be found in university libraries or online.

## **4. Academic Lectures and Seminars:**

Provide an opportunity for students and faculty to exchange knowledge and experiences and learn about the latest innovations and trends in the field of accounting.

## **5. Specialized Scientific Refereed Journals:**

They offer recent articles and research in the field of accounting and help to identify the latest developments in the field.

## **6. Electronic Resources:**

A wide range of electronic resources are available, such as databases and specialized websites that provide articles, research, and reports in the field of accounting.

## **14. Program Development Plan:**

The Accounting Department plans to develop its academic program to achieve the goal of enhancing the quality of teaching and learning in the field of accounting and improving the student experience and academic performance. This will be done through the following stages and steps:

### **1. Current Status Assessment:**

- Conduct a comprehensive assessment of the current accounting program, including curriculum, teaching methods, learning resources, and assessment methods.

### **2. Curriculum Update:**

- Analyze and update the current curriculum to align it with the latest academic standards and labor market needs.
- Incorporate new topics and modern skills such as data analytics and accounting information technology.

### **3. Developing Teaching and Learning Strategies:**

- Provide training and workshops for faculty members to adopt innovative and effective teaching methods.
- Promote classroom interaction and use modern technologies in learning processes.

#### **4. Improving Assessment Processes:**

- Develop comprehensive assessment methods that include assessing academic performance, practical skills, and personal abilities.
- Encourage the use of diagnostic assessment techniques to better understand student needs and improve their educational experience.

#### **5. Promoting Research Training and Professional Development:**

- Provide support for faculty members to develop research and scientific publishing skills.
- Offer training opportunities and participation in scientific conferences and workshops for knowledge exchange and continuous learning.

#### **6. Strengthening Communication and Cooperation with Industry and Society:**

- Establish partnerships with companies and industrial institutions to provide training and employment opportunities for students.
- Organize events and seminars to exchange experiences and build networks with the local and professional community.

#### **7. Performance Monitoring and Evaluation:**

- Create mechanisms to monitor and evaluate the implementation of the plan and measure the achievement of the specified objectives.
- Conduct a periodic evaluation of the accounting program to ensure continuous improvement and development.

#### **Timeline:**

- Months 1-3: Current situation assessment and needs identification.
- Months 4-6: Curriculum and educational strategies development and update.
- Months 7-9: Implementation and evaluation of the new curriculum and assessment training.
- Months 10-12: Implementation of professional development programs and strengthening communication with industry and society.
- Months 13-15: Performance monitoring and evaluation and making necessary adjustments.

**It is important to note that this plan requires close cooperation between faculty members and the academic administration (department/college/university) to achieve the specified objectives and improve the quality of the program.**





<b>Second Level/First Course</b>	1212	<b>Intermediate Accounting (1)</b>	<b>Required</b>	*	*	*	*	*	*	*	*	*	*
	1213	<b>Government Accounting (1)</b>	<b>Required</b>	*	*	*	*	*	*	*	*		*
	1214	<b>Accounting in English (1)</b>	<b>Required</b>	*	*	*	*	*	*	*	*	*	*
	1215	<b>Marketing and e-Trade</b>	<b>Required</b>	*	*	*	*	*	*	*	*	*	*
	1216	<b>Business Law</b>	<b>Required</b>	*	*	*	*	*	*	*	*	*	*
	1217	<b>Computer accounting applications</b>	<b>Required</b>			*		*		*			
	1218	<b>General Mathematics (2)</b>	<b>Required</b>	*		*	*						
<b>Second Level/Second Course</b>	2219	<b>Intermediate Accounting (2)</b>	<b>Required</b>	*	*	*	*	*	*	*	*		
	2220	<b>Government Accounting (2)</b>	<b>Required</b>	*	*	*	*	*	*	*	*	*	*
	2221	<b>Accounting For Non-Profit Units</b>	<b>Required</b>	*	*	*	*	*	*	*	*	*	*
	2222	<b>Public Finance</b>	<b>Required</b>	*	*	*				*	*	*	
	2223	<b>Accounting Operations Research in English</b>	<b>Required</b>	*	*	*	*	*	*	*	*	*	*
	2224	<b>Accounting in English (2)</b>	<b>Required</b>	*	*	*	*	*	*	*	*		*
	1325	<b>Cost Accounting 1</b>	<b>Required</b>	*	*	*							



	1441	International Accounting	Required	*	*	*	*	*	*	*	*	*
	1442	Methods and Ethics of Scientific Research	Required		*					*	*	*
Fourth Level/Second Course	2443	Management Accounting in English (2)	Required	*	*	*	*	*	*	*	*	*
	2444	Advanced Cost Accounting in English (2)	Required	*	*	*	*	*	*	*	*	*
	2445	International Standards for Financial Reporting	Required	*	*	*	*	*	*	*	*	*
	2446	Accounting Theory	Required	*	*	*	*	*	*	*	*	*
	2447	Accounting Information Systems	Required	*	*	*	*	*	*	*		
	2448	Graduation Research Project	Required			*	*	*	*	*		

\* Please mark in the corresponding boxes to the individual learning outcomes from the program being assessed.

\*يرجى وضع إشارة في المربعات المقابلة لمخرجات التعليم الفردية من البرنامج الخاضعة للتقييم