

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

Academic Program Description Form for Colleges and Institutes

**University: Warith Al-Anbiya
Faculty/Institute: Management and Economics
Scientific Department: Accounting
File Filling Date: 28 / 2 /2025**

Signature :	Signature :
Scientific Associate Nam :	Head of Department Name :
Date :	Date:

**Instructor: D. Ali M. Hassan M. Jwad AL-Mosawy
Check the file before:
Division of Quality Assurance and University Performance
Name of the Director of the Quality Assurance and University
Performance Division:
Date:
Signature:
Ratification of the Dean**

Course Description Form

The subject is taught in Arabic

Course Description

This course description provides a brief summary of the most important characteristics of the course and the learning outcomes expected of the student to achieve, proving whether he or she has made the most of the available learning opportunities. It must be linked to the description of the programme.

College of Administration and Economics / Warith Al-Anbiya University "AS"	1. Educational institution
Accounting	2. Scientific Department / Center
Accounting Information System	3. Course Name/Code
Face-to-face attendance in the classroom	4. Available Attendance Forms
Academic Year: 2024-2025	5. Semester / Year
45 hours theoretical	6. Number of Credit Hours (Total)
2025 / 2 / 28	7. The history of preparation of this description
8. Course Objectives:	

This course aims to achieve the following:

To provide the student with a knowledge skill on the concept, specifications and importance of accounting information systems and their development associated with accounting systems. The student is also provided with information on the functions of accounting information systems and study the application and use of these systems in private and public sector institutions, as well as the student's enrichment of specialized terms in English in the field of accounting information systems.

9. Course Outcomes and Methods of Teaching, Learning and Assessment

A- Knowledge and Understanding:

- 1-Knowledge of the concept of accounting information systems
- 2-Classification and details of accounting information system requirements at the public and private sector level
- 3-Analysis and implementation of accounting information systems
- 4-Evaluation of accounting information systems

b.Subject-specific skills:

- 1.Student's knowledge of the concept of accounting information systems
2. Developing the student's ability to evaluate accounting information systems in different institutions and sectors
- 3 - Enabling the student to analyze and review the various accounting information systems

C. Thinking skills:

- 1- Developing and enhancing the skills of thinking according to the student's ability and moving it to the level of higher thinking
- 2- Develop and promote a critical thinking strategy in learning.

D. Evaluation methods:

- 1) Written exams (2 monthly exams) (40 marks)
- 2) Oral and paper tests (daily exams) (5 marks)
- 3) Attendance, Participations and Assignments (5 marks)

Teaching and learning methods

1. Giving lectures, dialogue with students and discussing them directly.
 1. Focus on students' participation in the lecture by asking questions.
 2. Adopt homework to solve various problems.
 3. Preparation of reports and studies in the form of student collections

Evaluation methods

- 1- Examinations of various types
- 2- Feedback from students
- 3- Reports and studies.

1) Course Structure

Evaluation method	Method of education	Subject / Chapter	Required Learning Outcomes	Hours	Week
daily	Lecture	Introduction to accounting information systems and their concepts, components and components	<ul style="list-style-type: none"> General consideration of accounting information systems Concepts 	3	1
daily	Lecture	Description of business units' sectors and functions	<ul style="list-style-type: none"> Accounting function as an information system and accountant's role 	3	2
daily	Lecture	Development and documentation of information systems	<ul style="list-style-type: none"> Concepts and Applications 	3	3
daily	examination	Applications for designing data flow charts	<ul style="list-style-type: none"> Data flow, document flow charts, system progress and software progress 	3	4
daily	Lecture	Entrance to processing processes	<ul style="list-style-type: none"> Manual and electronic processing 	3	5
examination	examination	First Second exam	<ul style="list-style-type: none"> First Second exam 	3	6
daily	Lecture	process cycle	<ul style="list-style-type: none"> Revenue -Cycle Description of Activities and Events 	3	7
daily	Lecture	process cycle	<ul style="list-style-type: none"> Revenue Cycle - Data Flow Charts for Main Activity 	3	8
daily	Lecture	process cycle	<ul style="list-style-type: none"> Expenditure cycle: procurement of goods 	3	9

daily	Lecture	Nature of processing of the expenditure cycle	<ul style="list-style-type: none"> Data flow charts and documents for the commodity purchase cycle 	3	10
daily	Lecture	process cycle	<ul style="list-style-type: none"> Expenditure cycle on procurement of services 	3	11
daily	Lecture	process cycle	<ul style="list-style-type: none"> Expenditure cycle for salaries and wages - data flow charts and documents for processing processes 	3	12
daily	Lecture	process cycle	<ul style="list-style-type: none"> Production Course Productive Activities and Events 	3	13
daily	Lecture	financial reporting	<ul style="list-style-type: none"> Financial Reporting and Professor General 	3	14
examination	examination	Second exam	<ul style="list-style-type: none"> Second exam 	3	15

2) Infrastructure

Accounting Information Systems Book, d. Ibrahim al-Jazrawi and d. Amir Mohammed Salman	a) For the required textbooks
b) Main references (sources)	
Scientific journals in accounting competencies and accounting information systems	1) Recommended books and references (scientific journals, reports.....)

3) Course Development Plan

Update the curriculum as added by the Ministry and the requirements of the current phase related to the development of technology and artificial intelligence and the adoption of foreign sources sober as well as Arab sources to follow developments in the world.

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Warith Al-Anbiya University "AS"
College of Administration and Economics / Department of Accounting
2025-2024