



**STANDARD-BY-STANDARD ANALYSIS OF THE  
POST GRADUATE INSTITUTE FOR  
ACCOUNTING AND FINANCIAL STUDIES AND  
ITS ADMINISTRATIVE STRUCTURE AND  
OPERATIONS AS THEY RELATE TO AACSB  
ACCREDITATION REQUIREMENTS  
PHASE II, TASK 3**

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**GR C03\_018**

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**FINAL REPORT**

**Presented By:  
Shippensburg University  
1871 Old Main Drive  
Shippensburg, PA 17257  
USA**

**February 10, 2013**

Shippensburg University Team: Dr. John Kooti, Dean, John L. Grove College of Business and Professor of Finance; Dr. Sarah Bryant, Professor of Finance; and Dr. Melodye Wehrung, Executive Director of Social Equity

# Table of Contents

	Page
<b>EXECUTIVE SUMMARY</b> .....	1
<b>INTRODUCTION</b> .....	2
<b>TASKS</b> .....	2
<b>ACTIVITIES</b> .....	2
<b>COMPLETION OF TASK 3 ACTIVITIES</b> .....	3
Review of AACSB Accreditation Process and Time Frame .....	3
Review of Mission, Goals, Objectives, Strategic Directions, Action Plan, and Eligibility Application.....	3
Standard-by-Standard Review and SWOT Exercise .....	5
Standard-by-Standard Analysis and Gap Identification .....	6
Gap Analysis and SAP Summary Chart .....	7
Appendix A: AACSB Accreditation Process .....	10
Appendix B: PGIAFS Strategic Planning Flow Diagram.....	11
Appendix C: PGIAFS Eligibility Application for AACSB Accreditation .....	12
<b>TOTAL</b> .....	20
<b>TOTAL</b> .....	20
.....	31
Appendix D: Mission Review Process .....	31
Appendix E: Standard-by-Standard PowerPoint presentation.....	32
Appendix F: SWOT Analysis .....	49
Appendix G: Strategic Initiatives.....	54

### 2013-2014 Action Plans, Tactics, and Timelines for Strategic Initiatives

The following provides an overview of the projects, responsibilities, budget, tasks, and timelines required to accomplish each strategic initiative.

<b>Strategic Initiative: AACSB Accreditation</b>				
Project	Responsibility	Budget (\$)	Task	Completion Date
Enhance the Institute Advisory Board	Dean and chairs	0		December 2013
Establish Accreditation Committee	Dean and chairs	0	Implement AACSB accreditation process	February 2013
Establish a Curriculum Committee	Dean and chairs	0	Implement curriculum review	February 2013
Establish Assurance of Learning Committee	Dean and chairs	0	Implement AoL Model	February 2013
Complete and submit eligibility Application	Accreditation Committee	1000	Eligibility application submitted	April 2013
<b>Strategic Initiative: Improve facilities – building, classrooms, library, and offices</b>				
Project	Responsibility	Budget (\$)	Task	Completion Date
Continue to seek additional funds to improve facilities	Dean and chairs	0	Continue to plan and implement	April 2013
<b>Strategic Initiative: Partnering with other schools</b>				
Project	Responsibility	Budget (\$)	Task	Completion Date
Develop partnership with other institutes or universities	Dean and chairs	0	Plan and implement	December 2013

<b>Strategic Initiative: Career placement and Internship</b>				
Project:	Responsibility	Budget (\$)	Task	Completion Date
Study the implementation of the Institute annual Career and Internship Expo	Dean and chairs	1000	Plan and implement	December 2013
Develop a plan career and internship office	Dean and chairs	0	Plan and design	December 2013
<b>Strategic Initiatives: Develop promotion materials to improve awareness of quality programs offered by the institute</b>				
Project:	Responsibility	Budget	Task	Completion Date
Enhance website	Dean and Chairs	500	Plan and implement	April 2014
Develop printed promotional materials	Dean and chairs	1000	Plan and implement	April 2014
<b>Strategic Initiative: Faculty development</b>				
Project	Responsibility	Budget	Task	Completion Date
Plan to award Annual Researcher of the Year Award	Dean and chairs	0	Plan and design	April 2014
Plan an annual Academic Conference linked with the Institute Journals	Dean and chair	1000	Plan and implement	April 2014
<b>Strategic Initiative: Improve Library holdings and access to international journals</b>				
Project	Responsibility	Budget	Task	Completion Date
Study additional sources of funding for library resources	Dean and chairs	0	Plan and implement	April 2014
Plan to improve printed journal holdings	Dean and chairs	0	Plan and implement	April 2014

..... 54

Appendix H: Financial Strategies for Continuous Improvement ..... 57

Appendix I: Academically Qualified/Professionally Qualified Faculty Guideline ..... 58

Appendix J: Faculty Profile Sheet ..... 59

Appendix K: Assurance of Learning Model ..... 60

Name ..... 83

Participating or Supporting (P or S) ..... 83

Name ..... 85

Highest Degree Earned and Year ..... 85

Appendix M: GAP Analysis and Standard Alignment Plan Chart ..... 86

## **EXECUTIVE SUMMARY**

On December 9, 2012, the John L. Grove College of Business at Shippensburg University was again retained by the Iraq Financial Development Project (Phase II) GR 030\_018 on behalf of USAID. Phase I Grant # GR03-010 was successfully concluded by submission of a final report on January 29, 2013. Established in 1871, Shippensburg University is a public regional comprehensive university and a part of the Pennsylvania State System of Higher Education. The John L. Grove College of Business was the first of the state schools to earn AACSB International accreditation in 1981 and has held it proudly since.

Shippensburg University Phase II consists of three tasks designed to improve graduate and undergraduate education in Finance and Banking. These tasks are outlined below:

1. Foster quality assurance, development of administrative capacity, and guidance through AACSB accreditation standards for the College of Administration and Economics at the University of Baghdad;
2. Facilitate establishing a Teaching Excellence Program at the University of Baghdad;
3. Conduct and evaluate a standard-by-standard analysis of the Post Graduate Institute for Accounting and Financial Studies (PGIAFS) and its administrative structure and operations as they relate to AACSB accreditation requirements.

To accomplish Task 3, the following activities were identified and conducted:

- 1) Meet with the Dean, faculty, and administrative leadership to introduce AACSB standards and to discuss the mission and objectives of the PGIAFS;
- 2) Review with the Dean and his faculty and staff those AACSB standards vis-a-vis the current operations of the PGIAFS;
- 3) Identify gaps vis-a-vis the current operations of the PGIAFS;
- 4) Develop a chart that identifies each AACSB standard and existing deficiency within the PGIAFS;
- 5) Within the above chart (activity #4), identify next steps to correct the deficiency;
- 6) Review and rewrite the mission statement, the vision statement, and the specific objectives of the PGIAFS, so that they are consistent with AACSB standards and guidelines; and
- 7) Conduct an environmental and SWOT analysis of the PGIAFS identifying its competitive advantage and proposing a timeline in pursuit of AACSB accreditation.

During January 5 – 20, 2013, the Shippensburg University team consisted of Dr. John Kooti, Dean of the John L. Grove College of Business; Dr. Sarah Bryant, Professor of Finance, and Dr. Melodye Wehrung, Professor of Public Policies. The team conducted a series of meetings with faculty, administrators and the PGIAFS Advisory Board (Appendix A: Schedule of January 5 – 20, 2013, Baghdad, Iraq).

A follow-up visit was conducted from February 4 – 11, 2013, to conduct a workshop on Assurance of Learning, and review of the eligibility application. The Shippensburg University January and February visits to Baghdad resulted in completing all activities of Task 3.

We are very excited to assist the Post Graduate Institute of Accounting and Financial Studies at the University of Baghdad in pursuing AACSB accreditation. The Post Graduate Institute is expected to submit its eligibility application to AACSB in early part of April 2013.

We would like to acknowledge the work of staff members of the Iraq Financial Development Project who have contributed significant time and efforts in coordinating the activities of the team. We are very grateful to Dr. Herbert Davis, Mr. Mark Grace, Mrs. Ebtisam Sultan, Ms. Ruqayah Nawfall, Mr. Haider Hasan, Dr. Muafaq Abdul-Hussein Mohammed, and the faculty and staff of the Post Graduate Institute of Accounting and Financial Studies for their assistance in the successful completion of this important task. We also would like to thank Deb Booz, Administrative Assistant to the Dean of the John L. Grove College of Business for assisting the team in this project.

## **INTRODUCTION**

On December 9, 2012, the John L. Grove College of Business at Shippensburg University was again retained by the Iraq Financial Development Project (Phase II) GR 030\_018 on behalf of USAID. Phase I Grant # GR03-010 was successfully concluded by submission of a final report on January 29, 2013. Established in 1871, Shippensburg University is a public regional comprehensive university and a part of the Pennsylvania State System of Higher Education. The John L. Grove College of Business was the first of the state schools to earn AACSB International accreditation in 1981 and has held it proudly since.

Shippensburg University Phase 2 consists of three tasks designed to improve graduate and undergraduate education in Finance and Banking. These tasks are outlined below:

## **TASKS**

1. Foster quality assurance, development of administrative capacity, and guidance through AACSB accreditation standards for the College of Administration and Economics at the University of Baghdad;
2. Facilitate establishing a Teaching Excellence Program at the University of Baghdad;
3. Conduct and evaluate a standard-by-standard analysis of the Post Graduate Institute for Accounting and Financial Studies (PGIAFS) and its administrative structure and operations as they relate to AACSB accreditation requirements.

This report summarizes the activities of Task 3 as specified below:

## **ACTIVITIES**

1. Meet with the Dean, faculty, and administrative leadership to introduce AACSB standards and to discuss the mission and objectives of the Higher Institute.
2. Review with the Dean and his faculty and staff those AACSB standards vis-a-vis the current operations of the PGIAFS.

3. Review and rewrite the mission statement, the vision statement, and the specific objectives of the PGI AFS, so that they are consistent with AACSB standards and guidelines.
4. Conduct an environmental and SWOT analysis of the PGI AFS identifying its competitive advantage and a proposed timeline in pursuit of AACSB accreditation.
5. Identify gaps vis-a-vis the current operations of the PGI AFS.
6. Develop a chart that identifies each AACSB standard and existing deficiencies within the PGI AFS.
7. Within the above chart (activity #4), identify next steps to correct the deficiencies.

### **COMPLETION OF TASK 3 ACTIVITIES**

Established in 1999, the Post Graduate Institute for Accounting and Financial Studies (PGI AFS) was the first Arab Public Institution offering graduate programs in professional accounting and legal costs, administrative accountability, and other professional studies in tax systems, banking, and insurance.

The purpose of this task is to conduct and evaluate a standard-by-standard analysis of the PGI AFS and its administrative structure and operations as they relate to AACSB accreditation requirements. This analysis will assist them in their pursuit of AACSB accreditation.

#### Review of AACSB Accreditation Process and Time Frame

To complete Task 3 of Phase 2 of this grant, Shippensburg University team visited Baghdad from January 5 through 20th, 2013, with a follow-up visit from February 2 through 11th, 2013.

#### **January 9, 2013**

The Shippensburg University team reviewed the process of AACSB accreditation with Dr. Muafaq Abdul-Hussein Mohammed, Dean of the PGI AFS, Dr. Hussain Attabi, Chair of the Department of Finance and Faculty Chair, Dr. Hamza Faiq in Al-Mansour. The process and time frame of AACSB accreditation was presented to attendees and discussed at length. ([Appendix A](#))

#### Review of Mission, Goals, Objectives, Strategic Directions, Action Plan, and Eligibility Application

#### **January 10, 2013**

On its site visit to the Post Graduate Institute of Accounting and Financial Studies, Shippensburg University team completed the following activities:

- 1) Reviewed and revised the mission, goals, objectives, strategic directions, and action plan.  
This completed activity was critical to meet standard 1 of AACSB standards. ([Appendix B](#))
- 2) Reviewed the PGIAFS library and data resources, as part of AACSB Standards 4 and 5.
- 3) Assisted PGIAFS in completing the AACSB eligibility application. ([Appendix C](#))

The following Post Graduate Institute of Accounting and Financial Studies administrators, faculty, and stakeholders participated in this session:

NAME
1) Al-Ameri, Mohammed A.
2) El-Attabi, Hussein Ashoor
3) Faeq, Hamzah
4) Majdy, Muayd Hameed
5) Mohammed, Muafaq Abdul-Hussein
6) Najim, Abdulsahib

#### Standard-by-Standard Review and SWOT Exercise

**January 14, 2013**

Shippensburg University team visited the Post Graduate Institute of Accounting and Financial Studies (PGIAFS) campus and conducted a standard-by-standard review to faculty, advisory board, and students. In addition a SWOT analysis was also conducted. The following PGIAFS administrators, faculty, and stakeholders participated in this session:

#	Name	Male	Female	Occupation	Organization
1	Atared Salman		<input type="checkbox"/>		Privet sector
2	Hamzah Faeq	<input type="checkbox"/>		Professor	Post Graduate Institute
3	Talal Faeq	<input type="checkbox"/>		Administration staff	Post Graduate Institute
4	Ali Abdul Adhiem	<input type="checkbox"/>		Instructor	Post Graduate Institute
5	Aubaid Alkhafaji	<input type="checkbox"/>		Professor	Post Graduate Institute
6	Hussain Ashour	<input type="checkbox"/>		Professor	Post Graduate Institute
7	Hala Khalid		<input type="checkbox"/>	Professor	Post Graduate Institute
8	Hasan Kareem	<input type="checkbox"/>		Professor	Post Graduate Institute

## Standard-by-Standard Analysis and Gap Identification

### **January 16, 2013**

Shippensburg University team assisted PGIAFS in identifying gaps based on requirements of each AACSB accreditation standard. This meeting took place on the Al-Mansour compound and Dr. Muafaq and Dr. Hussein were both present and participated in the process.

### **February 5, 2013**

Dr. John Kooti, Dean of the John L. Grove College of Business presented a workshop on the Assurance of Learning process, developing Student Learning Outcomes, and constructing rubrics for course embedded measures. The following faculty members were present:

- 1) Professor Hussien Ashour
- 2) Professor Hamzah Faeq
- 3) Professor Ali Abduladhem

### **February 6, 2013**

Dr. John Kooti, Dean of the John L. Grove College of Business facilitated a workshop during which the Post Graduate Institute in Accounting and Financial Studies articulated student learning goals for the graduate program in Accounting and Finance. The following faculty members attended and actively participated in the workshop:

- 1) Professor Mushtaq Kamel
- 2) Professor Hamzah Faeq
- 3) Professor Ali Abduladhem

During this workshop, the Post Graduate Institute faculty members identified seven student learning goals for the graduate program.

### **February 9, 2013**

Dr. John Kooti, Dean of the John L. Grove College of Business at Shippensburg University reviewed the eligibility application and the Standard Alignment Plan with Dr. Muafaq Abdul-Hussein Mohammed, Dean of the Post Graduate Institute of Accounting and Financial Studies, and Dr. Hussien, Chair of the Department of Accounting.

## Gap Analysis and SAP Summary Chart

As a result of our visit to PGIAFS and faculty and student participation in the process, we were able to summarize the results in table entitled “GAP ANALYSIS & STANDARDS ALIGNMENT PLAN (SAP)”

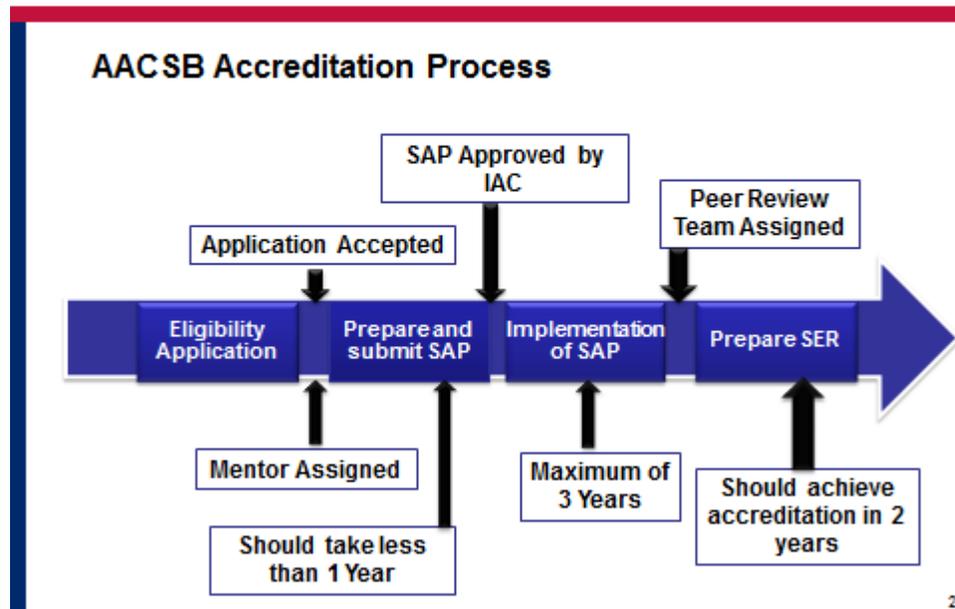
Deliverable	Activities	Evidence of Completion	Activity Completion Date
<p>A report that identifies the current administrative structure and operational procedures of the PGIAFS. This report will include an environmental and SWOT analysis of the PGIAFS. The report further will offer an identification of areas that require improvement to be consistent with the PGIAFS’s intention to become AACSB accredited, along with a plan of action and proposed timeline.</p>	<p>Meet with the Dean, faculty, and administrative leadership to introduce AACSB standards and to discuss the mission and objectives of the PGIAFS.</p>	<p><a href="#">Appendix A:</a> AACSB Accreditation Timeline</p> <p><a href="#">Appendix B:</a> Mission Statement, Goals, and Objectives, Strategic Directions, and Action Items of the PGIAFS</p>	<p>1/9/2013 and 1/10/2013</p>
	<p>Review and rewrite the mission statement, the vision statement, and the specific objectives of the PGIAFS, so that they are consistent with AACSB standards and guidelines.</p>	<p><a href="#">Appendix B:</a> Mission Statement, Goals, and Objectives, Strategic Directions, and Action Items of the PGIAFS</p> <p><a href="#">Appendix D:</a> Mission Review Process</p>	<p>1/10/2013</p>
	<p>Complete Eligibility Application</p>	<p><a href="#">Appendix C:</a> Eligibility Application</p>	<p>1/10/2013</p>
	<p>Review with the Dean and his faculty and staff those AACSB standards vis-a-vis the current operations of the PGIAFS.</p>	<p><a href="#">Appendix E:</a> PowerPoint Presentation</p>	<p>1/10/2013</p>

<b>Deliverable</b>	<b>Activities</b>	<b>Evidence of Completion</b>	<b>Activity Completion Date</b>
	Conduct a SWOT Analysis	<a href="#">Appendix F</a> : SWOT Analysis;  <a href="#">Appendix G</a> : Strategic Initiatives	1/14/2013
A report that identifies the current administrative structure and operational procedures of the PGIAFS. This report will include an environmental and SWOT analysis of the PGIAFS. The report further will offer an identification of areas that require improvement to be consistent with the PGIAFS's intention to become AACSB accredited, along with a plan of action and proposed timeline.	Identify gaps vis-a-vis the current operations of the PGIAFS.	<a href="#">Appendix H</a> : Financial Strategy for continuous improvement <a href="#">Appendix I</a> : AQ/PQ Guideline  <a href="#">Appendix J</a> : Faculty Profile Sheet  <a href="#">Appendix K</a> : Assurance of Learning Model	1/14/2013
	Develop a chart that identifies each AACSB standard and existing deficiency within the PGIAFS.	<a href="#">Appendix L</a> : Standard Alignment Plan (SAP)	1/16/2013
	Within the above chart (activity #4), identify next steps to correct the deficiency.	<a href="#">Appendix M</a> : GAP and SAP Chart	1/16/2013
	Conduct an environmental and SWOT analysis of the PGIAFS, identifying its competitive advantage and a proposed timeline in pursuit of AACSB accreditation.	<a href="#">Appendix F</a> : SWOT Analysis	1/14/2013
	Assurance of Learning Workshop – developing Student Learning Outcomes and constructing Rubrics	Joint workshop with the College of Administration and Economics	2/6/2013
<b>Deliverable</b>	<b>Activities</b>	<b>Evidence of Completion</b>	<b>Date Activity was completed</b>
	Review of completed Eligibility Application and Presentation of Final Reports and feedback		2/9/2013

# Appendices

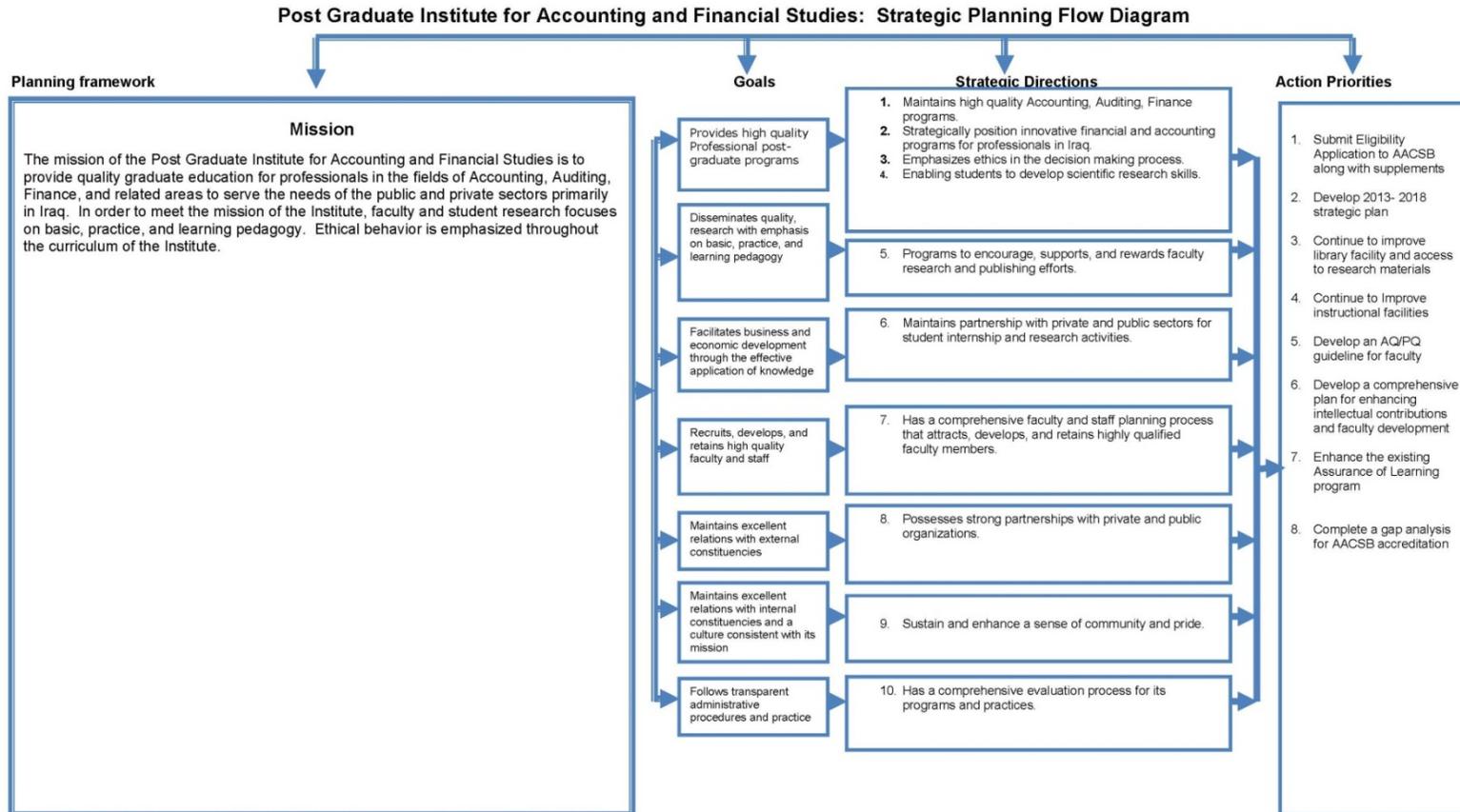
## Appendix A: AACSB Accreditation Process

# APPENDIX A: AACSB ACCREDITATION TIMELINE



2

## Appendix B: PGIAFS Strategic Planning Flow Diagram



## Appendix C: PGIAFS Eligibility Application for AACSB Accreditation

### Business School Accreditation Eligibility Application

The purpose of this document is to determine if the school meets AACSB's the eligibility criteria outlined in AACSB's Standards for Business Accreditation. An institution must demonstrate these characteristics before it can enter the accreditation process. Schools seeking separate accreditation for their accounting programs should complete the Accounting Program Accreditation Application Form in addition to the Business School Accreditation Application Form. The Accounting Program Accreditation Application Form can be accessed at(<http://www.aacsb.edu/accreditation/business/eligibility.asp>).

Eligibility applications are considered by AACSB on a monthly basis. Upon acceptance, the Chair of the PreAccreditation Committee will suggest a volunteer Dean to work with the school to develop a Standards Alignment Plan (SAP). Additionally, the school will be assigned an AACSB Accreditation Staff Liaison. More in-depth information regarding the accreditation process can be found at (<http://www.aacsb.edu/accreditation/business/eligibility.asp>).

Name of Institution*			
The University of Baghdad			
Institution Website Address			
<a href="http://www.en.uobaghdad.edu.iq/">http://www.en.uobaghdad.edu.iq/</a>			
Name of Business School			
Post Graduate Institute for Accounting and Financial Studies			
Business School Website Address			
<a href="http://www.pgiafs.uobaghdad.edu.iq/">http://www.pgiafs.uobaghdad.edu.iq/</a>			
Mailing Address			Campus Box or Mail Code (if applicable)
Post Graduate Institute for Accounting and Financial Studies P.O. Box 47167 University of Baghdad Baghdad, Al-Jadriah Baghdad, Iraq			
City	State/Province/Region	Postal Code	Country
Baghdad	Baghdad		Iraq
Telephone Number (including international dialing code)	Fax Number (including international dialing code)	E-Mail Address	
09xxxxx		pgiafs@yahoo.com	
Name of the Head of the Business School		Name of the Chief Executive Officer of the Institution	
Dr. Muafaq Abdul-Hussein Mohammed		Dr. Alaa Abdulhussain Abdulrasool	

To be completed by

**Highlighted sections are to be completed by the institute during the pre-accreditation phase.**

**Staff Use Only:**

_____ Date Received	_____ Complete	_____ Date of	
Review _____			REV May2010

\*In this form the term "Business School" refers to the academic unit seeking accreditation. The term "Institution" refers to the organization of which the Business School is a part. If the Business School is independent of any larger organization, then the boxes referring to the Institution should be left blank.

***I. PLEASE ADDRESS HOW THE SCHOOL MEETS THE FOLLOWING AACSB ELIGIBILITY CRITERIA.***

**Criterion A: A collegiate institution seeking AACSB accreditation must be a member of AACSB International.** AACSB International membership should be established prior to or concurrent with the submission of the AACSB Pre-Accreditation Eligibility Application. Indicate the year that your institution/school became a member of AACSB.

*University of Baghdad Post Graduate Institute for Accounting and Financial Studies has been a member of AACSB since November 2012.*

**Criterion B: An institution seeking accreditation by AACSB must offer degree-granting programs in business or management.**

To be considered for accreditation an institution must offer programs at the bachelor's, master's and/or doctorate degree level. Generally this means programs following a high school diploma lasting three or more years, delivered in a collegiate environment. The objective of the programs should be to prepare students for a professional or academic career in business. AACSB does not accredit institutions that award degrees that are at the two-year post-secondary level. Provide evidence that the school meets this requirement.

*The Post Graduate Institute for Accounting and Financial Studies at the University of Baghdad offers master, and Doctorate in Accounting and Finance degree programs. The Master degree program can be completed in 2 to 3 years, and the Doctorate can be completed in 4 to 5 years.*

*The mission of the Post Graduate Institute for Accounting and Financial Studies is to provide quality graduate education for professionals in the fields of Accounting, Auditing, Finance, and related areas to serve the needs of the public and private sectors primarily in Iraq. In order to meet the mission of the Institute, faculty and student research focuses on basic, practice, and learning pedagogy. Ethical behavior is emphasized throughout the curriculum of the Institute.*

*The Post Graduate Institute believes in collaborating with other institutions within and outside of the Iraq to brought quality programs for professionals in Accounting and Finance primarily to serve the needs of government and private sectors in Iraq. We achieve our mission by faculty who is devoted to creating new knowledge and improve current practices by emphasizing practice or applied research, followed by basic and learning pedagogy, and integration of theory and practice equally.*

*The Post Graduate Institute for Accounting and Financial Studies offers the Master degree in Banking, Insurance, and Taxation. It also offers the doctorate in Cost Accounting, and Auditing (Chartered Accounting). All programs are offered in one location on the Al-Jadriya campus newly renovated building.*

*The Master of Science: This is a two-three year advance degree where students may select to specialize in Banking, Insurance, or Taxation.*

*The Doctorate Degree Program: This is a four-seven year degree program where students may select area of studies in Cost Accounting or Auditing (Chartered Accounting).*

*The faculty is committed to continuous improvements. All programs are approved by the Ministry of Higher Education and Scientific Research. The School will continue to ensure that those graduate programs are aligned with the tenets of AACSB standards 15 – 21 regarding general and specific knowledge and skills, and with the best practices in AACSB accredited business schools.*

**Criterion C: Degree programs in business must be supported by continuing resources.**

State the current annual educational budget (in your local currency, together with the current exchange rate to US dollars) for the institution and the business school and, if appropriate, indicate the administration's support for faculty resources and faculty development. State why you believe that your revenue is likely to be maintained at this level for the next five years.

*Although, Iraq higher education has suffered severely from years of war and economic sanctions, the current government has made higher education in general and business education in particular a priority for the country. University of Baghdad is a public institution governed by the Ministry of Higher Education and Scientific Research (MOHESR) of Iraq. The Post Graduate Institute for Accounting and Financial Studies operating budget for 2012 reached **1,090,010,339 Iraqi Dinar (\$990,000)** which is equivalent to 3% of the University operating budget, because it serves a small number of students. The Ministry of Higher Education and the University of Baghdad have allocated sufficient resources to support the mission of the Institute and its effort to offer quality Accounting and Finance graduate programs.*

*All needed resources are allocated by the University in accordance with the requirements of the schools and the Ministry of Higher Education and Scientific Research. These requirements are identified by the School through its annual and long-term plans, and are set within the University budget cycle on an annual basis.*

*The revenue side of the College of Administration and Economics budget relies on the Ministry of Higher Education and Scientific research and tuition from the graduate programs. As Iraq economy continues to improve so would the support for higher education.*

*The College of Administration and Economics Strategic Initiatives places strong emphasis on strengthening full-time faculty base, improving facilities and supporting resources to provide quality business programs at all levels. The Administration and the Ministry of Higher Education and Scientific Research are very committed to providing adequate resources to ensure quality business programs consistent with its mission with the goal of achieving AACSB accreditation within the next five years.*

**Criterion D: All degree programs in business offered by the institution at all locations will be reviewed simultaneously.**

Since this criterion often raises a number of issues, clarification is provided in Appendix B. Please use Appendix A to list (1) all degree programs in business at your institution that are expected to be included in the AACSB accreditation review and (2) those degree programs you wish to exclude from the AACSB review, giving your reasons for exclusion.

*The Post graduate Institute for Accounting and Financial Studies operates within the University and is subject to its various policies and bylaws. The University is governed by the Ministry of Higher Education and Scientific Research (MoHESR). MoHESR appoints the President of the University; the president is the Chief Executive Officer of the University and reports directly to the Ministry. The president is subject to periodic review by the Ministry. The President approves the appointment of all university officers including the Dean of the Post Graduate Institute for Accounting and Financial Studies.*

*The Institute enjoys more financial autonomy because it serves only graduate students who are required to pay tuition. All degree programs comply with the requirements of the Ministry of Higher Education and Scientific Research.*

*Appendix D shows all programs offered and included for AACSB accreditation. The Institute does not wish to exclude any degree program from being considered for AACSB accreditation.*

**Criterion E: Consistent with its mission and its cultural context, the institution must demonstrate diversity in its business programs.**

As a condition of eligibility to pursue business and accounting accreditation, the school must define and support the concept of diversity appropriate to its cultural and historical traditions, and legal and regulatory environment. At a minimum, the school must show that within this context its business programs include diverse viewpoints among participants and prepare graduates for careers in the global context. Furthermore, the school must show how it participates in the changing environment surrounding diversity within its area of influence and service. Address these expectations.

*As stated in Criterion B, the Post Graduate Institute for Accounting and Financial Studies offers graduate programs in Accounting and Finance for those students who are practicing in their fields. These students are already working in a diverse environment.*

*Language of instruction: The major language of instruction in the Post Graduate Institute for Accounting and Financial Studies is Arabic. However, students are expected to have good command of the English Language since instruction in some courses are conducted in English and research materials are also in English. Arabic is the official language in Iraq.*

*Programs: As stated earlier, the Post Graduate Institute for Accounting and Financial Studies offers the Master degree in Banking, Insurance, and Taxation; and the Doctorate in Cost Accounting and Auditing. Graduate students are admitted by meeting the Institute admissions criteria.*

*Nationality of Students: All students served by the University of Baghdad are Iraqis.*

*Nationality mix of the core faculty: All faculty members of the College of Administration and Economics are Iraqis.*

*Faculty Qualifications: 2010 data shows 44% of faculty graduated from the University of Baghdad; 22% from other Arab, European, and American universities; and 34% from other Iraqi universities.*

*Gender Diversity of Business School Faculty: 40% of the Graduate Institute of Accounting and Financial Studies faculty are females. This is a high percentage given limited female participation in the labor force in the region.*

**Criterion F: The institution or the business programs of the institution must establish expectations for ethical behavior by administrators, faculty, and students.**

Describe the established expectations of the institution or the business school for ethical behavior by administrators, faculty, and students. In particular, describe what policies, codes of conduct or honor codes exist in documentary form, and how the school ensures that all administrators, faculty, and students are aware of the content of these documents. Also describe the penalties for ethical violations and the procedures for enforcing these penalties.

*The Post Graduate Institute for Accounting and Financial Studies follows the University and the Ministry of Higher Education and Scientific Research code of conducts. The University of Baghdad reinforces a uniform approach to academic honesty and issues of integrity for all students. The Institute also follows a strict code of ethics among administrators, faculty, and staff.*

**Criterion G: At the time of initial accreditation, a majority of business graduates shall be from programs that have produced graduates during the two most recent years.**

If any of the programs included in the scope of accreditation have not had two years of graduates, indicate the expected year that these programs will have produced graduates for at least two years. If all programs included in the scope of accreditation have had graduates for two years or more, please indicate so by simply stating this.

*100 percent of College of Administration and Economics programs have graduated students since 2001.*

## **II. PLEASE ADDRESS THE FOLLOWING ITEMS RELATED TO BACKGROUND INFORMATION OF YOUR INSTITUTION AND THE BUSINESS SCHOOL**

### **1. Year your institution was founded: 1956**

*The University of Baghdad is a public institution governed by the Ministry of Higher Education and Scientific Research, established in 1956. In 1957 the first President was appointed and the first administrative board was declared. The University is located in Baghdad; the main campus is in Al-Jadriya where the Post Graduate Institute for Accounting and Financial Studies is also located.*

*Today the University consists of 24 colleges offering programs in Dentistry, Sciences, Engineering, Medicine, Pharmacy, Administration and Economics, Veterinary Medicine, Arts, Fine Arts, Nursing, Sciences for women, Education, Law, Islamic Sciences, Languages, and Mass Communication. The University operates four institutes; Accounting and Financial Studies, Urban and Regional Planning, Laser for Postgraduate Studies, and Genetic Engineering and Biotechnology. In addition, the University operates nine centers of excellence.*

### **2. Year your business school was founded: 1999**

*The Post Graduate Institute for Accounting and Financial Studies first established in 1999 as an independent entity from the College of Administration and Economics to offer graduate programs to professionals in Accounting and Finance.*

**3. Describe (in no more than two pages) the educational system within your country or state and the environment in which you offer degree programs. Describe your institution's relationship with any governmental bodies (i.e. ministry of education, board of regents, system of institutions, etc.) and/or relationships with non-governmental entities related to the governance and oversight of your institution and the business academic unit. Also, describe the nature of the institution's governing body as it relates to the establishment or review of basic operating policies that govern the institution. In your description indicate the national or regional governing body that authorizes the institution to grant its degrees and operate as an institution of higher education.**

*The education system in Iraq is a central system follows the government represented by the Ministry of Higher Education and Scientific Research. The education system includes all the state-owned and private sector-owned universities and colleges. All those universities and colleges are subject to regulations imposed by the Ministry of Higher Education and Scientific Research including admission criteria, student inputs, curriculum, syllabus, textbooks, and supplements. Since the Post Graduate Institute for Accounting and Financial Studies offers graduate level programs, it is more independent from the Ministry of Higher Education and Scientific Research in curriculum development.*

*Higher education in Iraq follows the semester system, the fall semester begins in September and ends in early February and the spring semester begins in February and ends in June of each year.*

*The Post Graduate Institute for Accounting and Financial Studies offers only a higher level (Masters or Doctoral) degree. Our institute constitutes two departments and each department is conducted by a Chairperson. The Department Chair is a member in the Institute Council resides by the Dean of the Institute.*

*The Department of Financial Studies offers three tracks Banking, Taxation and Insurance, each follows three terms per year. For those students entering the program the academic year starts in October and ends in June, the third term constitutes a training term (July – September). In the second year there is one academic term starting from October to the end of February, and a training term from March through June. Following their second year, students then conduct their thesis or qualifying Master's level research.*

*The Department of Accounting Studies offers two tracks, Chartered Accounting and Cost Managerial Accounting, in each track students must follow four years of study with the academic year being the calendar year, there is no break. Study is evenly divided between theoretical and practical study. A comprehensive exam is administered at the end of the successful completion of the fourth year.*

*For doctorate level students, dissertation research and submission is typically done after the passing the comprehensive exam. Students must complete their doctorate by the sixth year.*

#### **4. Provide the mission statement of the business school.**

The mission of the Post Graduate Institute for Accounting and Financial Studies is to provide quality graduate education for professionals in the fields of Accounting, Auditing, Finance, and related areas to serve the needs of the public and private sectors primarily in Iraq. In order to meet the mission of the Institute, faculty and student research focuses on basic, practice, and learning pedagogy. Ethical behavior is emphasized throughout the curriculum of the Institute.

**5. Describe the administrative connection of the business school to the larger institution, if one exists.**

*The Post Graduate Institute for Accounting and Financial Studies is one of four Institutes within the University of Baghdad. The organizational chart describes the administration connection of the College of Administration and Economics to the larger institution. (See Appendix C for the College and Appendix D for the University Organizational charts)*

*The President is the Chief Executive Officer appointed by the Ministry of Higher Education and Scientific Research. The President in consultation with the University Council approves appointments of deans and directors. The President is responsible for all actions to ensure compliance with the policies set forth by the Ministry of Higher Education and Scientific Research.*

*The University Council consists of the President, Scientific Assistant of President, Administrative, Assistant to the President, Deans of colleges, Deans of institutes, and the University Council Secretary.*

**6. Describe the involvement and commitment of the senior management and external governance of your institution for the process of gaining AACSB accreditation by your business school. (Be sure to address their commitment to the financial needs that may arise to achieve accreditation and to maintain accreditation). Additionally, describe current support for accreditation by the faculty and support staff in the institution and the business school.**

*Commitment of President and the Ministry of Higher Education and Scientific Research to the Post Graduate Institute for Accounting and Financial Studies to achieve AACSB accreditation. The following illustrates commitment of top administrator to AACSB accreditations:*

- *Importance of AACSB accreditation has been stressed the Ministry of Higher Education and Scientific Research and the President since the University involvement in improving business education in collaboration with USAID in 2011.*
- *USAID through Iraq Financial Development Project in collaboration with the Ministry of Higher Education and Scientific Research has been instrumental in moving the University of Baghdad toward pursuing AACSB accreditation. The project has assessed the school's needs to achieve the quality standards required for AACSB accreditation, and assisted the Institute in developing a strategic plan that has already been implemented singling a strong commitment to obtain and maintain AACSB by the top administration and the Ministry.*
- *The Institute joined AACSB as a member in November 2012.*
- *The Dean of the Pot Graduate Institute for Accounting and Financial Studies along with four of his colleagues attended AACSB annual meeting in 2012.*
- *The Dean has already constituted three Committees:*
  - *Accreditation Committee*

- Assurance of Learning Committee
- The Institute has approved new definitions for AQ and PQ, as well as criteria related to participating and supporting faculty. The AQ and PQ criteria are used to assess faculty members' currency in their respective fields of teaching.
- USAID team conducted several workshops on AACSB process, teaching, research, strategic planning, and Assurance of Learning.

**7. Enrollment (number of students currently enrolled in your degree programs).**

Needs to be completed by PGIAFS

Degree Programs	Institution			Business School		
	Full-Time	Part-Time	TOTAL	Full-Time	Part-Time	TOTAL
Undergraduate						
Masters						
Doctoral						
Other (Diploma)						
TOTAL						

**8. Providing information about the faculty composition: (Faculty members should be included only once, reflecting their highest degree earned):**

Needs to be completed by PGIAFS

*Faculty profile of the College of Administration and Economics are summarized below:*

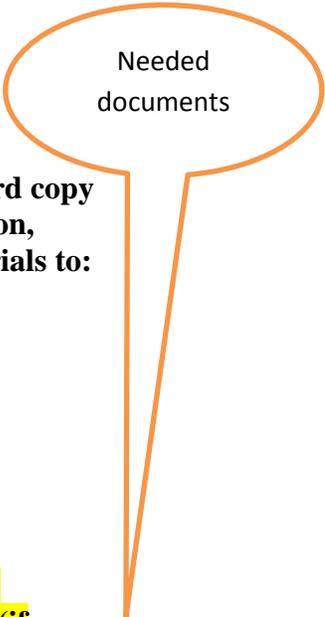
Rank	Tenure or Tenure Track	Part-time	Male	Female	Total
Assistant Lecturer					
Lecturer					
Assistant Professor					
Full Professor					
TOTAL					

**9. List five or six AACSB accredited business schools or units that you consider to be comparable to your business school. For each school provide a brief explanation as to why you feel the school is comparable to your school.**

*The peer group is selected on the basis of public institutions mainly in the Middle East offering relatively large residential undergraduate programs and relatively small graduate programs. The selection process was limited to AACSB Accredited business schools. In addition, the range of values specified for each criterion was expanded to allow for a broader set of comparable schools.*

- 1) *Shippensburg University of Pennsylvania (USA)*
- 2) *University of Dallas (USA)*
- 3) *The American University in Cairo (EGYPT)*
- 4) *Istanbul University (Turkey)*
- 5) *Kennesaw State University (USA)*
- 6) *University of Dubai (UNITED ARAB EMIRATES)*
- 7) *Savannah State University (USA)*

**III. SUPPLEMENTAL INFORMATION AND SUBMISSION GUIDELINES**



The Eligibility Application should be submitted both electronically and in hard copy format. Please forward the application via email to [pac@aacsb.edu](mailto:pac@aacsb.edu). In addition, please provide two (2) sets of all requested application information and materials to:

Pre-Accreditation Committee Chair  
AACSB International  
777 S. Harbour Island Blvd., Suite 750  
Tampa, FL33602-5730  
USA

The following documents should be included with your eligibility application:

- a. An organizational chart specifying the structure of both the institution (if applicable) as well as the business school.
- b. Current documents that show the financial condition of the institution and the absolute and relative amount of monetary resources allocated to its business programs.
- c. The business school's strategic plan
- d. Payment in the amount of \$1,000 (non-refundable accreditation eligibility application)

The undersigned certify the institution's commitment to seeking accreditation and the accuracy of the information provided.

\_\_\_\_\_  
Head of Business School Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief Executive Officer/President/Chancellor Signature

\_\_\_\_\_  
Date

For questions or assistance in completing this form, please contact the Pre-Accreditation Committee at [pac@aacsb.edu](mailto:pac@aacsb.edu).

**Highlighted sections are to be completed by the institute during the pre-accreditation phase.**

**Staff Use Only:**

_____	Date Received	_____	Complete	_____	Date of
Review	_____	_____	_____	_____	REV May2010

## APPENDIX A

### Scope of Accreditation (Eligibility Criterion D)

List all degree programs in business subjects at all levels and in all locations offered through the business school or other academic units within your institution. On the exclusion request form below, include programs for which you intend to seek exclusion based on the criteria listed below. If your institution intends to seek exclusion of a particular degree program, the business school must submit a “Request for Program Exclusion” to the Pre-Accreditation Committee.

#### **Degree Programs in Business to Be Included in Accreditation Review:**

Degree Program <sup>1</sup>	Level <sup>2</sup>	Location <sup>3</sup>	Date Program Was Established	# of Credit Hours, Contact Hours, or Courses Required for Degree Completion <sup>4</sup>	Average Time to Complete Degree <sup>5</sup>	Number of Students Graduated in Previous Academic Years <sup>•••</sup>		
						2009-10	2010-11	2011-12
<b>Cost &amp; Managerial Acct</b>	<b>D</b>	<b>Al-Jadriah</b>	<b>1999</b>	<b>54</b>	<b>5</b>			

<sup>1</sup> See “What is a Program?” on page 61 of the *Eligibility Procedures and Standards for Business Accreditation, revised January 2010*. Indicate the full, correct degree name as it appears in school catalogues and/or on the diploma (i.e. “Bachelor of Arts in Business Administration” or “BA Business Administration”).

<sup>2</sup> Undergraduate (U), Master’s (M), Doctoral (D), Combined Undergraduate and Master’s (U/M). If other, please explain.

<sup>3</sup> List all locations at which the degree program is offered, including auxiliary campuses and partner institutions. Program delivery via on-line or distance learning is considered a separate location.

<sup>4</sup> The metric to report degree requirements should reflect the operations of the school. Please identify the metric chosen (credit hours, contact hours, courses or any other metric you use). If necessary, footnote the record and provide additional explanation.

<sup>5</sup> Report the normal amount of time required for a successful student to complete the degree, i.e. 2 years, 4 years, 18 months, etc. If multiple tracks to the same degree are available (i.e. weekend, evening, and traditional MBA), please indicate the average time to complete the degree within each track.

<sup>•••</sup> Including the morning and evening studies for undergraduate only.

*Highlighted sections are to be completed by the institute during the pre-accreditation phase.*

<b>Auditing (Chartered Accounting)</b>	<b>D</b>	<b>Al-Jadriah</b>	<b>1999</b>	<b>60</b>	<b>5</b>			
<b>Taxation</b>	<b>M</b>	<b>Al-Jadriah</b>	<b>1999</b>	<b>42</b>	<b>2</b>			
<b>Banking</b>	<b>M</b>	<b>Al-Jadriah</b>	<b>1999</b>	<b>42</b>	<b>2</b>			
<b>Insurance</b>	<b>M</b>	<b>Al-Jadriah</b>	<b>1999</b>	<b>42</b>	<b>2</b>			

*Insert as many rows in this table as is necessary*

To be reviewed by PGI AFS

*Highlighted sections are to be completed by the institute during the pre-accreditation phase.*

**Exclusion request form  
Degree Programs Requested for Exclusion from Review:**

<i>Degree Program</i> <sup>1</sup>	Level <sup>2</sup>	Department/Division/Administrative Unit Conferring Degree <sup>3</sup>	Bases for Exclusion: (check all that apply and explain on accompanying form)						
			1. Independence	2. Distinctiveness	3. Autonomy	4. Subject to Non-Business Accreditation	5. Specialized Field	6. Separate Location	7. Participate But Not Named
Management of Hospitals	Diploma								
Auditing and Monitoring	Diploma								
Management of	Diploma								
Strategy Planning	Diploma								
Applied Statistics	Diploma								

<sup>1</sup> Indicate the full, correct degree name as it appears in school catalogues and/or on the diploma (i.e. “Bachelor of Arts in Economics” or “BA Economics”)

<sup>2</sup> Undergraduate (U), Master’s (M), Doctoral (D), Combined Undergraduate and Masters (U/M). If other, please explain.

<sup>3</sup> Regardless of what colleges, schools, departments, or divisions collaborate to deliver or administer the degree, please indicate the administrative unit which confers the diploma (i.e. College of Liberal Arts and Sciences, School of Engineering).

*Highlighted sections are to be completed by the institute during the pre-accreditation phase.*

## Program Exclusion Request

A separate copy of this form is required for each degree program for which exclusion from the AACSB International accreditation review is requested. Please complete every required section of the form (marked with an \*), and as many of the optional sections as apply (see appendix B for guidance)

\* Name of Institution:

\* Name and Title of Person Completing Form:

\*Full Title and Descriptive Information for Program for which Exclusion is being Requested:

Bases for exclusion:

To be excluded a program must satisfy the conditions of the first three categories below. Justification from additional categories may assist the Accreditation Coordinating Committee in its review of your request. Provide a brief, clear description of how the program satisfies all of the relevant categories. Descriptions of the category expectations can be found in the *AACSB International Eligibility Procedures and Standards for Business Accreditation, Eligibility Procedure D: Scope of Accreditation*.

1. Independence -
2. Distinctiveness –
3. Autonomy –
4. Subject to non-business accreditation –
5. Specialized field –
6. Separate location –
7. Participate, but not named -

## **APPENDIX B**

### **Eligibility Criterion D: DEFINING THE SCOPE OF ACCREDITATION**

INTERPRETATION: The accreditation unit is the institution. In determining the “scope of accreditation” with regards to degree programs, the “institution” which is seeking to earn or maintain AACSB accreditation must be identified. Once the “institution” is defined, the scope of accreditation with regards to degree programs can be determined.

The institution is an organization through which business programs are authorized, resourced, and overseen. In some cases, business programs are offered through an academic unit (or units) that is part of a larger organization offering degree programs across many fields. In such cases, the business programs may be offered through a faculty, school, college, or department of business or management. Typically, such an academic unit is responsible and accountable to a senior academic officer and the entire organization has an administrative structure under the leadership of a chief executive officer (e.g., president, chancellor, rector, director general, etc.). In other cases, business degree programs are offered by an organization that in its entirety is the business academic unit and normally there are no programs offered outside of business and management fields, i.e., the academic unit and institution are one and the same. In between these two examples, AACSB recognizes there can be variations in the organizational structure of institutions. In recognition of this, the first step in establishing the scope of accreditation is to reach agreement on the institution that is seeking to earn or maintain AACSB accreditation. Once the institution is identified and agree upon, the scope of AACSB’s accreditation review with regards to degree programs can be established. The following outlines this process and expectations.

#### **Identification of the Institution**

AACSB assume the total “organization” as depicted in a formal and comprehensive organizational chart is the relevant “institution” for accreditation purposes. However, the applicant academic unit can request a review by the Accreditation Coordinating Committee (ACC) to obtain a determination of the “institution” for accreditation purposes that may differ from a formal organizational structure. The burden of proof rests with the applicant academic unit seeking or maintaining AACSB accreditation. Based on the evidence provided regarding each of the guidelines outlined below, ACC will determine the “institution” for accreditation purposes.

If the applicant seeks an exception to the formal organizational chart, the following steps should be followed:

Step 1: Does the applicant academic unit (faculty, school, college, department, etc.) depend on a larger organization for one of the following: authority to grant degrees in traditional business subjects; financial resources; human and physical resources; and/or management oversight? If the answer is no, the applicant is defined as the institution and it should proceed to address programmatic scope issues outlined in Step 3. If the answer is yes, and the business academic unit is part of or “connected” to a larger organization, the relationships should be described by addressing the questions in Step 2.

Step 2: Describe the extent of interdependence between the applicant academic unit and the larger organization from which it obtains the authority to grant degrees, resources, and/or managerial

oversight. The description should address the following areas (Note: The questions under each area are not intended to be exhaustive):

**Financial relationship:** Does the larger organization approve the budget (operating and capital) of the business applicant academic unit? Does the organization have control over a large portion of the funds available to the academic unit? Does the applicant academic unit subsidize the organization? Are the physical and financial assets “owned” by the applicant academic unit or the organization?

**Services:** Does the organization provide services (e.g., library, academic services, residence life, parking, maintenance of grounds and facilities, human resource management policies and services, information technology infrastructure, etc.) necessary to sustain the activities of the applicant academic unit? Are the costs of those services charged back to the applicant academic unit?

**Autonomy:** Must the applicant academic unit adhere to most of the policies and procedures of the larger organization? Is the applicant academic unit’s strategic plan approved or otherwise constrained by the organization? Are key decisions of the applicant academic unit subject to approval by the organization? Describe any other significant attribute of the relationship. Does the larger organization appoint the head of the academic unit?

**Brand dependence:** Does the applicant academic unit rely heavily on the brand of the larger organization? Is the name of the larger organization important to the promotion and marketing of business program offered within the applicant academic unit? To what extent is the brand of the applicant academic unit differentiated from the organization’s brand (and other academic units and programs) in the marketplace? Is there a geographic separation that contributes to unique brand identity for the academic unit separate from the larger organization? If so, please describe.

In light of the information on the above four factors, AACSB’s Accreditation Coordinating Committee (ACC) will determine whether the academic unit may be taken as the “institution” to be accredited, or alternatively, whether the organization of which the academic unit is a part shall be the “institution” for accreditation purposes. The applicant must demonstrate that the level of independence is substantive. AACSB must be assured that there is clarity about what institution is seeking or holds AACSB accreditation and that external parties (prospective students, prospective faculty, employers, etc.) are not confused as to what is to be AACSB accredited and what is not. Step 3: Based on the determination of the “institution,” the final step is to determine the inclusion or exclusion of degree programs for purposes of an AACSB review. The institution may make a request to ACC to exclude certain degree programs. The determination of inclusion or exclusion of a program in the accreditation review will be made well in advance of the on-site visit of the accreditation review and should follow the process outlined in the next section.

The accreditation process presumes the inclusion of all degree programs delivered by the institution that permit 25 percent or more of the teaching for undergraduate programs or 50 percent or more of teaching for graduate programs to be in traditional business subjects<sup>1</sup>

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<sup>1</sup>For the purpose of determining inclusion in AACSB accreditation, the following will be considered “traditional business subjects”: Accounting, Business Law, Decision Sciences, Finance (including Insurance, Real Estate, and Banking), Human Resources, Management, Management Information Systems, Management Science, Marketing, Operations Management, Organizational Behavior, Organizational Development, Strategic Management, Supply Chain Management (including Transportation and Logistics), and Technology Management. This list is not intended to be exhaustive. Normally, extensions of the “traditional business subjects”, including interdisciplinary, integrated courses, majors, programs, concentrations, or areas of emphasis, will be included in the scope of AACSB accreditation reviews consistent with Eligibility Criteria D.

The institution may make a request to the AACSB Accreditation Coordinating Committee (ACC) to exclude certain degree programs. The determination of inclusion or exclusion of a program in the accreditation review will be made well in advance of the on-site visit of the accreditation review.

AACSB recognizes national systems, local contexts, and regulatory environments in which the institution operates may result in possible variations in regards to what are traditional business subjects. AACSB will consider the definition of those boundaries in the local context in which the applicant school operates. Such variations should be explained and documented.

The ACC will determine whether a program will be excluded based on the following dimensions:

1. **Participation/Independence.** The level of participation of included business programs in the development, delivery, and oversight of the program. If the business programs included in the accreditation review provide 25 percent or more of an undergraduate program or 50 percent or more of a graduate program, the degree program will be presumed to be a business program, and it will be included in the review. The institution may request the exclusion of a program exceeding those presumptive indicator limits, but the burden of persuasion falls to the reviewed institution.
2. **Branding/Distinctiveness.** The ability of students, faculty, and recruiters to clearly distinguish the program from programs included in the accreditation review. For example, degree programs must be included in the review if they are business programs announced or advertised in catalogs, brochures, Web sites, or other materials in conjunction with programs that are included. Likewise, all degree programs whose published materials describe them along with the included programs will be in the review. That is, to be excludable, degree programs must not be presented along with the included programs either in the institution's materials, or in materials from the program for which exclusion is requested.

To be excludable, programs must be clearly distinguishable from the included programs by title, by published descriptions, and in representations to potential students, faculty, and employers. The intent is to allow exclusion of programs that are separate from the included programs, but to avoid exclusion of programs when such exclusion would create confusion about which programs of the institution have achieved accreditation.

3. **Control/Autonomy.** The level of administrative control the faculty and administration of included programs have over the program in such areas as program design; faculty hiring, development, and promotion; student selection and services; curriculum design; and awarding of degrees. When the leadership of included programs controls (or influences) these features of a program, the program will be included.

Examples of programs that may be considered for exclusion by the ACC are:

1. Degree programs subject to accreditation by other (non-business) accreditation societies.
2. Specialized degree programs (e.g., hotel and restaurant management, engineering management, health management, agribusiness, public administration). The institution may request that such programs be considered for exclusion whether they are administratively housed along with, or separate from, other business degree programs in the institution.
3. Degree programs offered on a separate campus, clearly distinct from programs offered within the institution, and having little participation and oversight from the included programs.

4. Degree programs delivered by coalitions in which the school participates, but which do not carry the name of the school on the diploma or transcript.
5. Degree programs in secondary business education, whether offered inside the business school or elsewhere in the institution.

Degree programs of the institution may be excluded from the review if they are not business programs regardless of where the institution places them in the administrative structure. Examples of such programs might include programs in statistics, economics, or other disciplines administered along with included programs. Majors or concentrations within a business degree are not excludable.

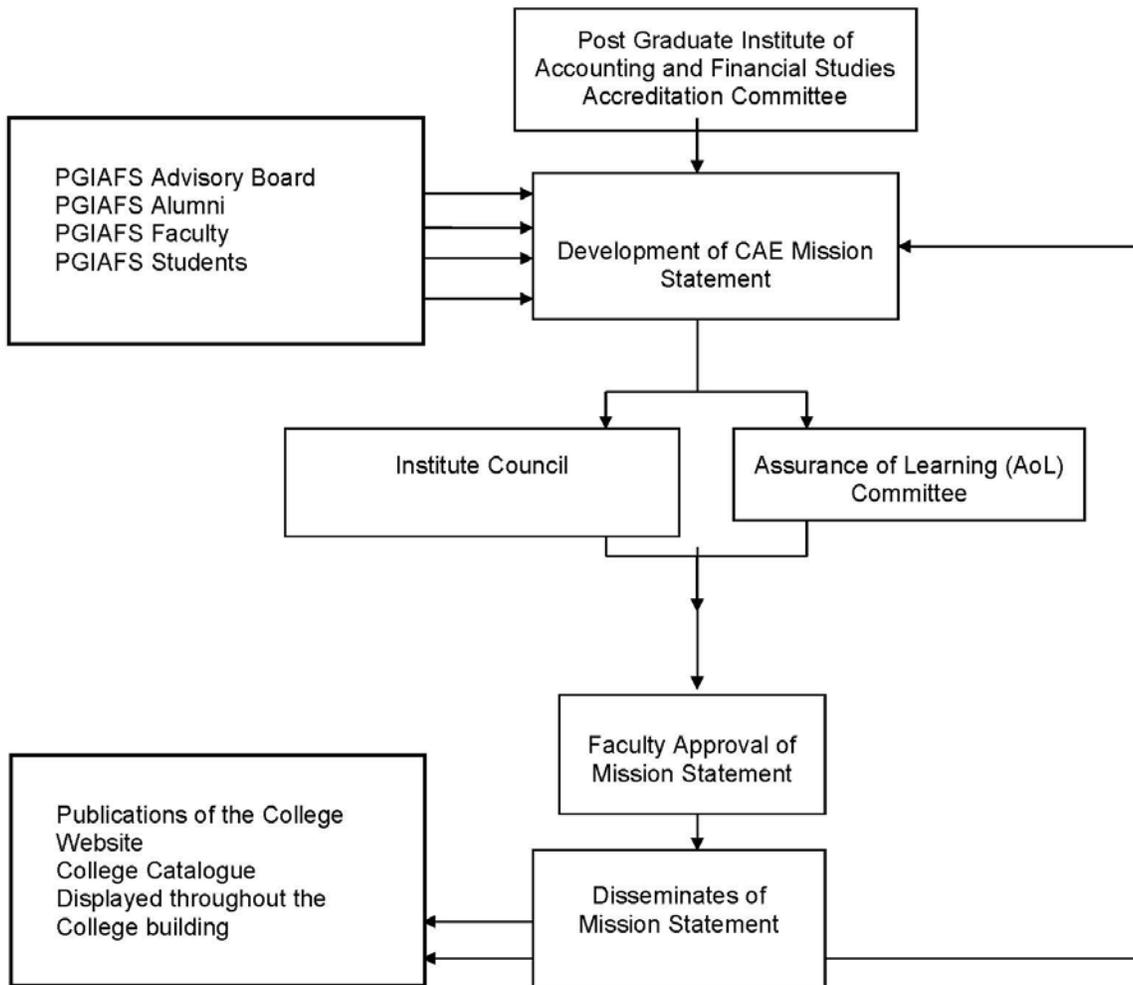
The review of the institution's degree programs will include distance degree programs in business administration or management delivered via telecommunications, electronic, or other means. An institution that uses a variety of educational delivery systems at various locations must demonstrate comparable quality of its educational programs for all students. An institution must meet accreditation standards at all the various locations at which the included degree programs are delivered, or in the case of distance learning, standards must be met in all delivery modes. All business programs on the main campus of the institution will be included unless they are clearly designated as specialized degree programs.

The administrative structure within which the programs are offered is at the discretion of the institution. While no particular administrative structure is mandated, the organizational structure and procedures must foster strategic management and continuous improvement.

The definition of the scope of accreditation will explicitly list each of the degree programs included in the review. An institution offering programs in business at multiple degree levels shall submit all such programs for review at the time of initial accreditation. All of those programs, and only those programs, will be considered accredited at the successful completion of a review. The outcome of the accreditation review will be one accreditation decision with regard to the designated set of programs.

## Appendix D: Mission Review Process

### University of Baghdad Post Graduate Institute of Accounting and Financial Studies Mission Review and Revision Process



USAID Iraq: John Kooti, Dean, Shippensburg University

1/13/2013

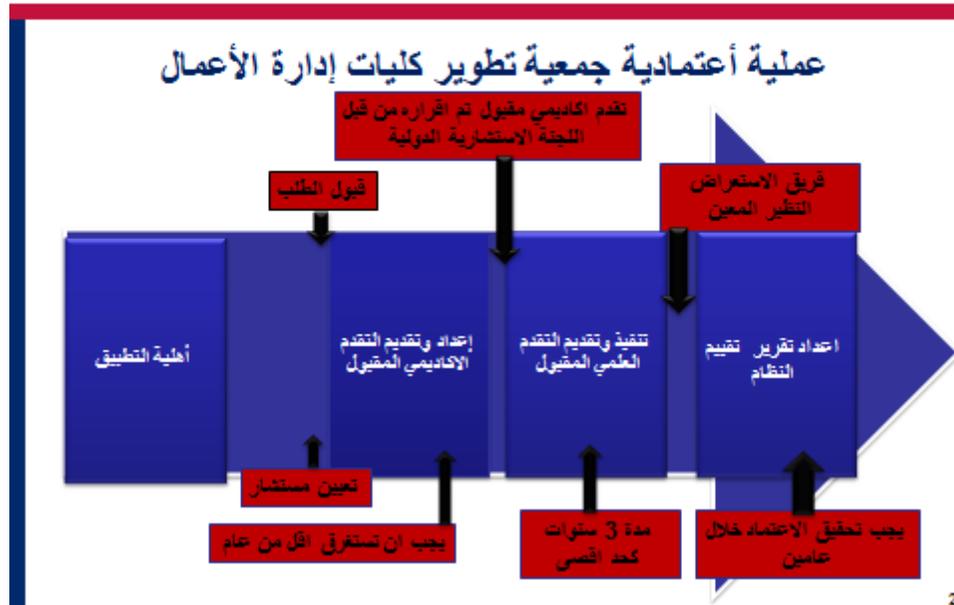
## Appendix E: Standard-by-Standard PowerPoint presentation



المعهد العالي للمحاسبة والمالية  
عملية الاعتماد

إعتمادية / جمعية تطوير كليات إدارة الأعمال

تقديم : جون كوتي – دكتوراه  
عميد  
جامعة شبنسبيرغ لولاية بنسلفانيا / الولايات المتحدة الأمريكية



2

معايير الأهلية	معايير القبول
عضو جمعية تطوير كليات ادارة الاعمال	كلا
يوفر برامج منح الشهادة في مجال ادارة الاعمال	كلا
يجب دعم برامج الشهادة في مجال ادارة الاعمال باستمرار الموارد	نعم
جميع برامج الشهادة في ادارة الاعمال سوف يتم استعراضها في وقت واحد.	نعم
يجب ان تثبت المؤسسة التنوع في ادارة الاعمال الخاصة بها.	نعم
يجب ان تقوم المؤسسة باعداد التوقعات للسلوك الاخلاقي من قبل المسؤولين وعضاء هيئة التدريس والطلبة.	نعم
في الوقت الاولي للاعتماد ، أغلبية خريجي ادارة الاعمال سوف يكونوا من البرامج التي انتجت الخريجين خلال عامين على الاقل.	نعم

- المشروع الاول لرابط تطبيق الاهلية

3

### معايير الادارة الاستراتيجية

المعيار	الموضوع	الاجراء / القرار	الاطار الزمني
1 – بيان المهام	اجمالي استعراض عملية المهام	العميد ولجنة التخطيط الاستراتيجية	كاتون الثاني 2013

الكلية تشر بيان المهام أو ما يعادله والذي يوفر التوجيهات اللازمة لاتخاذ القرارات. بيان المهام شتمد من العملية التي تتضمن وجهات نظر مختلف أصحاب المصلحة. بيان المهام مناسب للتعليم العالي للإدارة، ويتفق مع مهام أي مؤسسة والتي تعتبر الكلية جزءاً منها. تقوم الكلية ويشكل دوري باستعراض وتقييم بيان المهام حسب الاقتضاء. ان عملية الاستعراض تعني مشاركة أصحاب المصلحة المتناسبين.

4

### دورة تحليل نقاط القوة ونقاط الضعف والفرص والتهديدات

لغرض التحديد الاولي للعوامل البيئية، سيتم تقسيم المشاركين إلى ست مجموعات . ثلاث مجموعات سوف يتولون تحديد نقاط القوة ونقاط الضعف الداخلية في المعهد العالي للمحاسبة والمالية.

المجموعة 1 - أعضاء هيئة التدريس والإداريين

المجموعة 2 - أعضاء المجلس الاستشاري

المجموعة 3- الطلبة

وبالمثل، ثلاث مجموعات سوف يطلب منها تحديد الفرص والتهديدات:

المجموعة 1 - أعضاء هيئة التدريس والإداريين

المجموعة 2- أعضاء المجلس الاستشاري

المجموعة 3- الطلبة

حافزة المجموعات الست سوف يُطلب منها اعداد قائمة بأهم خمسة إلى سبعة عوامل في مجال العمل المحدد لهم . وسوف تعطى المجموعات 30 دقيقة للمناقشة.

5

<u>نقاط الضعف</u>	<u>نقاط القوة</u>
<u>التهديدات</u>	<u>الفرص</u>

6

## الدورة القادمة :

تطوير المهام ، الاهداف ، الغايات ،  
والخطة الاستراتيجية والعمل

7

## الدورة القادمة

• التحليل معيار - معيار

8

## معايير الادارة الاستراتيجية

الاطار الزمني	الاجراء / القرار	الموضوع	المعيار
أيار/ مايس 2013	العديد ولجنة التخطيط الاستراتيجي	إتساق أو تطابق انواع مطبوعات المهام	2 : نوعية المساهمات الفكرية

تتضمن المهام تركيزاً على إنتاج المساهمات الفكرية ذات النوعية التي تتهض بمعارف نظرية الأعمال التجارية والإدارة والممارسة، و/أو التعلم / التريبية. لا بد ان يكون ملف الكلية الذي يتضمن المساهمات الفكرية متسقاً أو متطابقاً مع المهام والبرامج المتقدمة.

الشرائح التقديرية لجامعة بغداد: 05-12 كانون الثاني 2012

### الجدول 1-2 : ملخص المساهمات الفكرية

100% الذين تم تعيينهم ، أما من الأعضاء النشطين أو الأعضاء الذين قاموا بالتدريس خلال ربيع 2010 ، خريف 2009 وسجلات مساهماتهم الفكرية للفترة 2007-2012 (لا تتضمن الاشارة الى المساهمات الفكرية)

غرفة التجارة الأمريكية : المحاسبية													موزع انواع المساهمات الفكرية			
إسم العضو	ملف المساهمات الفكرية										Total	LPS	CTP	DBS		
	PRJ	Mon o	Boo k	Cha p	PRP	PRP P	FW	NFR J	Othe r							
XXX,XXX																
اجمالي غرفة التجارة الأمريكية																

### معايير الإدارة الاستراتيجية

الاطار الزمني	الاجراء / القرار	الموضوع	المعيار
		لا يوجد موضوع	3 : عدد الطلاب

بيان المهام أو الوثائق الداعمة التي تحدد عدد الطلبة الذين تعتمزم الكلية تقديم الخدمات اليهم.

11

### معايير الإدارة الاستراتيجية

الاطار الزمني	الاجراء / القرار	الموضوع	المعيار
		المواضيع سوف تحدد خلال شهر كانون الثاني 2013	4 : التحسن المستمر

الكلية تحدد نفود العمل التي تمثل أولوية عالية بالنسبة لجهود التحسين المستمر

12

### معايير الإدارة الاستراتيجية

الاطار الزمني	الاجراء / القرار	الموضوع	المعيار
		المواضيع سوف تحدد خلال شهر كانون الثاني 2013	5 : الاستراتيجية المالية



الكلية لديها استراتيجيات مالية لتوفير الموارد الملائمة والكافية لتحقيق بتود مهامها واجراءاتها.

13

### التخطيط المالي

كلية الإدارة والاقتصاد						
	عام 2009 - 2010		عام 2010 - 2011		عام 2011 - 2012	
	المبلغ بالدولار	%	المبلغ بالدولار	%	(المبلغ بالدولار)	%
التعليمية و العامة التعليمات						
الدعم الاكاديمي						
خدمات الطلبة						
تطوير اعضاء الهيئة التدريسية						
المنح الدراسية / الزمالات						
العمليات والصيانة						
المجموع						

14

## التخطيط المالي

جامعة بغداد – توزيع الموازنة التعليمية للكليات والمعاهد						
القسم	عام 2009 - 2010		عام 2010 - 2011		عام 2011 - 2012	
	المبلغ بالدولار	النسبة المئوية	المبلغ بالدولار	النسبة المئوية	المبلغ بالدولار	النسبة المئوية
كلية الإدارة والاقتصاد						
كلية التربية						
كلية الآداب والعلوم						
كلية الهندسة						
أخرى						
المجموع						

15

## المشاركون – الطلبة وأعضاء هيئة التدريس

الاطار الزمني	الاجراء / القرار	الموضوع	المعيار
		لا يوجد موضوع	6 : معايير القبول

المعيار 6: ان سياسات القبول في برامج شهادة إدارة الأعمال التي تمنحها الكلية واضحة ومتسقة مع مهام الكلية

16

### المشاركون – الطلبة وأعضاء هيئة التدريس

الاطار الزمني	الاجراء / القرار	الموضوع	المعيار
		المواضيع تحدد ، اذا كانت هناك مواضع	7: المعايير الأكاديمية والاحتفاظ بالممارسات

المعيار 7: الكلية لديها معايير أكاديمية وتحقق بالممارسات التي تنتج خريجين بجودة عالية. المعايير الأكاديمية والإبقاء على الممارسات تتسق مع مع مهام الكلية.

17

### المشاركون – الطلبة وأعضاء هيئة التدريس

الاطار الزمني	الاجراء / القرار	الموضوع	المعيار
		المواضيع تحدد ، اذا كانت هناك مواضع	8: عدد كاف من موظفي الدعم

المعيار 8: تحتفظ الكلية بعدد كاف من الموظفين لتوفير الاستقرار والتصين المستمر لجودة الأنشطة . ان أنشطة دعم الطلبة تعكس مهام الكلية والبرامج وخصائص الطلبة.

18

### المشاركون – الطلبة وأعضاء هيئة التدريس

الاطار الزمني	الاجراء / القرار	الموضوع	المعيار
		المواضيع تحدد ، اذا كانت هناك مواضع	9: كفاية أعضاء هيئة التدريس



المعيار 9: تحتفظ الكلية بعدد كاف من أعضاء هيئة التدريس لتوفير الاستقرار والتصميم المستمر لجودة البرامج التعليمية التي تقدمها الكلية. ان تشر موارد الكلية يعكس المهام والبرامج. الطلبة في جميع البرامج والتخصصات والمواقع لديهم فرصة لتلقي التعليمات من أعضاء هيئة التدريس المؤهلين تأهيلاً مناسباً.

19

### الجدول 9 - 1: موجز كفاية الأعضاء في الاتصياط والكلية ربيع - 2012 ، خريف - 2011 (اعتمادات الطلبة حسب المتطقة المعينة)

اسم العضو	المشاركة او الدعم	أُدرس بالمشاركة	أُدرس بالدعم	المشاركة (المشاركة + الدعم)	المجموع
AQ: XXX, XXXX	مشارك	402.00			
XXX, XXXX	مشارك	495.00			
XXX, XXXX	مشارك	192.00			
XXX, XXXX	مشارك	303.00			
XXX, XXXX	مشارك	402.00			
XXX, XXXX	مشارك	189.00			
PQ: XXX, XXXX	داعم		180.00		
XXX, XXXX	مشارك	174.00			
XXX, XXXX	مشارك	399.00			
<b>Total ACC: Accounting:</b>		<b>2,556.00</b>	<b>180.00</b>	<b>93.42%</b>	<b>2,736.00</b>

20

الجدول 2-9: مستوى المشاركة المزامنة مع الجدول 1-2  
(معايير لتصنيف الأعضاء كمشاركين أو داعمين)

المعايير	أنشطة الأعضاء للفترة من عام 2007 - 2012						المشاركة		
	الحكم	اللجان	تقديم المشورة	التنمية المهنية	تطوير المناهج	الترام بعيد المدى	أخرى	مشارك	داعم
XXX, XXX		نعم		نعم		نعم		نعم	
XXX, XXX		نعم	نعم	نعم				نعم	
XXX, XXX		نعم			نعم			نعم	

21

المشاركون – الطلبة وأعضاء هيئة التدريس

المعيار	الموضوع	الاجراء / القرار	الاطار الزمني
10: مؤهلات أعضاء هيئة التدريس	المواضيع تحدد ، اذا كانت هناك مواضيع		

المعيار 10: أعضاء هيئة التدريس في الكلية يمتلكون الخبرة ويحافظون عليها لإجتياز المهام، ولضمان حصول ذلك فقد حددت الكلية بوضوح عمليات تقييم المساهمات الفردية لأعضاء الهيئة التدريسية في الكلية. تحدد الكلية أعضاء هيئة التدريس المؤهلين أكاديمياً والمؤهلين مهنيًا على حد سواء، المؤهلات الأولية المطلوبة من أعضاء هيئة التدريس (الإعداد الأكاديمي الأصلي و/ أو الخبرة المهنية)، فضلاً عن الاحتياجات للحفاظ على كفاءة أعضاء هيئة التدريس (المساهمات الفكرية، والتطوير المهني أو الممارسة).

22

الجدول 10-2: الحسابات المتعلقة بتطوير أعضاء هيئة تدريس مؤهلين  
خريف عام 2012 (الجميع نشط بالمنطقة المعينة)

اسم العضو	مؤهل أكاديمياً / مؤهل علمياً	% معين مؤهل أكاديمياً	% معين مؤهل علمياً	اخرى	مجموع المؤهلين أكاديمياً	مجموع المؤهلين أكاديمياً وعلمياً	المجموع
Xxx, xxx	مؤهل أكاديمياً	100					
Xxx, xxx	مؤهل أكاديمياً	100.0					
Xxx, xxx		25					
Xxx, xxx	مؤهل أكاديمياً	100.0					
Xxx, xxx	مؤهل أكاديمياً	100.0					
Xxx, xxx	مؤهل علمياً		12.5				
Xxx, xxx		100					
Xxx, xxx	مؤهل أكاديمياً	100.0					
Xxx, xxx	مؤهل علمياً		100.0				
Total ACC: Accounting:		625.0	112.5		84.75%	100.00%	737.5

23

المشاركون – الطلبة وأعضاء هيئة التدريس

الاطار الزمني	الاجراء / القرار	الموضوع	المعيار
		المواضيع تحدد ، اذا كانت هناك مواضيع	11: ادارة ودعم أعضاء هيئة التدريس

المعيار 11: الكلية لديها عمليات موثقة توثيقاً جيداً لإدارة ودعم أعضاء هيئة التدريس على مدى تطور حياتهم المهنية وبما يتفق مع مهام الكلية.

24

### المشاركون – الطلبة وأعضاء هيئة التدريس

الاطار الزمني	الاجراء / القرار	الموضوع	المعيار
		المواضيع تحدد ، اذا كانت هناك مواضع	12: اجمالي اعضاء هيئة التدريس والمسؤولية التعليمية للموظفين

المعيار 12: إجمالي أعضاء هيئة التدريس في كلية إدارة الاحتمال ، أعضاء هيئة تدريس ، أفساسها التصغري ، أعضاء هيئة التدريس كأفراد، الموظفين الإداريين والموظفين يشاركون في المسؤولية : ضمان أن الوقت الكافي قد تم تخصيصه لأنشطة التعلم لجميع أعضاء هيئة التدريس والطلبة. ضمان تحقيق اتصال كاف بين الطلبة وأعضاء هيئة التدريس عبر خبرات التعلم. وضع توقعات عالية للإنجازات الأكاديمية، وتوفير قيادة باتجاه تلك التوقعات. تقييم فعالية التدريس وإنجازات الطلبة عموماً. تحسين البرامج التعليمية بشكل مستمر. الابتكار في العمليات التعليمية.

25

### المشاركون – الطلبة وأعضاء هيئة التدريس

الاطار الزمني	الاجراء / القرار	الموضوع	المعيار
		المواضيع تحدد ، اذا كانت هناك مواضع	13: اعضاء هيئة التدريس الفردي

المعيار 13: أعضاء هيئة التدريس الفردي: يعملون بتزاهة في تعاملهم مع الطلبة والمزلاء. يحافظون على تيار المعارف الخاصة بهم مع التطور المستمر لتخصصاتهم التعليمية. إشراك الطلبة بشكل فعال في عملية التعلم. تشجيع التعاون بشكل عام وكذلك التعاون فيما بين المشاركين. ضمان تكرار وسرعة التغذية في أداء الطلبة.

[المسؤولية التعليمية الفردية لأعضاء هيئة التدريس]

26

### المشاركون – الطلبة وأعضاء هيئة التدريس

المعيار	الموضوع	الاجراء / القرار	الاطار الزمني
14: المسؤولية للطلبة	المواضيع تحدد ، اذا كانت هناك مواضيع		

المعيار 14: الطلبة كأفراد:  
يأعمل بنزاهة في تعاملهم مع أعضاء هيئة التدريس والطلبة الآخرين.  
إشراك المواد التعليمية مع الاهتمام المناسب والتفاني.  
الحفاظ على مشاركتهم عند مواجهة تحديات بأنشطة تعلم صعبة.  
المساهمة في تعلم الآخرين.  
أداء للمعايير التي يحددها أعضاء هيئة التدريس.  
[المسؤولية التعليمية للطلبة]

27

### ضمان التعلم

المعيار	الموضوع	الاجراء / القرار	الاطار الزمني
15: ادارة المناهج	عملية ادارة ضمان التعلم	عميد ولجنة ضمان التعلم	كاتون الأول 2013

المعيار 15: إدارة المناهج: تستخدم عملية موقفة توثيقاً جيداً ومنهجية لتطوير ورصد وتقديم المواد وتقديم المناهج الدراسية لبرامج الشهادات وتقديم تأثير المناهج الدراسية على التعلم. إدارة المناهج تتضمن مداخلات من جميع الأشخاص المشايخين وقد تشمل أعضاء هيئة التدريس، الموقفين، المسؤولين الإداريين والطلبة وأعضاء هيئة التدريس من التخصصات غير التجارية والخريجين وجميع الأعمال التجارية المستقبلين من خدمات الطلبة.  
المعيار يتطلب استخدام عملية منهجية لإدارة المناهج، لكن ونحن لا نطلب أي مورات محددة في المناهج الدراسية. عادة، عملية إدارة المناهج الدراسية ينتج عنها برنامج البكالوريوس تتضمن التعلم من الخبرات في مجالات المعرفة والمهارات العامة مثل:  
- قدرات الاتصال  
- فهم أخلاقي وقدرات في المنطق  
- مهارات تحليلية  
- استخدام تكنولوجيا المعلومات  
- حيوية الاقتصاد العالمي  
- فهم تعدد الثقافات والتروع  
- مهارات التفكير النقدي

28

### ضمان التعلم

المعيار	الموضوع	الاجراء / القرار	الاطار الزمني
المعيار 16: اهداف تعلم الخريجين	اهداف وغايات تعلم الطلبة	عميد ولجنة ضمان التعلم	كاتون الأول 2013

المعيار 16: البكالوريوس أو درجة بمستوى الخريجين: المعارف والمهارات . تكييف التوقعات لمهام الكلية والظروف الثقافية. الكلية تحدد أهداف التعلم، وتعرض اجازات التعلم العامة الرئيسية ، والخاصة بالإدارة، و/ أو المعرفة والمهارات المناسبة الخاصة بالانضباط والتي حققها الطلبة في كل برنامج من برامج الشهادة الجامعية. [الأهداف التعليمية الجامعية]

29

### ضمان التعلم

المعيار	الموضوع	الاجراء / القرار	الاطار الزمني
ضمان التعلم	لم يحدد موضوع	عميد ولجنة ضمان التعلم	

المعيار 17: البرامج التي بمستوى درجة البكالوريوس أو الدراسة الجامعية ، يجب توفير الوقت الكافي وتغطية المحتوى وجهد الطالب والتفاعل بين الطلبة – واعضاء الهيئة التدريسية لضمان أن أهداف التعلم قد تم تحقيقها. [المستوى التعليمي الجامعي]

30

### ضمان التعلم

المعيار	الموضوع	الاجراء / القرار	الاطار الزمني
18: شهادة مستوى الماجستير	ضمان التعلم	عميد ولجنة ضمان التعلم	كاتون الأول 2013

المعيار 18: مستوى درجة الماجستير في برامج الإدارة العامة (مثلاً، ماجستير في إدارة الأعمال): المعرفة والمهارات . المشاركة في برنامج درجة الماجستير يفترض وجود قاعدة للمعارف العامة ومهارات ملائمة لشهادة جامعية . لقد تم تطوير التعلم في مستوى الماجستير بطريقة أكثر تكاملاً، ومتعددة التخصصات أكثر من التعليم الجامعي. القدرات يتم تطويرها من خلال المعارف والمهارات من مستوى الماجستير العام

31

### ضمان التعلم

المعيار	الموضوع	الاجراء / القرار	الاطار الزمني
18: شهادة الماجستير في برامج تخصصية	اهداف وتقييم تعلم الطلبة	عميد ولجنة ضمان التعلم	كاتون الأول 2013

المعيار 19: مستوى درجة الماجستير في البرامج التخصصية: المعارف والمهارات . المشاركة في برنامج درجة الماجستير يفترض وجود قاعدة من المعارف العامة والمهارات الملائمة لشهادة جامعية وبمستوى أكثر تقدماً.

32

### ضمان التعلم

المعيار	الموضوع	الاجراء / القرار	الاطار الزمني
18: مستوى تعليم الماجستير	لم يحدد موضوع	عميد ولجنة ضمان التعلم	كاتون الأول 2013

المعيار 20: برامج مستوى درجة الماجستير يجب أن توفر الوقت الكافي ، تغطية المحتوى ، جهد الطلبة والتفاعل بين الطلبة واعضاء هيئة التدريس لضمان أن يتم إنجاز أهداف التعلم [المستوى التعليمي للماجستير]

33

### ضمان التعلم

المعيار	الموضوع	الاجراء / القرار	الاطار الزمني
18: شهادة مستوى الدكتوراه	اهداف تعلم الطلبة	عميد ولجنة ضمان التعلم	كاتون الأول 2013

المعيار 21: مستوى درجة الدكتوراه: المعارف والمهارات: برامج الدكتوراه تُدرّس الطلبة للمهنة أو الوظائف التخصصية العالية في المجال الأكاديمي أو الممارسة. طلبية برامج مستوى الدكتوراه يشتمون القدرة على ايجاد المعرفة من خلال البحوث الأساسية والأصلية في مجالات تخصصهم . عادة، برامج الدكتوراه سوف تشمل:

- اكتساب معارف متقدمة في مجالات التخصص.
- تنمية مهارات متقدمة من مهارات البحوث النظرية أو العملية لمجالات التخصص.
- الاهتمام الصريح بدور مجالات التخصص في السياقات الإدارية والتنظيمية.
- التحضير لتدريس المسؤوليات في التعليم العالي (للطلبة الذين من المتوقع لهم دخول وظائف التدريس).
- أطروحة، أو ما يعادلها، تستعرض تكامل الشخصية، والمساهمة الفكرية الأصلية إلى حقل المعرفة.
- مجالات أخرى تحددها الكلية.

34

## Appendix F: SWOT Analysis

SWOT Analysis Report  
University of Baghdad  
Post Graduate Institute of Accounting and Financial Studies  
January 14, 2013

On its visit to the Post Graduate Institute of Accounting and Financial Studies on the campus of the University of Baghdad – Al-Jadariah, The Shippensburg team facilitated an exercise utilizing an established technique of “SWOT” analysis to draw upon the diverse knowledge and experience of the participants visa-a-vie the Institute. The purpose was to identify factors that could be classified as strengths and weaknesses in the internal environment facing the Institute, and opportunities and threats in the external environment, as well as possible strategies to exploit or mitigate these factors.

Each team was given the task of identifying internal strengths, weaknesses, external opportunities, and external threats. Two groups consisted entirely of faculty and administrators, one was made up entirely of Advisory Board members and other external stakeholders, and four groups consist of graduate students only. It was hypothesized that each of these groups would have a distinct perspective on the Post Graduate Institute of Accounting and Financial Studies at the University of Baghdad. Hence, it was decided to separate them, so the distinct perspectives would not be lost. Each group representative was asked to share the factors identified for each of the four categories of strengths, weaknesses, opportunities, and threats.

Faculty/administrators and one advisory board member identified highly qualified, the only institute in the Arab world that offers professional accounting and finance to meet the needs of government and the private sectors, the only institute offering CPA and CMA, location of the institute in Baghdad, and the using the most current teaching techniques as the strengths of PGI AFS.

Weaknesses identified revolved around inadequate facilities, including classrooms and office space, lack of autonomy from the Ministry of Higher Education and Scientific Research, lack of faculty international business and academic experience, and

inadequate instructional and research technology. Also identified is the lack of student exchange with international universities or institutes.

The opportunities identified by faculty and administrators included offering a Ph.D. program in Finance, offering a new degree in internal auditing, offering Ph.D. or equivalent to post graduate students, consulting opportunities, AACSB accreditation, and increasing enrollment.

Threats identified in the environment included the perception of the degree program by government and the private sector, possible opening of a new institution offering similar programs in Iraq, inadequate funding for continuous improvement, lack of incentives for faculty innovation and quality research, and security issues in Baghdad.

The students cited as strengths as offering professional and academic degrees, such as CPA and CMA, a mix of theory and practice, high admission standards, advanced teaching techniques, highly qualified faculty who care about students, own peer reviewed journal and academic conference, internal audit training in the Supreme Council, which is the highest monitoring authority in Iraq, and the Institute's own ethical code of conduct.

Weaknesses identified by students revolved around inadequate facilities including classrooms and office space, limited research opportunities, lack of student exchange with other colleges and universities in the world, access to electronic library, bad perception of the degree by government and private sectors, inadequate use of English in academia, lack of access to internationally-known research journals, limited program offerings, internship opportunities, and lack of autonomy from the Ministry of Higher Education and Scientific Research.

The opportunities identified by students included providing opportunities to post graduate students to complete the MS degree, form Iraq Institute of CPAs, AACSB

accreditation, offering new programs, offering new programs, collaboration with other institutes or universities in the world.

Threats identified in the environment included the lack of job opportunities for graduates, bad perception of the degree by government and the private sector, lack of awareness of government and private sector of quality programs offered by the institute, limited number of programs offered, possible opening of a new institution offering similar programs in Iraq, internship opportunities, inadequate financial support, and poor reputation of Accountant Syndicates.

The following points summarize Strengths, Weaknesses, Opportunities, and Threats by all parties:

#### Strengths

- The only institute in the Arab world offering professional Accounting and Financial studies
- The only institute in Iraq offering CPA and CMA
- Emphasis on practice and theory
- High quality faculty
- Own peer reviewed Journal
- Accessible faculty
- High admission standards
- Location of the institute
- Institute own ethical code of conduct

#### Weaknesses

- Inadequate facilities include building, classrooms, offices, and library
- Lack of support for innovation and autonomy
- International experience of faculty
- Inadequate instructional and research technology
- Student and faculty exchange with other institutions in the world
- Differentiation in the marketplace

#### Opportunities

- AACSB accreditation
- Offering other programs, such as doctorate in Finance, and internal auditing
- Forming Iraq Institute of CPAs
- Build partnership with other institutes or universities in the world
- Build a new building suited for the institute

- Promote the degree programs among government agencies and private sector

#### Threats

- Lack of job opportunities for graduates of the institute
- Lack of awareness of government agencies and private sector of quality programs offered by the institute
- Limited program offerings
- Lack of Internship opportunities
- Poor reputation of accountant syndicates in Iraq
- Possible opening of a new institute offering similar programs
- Inadequate funding for continuous improvement
- Lack of incentive for faculty innovation and quality research
- Security issues

Suggested strategies

- AACSB accreditation
- Improve facilities – building, classrooms, library, and offices
- Partner with other institutions
- Career placement and Internship
- Develop promotion materials to improve awareness of quality programs offered by the institute
- Faculty development
- Improve library holdings and access to international journals

## Appendix G: Strategic Initiatives

PGIAFS Strategic Initiatives for 2013 - 2018			
Strategic Initiative	Rational	Contribution to Mission	Person Responsible
AACSB accreditation	Improve standard and world reputation	Quality professional programs	Accreditation Committee and Dean
Improve facilities – building, classrooms, library, and offices	Improving academic environment	Quality professional programs and learning environment	Dean and department chairs
Partnering with other schools	Improve quality of programs	Quality professional programs	Dean and chairs
Career placement and Internship	Improve job opportunities for graduates	Meeting professional demand of government and private sectors	Dean and chairs
Develop promotion materials to improve awareness of quality programs offered by the institute	Increasing awareness of quality professional programs offered	Meeting professional demand of government and private sectors in Iraq	Dean and chairs
Faculty development	Currency of faculty in research and instruction	Quality professional programs	Dean
Improve Library holdings and access to international journals	Improve opportunity for quality research	Quality professional programs	Dean and chairs

### 2013-2014 Action Plans, Tactics, and Timelines for Strategic Initiatives

The following provides an overview of the projects, responsibilities, budget, tasks, and timelines required to accomplish each strategic initiative.

<b>Strategic Initiative: AACSB Accreditation</b>				
Project	Responsibility	Budget (\$)	Task	Completion Date
Enhance the Institute Advisory Board	Dean and chairs	0		December 2013
Establish Accreditation Committee	Dean and chairs	0	Implement AACSB accreditation process	February 2013
Establish a Curriculum Committee	Dean and chairs	0	Implement curriculum review	February 2013
Establish Assurance of Learning Committee	Dean and chairs	0	Implement AoL Model	February 2013
Complete and submit eligibility Application	Accreditation Committee	1000	Eligibility application submitted	April 2013
<b>Strategic Initiative: Improve facilities – building, classrooms, library, and offices</b>				
Project	Responsibility	Budget (\$)	Task	Completion Date
Continue to seek additional funds to improve facilities	Dean and chairs	0	Continue to plan and implement	April 2013
<b>Strategic Initiative: Partnering with other schools</b>				
Project	Responsibility	Budget (\$)	Task	Completion Date
Develop partnership with other institutes or universities	Dean and chairs	0	Plan and implement	December 2013

<b>Strategic Initiative: Career placement and Internship</b>				
Project:	Responsibility	Budget (\$)	Task	Completion Date
Study the implementation of the Institute annual Career and Internship Expo	Dean and chairs	1000	Plan and implement	December 2013
Develop a plan career and internship office	Dean and chairs	0	Plan and design	December 2013
<b>Strategic Initiatives: Develop promotion materials to improve awareness of quality programs offered by the institute</b>				
Project:	Responsibility	Budget	Task	Completion Date
Enhance website	Dean and Chairs	500	Plan and implement	April 2014
Develop printed promotional materials	Dean and chairs	1000	Plan and implement	April 2014
<b>Strategic Initiative: Faculty development</b>				
Project	Responsibility	Budget	Task	Completion Date
Plan to award Annual Researcher of the Year Award	Dean and chairs	0	Plan and design	April 2014
Plan an annual Academic Conference linked with the Institute Journals	Dean and chair	1000	Plan and implement	April 2014
<b>Strategic Initiative: Improve Library holdings and access to international journals</b>				
Project	Responsibility	Budget	Task	Completion Date
Study additional sources of funding for library resources	Dean and chairs	0	Plan and implement	April 2014
Plan to improve printed journal holdings	Dean and chairs	0	Plan and implement	April 2014

# Appendix H: Financial Strategies for Continuous Improvement

## The University of Baghdad Post Graduate Institute of Accounting and Financial Studies Financial Support for Continuous Improvement & Strategic Action Items

Strategic Goal	Action Item	Who is Responsible?	Start Date	Completion D1	Year 1 Cost	Year 2 Cost	Year 3 Cost	Source of Funds	Comments:
Strategic Goal I: Achieve accreditation by the Association to Advance Collegiate Schools of Business (AACSB) International - The International Association for Management Education - by 2018	Objective A: Develop a systematic process of reviewing PGIAFS mission statement.	The Post Graduate Institute of Accounting and Financial Studies Accreditation Committee and the Dean of the Institute.	Jan-13	Jan-13	\$0	\$0	\$0	Operating Budget	Shippensburg University team assisted the University of Baghdad Post Graduate Institute of Accounting and Financial Studies Accreditation Committee in developing mission and strategic direction in January 2012.
	Objective B: Develop the Institute Strategic Directions including mission, values, goals, objectives, strategic directions, and action plan.	The Post Graduate Institute of Accounting and Financial Studies Accreditation Committee and the Dean of the Institute.	Jan-13	Jan-12	\$0	\$0	\$0	Operating Budget	Shippensburg University team assisted UBPGIAFS in establishing its first
	Objective C: Establish UBPGIAFS Advisory Board	UBPGIAFS Dean	Jan-13	Jan-12	\$0	\$0	\$0	Operating Budget	
	Objective D: Review UBPGIAFS strategic plan.	Dean Council	Jan-13	Jan-13	\$0	\$0	\$0	Operating Budget	
	Objective E: Complete eligibility application.	The Post Graduate Institute of Accounting and Financial Studies Accreditation Committee and the Dean of the Institute.	Jan-13	Jan-00	\$0	\$0	\$0	Operating Budget	SU assisted UBPGIAFS in completing the eligibility application to AACSB
	Objective F: Submit eligibility application to AACSB.	Dean of CBE and the President	Apr-13		\$1,000				
Strategic Goal II: Enhance faculty development, instructional delivery, and student engagement	Objective G: Complete the Standard Alignment Plan.	The Post Graduate Institute of Accounting and Financial Studies Accreditation Committee and the Dean of the Institute.	Apr-13	Jan-14	\$5,000	\$0	\$0	Operating Budget	With the assistance of SU, the SAP has been partially completed.
	Objective A: Establish Researcher of the year Award.	Dean and Dean's Council	Apr-13		\$1,000	\$1,000	\$1,000	Operating Budget or Endowment	
Goal III: Assess student learning at the graduate and undergraduate levels	Objective B: Collaborate with AACSB accredited schools faculty in research and exchange of ideas	Dean and President	Jan-13	Completed	\$0	\$0	\$0	Operating Budget & Endowment	Shippensburg University of Pennsylvania, USA and the University of Baghdad signed MOU on January 14,
	Objective A: Establish a well defined Assurance of Learning Process	Assurance of Learning Committees	Jan-13	Completed	\$0	\$0	\$0	Operating Budget & Endowment	
Strategic Goal IV: Promote and nurture community engagement and economic development opportunities in the region	Objective B: Identify Student Learning Goals and Objectives and assessment methods	Assurance of Learning Committees	Jan-13	Apr-13	0	0	0	NA	
	Objective C: Implement Assurance of Learning process.	Assurance of Learning Committees	Apr-13		\$0	\$0	\$0	Operating Budget & Endowment	
	Objective D: Purchase and use a commercially produced Assurance of Learning package to keep accurate records	Dean	Dec-13		\$2,500	\$2,500	\$2,500	Operating Budget & Endowment	

Highlighted sections are to be completed by the institute during the pre-accreditation phase.

## Appendix I: Academically Qualified/Professionally Qualified Faculty Guideline

The University of Baghdad  
Post Graduate Institute of Accounting and Financial Studies  
Faculty Qualifications  
AACSB Standard 10

### AQ/PQ

To be classified as AQ (Academically Qualified) the faculty member must meet the following requirements:

- Initial Academic Qualification – Possess:
  1. A doctoral degree in teaching field or business related field, or ABD status if in the doctoral program within the most recent 5 years, or
  2. If a non-business related Ph.D., significant research in teaching field is required.
- Currency in most recent 5 years:
  1. Doctorate, in teaching field or business related field, or ABD status if in the doctoral program within the most recent 3 years, or
  2. Achieve a 5.0 or higher in accumulated points based on the attached table of assigned points for various research activities, including at least three peer-reviewed journal articles.
  3. Faculty teaching in the Ph.D. program must have at least 4 peer-reviewed journal articles.

To be classified as PQ (Professionally Qualified) the faculty member must meet the following requirements:

- Initial Academic Qualification: Master's Degree and significant high-level work experience in teaching field.
- Currency in most recent 5 years:
  1. Achieve a 2.0 or higher in accumulated points based on the attached table of assigned points for various activities.
  2. Intellectual contributions (articles, proceedings, presentations, etc. – materials must be publicly available)

The rubric used to classify faculty as AQ, PQ, or O (Other) is presented below.

## Appendix J: Faculty Profile Sheet

### ❖ أ ملف الشخصي لأعضاء هيئة التدريس ومؤهلاتهم

الاسم :
---------

أعلى شهادة حصل عليها / مجال الاختصاص	عام الحصول على الشهادة	عام الاستخدام	مشارك / مساعد	المرتبة

موجز المساهمات الفكرية خلال الـ 5 سنوات الأخيرة

المجموع	قاعدة الانضباط	مساهمات الممارسة	مساهمات تعلم اصول التدريس	أنواع المساهمات الفكرية
				مقالات صحفية للاقران تمت مراجعتها
				كتب
				فصول كتاب
				وقائع او اجراءات للاقران تمت مراجعتها
				عروض تقديمية للاقران تمت مراجعتها
				دراسات خاصة
				عروض تقديمية لغير اقران الهيئة التدريسية تمت مراجعتها
				مقالات صحفية لغير الاقران تمت مراجعتها
				أخرى

الدورات التي تم تدريسها

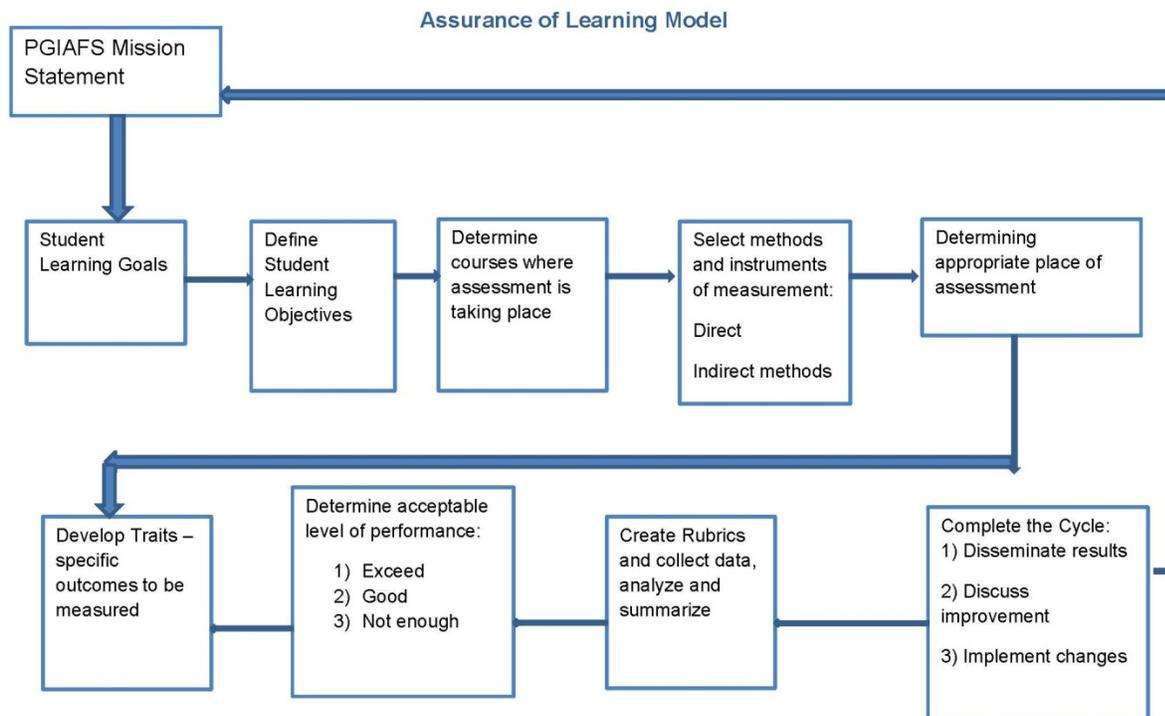
دراسات عليا أو دراسات جامعية	العنوان	التسلسل

❖ يجب اكمال نموذج واحد لكل عضو هيئة تدريسية ( مشارك أو مساعد)

❖ G = دراسات عليا - - UG = دراسات جامعية

## Appendix K: Assurance of Learning Model

The University of Baghdad Institute of Accounting and Financial Studies



**APPENDIX L: Standard Alignment Plan**

**The University of Baghdad**  
**Institute of Administration and Economics**  
**Standards Alignment Plan**

**To be completed by PGIAFS after receiving approval of Eligibility  
Application by the Initial Accreditation Committee of AACSB**

**1/16/2013**

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**John Kooti, Dean**

**John L Grove College of Business**

**Shippensburg University**

**USAID Iraq Financial Development Project**

## **EXECUTIVE SUMMARY**

The objective of providing this SAP is to assist the Post Graduate Institute of Accounting and Financial Studies in completing the plan after receiving approval of their eligibility application to AACSB International. This process normally takes one year. Given the fact that we have completed a large part of the document, the Institute should be able to provide the necessary documents and complete the SAP in a very short period of time. Areas to be completed are highlighted.

The mission of the Post Graduate Institute for Accounting and Financial Studies is to provide quality graduate education for professionals in the fields of Accounting, Auditing, Finance, and related areas to serve the needs of the public and private sectors primarily in Iraq. In order to meet the mission of the Institute, faculty and student research focuses on basic, practice, and learning pedagogy. Ethical behavior is emphasized throughout the curriculum of the Institute.

We pursue accomplishment of that mission through a faculty that provides excellence in research, teaching, and service to the University, Baghdad and Iraq. This document presents an initial Standards Alignment Plan as an internal evaluation of compliance with AACSB International Standards for Business Accreditation in seeking to become an AACSB-accredited Post Graduate Institute of Accounting and Financial Studies that serves students by offering MS, and PhD degree programs for professionals. It identifies both program strengths and weaknesses and presents action plans to address the weaknesses and provide continuous program improvement.

The document begins with an introductory overview of the University of Baghdad Post Graduate Institute of Accounting and Financial Studies (PGIAFS). It addresses the twenty one standards adopted by AACSB: Strategic Management Standards 1-5; Participants Standards 6-14; and Assurance of Learning Standards 15-20. Each standard is sequentially discussed followed by the Institute's evaluation of performance against the standard and proposed action plans.

### **Summary of Strengths**

The Post Graduate Institute of Accounting and Financial Studies at the University of Baghdad has completed all structural activities related to the following standards:

- Strategic Management Standards: 1, 2, and 3
- Participants Standards: 6, 7, 8
- Assurance of Learning Standards: 16, 17

### **Summary of Proposed Strategic Actions to Address Identified Weaknesses**

The plan for moving toward continuous improvement in the Post Graduate Institute of Accounting and Financial Studies includes:

- Establishing a formally defined process for periodic review of the PGIAFS mission statement to keep the mission appropriate as the institution grows and evolves in response to changes in student, community, and broader environments.

- Revising the PGIAFS mission statement prioritizing types of research activities consistent with the mission.
- Develop academically and professionally qualified faculty guideline.
- Specifying that replacement or new tenure track faculty will meet peer-reviewed research and journal publication requirements of the Institute.
- Emphasizing financial support by the University and Institute to promote continuing faculty development.
- Monitoring the PGIAFS ratio of AQ and PQ to total faculty resources to ensure that the deployment of faculty resources meets the required 90%.
- Reviewing and revising, as appropriate, the MS, and the PhD program learning goals and metrics and implement a five year cycle of review.
- Completing a formal assessment and assurance of learning process cycle for multiple years in the Institute.

## INTRODUCTION

### The University

Introduction about the University of Baghdad

### University Mission

### The Post Graduate Institute of Accounting and Financial Studies

Established in 1999, the Post Graduate Institute of Accounting and Financial Studies is one of five institutes within the University of Baghdad. The Institute offered its first program in 2001.

Need more introductions in this area about the institute.....

**Table 1-1: Business Degree Programs Offered**

Degree	Level	Date Program was Established	Number of Credit Hours Required for Degree Completion	Average Time to Complete the Degree	Number of Instructional Hours for Each Course
Banking	M	1999	42	2	NA
Insurance	M	1999	42	2	NA
Taxation	M	1999	42	2	NA
Cost and Managerial Accounting	D	1999	54	5	NA
Auditing (Chartered Accounting)	D	1999	60	5	NA

Highlighted sections are to be completed by the institute during the pre-accreditation phase.

## **Organizational Structure of the University**

**NOT COMPLETED**

## **The AACSB Accreditation Process**

### *Standard 1: Mission Statement*

*The school publishes a mission statement or its equivalent that provides direction for making decisions. The mission statement derives from a process that includes the viewpoints of various stakeholders. The mission statement is appropriate to higher education for management and consonant with the mission of any institution of which the school is a part. The school periodically reviews and revises the mission statement as appropriate. The review process involves appropriate stakeholders.*

#### **1.1 Post Graduate Institute of Accounting and Financial Studies Mission Statement**

The mission of the Post Graduate Institute for Accounting and Financial Studies is to provide quality graduate education for professionals in the fields of Accounting, Auditing, Finance, and related areas to serve the needs of the public and private sectors primarily in Iraq. In order to meet the mission of the Institute, faculty and student research focuses on basic, practice, and learning pedagogy. Ethical behavior is emphasized throughout the curriculum of the Institute.

#### **1.2 Vision**

The Post Graduate Institute of Accounting and Financial Studies seeks to become one of the top Institutes for professional pursuing the Post Graduate Studies in Accounting and Finance in the Middle East and North Africa.

#### **1.3 Core Values**

#### **1.4 Development and Updating of the Mission Statement**

The Accreditation Committee is responsible for initiating review of the mission statement. The current mission statement was developed by the faculty as a whole with significant input from stakeholders in January 2013 with assistance by the Shippensburg University of Pennsylvania in the USA. The review and, if necessary, revision process begins with the Institute Accreditation Committee. The following shows the process of reviewing the Institute mission statement.

# University of Baghdad

## Post Graduate Institute of Accounting and Financial Studies

### Mission Review and Revision Process

PGIAFS Advisory Board

PGIAFS Alumni

PGIAFS Faculty

PGIAFS Students

## **1.5 Dissemination of the Mission Statement**

The PGIAFS mission statement is the foundation and symbol of the academic programs that it offers and of its relationship to its stakeholders. It is communicated and disseminated by:

- Display in the Post Graduate Institute of Accounting and Financial Studies building.
- Publication of the Post Graduate Institute of Accounting and Financial Studies
- Website.
- Institute Catalogue

## **1.6 Appropriateness of the Mission Statement**

*The mission statement of the Post Graduate Institute of Accounting and Financial Studies at the University of Baghdad is appropriate for a national public institution. The mission reflects the Institute commitment to scientific knowledge, research appropriate to Ph.D. producing Institute.*

## **1.7 Mission Influence**

The mission statement summarizes the PGIAFS philosophy and is the guiding force for developing and delivering the academic programs in Accounting, Auditing, and Finance for professional in order to meet the demand of private and public sectors. Its mission guides the strategic plan, operation and research activities.

## **1.8 Consonance with the Mission of the University of Baghdad**

The Post Graduate Institute of Accounting and Financial Studies mission presented in this section covering Standard 1 is consistent with and supportive of the University's mission as presented in the preceding introduction section.

## **1.9 Evaluation of Performance Against Standard 1**

The Post Graduate Institute of Accounting and Financial Studies believes that it complies with standard 1 in that:

- The Institute's mission statement guides its programs and activities.
- The Institute has demonstrated that a review of the mission statement has periodically taken place and the process is formally defined to ensure the mission statement continues to be current and relevant.
- Stakeholders providing input into the mission statement have included the PGIAFS faculty and Advisory Board, and students.
- The Institute disseminates its mission statement to interested parties through multiple avenues.
- The Institute's mission statement is appropriate for undergraduate and graduate business students, excellence in teaching and faculty intellectual contributions.
- The Institute's mission is consonant with the mission of the University of Baghdad.

## **1.10 Strategic Action**

- Review mission statement every two years.

**1.11 Completion Date:** This Action was completed on January 13, 2013.

### ***Standard 2: Mission Appropriateness***

***The mission incorporates a focus on the production of quality intellectual contributions that advance knowledge of business and management theory, practices, and/or learning/pedagogy. The school's portfolio of intellectual contributions is consistent with the mission and programs offered.***

#### **2.1 Appropriateness of the Mission Statement**

The mission statement of the Post Graduate Institute of Accounting and Financial Studies at the University of Baghdad is appropriate for a national public institution. The mission reflects the Institute commitment to scientific knowledge, research appropriate to Ph.D. producing university emphasizing basic and applied research.

#### **2.2 The Mission Statement Guides Production of Intellectual Contributions**

The Post Graduate Institute of Accounting and Financial Studies recognizes intellectual contribution as a core responsibility of higher education. In support of its mission, the Post Graduate Institute of Accounting and Financial Studies expects and encourages its faculty to maintain a continuous program of scholarly contributions. This expectation results in intellectual contributions available for public scrutiny by academic peers and practitioners.

The PGIAFS recognizes that there is a wide variety of valid scholarly activities. The faculty is committed to intellectual contributions that enhance our teaching and maintain intellectual currency. It primarily focuses on basic and applied research. The Institute considers peer-reviewed publication a critical component of meeting its mission. The Institute expects faculty scholarly activities will result in intellectual contributions published in refereed academic journals, in professional journals utilized by academics and practitioners, and in conference proceedings. A variety of other intellectual contribution activities, including published cases, papers presented at professional meetings, articles published in non-refereed journals, and other items, provide secondary evidence of scholarly activity. Service as members of relevant boards of directors and related professional consulting are also considered to be worthwhile scholarly activities.

The Post Graduate Institute of Accounting and Financial Studies at the University of Baghdad provides time for scholarly activities and professional development by employing a combination of reassigned time, and efficient scheduling of teaching to allow opportunities for research and writing. The Institute provides financial support for scholarly activities and professional development via designated travel funds, departmental operational funds, and internal and external development funds.

#### **2.3 Portfolio of Intellectual Contributions**

Excellence in teaching and high standards of intellectual contribution are supported by providing faculty with professional development and research opportunities to create and share knowledge for the benefit of our students, the University, and academic in Iraq.

The University provides financial support to enhance faculty development in the following ways:

- 1) Faculty travel to present papers at academic conferences
- 2) Research software
- 3) Curriculum and instruction development
- 4) Summer fellowship
- 5) Annual Researcher of the Year Award
- 6) Faculty grant opportunities

**Table 2-1: Summary of Intellectual Contributions**

ALL Full/Part-time, either Active members or members who taught during 2012-2013. The intellectual contribution covers the most recent five years.

During the last five years, the Post Graduate Institute of Accounting and Financial Studies faculty members have actively participated in pursuing research and professional development as documented in table 2-1 and supporting table 2-2. Since 2008, the Institute of Business faculty members have had 339 intellectual contributions among which 31 in Learning & Pedagogical Scholarship, 76 in Contributions to Practice, and 102 in Discipline-Based Scholarship, consistent with its mission. Table 2-1 also shows new faculty members joining the Institute of Business in September 2012.

<b>Accounting Department</b>													
	<b>Portfolio of Intellectual Contributions</b>										<b>Summary of IC</b>		
Member Name	PRJ	Mono	Book	Chap	PRP	PRPP	FW	NPRJ	Other	Total	LPS	CTP	DBS
Hamdan, Khawla	10				4		1			15		8	2
Ali-Bash, Ali Abdulodheem Bager	3				1					4		4	
Raduf Ahmed, Nidhal	1									1		1	
Hadi, Salim Awad	4	5	1		2	5	6			23		11	6
										0			
										0			
										0			
										0			
										0			
<b>Accounting Total</b>	<b>18</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>7</b>	<b>5</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>43</b>	<b>0</b>	<b>24</b>	<b>8</b>
<b>Finance Department</b>													
	<b>Portfolio of Intellectual Contributions</b>										<b>Summary of IC</b>		
Member Name	PRJ	Mono	Book	Chap	PRP	PRPP	FW	NPRJ	Other	Total	LPS	CTP	DBS
El-Attabi, Hussain Ashoor	8	6			4		3	4	4	29		8	
Ali, Abdul Ameer	28				5					33		28	
Hamzeh, F	2	20			2		7	1		32		1	31
Hadi Abood, Khlood	6				2					8			6
Aal-Yhia, Ahmad Hashim Hussein	2				2					4	1	1	2
Hadi, Alam Abdule- Karim	10	30	2		4		3			49	30	14	5
Al-Ameri, Mohammed Ali	50	20	6		5	20	40			141			50
<b>Finance Total</b>	<b>106</b>	<b>76</b>	<b>8</b>	<b>0</b>	<b>24</b>	<b>20</b>	<b>53</b>	<b>5</b>	<b>4</b>	<b>296</b>	<b>31</b>	<b>52</b>	<b>94</b>
<b>Finance Dept. Totals:</b>	<b>124</b>	<b>81</b>	<b>9</b>	<b>0</b>	<b>31</b>	<b>25</b>	<b>60</b>	<b>5</b>	<b>4</b>	<b>339</b>	<b>31</b>	<b>76</b>	<b>102</b>

**PRJ:** Articles in peer-reviewed journals

**Mono:** Monographs (teaching/pedagogical, practice/applied and /or research)

*Highlighted sections are to be completed by the institute during the pre-accreditation phase.*

**Book:** Books (textbooks, professional/practice/trade, and/or scholarly)

**Chap:** Chapters, Readings in books (textbooks, professional/practice/trade, and/or scholarly)

**PRP:** Peer reviewed proceedings from teaching/pedagogical meetings, professional/practice meetings, and/or scholarly meetings

**PRPP:** Peer reviewed paper presentations at teaching/pedagogical meetings, professional/practical meetings, and/or academic meetings

**FW:** Faculty workshops (teaching/pedagogical, practice oriented, and/or research seminar)

**NPRJ:** Non-Peer Reviewed Journals

**Other:** Others (cases with instructional materials, instructional software, publicly available material describing the design and implementation of new curricula or courses, technical reports related to funded projects, publicly available research working papers, etc.)

**LPS:** Learning & Pedagogical Scholarship

**CTP:** Contributions to Practice

**DBS:** Discipline-Based Scholarship

**Example – to be completed at a later time**

**Table 2-2: Summary of Peer Reviewed Journals and Number of Publications in Each Number of Publications (unadjusted) (2008-2013)**

Journal	Number of Publication
Academy of Management Journal	5
Advances in Qualitative Analysis of Finance and Accounting	7
And so on....	

## 2.4 Evaluation of Performance Against Standard 2

The Post Graduate Institute of Accounting and Financial Studies believes that it partially complies with the requirements of Standard 2 in that:

The Post Graduate Institute of Accounting and Financial Studies guideline for Academically Qualified and Professionally Qualified is specified below:

### AQ/PQ

**To be classified as AQ (Academically Qualified) the faculty member must meet the following requirements:**

- Initial Academic Qualification – Possess:
  1. A doctoral degree in teaching field or business related field, or ABD status if in the doctoral program within the most recent 5 years, **or**
  2. If a non-business related doctoral degree with significant research in teaching field is required.
- Currency in most recent 5 years:
  1. Doctorate, in teaching field or business related field, or ABD status if in the doctoral program within the most recent 3 years, **or**
  2. Achieve a 5.0 or higher in accumulated points based on the attached table of assigned points for various research activities, including at least three peer-reviewed journal articles.
  3. Faculty teaching in the Ph.D. program must have at least 4 peer-reviewed journal articles.

**To be classified as PQ (Professionally Qualified) the faculty member must meet the following requirements:**

- Initial Academic Qualification: Master’s Degree and significant high-level work experience in teaching field.
- Currency in most recent 5 years:

1. Achieve a 2.0 or higher in accumulated points based on the attached table of assigned points for various activities.
2. Intellectual contributions (articles, proceedings, presentations, etc. – materials must be publicly available)

The rubric used to classify faculty as AQ, PQ, or O (Other) is presented below.

### Academic Qualifications & Professional Qualifications

Category	Activities	AQ*	PQ	Maximum
<b>Journal Articles</b>	Peer Reviewed Journal (Cabell listed)	1	1	--
<b>Proceedings</b>	International, National, and Regional (Refereed) (Must not be the same article accepted for PRJ)	0.5	0.5	2
<b>Presentations at Academic conferences</b>	International, National, and Regional (Refereed)	0.125	0.125	0.25
	Local (refereed or non-refereed)		0.10	0.2
	New Book	1	1	1
<b>Book</b> and book-related items (refereed)	Revision of a book	0.5	0.5	1
	Case/Chapter/Reading in a book	0.25	0.25	0.5
	Manual/Teacher's Guide	0.25	0.25	0.5
	Monograph	0.25	0.25	0.5
	Compilation	0.25	0.25	0.5
	Supplement	0.25	0.25	0.5
<b>Other</b>	External research grant received	0.25	0.25	0.5
	Patent/Copyright	0.25	0.25	0.5
	Software development	0.10	0.10	0.2
	Citation of research in other publications	0.10	0.10	0.2
	Working paper under review (Publically Available)	0.10	0.10	0.2
	Recognized Trade Magazine or business publication articles or columns	.10	.10	.20
<b>Developmental Activity</b>	Maintain one's professional certification	.10	0.25	0.5
	Board of Directors – board member		0.25	0.5
	Officer in Organization/Association		0.25	0.5
	Attend conference: teaching, research, professional		0.25	0.5
	Other professional development activities		0.25	0.5
<b>Consulting</b>			0.25	0.5
<b>Employment</b>	Managerial position		2	
<b>Total</b>		5	2	

**Notes:** The maximum column places limits on how much a single activity can count towards AQ/PQ--in order to encourage multiple types of intellectual contributions.

\* Faculty teaching in the doctorate program must have at least 4 Peer Reviewed Journal Articles

## **2.5 GAP**

AQ/PQ guideline approval by faculty and administrators

Completion of tables 2.1 and 2.2

### **Strategic Action**

The Post Graduate Institute of Accounting and Financial Studies is taking the following actions to comply with Standard 2:

- Current tenure/tenure track faculty members will be reminded of the requirement to become or remain actively engaged in making intellectual contributions according to the criteria of maintaining 5 points in the most recent five years.
- Specifications for selecting replacement or new faculty will include meeting peer-reviewed research and journal publications requirements of the Institute.
- The Institute will establish a mentoring process to facilitate the transition of new faculty members.
- Professional activity will continue to be emphasized and supported by University and Institute provided financial resources to allow each faculty member to attend at least one academic conference per year. .

### **2.7 Completion Date**

The faculty expects the completion closing the gap by April 2013.

### ***Standard 3: Student Mission***

*The mission statement or supporting documents specifies the student populations the school intends to serve.*

### **3.1 Student Demographics**

**Table 3.1 Master’s Degree Student Body Demographics by Age in the Post Graduate Institute of Accounting and Financial Studies**

	Head Count	18-21	22-24	25-29	30-34	35 and over
2011						
2012						

**Table 3.3 Ph.D. Program Student Body Demographics by Gender in the Post Graduate Institute of Accounting and Financial Studies**

	Head Count	Undergraduate		Graduate	
		Male	Female	Male	Female
2011					
2012					

The Post Graduate Institute of Accounting and Financial Studies offers undergraduate degrees in Chartered Accounting, Cost Accounting, and Finance. The Master’s degree programs requiring 36 graduate credit hours, and the Ph.D. requires 45 graduate credit hours.

### 3.2 Articulation Agreements

The Post Graduate Institute of Accounting and Financial Studies at the University of Baghdad has no articulation agreement with any other institution.

### 3.3 Admissions

#### Graduate Admissions

#### Master’s degree Admissions Criteria

#### Doctorate Admissions Criteria

*Highlighted sections are to be completed by the institute during the pre-accreditation phase.*

### **3.4 Evaluation of Performance against Standard 3**

The Post Graduate Institute of Accounting and Financial Studies believes it complies with the requirements of Standard 3 in that:

- The mission statement specifies the student population the school intends to serve.
- The Institute is serving the various demographic groups in the area.
- The Institute has a well-defined and publicized admissions process.

### **3.5 Strategic Action**

**No Gap is identified.**

### **3.6 Completion Date**

Completed

#### **Standard 4: Continuous Improvement Objectives**

**The school specifies action items that represent high priority continuous improvement efforts.**

##### **4.1 Mission based strategic action planning**

The Mission identifies the intent of the Institute to deliver quality practice-based Accounting, auditing, and Finance education to serve the needs of Iraqi public and private sectors. The Institute promotes professional graduate education through a curriculum founded on reflecting the needs of the profession, fostering principled moral judgment, and providing the knowledge and skills requisite for professional excellence and continuous improvement. The curricula are further developed according to objectives that are specific and appropriate to each degree program and to the needs of the students at different stages in the career life cycle. Short term action planning from 20013 - 2016 to implement our mission has been organized around the standards defined by AACSB, as they closely aligned.

##### **4.2 Action items.**

For each of the strategic foci, the College has identified action items and methods of evaluating progress. Table 4.b. lists the action items currently in place.

**Table 4.b. Action Items**

#### **Strategic Goals and Priorities Champion(s) Achievement Monitoring Educational Excellence**

<b>Strategic Goals and Priorities</b>	<b>Champion (s)</b>	<b>Achievement Monitoring</b>
Monitor curriculum of the graduate programs to meet International and Iraqi standards	Dean and Institute Council	Assurance of Learning model implementation
Engage in brand-building activities that draw on all areas and functions of the Institute to exemplify Professional degree programs and emphasis on practical, experienced based education	Dean and College Council	Employ effective promotional campaigns delivered primarily to government and private sectors engaged in hiring graduates
Improve Physical facilities to meet the needs of the Institute	Dean and Institute Council	Review and update strategic plan to include facility improvement
Improve technology for instruction and research activities	Dean and Institute Council	Technology implementation in classrooms and labs
Greater autonomy from MOHESR	Dean and President	Greater control of curriculum, budget, and operation
Learning Goals for each program	Assurance of Learning Committee	Learning goals are drawn
Continuous improvement on assessment of learning measures embedded within each degree program	Assurance of Learning Committee	Measurements are in place
Encourage and support applied and basic research appropriate to mission	Dean and College Council	Increased number of research activities by every faculty

*Highlighted sections are to be completed by the institute during the pre-accreditation phase.*

Collaborate with similar institutes in the world	Dean and President	Student and faculty exchange
Engage students to inform continuous improvement process for education quality and broader student experience	Dean	Student Advisory Council established and operational
Engage private and government agencies to inform continuous improvement process for education quality and broader stakeholders experience	Dean and College Council	Institute Advisory Board
Engage Alumni with the Institute	Dean and College Council	Alumni Survey
Improve Internship and Career opportunities to students	Dean	Internship and Career Services Director
Improve job opportunities for graduates	Dean	Annual Career Expo
Redesign and re-map the College website to improve impact and functionality	IT Director	Website Improvement is in place
Enhance Library facility and holdings	Library Director	Library facility improvement
Offer New specialties	Dean and College Council	Identify program opportunities

### 4.3 Gaps

**Continuous Improvement plan has not be implemented**

### 4.6 Strategic Action

**Continuous improvement action plan review and implementation**

### 4.7 Completion Date

**April 2013**

### *Standard 5: Financial Strategies*

*The school has financial strategies to provide resources appropriate to, and sufficient for, achieving its mission and action items.*

### 5.1 Financial Infrastructure

Please see appendix – “STRATPLAN”

### 5.2 Physical Infrastructure

### 5.3 Library Support

### 5.4 Curriculum and Career Advising

*Highlighted sections are to be completed by the institute during the pre-accreditation phase.*

## **5.5 Faculty and Staff Sufficiency**

## **5.6 Faculty Support**

The development of faculty in the Post Graduate Institute of Accounting and Financial Studies is a key component of achieving our mission. The PGIAFS and the University provide financial support for scholarly activities and professional development through the commitment of funds to attend professional conferences, to cover expenses of peer reviewed journal publications, and to finance consultants to provide faculty development sessions on campus. Departmental operating funds and private donations to the Institute fund provide the faculty support in these areas. The University and PGIAFS provide continuing support to the faculty through such avenues as:

- Reassigned time for intellectual contribution activities.
- Efficient scheduling of teaching to allow time for research.
- Financial support for scholarly activities and professional development.
- University access to research databases.
- Software and hardware technology support and updates are provided by a systematic replacement system.

## **5.7 Evaluation of Performance Against Standard 5**

The Post Graduate Institute of Accounting and Financial Studies believes that it complies with the requirements of Standard 5 in that:

- The Institute has an effective budget process to support initiatives associated with its mission.
- The Institute identifies realistic financial support resources for current and planned activities.
- The Institute and University make extensive support services available to students and faculty.

## **5.8 Strategic Action**

The Post Graduate Institute of Accounting and Financial Studies will continuously review and revise its activities in response to changes in the financial environment of the Institute, University, and Iraq.

## **5.9 Completion Date**

The Post Graduate Institute of Accounting and Financial Studies has completed all structural activities related to Standard 5. No specific action items remain.

### ***Standard 6: Student Admission***

***The policies for admission to business degree programs offered by the school are clear and consistent with the school's mission.***

## **6.3 Graduate Student Admissions**

## **6.4 International Student Admissions**

***Highlighted sections are to be completed by the institute during the pre-accreditation phase.***

## **6.5 Communication of Admission Policies**

## **6.6 Evaluation of Performance against Standard 6**

The Post Graduate Institute of Accounting and Financial Studies believes that it complies with the requirements of Standard 6 in that:

- The University admission policies for undergraduates and graduates are clearly defined and published via the University in print and online.
- The University and Post Graduate Institute of Accounting and Financial Studies adhere to the published admissions policies.
- The admissions standards of the University and Post Graduate Institute of Accounting and Financial Studies results in a diversified student body.

## **6.8 Strategic Action**

No action is identified

## **6.9 Completion Date**

The Post Graduate Institute of Accounting and Financial Studies has completed all structural activities related to Standard 6.

## ***Standard 7: Student Retention***

*The school has academic standards and retention practices that produce high quality graduates. The academic standards and retention practices are consistent with the school's mission.*

## **7.1 Academic Standards and Evaluation for Undergraduate Students**

The Post Graduate Institute of Accounting and Financial Studies follows University guidelines for accessing academic standards set for students. The following standards for student achievement are set by the University.

## **7.2 Academic Standards and Evaluation for Graduate Students**

## **7.3 Student Retention/exclusion**

## **7.4 Student Retention Services**

## **7.5 Evaluation of Performance against Standard 7**

The Post Graduate Institute of Accounting and Financial Studies believes that it complies with the requirements of Standard 7 in that:

- The Institute has clearly defined academic standards and evaluation for graduate and undergraduate students.

*Highlighted sections are to be completed by the institute during the pre-accreditation phase.*

**7.6 Gap:**  
**No Gap is identified**

**7.7 Strategic Action:**

No action is needed

**7.8 Completion Date:**

Completed

*Standard 8: Staff Sufficiency—Student Support*

*The school maintains a support staff sufficient to provide stability and ongoing quality improvement for student support activities. Student support activities reflect the school's mission and programs and the students' characteristics.*

**8.1 Student Support Sufficiency**

**The institute needs to provide overview of services to students, types of services and the number of staff to maintain adequate service to students.**

The Post Graduate Institute of Accounting and Financial Studies at the University of Baghdad maintains a staff sufficient to provide stability and ongoing quality improvement for student support activities. Its student support activities reflect its mission and programs as well as the students' characteristics.

**8.2. Evaluation of Performance against Standard 8**

The Institute maintains sufficient staff to support students at all levels.

**8.3 Gap**

**No Gap is identified**

**8.4 Strategic Action**

No action is needed

**8.5 Completion Date**

Completed

*Standard 9: Faculty Sufficiency*

*The school maintains a faculty sufficient to provide stability and ongoing quality improvement for the instructional programs offered. The deployment of faculty resources reflects the mission and programs. Students in all programs, majors, areas of emphasis, and locations have the opportunity to receive instruction from appropriately qualified faculty.*

**9.1 Faculty Resources**

**Highlighted sections are to be completed by the institute during the pre-accreditation phase.**

In support of its mission and emphasis, the Institute strives to maintain a portfolio of faculty who are engaged in research consistent with offering graduate program for professionals in accounting and financial. In every discipline, the graduate courses are taught mostly by participating faculty. As a result, students have the opportunity for instruction by an industry faculty who are fully engaged. Participating faculty members serve in a variety of mission-critical roles including admission, retention, curriculum development, advising, career advisement and services, and thesis and dissertation of Master's degree and Doctorate students.

The Post Graduate Institute of Accounting and Financial Studies considers its mission, strategic plan, current faculty size and composition, resources when planning faculty staffing needs. The following primarily influence faculty staffing needs:

- Student enrollments
- Feedback from assessment and assurances of learning activities
- Administrative reassign time
- Service responsibilities
- Vacancies due to retirement, relocation, development leave, or leaves of absence

## **9.2 Participating and Supporting Faculty**

**Define Participating and Supporting faculty**

## **9.3 Faculty Sufficiency and Deployment**

**Table 9.1 and 9.2**

## **9.5 Evaluation of Performance Against Standard 9**

### **9.6 Gap**

**Based on the number of students in the graduate programs, PGIAFS satisfies standard 9 requirements.**

### **9.6 Strategic Action**

**Identify areas of improvement**

### **9.7 Completion Date**

**December 2013**

**TABLE 9-1  
SUMMARY OF FACULTY SUFFICIENCY IN DISCIPLINE AND SCHOOL**

**(RE: Standard 9 - Using courses credit hours taught during 2012-2013)**

**(Note: See footnote to the table summarizing the school's policies for determining participating and supporting faculty)**

<b>Name</b>	<b>Participating or Supporting (P or S)<sup>10</sup></b>	<b>Amount of teaching if P (blank if S)<sup>2</sup></b>	<b>Amount of teaching if S (blank if P)<sup>2</sup></b>	
<b>Accounting</b>				
<b>TOTAL Accounting</b>				
<b>OVERALL TOTAL FOR SCHOOL</b>				

*Highlighted sections are to be completed by the institute during the pre-accreditation phase.*

## *Standard 10: Faculty Qualifications*

*The faculty of the school has, and maintains, expertise to accomplish the mission, and to ensure this occurs, the school has clearly defined processes to evaluate individual faculty members' contributions to the school's mission. The school specifies, for both academically qualified and professionally qualified faculty, the required initial qualifications of faculty (original academic preparation and/or professional experience), as well as requirements for maintaining faculty competence (intellectual contributions, professional development, or practice).*

### **10.1 Mission Guide to Scholarly Activities**

The Institute strives to maintain a balance of academically qualified and professionally qualified faculty members in order to address the mission to deliver graduate programs for professionals in accounting and financial studies.

### **10.2 Definition of Academically Qualified and Professionally Qualified Faculty**

Please see attachment – AQ/PQ Guideline

### **10.3 Current Faculty Qualifications**

**Table 10.1 and 10.2**

**TABLE 10-1:  
SUMMARY OF FACULTY QUALIFICATIONS, DEVELOPMENT ACTIVITIES, AND PROFESSIONAL  
RESPONSIBILITIES**

**(RE: Standard 10)<sup>1</sup>**

(Note: In a footnote to Table 10-1, summarize the school's criteria for determining academic and professional qualifications)

Name		Date of First Appointment to the School	Percent of Time Dedicated to the School's Mission	Academically Qualified <sup>4</sup>	Professionally Qualified	Other	Five-Year Summary of Development Activities Supporting AQ or PQ Status					Normal Professional Responsibilities
							Intellectual Contributions	Professional Experience	Consulting	Professional Development	Other Professional Activities	
Accounting												

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*Highlighted sections are to be completed by the institute during the pre-accreditation phase.*

Name		Date of First Appointment to the School	Percent of Time Dedicated to the School's Mission	Academically Qualified <sup>4</sup>	Professionally Qualified	Other	Five-Year Summary of Development Activities Supporting AQ or PQ Status					Normal Professional Responsibilities
							Intellectual Contributions	Professional Experience	Consulting	Professional Development	Other Professional Activities	

*Highlighted sections are to be completed by the institute during the pre-accreditation phase.*

**TABLE 10-2. CALCULATIONS RELATIVE TO DEPLOYMENT OF QUALIFIED FACULTY**

(RE: Standard 10)<sup>1</sup>

NAME	QUALIFICATION (ACADEMIC-AQ, PROFESSIONAL- PQ OTHER-O) <i>(FROM TABLE 10-1)</i>	AQ FACULTY- % OF TIME DEVOTED TO MISSION <i>(FROM TABLE 10-1)</i>	PQ FACULTY- % OF TIME DEVOTED TO MISSION <i>(FROM TABLE 10-1)</i>	OTHER <sup>2</sup> FACULTY- % OF TIME DEVOTED TO MISSION <i>(FROM TABLE 10-1)</i>	QUALIFICATION RATIOS PER STD 10

*Highlighted sections are to be completed by the institute during the pre-accreditation phase.*

**10.4 Evaluation of Performance against Standard 10**

Table 10.1 and 10.2 to be completed

**10.5 Gap**

Table 10.1 and 10.2 have not been completed

**10.7 Completion Date**

April 2013

*Standard 11: Faculty Management and Support*

*The School has well-documented and communicated processes in place to manage and support faculty members over the progression of their careers consistent with the School's mission.*

**11.1 Faculty Resource Plan**

**11.2 Teaching Load Policies**

**11.3 Annual Evaluation**

**11.4 Faculty Performance Expectations**

**11.5 Promotion and Tenure Expectations**

**11.6 The Tenure and Promotion Process**

**11.7 Mentoring**

**11.8 Faculty Support**

**11.9 Evaluation of Performance against Standard 11**

**11.10 Gap**

**No issue is identified**

**11.11 Strategic Action**

**No action is needed**

*Highlighted sections are to be completed by the institute during the pre-accreditation phase.*

**Staff Use Only:**

_____	Date Received	_____	Complete	_____	Date of
Review	_____	_____	_____	_____	REV May2010

## **11.12 Completion Date**

**Completed**

### **Standard 12: Aggregate Faculty and Staff Educational Responsibility**

*The business school's faculty in aggregate, its subunits, and individual faculty, administrators, and staff share responsibility to:*

- *Ensure adequate time is devoted to learning activities for all faculty members and students.*
- *Ensure adequate student-faculty contact across the learning experiences.*
- *Set high expectations for academic achievement and provide leadership toward those expectations.*
- *Evaluate the instructional effectiveness and overall student achievement.*
- *Continuously improve instructional programs.*
- *Innovate in instructional processes.*

#### **12.1 Ensuring adequate time is devoted to learning activities for all faculty members and students**

#### **12.2 Ensuring adequate student-faculty contact**

#### **12.3 Set high expectations for academic achievement and provide leadership toward those expectations**

#### **12.4 Evaluation of Instructional Effectiveness and Student Achievement**

#### **12.4 Continued Improvement of Instructional Program**

#### **12.5 Innovation in Instructional Process**

#### **12.6 Evaluation of Performance Against Standard 12**

*The Institute believes that it has satisfied standards 12*

#### **12.6 GAP**

*No gap is identified*

#### **12.7 Strategic Action**

*No action is needed*

**12.9 Completion Date**

**Completed**

**Standard 13: Individual Faculty Responsibility**

**Individual teaching faculty members:**

- *Operate with integrity in their dealings with students and colleagues;*
- *Keep their own knowledge current with the continuing development of their teaching disciplines;*
- *Actively involve students in the learning process;*
- *Encourage collaboration and cooperation among participants;*
- *Ensure frequent, prompt feedback on student performance*

**13.1 Integrity Code and Conduct**

**13.2 Currency in Teaching Disciplines**

**13.3 Active Involvement of Students in the Learning Process**

**13.4 Collaboration and Cooperation Among Participants**

**13.5 Feedback**

**13.6 Evaluation of Performance against Standard 13**

**The Institute believes that has satisfied standard 13.**

**13.7 Strategic Action**

**No action is needed**

**13.8 Completion Date**

**Completed**

## **Standard 14: Student Educational Responsibility**

### **Individual students:**

- *Operate with integrity in their dealings with faculty and other students*
- *Engage the learning materials with appropriate attention and dedication*
- *Maintain their engagement when challenged by difficult learning activities*
- *Contribute to the learning of others*
- *Perform to standards set by faculty*

### **14.1 Student Code of Conduct**

### **14.2 Engagement**

### **14.3 Collaborative Learning**

### **14.4 Perseverance**

### **14.5 Perform to Standards**

### **14.6 Evaluation of Performance against Standard 14**

**The Institute has satisfied standard 14.**

### **14.7 Strategic Action**

**No action is needed**

### **14.8 Completion Date**

**Completed**

## **Standard 15: Management of Curricula**

**Management of Curricula: The school uses well documented, systematic processes to develop, monitor, evaluate, and revise the substance and delivery of the curricula of degree programs and to assess the impact of the curricula on learning. Curriculum management includes inputs from all appropriate constituencies which may include faculty, staff, administrators, students, faculty from non-business disciplines, alumni, and the business community served by the school.**

## **15.1 Curriculum Management**

## **15.2 Curriculum Assessment Methods**

## **15.3 Curriculum and Assessment Review Cycle**

## **15.5 Example of Recent Curriculum Changes:**

## **15.6 Evaluation of Performance against Standard 15**

**The Institute has not satisfied standard # 15**

## **15.6 Strategic Action**

**Develop an Assessment Model**

## **15.7 Completion Date**

**Completed on 1/16/2013**

## **Standard 16: Undergraduate Learning Goals**

***Bachelor's or undergraduate level degree: Knowledge and skills. Adapting expectations to the school's mission and cultural circumstances, the school specifies learning goals and demonstrates achievement of learning goals for key general, management-specific, and/or appropriate discipline-specific knowledge and skills that its students achieve in each undergraduate degree program.***

## **16.1 Program Learning Goals for the Bachelor of Business Administration (BBA) Program:**

Example:

Learning Goal 1: Our graduates will be competent in the use of analytical tools via business software tools.

Learning Objective 1: Our students will demonstrate mastery of several analytic techniques using spreadsheet software (descriptive statistics through simple regression).

## **16.2 Assurance of Learning Timelines:**

## **16.3 Program Learning Goals: Content Coverage (Classes), Where Data is Collected, Type Measurement**

**16.4 Evaluation of Performance Against Standard 16**

**16.5 Gap**

**16.6 Strategic Action**

**16.7 Completion Date**

*Not applicable to the Institute*

**Standard 17: Undergraduate Education Level**

*The Bachelor's or undergraduate level degree programs must provide sufficient time, content coverage, student effort, and student-faculty interaction to assure that learning goals are accomplished.*

**17.1 Sufficient Time**

**17.2 Content Coverage**

**17.3 Student Effort**

**17.4 Student-Faculty Interaction**

**17.5 Evaluation of Performance Against Standard 17**

*The Institute has satisfied standard 17*

**17.6 Strategic Action**

*No action is needed*

**17.7 Compliance Date**

**Completed**

**Standard 18: Master's Level General Management Learning Goals**

*Master's level degree in general management (e.g., MBA) programs: Knowledge and skills [abbreviated description of the standard]. Participation in a master's level degree program presupposes the base of general knowledge and skills appropriate to an undergraduate degree.*

*Learning at the master's level is developed in a more integrative, interdisciplinary fashion than undergraduate education. The capacities developed through the knowledge and skills of a general master's level program are: Capacity to lead in organizational situations, apply knowledge in new and unfamiliar circumstances through a conceptual understanding of relevant disciplines, adapt and innovate to solve problems, cope with unforeseen events, manage in unpredictable environments and understand management issues from a global perspective.*

### **18.1 Program Learning Goals for the Master of Business Administration (MBA) Program**

#### **18.3 Evaluation of Performance Against Standard 18**

#### **18.4 Gap**

#### **18.5 Strategic Action**

#### **18.6 Completion Date**

**Not Applicable to the Institute – No general management program is being offered.**

#### *Standard 19: Specialized Master's Degree Learning Goals*

*Participation in a master's level program presupposes the base of general knowledge and skills appropriate to an undergraduate degree and is at a more advanced level.*

#### **18.3 Evaluation of Performance Against Standard 19**

**The Institute has not satisfied standard 19.**

#### **18.4 Gap**

**Learning goals, objectives, traits, measurements need to be in place and loop is closed at least twice.**

#### **18.5 Strategic Action**

**Learning goals, objectives, traits, measurements need to be in place and loop is closed at least twice.**

#### **18.6 Completion Date**

**December 2015**

## **Standard 20: Master's Educational Level**

**The master's level degree program must provide sufficient time, content coverage, student effort, and student-faculty interaction to assure that the learning goals are accomplished.**

### **20.1 Sufficient Time**

### **20.2 Content Coverage**

### **20.3 Student effort**

### **20.4 Student-Faculty Interaction**

### **20.5 Evaluation of Performance Against Standard 20**

**The Institute has satisfied standard 20.**

### **20.6 Gaps**

**No gap is identified**

### **20.6 Strategic Action**

**No action is needed**

### **20.7 Compliance Date**

**Completed**

## **Standard 21: Doctoral Learning Goals**

**Doctoral level degree: Knowledge and Skills: Doctoral programs educate students for highly specialized careers in academe or practice. Students of doctoral level programs demonstrate the ability to create knowledge through original research in their areas of specialization. Normally, doctoral programs will include:**

- The acquisition of advanced knowledge in areas of specialization.**
- The development of advanced theoretical or practical research skills for the areas of specialization.**
- Explicit attention to the role of the specialization areas in managerial and organizational contexts.**
- Preparation for teaching responsibilities in higher education (for those students who expect to enter teaching careers).**
- Dissertation, or equivalent, demonstrating personal integration of, and original intellectual contribution to, a field of knowledge.**
- Other areas as identified by the school.**

**20.5 Evaluation of Performance Against Standard 20**

*The Institute has not satisfied standard 21.*

**20.6 Gaps**

*Assurance of Learning Model needs to be implemented.*

**20.6 Strategic Action**

*Implement AoL model.*

**20.7 Compliance Date**    **December 2013**

## Appendix M: GAP Analysis and Standard Alignment Plan Chart

**Tasks 3**  
**Post Graduate Institute of Accounting and Financial Studies**  
**GAP ANALYSIS & STANDARDS ALIGNMENT PLAN (SAP)**

AACSB ELIGIBILITY PROCEDURES	SU COMMENTS ON PGIAFS	Jan-13
A. A collegiate institution seeking AACSB accreditation must be a member of AACSB International.	College has been a member of AACSB since April 2013	Completed
B. An institution seeking accreditation by AACSB must offer degree-granting programs in business or management.	PGIAFS offers Bachelor Degree in Business, Master's degree and Ph.D. All programs are accredited by Iraq Ministry of Higher Education (MOHESR).	NA
C. Degree programs in business must be supported by continuing resources.	Degree programs are supported by continuing support from the University and the MOHESR	NA
D. All degree programs in business offered by the institution at all locations will be reviewed simultaneously.	Only one campus exists at Baghdad .	NA
E. Consistent with its mission and its cultural context, the institution must demonstrate diversity in its business programs.	There is diversity in its programs.	NA

F. The institution or the business programs of the institution must establish expectations for ethical behavior by administrators, faculty, and students.	There is a strict standard of ethical behavior at the University of Baghdad and the College	NA
G. At the time of initial accreditation, a majority of business graduates shall be from programs that have produced graduates during at least two years.	PGIAFS is the oldest higher institution in Baghdad established in 1936.	NA

Gap Analysis		STANDARDS ALIGNMENT PLAN (SAP)			Completion Date
(Column 1)	(Column 2)	(Column 3)	(Column 4)	(Column 5)	
AACSB STANDARD	WEAKNESSES/GAP TO CLOSE	PRIORITY	Starting Date	ACTION ITEMS/PLAN	
<b>STRATEGIC MANAGEMENT STANDARDS (1-5)</b>	The previous Mission Statement was too vague and not too clear.	1	January 2013	Shippensburg University assisted the College of Administration and Economics in developing the process for Strategic Management and revising the mission statement. Please see Appendix D	Done
(1) <u>Mission Statement:</u>				2. SU assisted PGIAFS in developing a process to review mission statement on regular basis. Please see Appendix D	
(2) Mission Appropriateness	Mission does not specify priorities of faculty Intellectual Contributions	1	January 2013	SU assisted PGIAFS in adding research priorities in order of basic, practice, and learning to the mission statement on January 10, 2013. Table 2.1 and 2.2 need to be completed.	April 2013

Gap Analysis		STANDARDS ALIGNMENT PLAN (SAP)			Completion Date
(Column 1)	(Column 2)	(Column 3)	(Column 4)	(Column 5)	
AACSB STANDARD	WEAKNESSES/GAP TO CLOSE	PRIORITY	Starting Date	ACTION ITEMS/PLAN	
(3) <u>Student Mission:</u>	The revised mission statement clearly defines the student population intended to serve.	1	January 2013	The revised Mission statement targets students in Iraq.	Done
(4) <u>Continuous Improvement Objectives (CIO):</u>	Continuous Improvement Action Plan needs to be developed		January 2013	Develop a continuous improvement plan (please SAP)	April 2013
(5) <u>Financial Strategies:</u>	Needs Budget detail information	3	January 2013	Provide a summary of university and College budget by key expenditure category—faculty, administration, and support services—and allocation to business unit relative to other UB academic units. Ensure adequate resources are allocated for maintenance of technology for instruction, research and library.	March 2013
<b>PARTICIPATION STANDARDS (6-11)</b>	Admission criteria for undergraduate programs is established by MOHESR	4	April 2013	Develop a strategy to achieve greater autonomy in admitting undergraduate students	December 2013
(6) <u>Student Admission:</u>	Review Graduate Admissions			Implement a consistent review process of graduate admissions	
(7) <u>Student Retention:</u>	Keep good records of student retention program	4	Dec-13	Retention program is already in place, but needs to be documented.	April 2014
(8) <u>Staff Sufficiency—</u>	There is a need for Internship and Career placement to help students specific for the College of Administration and Economics	5	April 2013	Develop a plan to establish an Internship and Career Services program Develop a plan to host an annual career expo on the Campus	April 2014
(9) <u>Faculty Sufficiency:</u>	UB needs to define its own participating (P) & Supporting (S) faculty.	2	Jan-13	Defined Participating and Supportive faculty	Done
(10) <u>Faculty Qualifications:</u>	Lack of Written guideline for Faculty Academic Qualification and Professional Qualification	1	January 2013	SU assisted UB in developing a guideline for Academically Qualified and Professionally Qualified	Done
				Complete Table 10.1 and 10.2	

Gap Analysis		STANDARDS ALIGNMENT PLAN (SAP)			Completion Date
(Column 1)	(Column 2)	(Column 3)	(Column 4)	(Column 5)	
AACSB STANDARD	WEAKNESSES/GAP TO CLOSE	PRIORITY	Starting Date	ACTION ITEMS/PLAN	
(11) <u>Faculty Management and Support:</u> -	PGIAFS needs to document that there is a process to manage faculty and assist them in their development.	4	January 2013	Continue to support faculty development with research release and assistants and conference travel support. Recognize faculty member's excellence in teaching and research as motivation tools.	April 2013
(12) <u>Aggregate Faculty and Staff Educational Responsibility:</u>	There seems to be a great interaction with faculty because of small size and graduate program	4	January 2013	Documentation is needed to satisfy the standard	April 2013
(13) <u>Individual Faculty Educational Responsibility:</u>	There is a well-defined faculty responsibility.		January 2013	No issue is identified – However, the institute needs to place documentation in the SAP	April 2013
(14) <u>Student Educational Responsibility:</u>	Individual students need to take more responsibility as learners in maintaining their engagement when challenged by difficult learning situations.	2	January 2013	The institute has a well-defined ethical code of conducts Documentation needs to be placed in the SAP	April 2013
<b>ASSURANCE OF LEARNING (AOL) STANDARDS (15-17)</b>	Needs to have a well define Assurance of Learning Model	1	January 2013	SU assisted PGIAFS in developing an Assurance of Learning (AoL) model to be implemented	April 2013
(15) <u>Management of Curricula:</u>	No documentation of Assurance of Learning			Assurance of Learning Committee to be named and model is implemented	

Gap Analysis		STANDARDS ALIGNMENT PLAN (SAP)			Completion Date
(Column 1)	(Column 2)	(Column 3)	(Column 4)	(Column 5)	
AACSB STANDARD	WEAKNESSES/GAP TO CLOSE	PRIORITY	Starting Date	ACTION ITEMS/PLAN	
(16) Undergraduate Learning Goals:	NA	NA	NA	NA	NA
(17) Undergraduate Educational Level:	NA	NA	NA	NA	NA
(18) Standard 18: Master's Level General Management Learning Goals	NA	NA	NA	NA	NA
(19) MS Degree program Learning Goals	Develop Student Learning goals for the Master's degree program	1	January 2013	Assurance of Learning Committee will work with faculty in identifying student learning goals	April 2013
(20) Content and duration of Master's degree	Program requirements need to be documented			Address the needs as Identified	April 2013
	Student faculty interaction need to be documented			AoL Committee need to address documentations	April 2013
	Student enrichment activities need to be documented			AoL Committee need to address documentations	April 2013
	Residency requirements need to be documented			AoL Committee need to address documentations	April 2013
(21) Ph.D. program	Document program requirements, learning goals, and Assurance of Learning			Address the needs as Identified	April 2013