

**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

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 University for oil and gas.

Faculty/Institute: College of Industrial Management for oil and gas

Scientific Department: Oil and Gas Economics Department

Academic or Professional Program Name: Cost accounting

Final Certificate Name: Doctor of Accounting **Academic System:** course

Description Preparation Date: 16/9/2024

File Completion Date: 5/01/2024

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

1. Program Vision

The College of Industrial Management for Oil and Gas seeks to be one of the leading higher education institutions at Basrah University for Oil and Gas in the field of modern education and scientific research through its scientific, research and administrative activities. It also works to provide an integrated path for its students and teaching staff to make them effective and creative in serving the community in the fields of oil and gas.

2. Program Mission

Working to prepare and graduate leading scientific competencies in the field of oil and gas management and in developing work in oil companies to serve the local, regional and international community, in addition to training and refining students' minds scientifically and cognitively, emphasizing social and cultural values and responding to the requirements of the local market.

3. Program Objectives

1. Embodying the vision, mission and goals of Basra University of Oil and Gas, and applying the best educational practices with a focus on ensuring and enhancing quality and performance.
2. Preparing specialized cadres capable of serving the community and preparing for the preparation of future specializations.
3. Writing academic research and creative scientific achievement through activities that focus on students and teachers.
4. The college seeks to conclude scientific and cultural cooperation agreements with similar colleges and departments in different colleges to achieve the best practices in the fields of education and learning.
5. Focusing on the educational and ethical aspect of all its members and spreading the spirit of dedication, tolerance, commitment and work to serve the

homeland.

6. Paying attention to intellectual and cultural construction through openness to the experiences of other countries in the fields of oil and gas.

4. Program Accreditation

non

5. Other external influences

non

6. Program Structure

Program Structure	Number of Courses	Credit hours	Percentage	Reviews*
Institution Requirements	30	30		Primary
College Requirements	yes			
Department Requirements	Yes			
Summer Training				
Other				

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

7. Program Description

Year/Level	Course Code	Course Name	Credit Hours	
2024-2025/ the first		Cost accounting	theoretical	practical

8. Expected learning outcomes of the program

Knowledge	
1- Learning Outcomes	Teaching the student the basic principles, vocabulary and importance.
2- Learning Outcomes	Making the student understand and teach him how to deal with data and how to deal with basic and new ideas.
3- Learning Outcomes	Educating the student on how to deal with the question data, analyze it, and extract the optimal solution method for the purpose of dealing with it.
Skills	
1- Learning Outcomes	Analytical and decision-making capabilities Educating and empowering the student on the laws, organizational structure and special plans in the subject.
2- Learning Outcomes	Teaching and enabling the student to apply the most appropriate mathematical equations to extract the best results.
3- Learning Outcomes	Enabling the student to work and use the theoretical aspect and apply it to the practical aspect.
Ethics	
Learning Outcomes 1	Enhancing the student's intrinsic desire for the importance of learning and reflecting it on the practical side.
Learning Outcomes 2	Confirming and increasing the student's satisfaction with accessing external sources in order to develop his skills and gain cognitive experiences.
Learning Outcomes 3	Student reception and acceptance of the material and encouragement of development.

9. Teaching and Learning Strategies

1. Continuous guidance of students by professors during lectures.
2. Open and direct discussions with students to raise efficiency and knowledge.
3. Periodic direct meetings of the department head with students of all academic levels.

10. Evaluation methods

1. Weekly, monthly, daily exams and end of year exam.
2. Student self-evaluation by the professor, which is determined through observation, continuity in attendance and the student's commitment to the professor's instructions.
3. Student interaction with the lecture and class discussions.
4. Student's self-behavior.

11. Faculty

Faculty Members

Academic Rank	Specialization		Special Requirements/Skills (if applicable)		Number of the teaching staff	
	General	Special			Staff	Lecturer
Assistance professor	accounting	Chartered Accountant			staffing	

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.

12. Acceptance Criterion

(Setting regulations related to enrollment in the college or institute, whether central admission or others)

13. The most important sources of information about the program

1- Garrison

2- Horngren

14. Program Development Plan

By participating in seminars and keeping up with the progress process, the student is enabled to develop his knowledge and increase his skills and abilities.

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
2024-2025		Cost accounting	primary	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

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

Course Description Form

1. Course Name:	
Cost accounting	
2. Course Code:	
3. Semester / Year: semester	
4. Description Preparation Date: : 23/ 10/ 2024	
5. Available Attendance Forms: present only	
6. Number of Credit Hours (Total) / Number of Units (Total)	
30 hours. 2 hours per week	
7. Course administrator's name (mention all, if more than one name)	
Name: : Dr. Adnan Hadi Jaaz	
8. Course Objectives	
<p>1. Teaching the student the basic principles, vocabulary and importance.</p> <p>2. Making the student understand and teach him how to deal with data and how to deal with basic and new ideas.</p> <p>3. Making the student understand and teach him how to deal with the data of the question, analyze it and extract the optimal solution method for the purpose of dealing with it.</p>	

9. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Teaching the student an introduction to cost accounting and a brief overview of its importance in oil companies.	Cost accounting	Explaining the material using modern methods.	Discussions and practical application Daily science tests and quizzes
2	2	Teaching the student the classification and behavior of costs and their variables.			
3	2	Teaching the student about cost lists and their types.			
4	2	Teaching the student how to transfer accounting data to cost statements			
5	2	Teaching the student about the types of costs shared between petroleum derivatives			
6	2	Teaching the student to separate and distribute common costs.			
7	2	Teaching students to transport oil and gas derivatives			
8	2	The exam md			
9	2	Student education on the list of costs.			

10	2	Teaching the student the basics of the order costing system			
11	2	Teaching the student about standard costing systems and cost variances			
12	2	Teaching the student to prepare work order lists and calculate their cost			
13	2	Teaching the student on the stage cost system			
14	2	Teaching the student to distinguish between standard and budget costs.			
15	2	Final Exam			

10. Course Evaluation

. Course Evaluation

Distribution as follows: 30 marks for the theoretical exam, and 10 marks for the daily exams. 60 marks for the final exams

11. Learning and Teaching Resources

Required textbooks (curricular books, if any)

Main references (sources)

- 1- Garrison
- 2- Horngren

Recommended books and references (scientific journals, reports...)

Electronic References, Websites

