

**Ministry of Higher Education  
and Scientific Research  
Scientific Supervision and Evaluation Authority  
Quality Assurance and Academic Accreditation  
Department**

**Academic Programs Description  
City of Science University  
College of Management and Economics  
Department of Accounting**

2026



University Name: City of Science University

Faculty/Institute: College of Management and Economics

Scientific Department: Department of Accounting

Academic or Professional Program Name: Bachelor of Accounting

Final Certificate Name: Bachelor of Accounting

Academic System: Semester

Date of preparation of the description: 2/10/2026

File filling date: 2/10/2026

Signature



Head of Department Name: A.M.D Khodair Salman

Dhiab

Date 4/4/2026

Signature



Scientific Associate Name : A.M.D Raja Rashid

Abdul Sattar

Date 4/4/2026

The file was checked by the Division of Quality Assurance and University Performance

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Date 4/4/2026

Signature



Approval of the Dean

A.M.D Khodair Salman Dhiab

4/4/2026

## 1. Vision

The Accounting Department aspires to be a leading academic institution at the university, achieving excellence in academic and professional accounting and auditing education and research. To realize this vision, the department seeks to explore areas of scientific and intellectual development in accounting sciences and keep pace with international accounting education standards to ensure quality and a high academic level. It also encourages creative scientific research and strives to provide its requirements, in order to meet all of society's needs with highly skilled graduates capable of working and excelling in various fields of accounting and auditing.

## 2. Program Mission

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## 3. Program Objectives

## 4. Program Accreditation

The program does not have any accreditation

## 5. External influences

There is no sponsor for the program

## 6. Program Structure

Reviews*	Percentage	Credit Hours	Number of cycles	Program Structure
Essential				Requirements of the institution
Essential				College Requirements
Essential	%97	186	5	Department Requirements
			Second and third	Summer Training
				Other



Study Plan for the Department of Accounting							
Academic level	Course Code	Course Name	.Crites hr				Unites
			Theoretical	teaching method	Practical	teaching method	
First stage Semester 1	AC1101	Fundamentals of Financial Accounting	8	Lectures			8
	AC1102	Principles of Business Administration	6	Lectures			6
	AC1103	General Mathematics	6	Lectures			6
	AC1104	Principles of Economics	6	Lectures			6
	UNI-101	English Language	2	Lectures			2
	UNI104	Human Rights and Democracy	2	Promoting human values			2
Phase One Semester 2	AC1201	Financial Accounting	9	Lectures			9
	AC1202	Principles of Statistics	8	Lectures			8
	UNI-103	Accounting Readings and Correspondence	8	Lectures			8
	AC1204	Computer Science Fundamentals	3	Lectures			3
	UNI-102	Arabic Language	2	Promoting human values			2
Second Stage Semester 1	AC2101	Intermediate Accounting Fundamentals	6	Lectures			6
	AC2102	Governmental Accounting Fundamentals	6	Lectures			6
	AC2103	English Accounting Fundamentals	4	Lectures			4
	AC2204	Marketing and E-commerce	3	Lectures			3
	UNI-217	Computer Science	1	Lectures			1



		Fundamentals				
	UNI-216	Arabic Language	2	Promoting human values		2
	AC2205	Accounting for Non-Profit Organizations	6	Lectures		6
Second Stage Semester 2	AC2210	Intermediate Accounting	7	Lectures		7
	AC2202	Government Accounting	6	Lectures		6
	AC2203	English Accounting	5	Lectures		5
	UNI-226	Baath Party Crimes	2	Promoting human values		2
	AC2104	Public Finance	3	Lectures		3
	AC2105	Operations Research and QSB	5	Lectures		5
	UNI-227	English Language	2	Lectures		2
Third Stage Semester 1	MAC13101	Cost Accounting 1	4	Lectures		4
	MAC13102	Corporate Accounting	4	Lectures		4
	MAC13103	Unified Accounting System 1	3	Lectures		3
	MAC13104	Tax Accounting	3	Lectures		3
	MAC13105	Financial Statement Analysis (English)	3	Lectures		3
	MAC13106	Accounting for Financial Institutions	3	Lectures		3
					Lectures	
				Lectures		
Third Stage Semester 2	MAC13207	Advanced Financial Accounting	4	Lectures		4
	MAC13208	Natural Resource	3	Lectures		3



	MAC3203	Accounting Unified Accounting System 2	3	Lectures			3
	MAC13201	Cost Accounting 2	4	Lectures			4
	MAC13209	Auditing and Control	3	Lectures			3
	MAC13210	Accounting Training		Application	4		4
fourth Stage Semester 1	MAC14111	Advanced Cost Accounting in English 1	4	Lectures			4
	MAC14112	Specialized Accounting Systems	3	Lectures			3
	MAC14113	International Auditing Standards	2	Lectures			2
	MAC14114	Management Accounting in English 1	4	Lectures			4
	MAC14115	International Accounting	2	Lectures			2
	MAC14116	Research Methodology and Ethics	2	Lectures			2
Fourth Stage Semester 2	MAC14214	Managerial Accounting in English 2	4	Lectures			4
	MAC14211	Advanced Cost Accounting in English 2	4	Lectures			4
	MAC14217	International Financial Reporting Standards	2	Lectures			2
	MAC14218	Accounting Theory	3	Lectures			3
	MAC14219	Accounting Information Systems	3	Lectures			3



	MAC14220	Graduation Research Project		Application	2		2
							190



## 1. Expected learning outcomes of the program

### Knowledge

Methods of assessing knowledge and understanding

- 1- Weekly reports of practical experiments
- 2- Periodic tests of theoretical subjects
- 3- Theoretical and practical semester exams
- 4- Theoretical and practical final exams

### Learning Outcomes

أ- Knowledge and understanding: -  
A1: Accurately record and document all historical financial transactions to ensure a reliable record.

A2: Measure financial performance: Determine profit and loss and establish the company's financial position at the end of the period.

A3: Provide information to decision-makers: Supply management, investors, and government agencies with reports to assist in planning and oversight.

A4: Control and protect assets: Implement systems to prevent manipulation and embezzlement and safeguard company assets.

### Skills

Methods of assessing thinking skills

- 1- Use logic to evaluate the answer
- 2- Identify errors to evaluate the answer
- 3- Evaluate the effectiveness of the methods adopted to solve the problem
- 4- Supporting opinions with evidence

### Learning Outcomes

ب- Thinking skills :-

• B1: Financial Statement Preparation: Mastering the preparation of the balance sheet, income statement, and cash flow statement.

• B2: Financial Data Analysis: The ability to read between the lines using financial ratios to assess the soundness of a company's operations.

• B3: Accuracy and attention to detail in accounting, where even minor errors are unacceptable, fostering a strong analytical mind.

B4: Effective Communication: The ability to clearly explain complex financial information to non-experts

Statement of Learning Outcomes



ج- Professional and practical skills: -

## Values

### Statement of Learning Outcomes

1-

### Learning Outcomes

- 1- **C1: Integrity:** The accountant must be upright and honest in all professional relationships.
- 2- **C2: Objectivity:** The accountant must not allow bias or conflicts of interest to influence professional judgments.
- 3- **C3: Professional Competence:** The accountant must maintain a high level of knowledge and skill and stay up-to-date with updates to International Financial Reporting Standards (IFRS).
- 4- **C4: Confidentiality:** The accountant must not disclose the company's financial information to any external party without legal authorization.

## 2. Teaching and Learning Strategies

- Lecture
- Dialogue and discussion
- Cooperative learning (division into groups)
- Brainstorming
- Reciprocal teaching
- Publishing lectures on the college or department website and for all teachers and all subjects
- Use of display and audio equipment
- Writing research and reports in English
- Speaking in English in class and when participating
- Conducting research and experiments to achieve the goals of sustainable development

## 3. Evaluation methods

- The direct way to ask and answer it in the lecture
- Expected and unannounced daily exams



- Evaluating research and evaluating its writing in terms of style, expression and spelling
- Ask questions to measure listening and attention in English
- Participation of students in evaluating the performance of their fellow students
- Practical assessment exams for listening, speaking and reading
- Monthly and Quarterly Exams
- Theoretical final exams



## Professional Development

### Mentoring new faculty members

- Work on diversifying classroom management methods and giving lectures
- The new faculty is exposed to the visit of the head of the department and the old teachers during the lectures
- Conducting personal interviews to know the teaching competence and skill in teaching
- Publishing research in international journals with an impact factor, writing literature, and participating in workshops and conferences

### Professional development of faculty members

- The academic program is reviewed periodically in order to identify and fix its gaps.
- Annual evaluation of each unit from the head of the department or the rapporteur of the department.
- Periodic faculty reviews of the academic program.
- Establishing an external advisory body for the department that includes representatives of the student and the beneficiaries of this course.
- Periodic evaluation by the head of the department for faculty members.
- Students evaluate the faculty member by electronic referendum.
- Self-evaluation of the faculty member.
- Student evaluation of a stage of study by electronic poll method.
- Coordination with the Quality Division in the college and the university to follow up the application of the academic program in the department.

### 7. Personal Development Planning

1. Identify the social determinants of health to reduce disparities in access to quality care.
2. Self-awareness (self-awareness) 0 Examine and reflect on personal knowledge, skills, abilities, beliefs, prejudices, motivations, and emotions that can enhance or limit personal and professional growth.
3. Professionalism 0 Demonstrate behaviors and values consistent with the trust that patients, other healthcare providers, and the community place in the profession.
4. Learner(s) 0 Develop, integrate, and apply knowledge from foundational sciences (e.g. dentistry and social/behavioral/managerial and clinical sciences) to
5. Evaluate the scientific literature, explain pharmacological action, solve therapeutic problems, and advance the population. Healthcare and patient-centered.
6. Design prevention, intervention and education strategies for individuals and communities to manage chronic diseases and improve health.
7. Educate all audiences by identifying the most effective and sustainable methods of conveying information and assessing understanding.



#### 8. Acceptance Criteria

1. The general average of central admission, which is within the applicable limits and according to the directives of the Ministry of Higher Education and Scientific Research.
2. Personal interview with students applying for admission and recording speech, behavioral or personality defects.

#### 4. The most important sources of information about the program

The Quality Division in the college through the Quality Division at the university, which adheres to the quality conditions and upgrading the scientific, knowledge, skill and scientific research level according to the data of the Ministry of Higher Education and Scientific Research, which seeks with international quality conditions to raise the efficiency of the academy in line with the efficiency of the academy.

#### 5. Program Development Plan

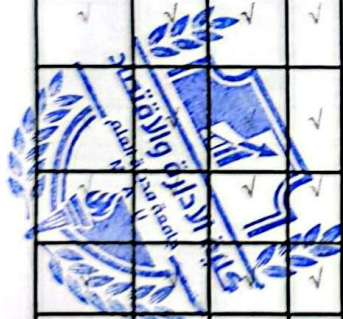
- Work to motivate students to use medical books
- Work on developing conversation, translation and reading skills by taking advantage of websites and means  
Other contemporary.
- Work to encourage students to know the most important books of medicine



Curriculum Skills Outline

مخرجات التعلم المطلوبة من البرنامج

General and qualifying skills transferred (other skills related to employability and personal development)	Emotional and value goals				Program Skills Objectives				Cognitive goals				Basic or optional	Course Name	Course Code	Year/ Level				
	د4	د3	د2	د1	ج4	ج3	ج2	ج1	ب4	ب3	ب2	ب1					أ4	أ3	أ2	أ1
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Basic	Fundamentals of Financial Accounting	AC1101	First stage Semester 1
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Basic	Principles of Business Administration	AC1102	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Basic	General Mathematics	AC1103	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Basic	Principles of Economics	AC1104	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Basic	English Language	UNI-101	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Basic	Human Rights and Democracy	UNI104	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Basic	Fundamentals of Financial Accounting	AC1101	Phase One Semester 2
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Basic	Principles of Business Administration	AC1102	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Basic	Financial Accounting	AC1201	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Basic	Principles of Statistics	AC1202	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Basic	Accounting Readings and	UNI-103	



✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Basic	Correspondence Computer Science Fundamentals	AC1204	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Basic	Arabic Language	UNI-102	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Basic	Financial Accounting	AC1201	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Basic			
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Basic			
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Basic	Intermediate Accounting Fundamentals	AC2101	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Basic	Governmental Accounting Fundamentals	AC2102	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Basic	English Accounting Fundamentals	AC2103	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Basic	Marketing and E- commerce	AC2204	Second Stage Semester 1
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Basic	Computer Science Fundamentals	UNI-217	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Basic	Arabic Language	UNI-216	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Basic	Accounting for Non-Profit Organizations	AC2205	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Basic	Intermediate Accounting	AC2210	Second Stage Semester 2
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Basic	Government Accounting	AC2202	

√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Basic	English Accounting	AC2203	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Basic	Baath Party Crimes	UNI-226	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Basic	Public Finance	AC2104	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Basic	Operations Research and QSB	AC2105	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Basic	Cost Accounting 1	MAC13101	Third Stage Semester 1
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Basic	Corporate Accounting	MAC13102	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Basic	Unified Accounting System 1	MAC13103	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Basic	Tax Accounting	MAC13104	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Basic	Financial Statement Analysis (English)	MAC13105	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Basic	Accounting for Financial Institutions	MAC13106	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Basic	Cost Accounting 1	MAC13101	Third Stage Semester 2
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Basic	Corporate Accounting	MAC13102	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Basic	Advanced Financial Accounting	MAC13207	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Basic	Natural Resource Accounting	MAC13208	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Basic	Unified Accounting	MAC3203	





																		<b>Reporting Standards</b>		
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Basic	<b>Accounting Theory</b>	<b>MAC14218</b>
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Basic	<b>Accounting Information Systems</b>	<b>MAC14219</b>
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√		<b>Graduation Research Project</b>	<b>MAC14220</b>

