

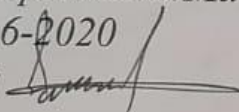
*Republic of Iraq
Ministry of Higher Education & Scientific Research
Supervision and Scientific Evaluation Directorate
Quality Assurance and Academic Accreditation*

Academic Program Specification Form For The Academic 2019-2020

*University: Southern University
College : Thi-Qar Technical College
Department : Accounting Techniques Department
Date Of Form Completion : 15-6-2020*

Head of Department: Mawj Abbas Jasim

Date : 15-6-2020

Signature: 


Dean 's Assistant For Scientific Affairs: Dr. Ali Idham Abdullah

Date : 15-6-2020

Signature: 

Quality Assurance And University Performance Manager: Mushtaq Talib Hamzah

Date : 15-6-2020

Signature: 

Dean 's Name: Prof. Dr. Baqer Turkey Attia

Date : 15-6-2020

Signature: 

TEMPLATE FOR PROGRAMME SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

PROGRAMME SPECIFICATION

This Program Specification provides a concise summary of the main features of the program and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if he/she takes full advantage of the learning opportunities that are provided. It is supported by a specification for each course that contributes to the program.

1. Teaching Institution	Southern Technical University
2. University Department/Centre	Accounting technology department
3. Program Title	Bachelor of Accounting Technology
4. Title of Final Award	Bachelor of Accounting Technology
5. Modes of Attendance offered	Annual
6. Accreditation	study plan
7. Other external influences	Related laws and regulations
8. Date of production/revision of this specification	2019-2020
9. Aims of the Program	
Graduating qualified scientific and practical cadres specialized in financial and accounting matters	
Providing graduates with information, systems and applied methods in the field of specialization	
Graduating cadres with a high degree of education, qualification and distinction	

10. Learning Outcomes, Teaching, Learning and Assessment Methods

A. Knowledge and Understanding

- A1- That students be able to adopt scientific thinking methods in facing problems**
- A2 - Develop the student's organized scientific thinking in lecture, test and research.**
- A 3- Acquisition of self-regulated learning strategies.**
- A4- Adopting methodological methods of thinking that are commensurate with the form and content of knowledge available through what the student learns from applied methods in addition to the theoretical material.**

B. Subject-specific skills

- B1 - Teaching the student the skills of dealing with various cases related to financial and accounting issues.**
- B2 - The student acquires the skills of using accounting and financial concepts in solving accounting and financial problems through the use of the optimal method.**
- B3 - Providing the student with skills that enable him to make decisions in matters that require the use of those skills.**

Teaching and Learning Methods

- 1-Adopting the method of giving lectures and linking each topic with realistic examples**
- 2-Use of electronic means**
- 3-Use the practical side**

Assessment methods

- 1- Through the participation of the student in the lecture through their prior preparation of the material**
- 2- Giving students a case study**
- 3- Assessment through quarterly exams**

C. Thinking Skills

- C1 - Skills of using objective thinking and analysis.**
- C2 - the skills of obtaining information related to the subject from the access point.**
- C3 - Skills in developing students' abilities and instilling values and principles in students through learning through integrity**

D. General and Transferable Skills (other skills relevant to employability and personal development)

- D1 - Encouraging students to be creative and create a spirit of perseverance and self-denial through continuous encouragement of the need for joint and effective cooperation among them to achieve their academic requirements.**
- D2 - Providing them with the university's website related to the availability of future opportunities for recruitment and employment**

D3 - Providing them with knowledge of the importance of developing their capabilities through self-education by accessing various knowledge

D4 - Emphasizing the development of students' self-talents such as sports and arts of all kinds in their spare time.

11. Program Structure				12. Awards and Credits
Level/Year	Course or Module Code	Course or Module Title	Credit rating	
First		Accounting Principles		Bachelor Degree Requires (x) credits
First		Financial Economics		
First		Principles Of Administration		
First		Applied Statistics		
First		Financial Mathematics		
First		Computer Basics		
First		Financial Readings		
First		Human Rights And Democracy		
First		English 1		
Second		Intermediate Accounting		
Second		Government Accounting		
Second		Unified Accounting System		
Second		Financial And Commercial Legislation		
Second		Electronic Financial And Accounting Applications		
Second		Quantitative Methods		
Second		English 2		
Second		Risk Management And Insurance		
Third		Cost Accounting		
Third		Corporate Accounting		

Third		Tax Accounting		
Third		Financial Management		
Third		Accounting For Financial Institutions		
Third		Audit Techniques		
Third		Accounting Information Systems		
Third		Electronic Accounting Applications 1		
Fourth		International Accounting		
Fourth		Managerial Accounting		
Fourth		Accounting Theory		
Fourth		Advanced Cost Accounting		
Fourth		Electronic Accounting Applications 2		
Fourth		Specialized Accounting Systems		
Fourth		Financial Control		
Fourth		Research Project		

13. Personal Development Planning

- 1- Contribute to the development of the efficiency of the teaching staff in the department by holding seminars and workshops.**
- 2- Contribute to the use of various skills and the application of software, which depends mainly on the availability and use of different technologies.**
- 3- Attention to providing learning opportunities and acquired experiences that develop students' abilities and orientations and guiding them to continuous learning to ensure the development of their cognitive, skill and emotional competencies.**

14. Admission criteria .

The central admission of graduates of the high school .

15. Key sources of information about the program

Methodological books, as well as relevant laws and instructions.

Curriculum Skills Map																			
please tick in the relevant boxes where individual Program Learning Outcomes are being assessed																			
Program Learning Outcomes																			
Year / Level	Course Code	Course Title	Core (C) Title or Option (O)	Knowledge and understanding				Subject-specific skills				Thinking Skills				General and Transferable Skills (or) Other skills relevant to employability and personal development			
				A2	A2	A3	A4	B1	B2	B3	B4	C1	C2	C3	C4	D1	D2	D3	D4
First		Accounting Principles																	
		Financial Economics		/	/	/	/	/	/	/		/	/	/		/	/	/	/
First		Principles Of Administration																	
		Applied Statistics		/	/	/	/	/	/	/		/	/	/		/	/	/	/
First		Financial Mathematics																	
		Computer Basics		/	/	/	/	/	/	/		/	/	/		/	/	/	/
First		Financial Readings																	
		Human Rights And Democracy		/	/	/	/	/	/	/		/	/	/		/	/	/	/
First		English 1																	
Second		Intermediate Accounting		/	/	/	/	/	/	/		/	/	/		/	/	/	/

Second		Government Accounting																	
		Unified Accounting System		/	/	/	/	/	/	/		/	/	/		/	/	/	/
Second		Financial And Commercial Legislation		/	/	/	/	/	/	/		/	/	/		/	/	/	/
		Electronic Financial And Accounting Applications		/	/	/	/	/	/	/		/	/	/		/	/	/	/
Second		Quantitative Methods		/	/	/	/	/	/	/		/	/	/		/	/	/	/
		English 2		/	/	/	/	/	/	/		/	/	/		/	/	/	/
Second		Risk Management And Insurance		/	/	/	/	/	/	/		/	/	/		/	/	/	/
Third		Cost Accounting		/	/	/	/	/	/	/		/	/	/		/	/	/	/
Third		Corporate Accounting		/	/	/	/	/	/	/		/	/	/		/	/	/	/
Third		Tax Accounting		/	/	/	/	/	/	/		/	/	/		/	/	/	/
Third		Financial Management		/	/	/	/	/	/	/		/	/	/		/	/	/	/
Third		Accounting For Financial Institutions		/	/	/	/	/	/	/		/	/	/		/	/	/	/
Third		Audit Techniques		/	/	/	/	/	/	/		/	/	/		/	/	/	/
Third		Accounting Information Systems		/	/	/	/	/	/	/		/	/	/		/	/	/	/
Third		Electronic Accounting Applications 1		/	/	/	/	/	/	/		/	/	/		/	/	/	/

Fourth		International Accounting		/	/	/	/	/	/	/		/	/	/		/	/	/	/
Fourth		Managerial Accounting		/	/	/	/	/	/	/		/	/	/		/	/	/	/
Fourth		Accounting Theory		/	/	/	/	/	/	/		/	/	/		/	/	/	/
Fourth		Advanced Cost Accounting		/	/	/	/	/	/	/		/	/	/		/	/	/	/
Fourth		Electronic Accounting Applications 2		/	/	/	/	/	/	/		/	/	/		/	/	/	/
Fourth		Specialized Accounting Systems		/	/	/	/	/	/	/		/	/	/		/	/	/	/
Fourth		Financial Control		/	/	/	/	/	/	/		/	/	/		/	/	/	/
Fourth		Research Project		/	/	/	/	/	/	/		/	/	/		/	/	/	/

TEMPLATE FOR COURSE SPECIFICATION COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This Course Specification provides a concise summary of the main features of the course and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if he/she takes full advantage of the learning opportunities that are provided. It should be cross-referenced with the program specification.

1. Teaching Institution	Southern Technical University
2. University Department/Centre	Accounting Techniques Department
3. Course title/code	Advance cost accounting
4. Program(s) to which it contributes	yearly
5. Modes of Attendance offered	official time
6. Semester/Year	2019-2020
7. Number of hours tuition (total)	120 hour
8. Date of production/revision of this Specification	20/10/2019
9. Aims of the Course	
Introduce the student to the basic terms and concepts of cost accounting	
Application of accounting treatments	
The student understands the theoretical knowledge courses in advanced cost accounting	

10. Learning Outcomes, Teaching ,Learning and Assessment Method
<p>A- Knowledge and Understanding</p> <p>A2. A1. Know the concept of advanced cost accounting</p> <p>A3. Knowledge of the student's order system</p> <p>A4. The student's knowledge of the stages system</p> <p>A5. Student knowledge of standard costs</p>
<p>B. Subject-specific skills</p> <p> B1. summer training</p> <p> B2. Scientific Reports</p> <p> B3. Graduation Research</p>
Teaching and Learning Methods
Theoretical and applied lectures, writing reports, seminars
Assessment methods
Oral and written exams, assignments, exercises, and discussions during the lecture
<p>C. Thinking Skills</p> <p> C1. Skills of using objective thinking and analysis</p> <p> C2. Skills to see topics related to the article and how to benefit from them</p>
Teaching and Learning Methods
Assessment methods

Oral and written exams, assignments, exercises, and discussions during the lecture

D. General and Transferable Skills (other skills relevant to employability and personal development)

D1. Develop the student's ability to work in teams

D2. Develop the student's ability to lead work teams

D3. Develop the student's ability to dialogue and exchange ideas

11. Course Structure					
Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	4		cost concept, objectives, functions, benefits of cost accounting, the distinction between cost control and cost reduction.	Lecture	Exams, Assignments, Exercises, And Discussions
1- 2	4		Concept of job costing , basic features of job costing, advantages of job costing, procedure of cost accounting.	Lecture	Exams, Assignments, Exercises, And Discussions
2-4	8		Preparation of job cost card, meaning of job Ticket , usefulness of job Ticket, format of job cost card and Ticket	Lecture	Exams, Assignments, Exercises, And Discussions
4-6	8		Preparation cost sheet for job order costing	Lecture	Exams, Assignments, Exercises, And Discussions
6-7	4		Concept of process costing, basic features of process costing procedure of process costing	Lecture	Exams, Assignments, Exercises, And Discussions
7-8	4		Distinction between job costing and process costing, classification of cost by process.	Lecture	Exams, Assignments, Exercises, And Discussions
8-10	8		Specimen of process Account, transfers the cost of output, calculate Average cost pre unit	Lecture	Exams, Assignments, Exercises, And Discussions
10-12	8		Meaning of normal loss , calculate No .of unite of expected normal loss	Lecture	Exams, Assignments, Exercises, And Discussions
12-14	8		Meaning of Abnormal loss , calculate number of units of Abnormal loss calculate the cost of Abnormal loss	Lecture	Exams, Assignments, Exercises, And Discussions

14-16	8		Definition standard, standard cost, Estimated costing versus standard costing, Historical cost versus standard costing, standard cost versus budgetary	Lecture	Exams, Assignments, Exercises, And Discussions
16-17	4		Advantages of standard costing, limitation of standard costing determination of standard costs	Lecture	Exams, Assignments, Exercises, And Discussions
17-19	8		Material cost variances "direct material cost variance	Lecture	Exams, Assignments, Exercises, And Discussions
19-21	8		Labor cost variances: direct labor cost variance,	Lecture	Exams, Assignments, Exercises, And Discussions
21-23	8		Standard costing - overhead variance : total fixed overhead variance	Lecture	Exams, Assignments, Exercises, And Discussions
23-25	8		joint products and by-products, concept and features of joint products. * Accounting for joint products. * methods of Apportioning costs over joint product : 1- physical method . 2- Average unit cost method 3- contribution margin method	Lecture	Exams, Assignments, Exercises, And Discussions
25-27	8		By-products: Concept and features, distinction between joint product and by-product accounting for by-product	Lecture	Exams, Assignments, Exercises, And Discussions
27-28	4		By-products: Concept and features, distinction between joint product and by-	Lecture	Exams, Assignments, Exercises, And Discussions

			product accounting for by-product		
28-30	8		Concept of activity based costing, distinction between traditional approach and activity based costing approach, practical steps in activity based costing	Lecture	Exams, Assignments, Exercises, And Discussions

12. Infrastructure	
Required reading: · CORE TEXTS · COURSE MATERIALS · OTHER	Charles T.Horngren.srkant M madav V . rajan
Special requirements (include for example workshops, periodicals, IT software, websites)	
Community-based facilities (include for example, guest Lectures , internship , field studies)	

COURSE SPECIFICATION

1. Teaching Institution	Southern Technical University
2. University Department/Centre	Accounting Techniques Department
3. Course title/code	Accounting principles
4. Program(s) to which it contributes	yearly
5. Modes of Attendance offered	official time
6. Semester/Year	2019-2020
7. Number of hours tuition (total)	30 hours
8. Date of production/revision of this Specification	2/10/2019
9. Aims of the Course	
The Accounting Principles course aims to teach first-year students to:	
1- Introducing the student to the basic terms and concepts of accounting principles	
2- The student understands the theoretical knowledge courses in accounting principles	
3- The student acquires the applied skills of the elements of accounting principles and develops these skills	
4- Applying the accounting treatment of accounting principles and their branches	
5- Creating professional skills that fit the requirements and needs of the labor market	

10· Learning Outcomes, Teaching ,Learning and Assessment Method
<p>A- Knowledge and Understanding</p> <p>A1. Knowing the concept of accounting principles, its objectives and elements</p> <p>A2- Knowing the concept of accounting principles and its types accounting principles</p> <p>A3- Theoretical knowledge of the elements of</p> <p>A4- Applied knowledge of the various elements of accounting principles</p> <p>A5- Knowing the accounting treatments for the elements of accounting principles</p> <p>A6- Knowledge of some accounting principles systems</p> <p>.</p>
<p>B. Subject-specific skills</p> <p>B1. summer training</p> <p>B2. Scientific Reports</p> <p>B3. Graduation Research</p>
Teaching and Learning Methods
<p>Theoretical and applied lectures and report writing - panel discussions</p> <p>Skills of using objective thinking and analysis Skills of using objective thinking and analysis</p>
Assessment methods
Oral and written exams - assignments and exercises - discussions during lectures
<p>C. Thinking Skills</p> <p>C1. Skills of using objective thinking and analysis</p> <p>C2.The skills of perceiving topics related to the article and how to benefit from them</p>
Teaching and Learning Methods
1- Theoretical and applied lectures, writing reports – seminars

Assessment methods
Oral and written exams - assignments and exercises - discussions during lectures

11. Course Structure					
Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1+2+3	12	Introduce the student to the concept of accounting	Definition of Accounting, Accounting Jobs, Types of Accounting	The lecture and ask some questions	Share and ask questions
4+5+6	12	Introducing the student to the users of accounting data	Categories of accounting data users	The lecture and ask some questions	Share and ask questions
7+8	8	Identify the difference between the assumptions and parameters and principles	Assumptions, principles and accounting determinants	The lecture and ask some questions	Share and ask questions
9+10+10	12	Learn about the types of accounts and accounting	Types of accounting entries, types of accounts, the reasons for the use of the theory of constraint double	lecture with discussion	Share and ask questions
11+12+13	12	Introduce the student to how to register in the journal	Sources of collecting accounting data and how to register in the journal	The lecture and ask some questions	Show examples and discussion
14+15+16	12	Know the student's deportation method	Posting to the general ledger record	The lecture and ask some questions	Show examples and discussion
17+18	8	Introducing the concept of trial balance	The concept of trial balance, its types, how to prepare it	The lecture and ask some questions	

19+20+21	12	Understand the concept of discount	The concept of discount Types of discount Accounting treatments for each type	lecture with discussion	Show examples and discussion
22+23+24	12	Recognize the types of commercial papers	Commercial papers of all kinds and accounting treatment for each type	lecture with discussion	Show examples and discussion
25+26+27	12	Identify the kinds of mistakes	Correction of errors and suspended account	lecture with discussion	Show examples and discussion
28+29+30	12	Definition of final accounts	Final Accounts. Financial position and income statement	lecture with discussion	Show examples and discussion

12. Infrastructure	
Required reading: · CORE TEXTS · COURSE MATERIALS · OTHER	Dr. Saud Jayed Accounting Principles
Community-based facilities (include for example, guest Lectures , internship , field studies)	Accountant Magazine

COURSE SPECIFICATION

1. Teaching Institution	Southern Technical University
2. University Department/Centre	Accounting Techniques department
3. Course title/code	Advance accounting
4. Program(s) to which it contributes	Yearly
5. Modes of Attendance offered	official time
6. Semester/Year	2020/ 2021
7. Number of hours tuition (total)	90 hour
8. Date of production/revision of this Specification	20/ 5/ 2020
9. Aims of the Course	
Introduce the student to the basic terms and concepts of cost accounting	
Application of accounting treatments	
The student understands the theoretical knowledge courses in advanced cost accounting	

10. Learning Outcomes, Teaching ,Learning and Assessment Method
A- Knowledge and Understanding A2. A1. Know the concept of the partnership companies A3. Knowing the corporate companies
B. Subject-specific skills B1. summer training B2. Scientific Reports B3. Graduation Research
Teaching and Learning Methods
Theoretical and applied lectures, writing reports, seminars
Assessment methods
Oral and written exams, assignments, exercises, and discussions during the lecture
C. Thinking Skills C1. Skills of using objective thinking and analysis C2. Skills to see topics related to the article and how to benefit from them
Teaching and Learning Methods
Assessment methods

Oral and written exams, assignments, exercises, and discussions during the lecture

D. General and Transferable Skills (other skills relevant to employability and personal development)

D1. Develop student's ' ability to work in teams

D2. Develop the student's ability to lead work teams

D3. Develop the student's ability to dialogue and exchange ideas

11. Course Structure					
Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	3		Concept and types of corporate ,characteristics, founding companies	Lecture	Exams, Assignments, Exercises, And Discussions
2-3	6		Accounting treatments in partnership firms, Partners' accounts (Capital interest, Bonuses and withdrawals partners, Interest loan partners) Distribution of profits and losses Partnership	Lecture	Exams, Assignments, Exercises, And Discussions
4-5	6		Increase and decrease of capital in the Partnership	Lecture	Exams, Assignments, Exercises, And Discussions
6-7	6		Join and the withdrawal of a partner	Lecture	Exams, Assignments, Exercises, And Discussions
8	3		Financial Statements of partnership	Lecture	Exams, Assignments, Exercises, And Discussions
9-10	6		Refinement partnership	Lecture	Exams, Assignments, Exercises, And Discussions
11-12	6		Companies contribution(funds), Concept, types, Establishment procedures	Lecture	Exams, Assignments, Exercises, And Discussions
13 -14 15	9		Accounting treatments in the Companies contribution with a capital	Lecture	Exams, Assignments, Exercises, And Discussions
16- 17	6		Financial Statements of Companies contribution	Lecture	Exams, Assignments,

					Exercises, And Discussions
18- 19- 20	9		Integrated Companies contribution, Concept, Accounting methods to integrate	Lecture	Exams, Assignments, Exercises, And Discussions
21- 22-23	9		The consolidated financial statements	Lecture	Exams, Assignments, Exercises, And Discussions
24-25-26-27	12		Companies with partitions and branches, Types of branches and methods accounted for, Accounting of Companies with partitions.	Lecture	Exams, Assignments, Exercises, And Discussions
28-29	6		Long-term contracting, conditions of contracting, cost of contracting, Accounting treatments for contracting	Lecture	Exams, Assignments, Exercises, And Discussions
30	3		Financial Statements for Long-term contracting	Lecture	Exams, Assignments, Exercises, And Discussions