

**Northern Technical University  
Technical Institute ALDOUR  
Accounting departments**

# **Self - Assessment Report**



## Introduction

The Department of Accounting Technologies was established in 1988, and receives students from the graduates of preparatory study and branches (applied and biology), literary and commercial, and from both sexes, and aims to prepare middle management cadres in the field of accounting, and students are trained in various institutions of the State, specifically in its **accounting departments**. It is one of the scientific departments in the **Technical Institute / Al-Dour**, which is located within Salah Al-Din Governorate / Al-Dour District. The department adopts teaching and learning strategies and strategies for research interest.

### First: Vision

To improve the profession of accounting in line with the rapid economic development to achieve a high level of creativity and excellence And serves the various sectors of the economy. The department is the leading center for academic and vocational education and research at the level of Iraq through the adoption of the standards issued by the International Accounting Standards Board (IFAC) in the field of accounting education, In addition to enhancing the role of the department to develop theoretical and applied knowledge according to the scientific, ethical, social and cultural standards of the society.

### Second: The message :

The message of the department is summarized in the following points:

1. Enhancing the role of the accountant in achieving economic development with its neutral and monitoring role in accomplishing the work.
2. Upgrading the accounting profession and creating a scientific environment that fosters accounting research, providing the labor market with graduates who have professional and academic knowledge, abilities and skills, and enjoy ethical values that enable them to face the challenges posed by changing business environment. Business environment and accounting profession.
3. Prepare competent accountants qualified for a successful career in the private and public sectors through the provision of interactive e-learning based on the student and encourage the entrepreneurial spirit.

### **Third: The Objectives**

1. Effective use of education technologies to achieve the educational outputs of the program.
2. Meeting the needs of the labor market for qualified human resources in the area of accounting and legal review.
3. Contribute to the development of the best methods of education in accounting.
4. Ensure the highest levels of compatibility between educational outputs and skills required from the labor market.
5. To prepare qualified staff adequately and adequately to take responsibility for the burden of the profession as accountants or auditors in the government sector or business sector based on the needs of the community.
6. To raise the level of teaching performance in line with the requirements of the department in the future by attracting outstanding scientific competencies.

### **Fourth: The core values**

Encourage students to adhere to the core values and maintain professional rules of conduct such as honesty, integrity, transparency of accounting work and maintaining the secrets of customers and the accountant as a key element in the elimination of financial corruption.



**lecturer. Layth Abdulrazzaq Kamil**  
**Head of Accounting Technology Department**

**I agree with the above**



**Assist. Prof. Dr. Maha Elttayef Jasim**

*Dean*

## **Department strategies**

### **First: Education strategies**

**In its work, the department relies on teaching strategies through the following**

- Develop the teaching plan to be followed by the teacher during the semester or school year.
- Present the curriculum to the students and determine the hours of study that are appropriate for each subject and commitment to complete the course according to the scheduled times.
- Schedule and submit homework assignments in an orderly manner.
- Set the date of the quarterly exams through the presentation of the university calendar to students.
- Explain to students how to calculate the degree they will receive during the semester.
- Determine the methodological book and assistant book that the student can use.
- Make modifications on how to explain the details of the course through the results of the questionnaire to improve the curriculum and the performance of teaching and student.

### **Second: learning strategies**

**The teaching has a great role in making the course and the lecture draws the student to learn and make the learning process easy, fast and more useful through:**

- Motivating the student and demonstrating the self-abilities possessed by the students.
- The use of modern means and presentation of the lecture in an interesting way to attract students attention to the scientific material.
- Involve all students in ongoing discussions to make students tight in the atmosphere of the lecture.
- Lack of distinction between male and female students when involving them in the various paragraphs of education.
- The use of modern means of clarification to enable the student to see things that may be difficult to communicate with speech.
- Follow up the students' grades during the various examinations to find out the failures experienced by some students.
- To strengthen the relationship between the student and the teaching and provide ample time for students to review the teaching to clarify any problems that may go through the student.
- Avoid dependence on the method of memorization and indoctrination, but focus on stimulating the mental capacity of students in the manner of appropriate presentation of the lecture and practical examples that work to increase the concentration of the student and expand his perception.

### **Third: Research Strategies**

The Scientific Committee will review the level of graduation research provided by the faculty to identify the research that can be announced to students to start with so that the selection of research and focus on practical research that can be applied to serve the community and try to reduce or avoid research of a traditional nature, and presented research projects to students to form a team The students are distributed according to a plan prepared by the department and then implemented within the agenda of the teaching supervisor.

### **Factors that contributed to the success of the department**

- The Department's courses have been prepared in accordance with the needs of the society and the labor market and the requirements of achieving the objectives of the department and the specifications of the graduate.
- Covering the need of the society from the specialties (middle owners) that lack the beneficiaries (government - mixed sector - private sector).
- The objectives of the department are designed to meet the requirements of society and the labor market of scientific specialization.
- Provides good classrooms in terms of space and quality and provides modern teaching aids.
- Internet service is available in the department.
- Good commitment to attend lectures by the teaching staff and students in the department.
- Serving all institutions in the province by working on the mechanism of joint cooperation between the department and other sectors through coordination through the Institute and those institutions.

### **Factors that can prevent the success of the department**

- It has been noted that some of the students admitted to the department are admitted outside their choice and thus prevent their desire for educational process and this is one of the results of the central admission.
- Limited financial resources allocated to the department, which could hinder the coverage of some of the basic requirements for the development of work in a timely manner.
- Certain instructions and exceptions concerning examinations, re-telegraphy laws and their restrictions and supplementary exams contribute directly or indirectly to the low scientific level of the student.
- The department suffers from the lack of teaching, technical and administrative staff, which leads to the assignment of teaching work more than the quorum and as a result affects the research aspect of it.
- Lack of financial support to participate in international scientific seminars and conferences held outside Iraq.

### **Implementation of academic and administrative strategies and policies**

The strategy of the department is reviewed through the periodic meetings of the department council and the meetings of the Institute Council, which includes the heads of departments and assistants of the dean of the institute based on the guidance received to the institute through the meetings of the university council,

which includes deans of colleges and institutes and assistant to the president of the university .

### The specialized contents of the scientific department

The student in the scientific department must pass at least two years of study, during which he must cover practical and theoretical teaching hours covering 1710 hours and a total of 114 units, in addition to passing 270 hours in summer training. The study in the department depends on the annual school system.

### Means of obtaining the certificate

A diploma in accounting techniques is obtained after passing the theoretical and practical tests and according to the number of units and weekly hours where the student must pass in the first and second grades during a period of at least two years. The final exam results are delivered to the students by the exam committees in the department. The minimum passing threshold is 50% .

The student should complete the summer training period in one of the government departments and according to specialization for a period of 60 days during the summer vacation in the first grade and be evaluated by the summer training committee through sudden periodic visits in addition to the evaluation form to be filled by the trained. It is also a requirement for success and the granting of a diploma certificate for the student to submit a research project in his specialty in the second grade and be followed up by the supervisor in charge of supervising the research and is conducted at the end of the year Student research by a specialized committee in the scientific department.

## Educational goals

### The Message

- 1- **Education:** Enhancing the role of the accountant in achieving economic development with its neutral and supervisory role in the completion of works. To equip the labor market with graduates with professional and academic knowledge, abilities and skills, and with ethical values that enable them to meet the challenges posed by the changing business environment through the creation of accounting programs.
- 2- **Research:** Providing a high-level research environment so that its professors, researchers and students can conduct research in the field of accounting and its applications, and disseminate and apply available and new knowledge to serve the community and the region and interact with the world.



- 3- **Leadership: Developing** the leadership potential of associates and students, cultivating the potential of self-education, extrapolation, conclusion and preparing community leaders.
- 4- **Community Service:** Interact with the community and engage in the development of specialized institutions in the field of accounting, which in turn leads to the social and economic development of the country through consulting and continuing education and commitment to accounting problems as research to provide solutions.

### **The Objectives**

- 1- Effective use of educational technologies to achieve the educational outcomes of the program.
- 2- Meet the needs of the labor market for qualified human resources in the field of accounting and legal review.
- 3- Contribute to the development of the best methods of education in the field of accounting .
- 4- Ensure the highest levels of compatibility between educational outputs and skills required by the labor market .
- 5- Prepare qualified cadres appropriately and sufficiently to take responsibility for the burden of the profession as accountants or auditors in the government sector or business sector based on the needs of the community.
- 6- Raise the level of teaching performance in line with the requirements of the department in the future by attracting outstanding scientific competencies.

### **Method of review of the educational objectives of the department**

At the end of each academic year, the scientific department, under the supervision of the Quality Assurance and University Performance Division, undertakes a number of procedures, including the distribution of questionnaire forms as shown below:

Student questionnaire on the subject as shown in Appendix (1).

- Student questionnaire opinions about the Institute as shown in Appendix (2)
- Student questionnaire opinions about the professor, as shown in Appendix (3).
- Questionnaire to measure the satisfaction of the teaching institution for education as shown in Appendix (4).
- A questionnaire for the graduates' opinions as indicated in Appendix (5).

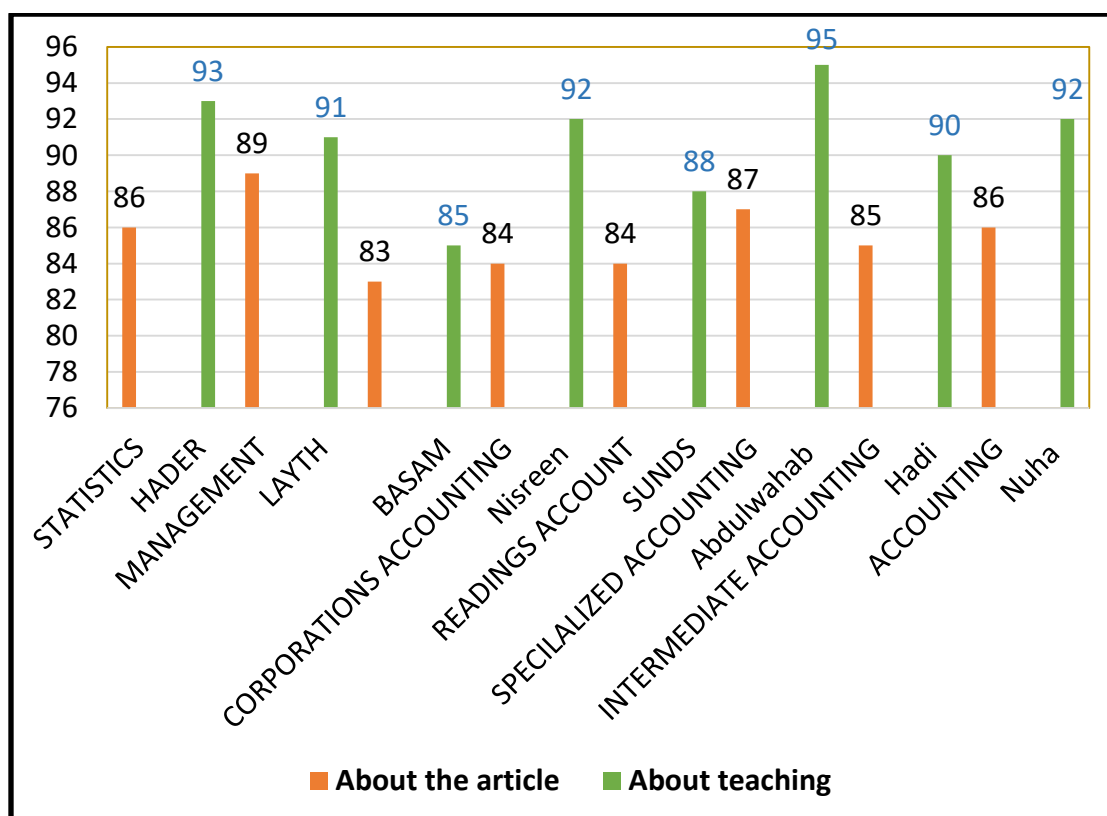
- -Making statistics of the grades obtained by students for each course, where statistics include quest scores, final exam scores and final score as shown in Appendix (6).
  
- Data on course statistics are being studied to assess failures and weaknesses, whether they are extremely low success rates or high success rates, to assess them properly and address weaknesses to avoid them in the next school year.
- The results of the questionnaire and the work of statistics and study failures through the acquisition of different data and make intersections between them and the results of students to guide the educational process optimally for the coming year through:
- Indicating the negative cases of the teaching and guidance in such a way that improves the university performance for the coming year.
- Instruct the teaching of the course for another teaching if the teaching has already been directed and did not make the reforms envisaged by the scientific committees or the department council.
- Update the vocabulary of the course in line with the needs of the society and developments in modern technologies.
- Analysis of the data received from the departments and institutions of the community in which the graduate works (Employer Opinion Questionnaire) as shown in Appendix (7).

**The scientific department carried out its study on the views of students through the work of a questionnaire for (50) students for the paragraphs below:**

- The students' opinions about the scientific material, the results showed that all the answers about the scientific material were very good and it is a satisfactory result.
- Students' opinions about the teaching of scientific materials, the results showed the satisfaction of students on the teaching staff in the department and the results came close and the results also showed some of the following indicators:
  - a. One of the things that helped the students to learn is his regular attendance of the lecture and continuous review and the method of explaining the teaching.

- b. Most of the things that hindered the learning process is the enormous content of the curriculum and the surrounding environmental conditions.
- c. Students actively enjoyed the dialogue, discussion and participation within the lecture hall.
- d. The most bored time for the student is the time of the exams because of the psychological pressure on the student.

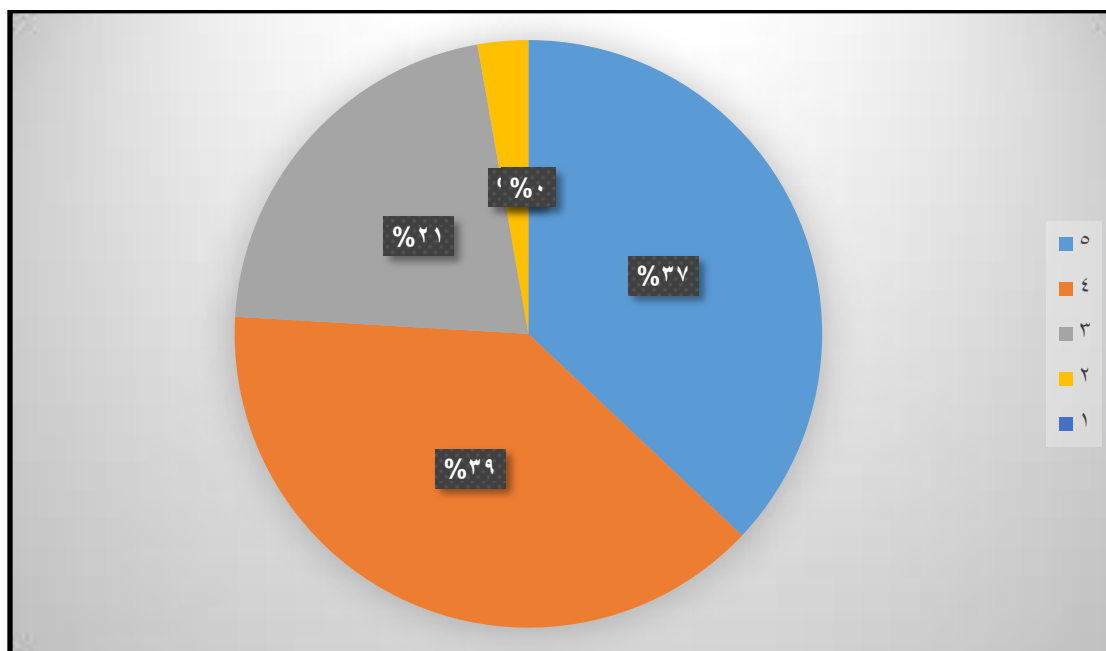
**A diagram showing the students' opinion about the scientific and teaching subject**



Graduates' opinion on education outcomes, The results of the questionnaire showed that graduates are able to apply accounting sciences in the workplace and are compatible with the requirements of the labor market.

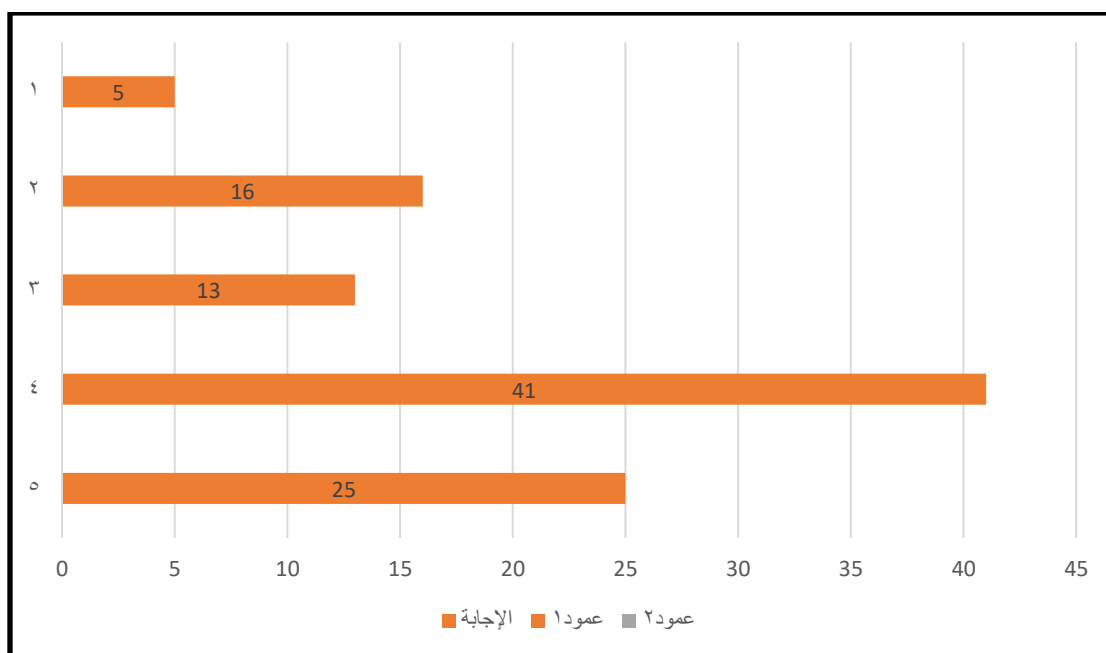
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A diagram showing the graduates' opinion on education outcomes



The scientific department works on studying the opinions of employers by distributing a questionnaire to (5) employers , The results are fairly good so that employers feel that the graduate has the ability and awareness of the importance of the work performed and to accept the guidance and willingness to implement it, which is suitable from a scientific and psychological point of view to deal with problems and bear the difficulties of work..

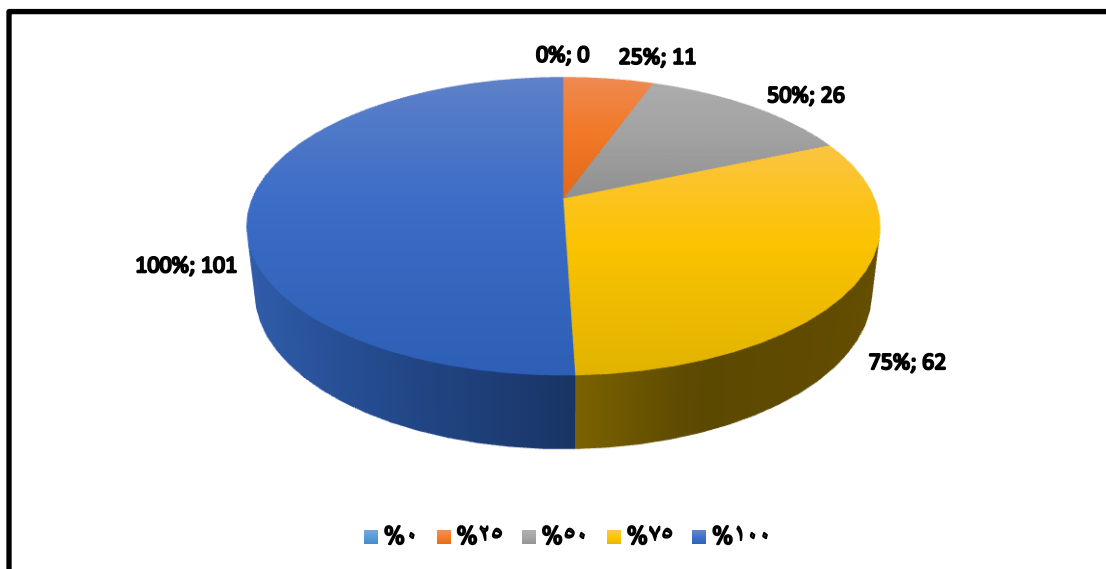
Chart showing the opinion of employers about the graduates of the department



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The scientific department is working on studying the opinions of the teaching staff by distributing a questionnaire to all the teaching staff. And seminars inside and outside the educational institution .

Teaching satisfaction measurement chart for the academic year 2021-2022



## Students

### Admission

- The department develops a plan for the admission of the next academic year through forms and then the institute to send to the university specifying the capacity of the department and determine the future admission plans.
- Students are distributed according to the central admission plan.
- The central distribution depends mainly on the final exam rate for the sixth preparatory grade in its various branches.
- Admission of students depends on the student's average and therefore the department usually receives low rates or the student who did not get the specialization he was interested in Section
- Admission includes males and females without exception and through the number of students.

### Methods of student assessment

During the years of study spent in the department, students are required to pass several exams that transfer from one academic year to another, ending in graduation and obtaining a technical diploma\_in accounting. The student is assessed through:

#### First: theoretical and practical study

- The curriculum vocabulary is presented to the students at the beginning of the semester. The lecturer will show the weekly agenda during which the curriculum will be covered. Daily to enhance student follow-up during the study period. Students are also informed of the dates of the quarterly and final exams through the presentation of the university calendar of students. There may be a mismatch in the timing that there is a creep in the timing because of the security situation in the province. During the period of study in the scientific department, the student assessment procedures are carried out through:
  - a. Daily examinations.
  - B. Student response through active participation in the lecture.
  - C. Follow up on homework assignments.

**D. First and second semester exams.**

- From the above procedures, the student collects an assessment score calculated from 50% according to the nature of the material shown in Table (1). The grades are presented to students before the end of year exams and delivered to the exam committees.

**Table (1)**

	Practical course	Theoretical course	Total
First Semester Exam	10	10	20
Second Semester Exam	10	10	20
Activity of the year include: Snap exams Duties Classroom activity	10		10
Annual quest	20	30	50
final exam			50
Total			100

- End of year exam**

The exam is conducted for students according to the exam schedule and with special exam books and sealed by the exam committees where the examination books are delivered to the teacher of the subject after the names are withheld from the notebooks and the books are corrected by the teaching staff and delivered to the exam committees which collect the degree of pursuit with the final exam score. Students where the evaluation of each subject is announced as follows Table (2):

**Table (2)**

Appreciation	mark
Excellence	100 – 90
very good	89 – 80
good	79 – 70
middle	69 – 60
acceptable	59 – 50
Weak	Under 50

After the grades are collected, the examination committees distribute the final results to the students along with the rest of the subjects. All students do not have access to the final grade they have obtained, but receive grades as listed in Table (2). As well as teaching because of the withholding of the names of students to ensure confidentiality and fairness in the assessment of students.

**• Discuss the final results by the Department Board and the Institute Board**

- The final results are presented to the scientific department council for discussion and suggesting if there is a need to add some grades to change the student's status.
- The results are then presented to the Board of the Institute for discussion (in terms of success rates in each subject and statistics for each subject and critical cases of students), where the Council approves the recommendation of the Department Board.
- The decisions of the Institute Board and its recommendations shall be submitted to the Rector for approval.
- Exam committees shall be informed of the final decisions and approvals by the Rector to work on their implementation and issue the final results of all subjects.
- The results shall be announced to the students without informing them of the measures taken in the department council or the institute council or the approval of.

**Second: Summer training**

One of the study requirements is that the student passes the summer training period in one of the government departments or private sector organizations that can develop the skill of the student to be in direct contact with the working life. To the second grade, the student must train in the next year, as indicated in the summer training form Appendix (8).

**Third: Graduation Project**

The graduation project is one of the requirements that must be met during the last year of study. Students must complete, discuss and succeed from the first countries, otherwise they will have to re-study the following year to cover the research project. The faculty members in the department offer a number of specialized projects to be presented to students at the beginning of the academic year and by the scientific committee in the department. Students are free to choose a graduation project by a team of two to five students. The project will continue to



be followed up by the scientific supervisor. The projects will be discussed and presented at the end of the year.

### Monitor and track student progress

In most scientific departments exams of all kinds are an indicator of the progress of students scientifically and this criterion is used in our department to assess the level of students in each academic year: .

- Student activity and participation during the lecture.
- The extent of interest of students to provide additional duties that are required of them.
- Students complete the scientific reports that cover more profound aspects than required in the curriculum to increase the horizon of thinking and training him on the method of scientific research.
- Students rush to attend the lecture despite the existence of difficulties of various kinds.
- Through the conduct of short exams sudden students are assessed scientifically and absorbed to that course.
- The above paragraphs constitute the degree of the work of the year as described in Table (1).

### Guidance and advice

- It requires the teaching attention to the performance and level of students through continuous monitoring of their performance, whether through actual participation in the discussions during the lectures or through daily exams or quarterly. The follow-up procedures begin by guiding the lagging students and identify their scientific problems and try to overcome them in order to optimize performance.
- The teaching staff in the scientific department was assigned to play the role of the educational counselor to find out the problems of students in all its forms and overcome those that can be addressed.
- Problems experienced by students during the study period, which may exceed the possibility of elimination by the educational counselor are

- directly addressed by the students to the department or head of the department to identify them, especially if educational problems related to the teaching of a particular subject or other.
- Problems faced by students during the period of study and did not take action by the teaching or department, they are presented to the Deanship of the Institute to find out and find appropriate solutions.
- Gifts are provided to the first students on the first stage at the beginning of each school season to be an incentive for the rest of the students.

### Education and its outcomes

- The educational process shows its signs after students have completed the tests that qualify them to obtain a diploma in the scientific specialization, where the result of a fruitful effort has always been the department and the institute with its teaching, technical and administrative cadres, in addition to the students' efforts to reach an output that has the ability to achieve the objectives of the department and keep up with the work that serves the community.
- The learning process experienced by students during the years of study is working to develop his personality and be an educational process at the same time, where we note the changes that occur to students since entering the Institute and the section until graduation through the evaluation of his behavior and the general tool so that reliable and reliable abilities.
- Teaching staff in the department seeks to build bridges of the relationship between them where the relationship between students and professor during education is an educational relationship through providing advice and guidance and a fellowship relationship at work to prepare him in dealing with his subordinates when graduating in one of the institutions, companies or departments.

## Student opinion

### **First: Exploring the ways in which the faculty can develop the study based on students' opinions:**

- A questionnaire was conducted for students during the year to determine the performance of the educational process and to see the opinion of students and benefit from the re-work of some paragraphs that may be considered by the department to work.
- A questionnaire was conducted to graduate students to see the level of experience they received during the study period and to evaluate the effectiveness of the curriculum and according to their vision.
- Circulating the questionnaire and evaluation form of our graduates who work as employees in the departments and institutions of the state to see the opinion of their superiors.
- There is a questionnaire form for graduates who work as employees in government departments to find out the most important materials that have had an impact in highlighting their work in their departments.
- The results of the questionnaire are studied whether they are students, graduates or officials of the units in which the graduate works or the graduate himself after joining the professional work to find out the observations that have been fixed as formulated through the following:
  - Study the possibility of making adjustments in the curriculum and according to the mechanism used in this aspect.
  - Guiding the teaching staff if there is weakness in the teaching process and not because of the curriculum.

### **Second: The links between education and research activity**

Due to the lack of teaching staff in the department and the teaching concern in the coverage of courses, this procedure has an impact on the research activity. Although there are these challenges, the teaching staff strives to follow up the research side by presenting graduation projects for second grade students where many of these researches have been accomplished.

### **Third: Ways and means of providing advice and guidance to students about their career**

The advice process is not limited to the teaching advice provided by the student during the learning period, where advice is often sought on determining the future career of students by giving clarification of the nature of the work of the various departments in the areas of specialization of the department or through the nature of the work of institutions through scientific visits to some facilities or By evaluating the results of summer training.

### **Fourth: Activities outside the department**

Summer training is the only field that involves the student in the practical field in various government departments and scientific visits by the Department contribute to his students annually to see the nature of the work that can be done by the student upon graduation.

## **SWAT analysis**

### **strength point**

1. Ratio of males to females approaching one where the nature of the work of the graduate is appropriate for both sexes in the jobs that can be worked after graduation.
2. The efficiency of the graduate through the impressions received to the department encouraged many to apply to the department.
3. The classrooms are good and suitable for students by providing a suitable atmosphere through well air conditioned and cooled rooms.
4. The existence of classrooms equipped with modern means of education.
5. The presence of qualified teaching staff and young elements.
6. Attendance of lectures is good by students.
7. Seriousness of students in dealing with lectures.
8. The presence of specialized books in the library of the Institute is keen to provide them to students to help them in strengthening the scientific and educational aspect of them and are available to all.

9. The department's administration, in cooperation with the Institute's administration, has always been able to overcome the difficulties faced by the students and try to secure the necessary needs to ensure the optimal sustainability of the educational process.
10. Scientific trips are conducted during the school year, as well as receptions for new students and graduation parties for second grade students.
11. Encourage participation in sports and art competitions.

### **Weaknesses**

1. Some of the students are admitted without their wishes, but accepted because of the total grades that do not qualify them to the totals of colleges or other departments.
2. Students admitted to the Central Admission Lists are of a rather poor scientific level due to the total scores obtained by the students in the ministerial examinations and they are the most accepted category in the department for the above reason.
3. The lack of seriousness of the section of students in learning, which reflected a bit on the rest of the students and thus affect the progress of the educational process.
4. Due to the security situation in the governorate, there is a delay in the attendance of students in the first hours of work, which affects the performance of students.
5. Due to security challenges, the schedule is focused on continuous hours and there is no suitable opportunity to rest between lectures, which is a burden on students or that the breaks are very limited.
6. Lack of teaching staff of high scientific degrees as well as lack of staff in the department.
7. Laws of loading materials for students who move to the next grade with the presence of a load (one or two materials) for the previous stage lead to add a burden on the student to follow up with the materials of the following year, where it is difficult to cover the scientific materials for all the material, which affects the scientific level.

### Opportunities

1. Return to the examination instructions and cancel the exceptions, supplementary exams and transit instructions.
2. Return to work seriously system absent students because of a significant impact on their scientific performance.
3. Appoint the first three graduates to the department to be an incentive for competition among students and without the need for ministerial orders to appoint, but given powers to the institutes and through the university and in coordination with the Ministry.
4. Follow-up graduates through a specialized unit to ensure the employment of graduates and according to their sequences to be an incentive to compete among students.
5. Assisting outstanding students to perform summer training in distinguished locations in one of the neighboring countries through a memorandum of understanding between our university and other universities.

### Risks

1. Graduated students suffer from frustration due to the inability to work in departments or companies due to favoritism in appointments
2. When increases are given to students at the end of the school year for the purpose of changing the situation, some increases may lead to changing the sequences of students due to the increase or working to make the student who failed or completed his degree after the increase exceeds the grade of another student who succeeded directly without increasing what works to frustrate. Students and to address them we suggest that the increase planned for all students whether or not changed their status to achieve justice for all, both in terms of increases or in terms of calculating the overall average of students.
3. The process of calculating the average of the students is in such a way that the students who got a score ranging from 50 to 60 in the second round are treated with the same calculation. Degrees to be
6. Up to 50 and this score is calculated when calculating the average while the student who got 50 is not downloaded and thus the two are equal in the calculation, although there is a difference of 10 degrees and the proposal is to calculate the rate after downloading the degree and in the case that the

rate without success informs the student to improve the rate Like the graduate students.

### **work plan**

1. Making the second semester exams decentralized to avoid wasting a specific time during which the exams are decentralized. A questionnaire was conducted for faculty members and students. The result is that the experiment is successful and desirable to continue.
2. Activate the role of educational and academic counselor to identify the failures experienced by students.

### **Strategic Plan / Students**

work plan	Completed	Unfinished	the reasons
Decentralized exams		The exams are still centralized	The number of students is large compared to the teaching staff in the department
Educational Counseling	The role of the mentor has been activated in the department	Activate the role of guidance to achieve the goal	The need to educate everyone about the importance of the role of extension

## Learning Outputs

### List learning outcomes

-Learning is a process in which the efforts of teachers and the efforts of students and under the auspices and support of the management of the Institute and its units work to produce results befitting the amount of effort exerted by all. These outputs are represented by the results of students in the examinations of the end of the academic year and graduated to move to field work in the departments or the private sector. Some students may fall behind in moving to the next stage with the rest of their classmates where they will take the second round exams that will allow students to move to the second stage. In spite of these procedures, the students may fail to get good results in the second round exams and thus the student will remain in his class according to the instructions and controls or any other matters related to the failures.

- The final output is the graduation of middle accounting cadres within the specifications that are fixed in the objectives and mission of the department.
- The efficiency of the graduate is represented by the capabilities of the graduate achieved in the field of work or through enrollment in the study of bachelor.

### Evaluate the educational objectives of the department

The department puts its foot on the threshold of using the criteria adopted in the performance evaluation by obtaining the reliability of the specialization of the department. Optimized performance.

### Evaluation of students' outputs

- Among the plans of the department to evaluate the outputs of the students was a questionnaire graduates and before joining the field of various work to find out the strengths and weaknesses in the curriculum from the student's point of view and the possibility of making the necessary amendment to evaluate the course in line with the objectives of the department and its message as shown in the annex attached previously.



- Questionnaire forms were sent to the officials of the units where the graduate works in the departments of the State and work sites to see the ability of the graduate to adapt to the work assigned and within his specialization as shown in the annex attached previously.
- Questionnaire forms were sent to graduates to assess the courses that were covered during their studies and to be informed about the most important courses that had a significant role in the consolidation of their specialized information as shown in the annex attached previously.

### continuous improvement

- The information, statistics and evaluations obtained by the department are studied extensively in order to identify the strengths and weaknesses to guide the teaching in a way that improves its continuous performance and thus will be reflected on continuous improvement to achieve the objectives of the department.
- The department takes some actions in case of unacceptable results of a course through follow-up of students' results, assessments and questionnaire forms.
- To teach the course and follow-up verified continuously and strive to develop the teaching that has been marked some observations on it to improve its performance in a way that enables the department to rely on in the future.
- The development of teaching staff through the emphasis on scientific research and supervision of the projects of the students of the department.
- The department seeks to provide all facilities for the enrollment of its card holders to obtain a doctorate.

### Mapping educational outcomes and objectives

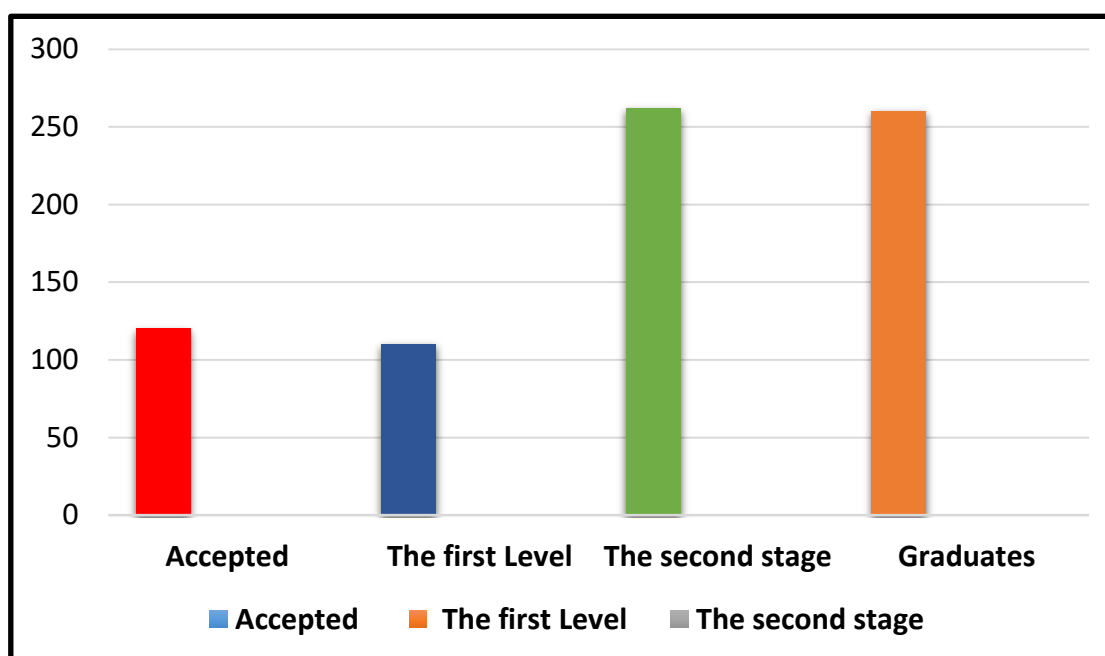
The department is conducting a questionnaire of what has been achieved from the coverage of the course by the teacher, who has already presented its content at the beginning of the school year. Most of the curriculum vocabulary.

### educational subjects

#### Department's relevance to curriculum content and learning outcomes

1. The curriculum of the department has been prepared to meet the study requirements of the accounting specialization.
2. The total hours during the two academic years fall within the limits allowed by the requirements of the Accounting Department.
3. Vocabulary of the curriculum of the department was prepared to meet the requirements and objectives of the department and within the specialization.

A diagram showing the learning outcomes for the morning study for the academic year 2017 -2018



The

#### quality of education provides certification standards

1. The duration of the study is two years and adopts the annual system the graduate is then granted a technical diploma.
2. A time limit is set for the number of years allowed to stay in each class or to complete the study, depending on the instructions from the Ministry of Higher Education.
3. The student must pass the summer training period in the work sites or state institutions and through follow-up by the summer training committees.

4. The student should complete the research project during the second grade and the research is presented to the research discussion committee for evaluation.
5. The curriculum is assessed to determine the availability of required outputs from the program.
6. The graduate is granted a technical certificate in accounting after issuing university orders containing the names and sequences of students and the first and second stage according to the department.

### **Homogeneity and academic cohesion of the program**

In order to achieve the objectives of the department of the requirements of quality and reliability in education has been measured what has been achieved in the section of those standards. The department seeks to achieve what it could not achieve in the future. Attached a checklist to measure compliance with AACSB standards and their application in accounting techniques.

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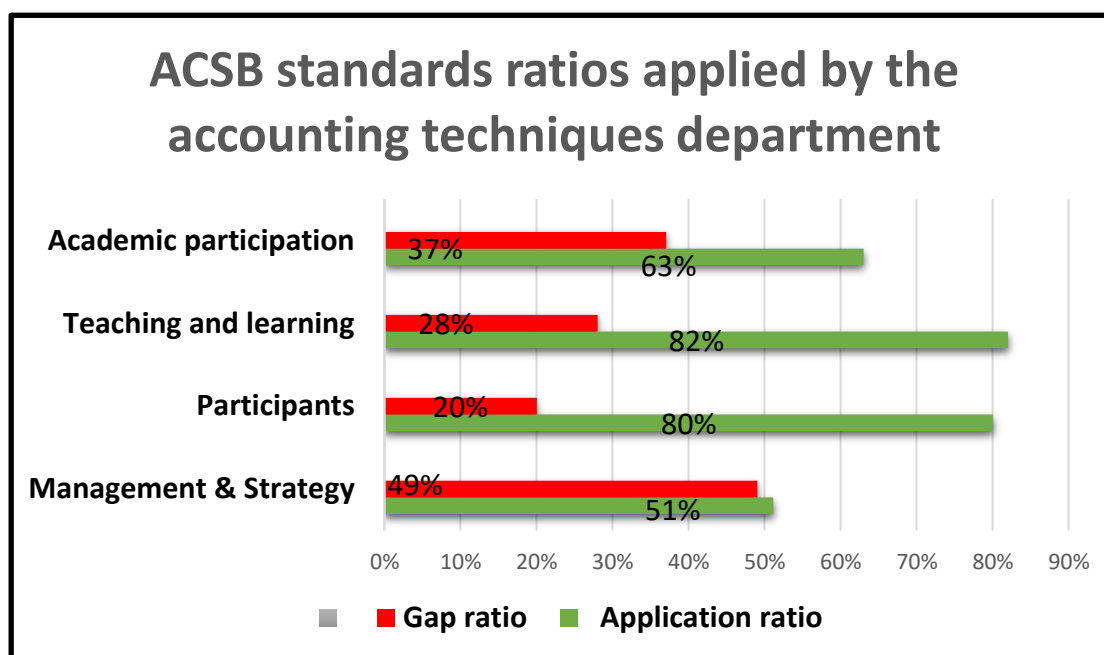
**Final evaluation of the total application and standards gap at the accounting techniques level**

the group	Standard	Percentage of application	Gap
<b>Strategic management and innovation</b>	<b>First</b> :the message, the impact, the innovation	%57.14	%42.86
	<b>Second</b> : intellectual contributions, the impact , adaptation to the message	%33.33	%66.67
	<b>Third</b> : Financial strategies and resource allocation	%62.96	%37.04
<b>Participants</b>	<b>Fourth</b> : student acceptance, progress, career development	%70	%30
	<b>Fifth</b> : the efficiency of the teaching staff and distribution	%68.66	13.34%
	<b>Sixth</b> : Management and support of faculty	%88.09	%11.91
	<b>Seventh</b> : The efficiency and distribution of professional staff	%91.66	%8.34
<b>Teaching and learning</b>	<b>Eighth</b> : Curriculum management and learning assurance	%57.14	%42.86
	<b>Ninth</b> : curriculum content	%100	Zero %
	<b>Tenth</b> : student interaction, faculty	%66.66	%33.34
	<b>Eleventh</b> : the educational level of the program, its structure, its equation	%100	Zero %
	<b>Twelfth</b> : Effectiveness of Teaching	%85.71	%14.29
<b>Academic and professional participation</b>	<b>Thirteenth</b> : Academic and professional participation of the student	%100	Zero %
	<b>Fourteenth</b> : Executive Education	Zero %	%100
	<b>Fifteenth</b> : Qualifications and participation of faculty	%87.5	%12.5
<b>Average application of standards</b>		%71.26	%28.74

Table shows the percentage of the total application of the standards and their gaps, where the ninth and thirteenth criterion achieved the highest application (100%) while the fourteenth criterion achieved the lowest application rate (0%)

thus, the average application of the total standards by the accounting techniques department (71.26%).

AACSB standards ratios applied charts by the accounting techniques department



### Mapping the flow for each year

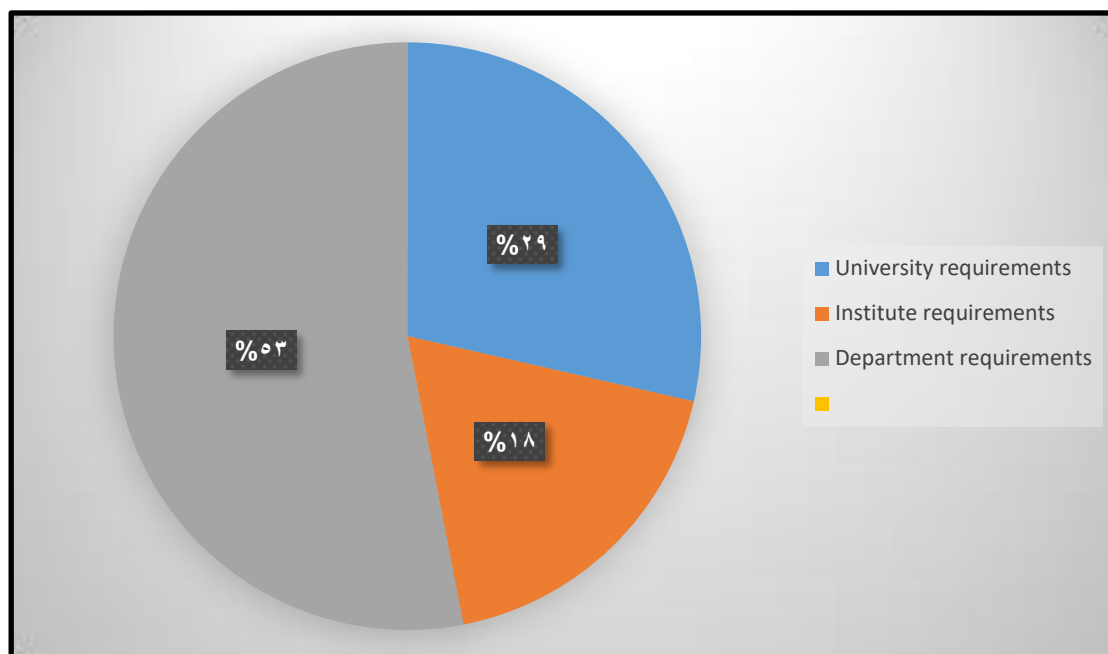
1. The following table shows the curricula of the first and second grades and the number of hours and units for each course and hours ratios at the level of two years.

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code	number of units	The number of working hours	The number of theoretical hours	Course Name	Requirement type
NTU 100	1	-	1	Human Rights	Undergraduate requirements (14) 12 Compulsory units + Optional 2 modules
NTU 101	1	-	1	Democracy	
NTU 102	2	-	2	English Language 1	
NTU 103	3	2	1	Computer Principles 1	
NTU 104	3	2	1	Computer Principles 2	
NTU 105	2	-	2	Arabic Language	
NTU 106	2	1	1	Sport	
NTU 107	2	-	2	French language	Institute requirements_9 <u>Compulsory units</u>
TIDO100	3	2	1	Statistic	
TIDO101	3	2	1	Administration Principles	
TIDO102	3	2	1	Economic	Specialized requirements26 23 <u>Compulsory + units</u> Optional 3 modules
ACT100	5	4	1	Financial Accounting 1	
ACT101	5	4	1	Governmental Accounting 1	
ACT102	5	4	1	Financial Accounting 2	
ACT103	5	4	1	Governmental Accounting 2	
ACT104	3	2	1	Accounting Readings	
ACT105	3	2	1	Oil and Insurance Accounting	
ACT106	3	2	1	Tax Accounting	
	54	33	21	total	

## **FIRST YEAR**

**chart of ratios weekly study hours for the first level**

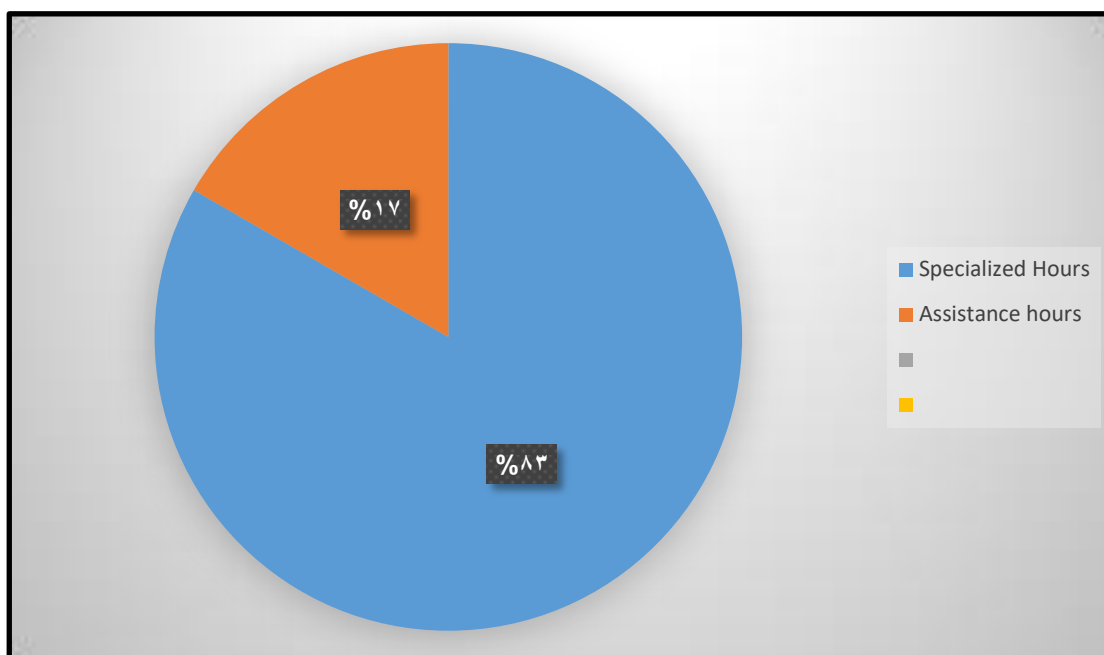


## **SECOND YEAR**

S	SUBJECT	HOURS PER			UNTIES	SUBJECT TYPE	NOTES
		TH	PRA	TO			
1	SPECIALIZED ACCOUNTING	2	3	5	10	SPECIALISM	ANNUAL
2	INTERMEDIATE ACCOUNTING	1	3	4	8	SPECIALISM	
3	COST ACCOUNTING	2	3	5	10	SPECIALISM	
4	UNIFIED ACCOUNTING SYSTEM	1	3	4	8	SPECIALISM	
5	COMPUTER APPLICATIONS	1	2	3	6	HELPFUL	
6	CORPORATIONS ACCOUNTING	2	2	4	8	SPECIALISM	
7	AUDITING	1	2	3	6	SPECIALISM	
8	PROJECT	-	2	2	4	HELPFUL	
TOTAL		10	20	30	60		

**chart of ratios weekly study hours for the second stage**

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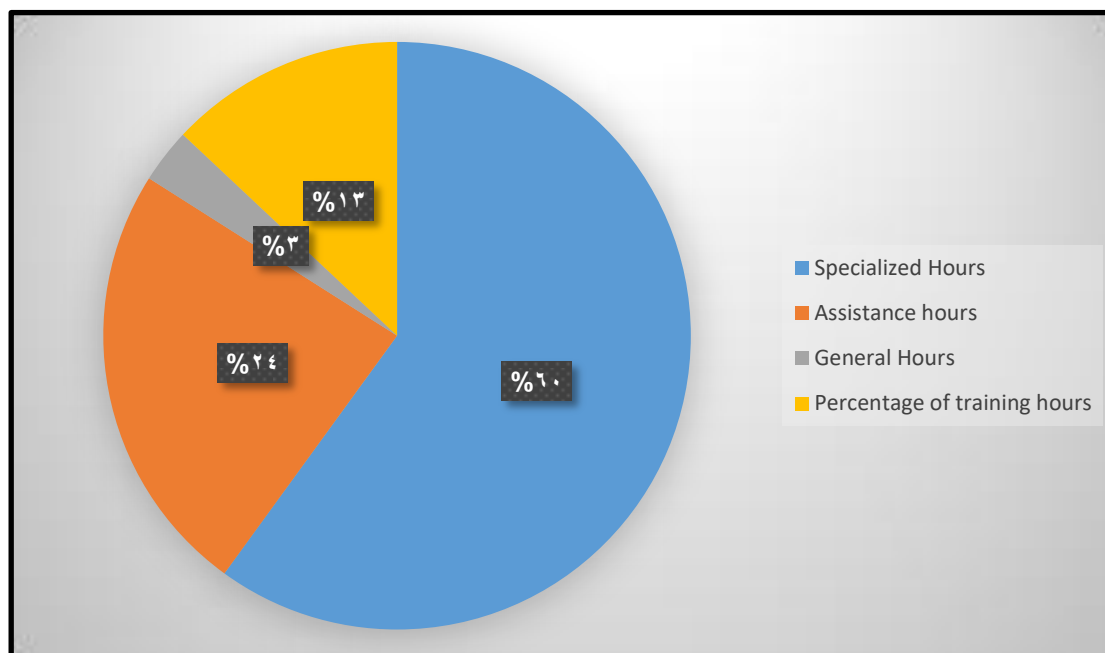


### **RATES OF SCHOOL HOURS**

S	DETAILES	NUMBER
1	Total hours of study for TWO years (58) hour per week	1710
2	Total units of study for TWO years	114
3	The proportion of hours theory	36.84
4	The proportion of hours of operations	63.16
5	The proportion of hours specialist	68.42
6	The proportion of hours of assistance	28.07
7	The proportion of hours of public	3.51
8	Summer training	270 hours
9	Total hours of study plus summer training	1980 hours



chart of ratios weekly study hours for two stage



### Consider the process of continuous improvement of curricula

During the study years of the student in the department is a questionnaire survey of the curriculum and the extent of the student's understanding of the curricula studied during the school year, where the set of questions in the questionnaire forms the relationship of the objectives of the department with the curriculum and the extent of the educational process achieved during the school year.

### Achieving learning outcomes

1. Learning results are shown by following the progress of students in the academic stages, which appear during the student's results in exams during the academic year, which qualifies him to move to the next grade.
2. Student questionnaire forms for the course by electing random samples of students (50) students for each course.
3. Questionnaires were sent to graduates who work in government departments and private sector institutions to evaluate the courses.

### education institution

Teaching staff in the department and its responsibilities:

The department suffers from a shortage of teaching staff and the names and certificates of the teaching staff will be reviewed. With reference to the staff of the department and the current presence of the teaching staff:

#### **department owners inform:**

- 10 teaching PhD holders and one.
- 21 teaching holders of master's degrees and existing 6 and 2 holders of the Higher Diploma.

S	Full Name	The scientific title	General jurisdiction	Accurate jurisdiction	Certificate
1	Abdulwahab.A. Abdulwahab	Assistant Professor	Accounting	Banking administration	Higher Diploma
2	Nuha Safi Abd Ghannam	lecturer	Accounting	Cost Accounting	Master
3	Layth Abdulrazzaq Kamil	lecturer	B.A	Marketing Management	Master
4	Nisreen Abdullah Bdowey	lecturer	B.A	Organization Management	Master
5	Hadi Maran Ahmed	lecturer	B.A	Strategic Management	PHD

### Develop the ability of teachers

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Many of the teachers participated in various training and development courses as indicated in the appendices of the academic evaluation form among the priorities attached to the form.

The ratio of the number of students to the number of teaching staff of different degrees and certificates

The following table shows the ratio of the number of students to the number of teachers and the school year 2021-2022

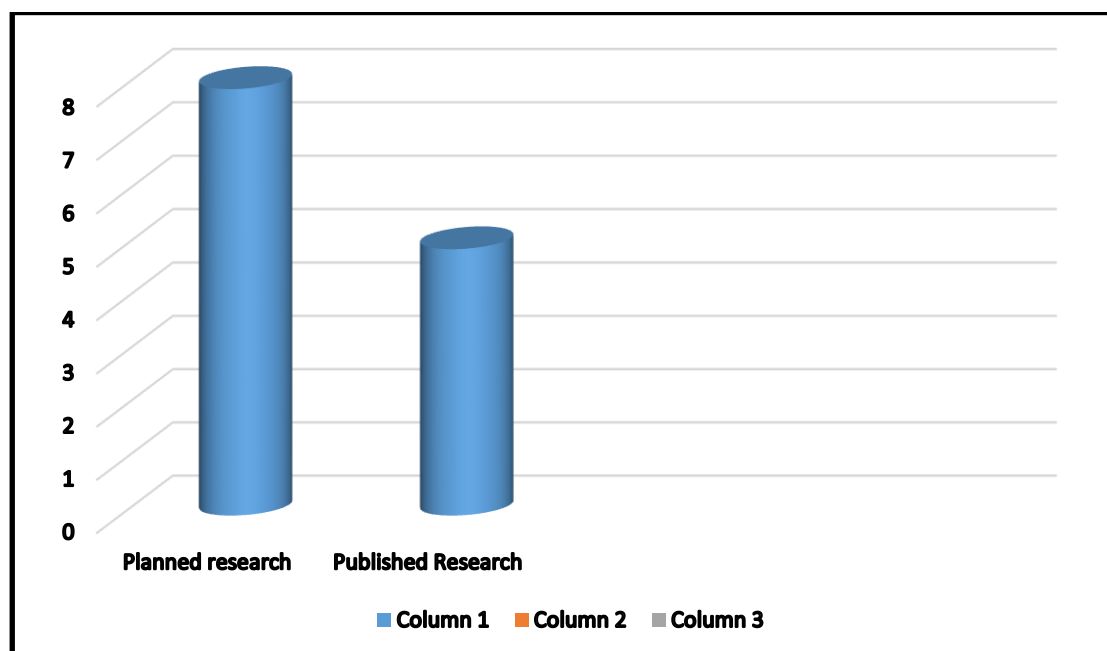
Department	The scientific title	Higher Diploma			Master			PhD			Total department			Number of students in the department / morning	Ratio of teachers to student	Ratio of the number of students of the morning study to evening study
		M	F	T	M	F	T	M	F	T	M	F	T			
Accounting techniques	Professor	-	-	-	-	-	-				-	-	-	372	%74.4	%37.09
	Assistant Professor	1	-	1	-	-	-				1	-	1			
	lecturer	-	-	-	-	2	2	1	-	1	1	2	3			
	Assistant lecturer				1	-	1				1	-	1			
Total		1	-	1	2	2	4	1		1	3	2	5			

**Scientific Research**

### **• Scientific research strategy in the department**

The department prepares a plan for scientific research where the teachers provide the titles of research they wish to do and within their specializations. These researches are periodically followed up to ensure that they are completed within the timeframe planned by the teachers and urged them to choose two recent titles and also urged them to publish them in scientific journals sober.

**Chart of research planned and published in the Department of Accounting Techniques**



### **•Culture of scientific research**

As part of the directives of the Ministry, the University and the Institute, the Department encourages the dissemination of the culture of scientific research by requesting the teaching staff when they start to register their research.

### **•Evaluation of research activity**

The department follows up the status of the research that the teacher records in the department's plan until the research is completed and published It is then

documented in the records department . It also takes into account the number of researches teaching any of your activities. On the other hand, scientific promotion instructions require the publication of research for the purpose of promotion to a higher rank.

### **•Strength and Challenges of Scientific Research**

1. Since the department specializes in accounting and teachers find better harmony to the work of research, since most of the specialties of the department homogeneous between the specialization of accounting and business administration.
2. The limited number of teaching staff in the department led to the teaching of the teaching duties double, which does not provide the necessary and appropriate opportunity to carry out scientific research.
3. In order to further scientific research must develop a clear plan for scientific research and the allocation of a separate budget for scientific research.

### **•Scientific research and solving local problems**

It can be said that the relationship between the effectiveness of scientific research in the department and the need of the departments of the province to study the problems that suffer from it is still without the ambition of the department this is because most departments prefer ready-made solutions from foreign companies or motivated to get training opportunities outside Iraq, as those departments allocate better sums of money on those courses and companies more than what is provided to the researcher, who is at least able to solve the problem itself. however, there are attempts to provide scientific advice and services to some departments as well as the establishment of specialized training courses for its cadres and strengthen that in the future.

### **•Attending conferences**

The importance of attending scientific conferences and their good reflection on the development of teaching capabilities and urge them to research, as this enhances the teaching experience and develops its capabilities. However, the current situation allows teachers to attend local conferences for the following reasons:

1. Currently, 30% of the daily allowances allocated under the Travel and Dispatch Law No. 38 of 1980 are being disbursed but the lack of implementation of the law is surprised by the teachers.
2. There are currently no fees to participate in the conference or travel outside the country, which are not a little amount and cannot be paid by the teaching staff.

Therefore, this situation should be addressed and the ministry should bear the fees of participating in the conference, the travel fees to the conference country, and the full daily allowances as determined by law, There is nothing wrong to determine the number of deputations to attend conferences to deliver search no more than to send one dispatch year, for example.

### **Assessment of the adequacy of current human resources (levels and number of teachers)**

The teaching staff shall be evaluated annually by the head of the department according to special models sent to the institute by the university these models are circulated by the Ministry of Higher Education and Scientific Research and as shown in Annex (10) if the evaluation is to identify the strengths and weaknesses and work to improve the performance of teaching and thus raise the process of learning and scientific research in the Department and Institute.

### **Review the effectiveness of using the resources available in the department**

The department has many resources to help in the educational process and research, such as the Internet service in the teaching staff rooms in addition to the availability of modern teaching aids such as modern projectors and smart blackboards and others.

### **Explore ways to promote the development of teaching capacity**

The role of the teaching and the development of its capabilities is enhanced through:

1. The annual evaluation of the teachers according to the outputs received from the department, which depends on the data during his annual achievements in various fields and through the students' outputs questionnaire forms.
2. Directing books of appreciation to the distinguished teaching staff at the end of each academic year.
3. Nomination of teachers for developmental and training courses or any other participation.
4. Encourage teachers to contribute and participate in scientific seminars and conferences.

### **Modern teaching methods**

- The department has modern devices such as smart screens which are used in the educational process by teaching staff.
- Teachers are involved in development courses in the use of the latest modern teaching methods in education.
- Educational and guidance committees have been formed to review the problems of students for the purpose of evaluating performance in a way that contributes to continuous improvement, whether for students' results or improving teaching methods and correcting wrong paths in the educational process.

### **Resources for learning programs**

**Learning resources can be identified by the following paragraphs:**

- Teaching staff: the department suffers from a shortage of teaching staff at the present time, and the section is poor in terms of the number of teaching PhD holders, but there are cadres being prepared at the present time to enhance the number of teaching holders of Ph.D.
- Methodological books: The department lacks the availability of systematic books for students with modern licensed publications. As for the auxiliary books, the

department is keen to provide modern books in the library of the Institute to suit the scientific curricula in the department

### Infrastructure to support teaching, research and learning activities

The department seeks to adequately provide the needs of the teaching staff from the Internet in their rooms and the availability of computers and printers the teaching is entitled to use in order to serve the educational process and the research side .The department also seeks to provide all its needs of means that help in the development of learning and sustaining his work continuously.

### SWOT analysis

#### strength point

1. Most of the teaching cadres are young cadres specialized within the specialization of the scientific section.
2. The presence of good Internet service in the department and at the level of teaching rooms and classrooms.
3. The presence of recent books in the library of the Institute belong to the department.
4. Encourage teaching staff to participate in conferences, development courses and scientific conferences.

#### Weaknesses point

1. Lack of teaching staff, which reflects significantly on other areas of learning where the teaching is assigned the teachers to teach more hours of study than the quorum.
2. The lack of research because of the preoccupation of teachers teaching courses.
3. The magnitude of the number of students is not commensurate with the number of teaching staff, which constitutes a burden in the delivery of scientific material to the student.
4. The lack of computers on the number of teachers in the department.

### Opportunities



1. Supporting the department with competent teaching staff.
2. Supplying the department to the teaching staff of the holders of the doctoral degree.
3. Appoint the top three to the department and consider this a permanent work context to raise competition among students.

### **Risks**

1. Weak ability of the teaching staff to participate in external conferences and seminars due to lack of financial allocation to support it.
2. Enrollment of inefficient elements of the teaching of the department.

### **Work plan**

1. Strengthen the teaching staff and encourage them to obtain a doctorate.
2. Encourage the teaching staff on the research aspects because of their importance in the development of staff, which will reflect on the educational aspect of students.
3. Providing computers on the number of teachers in the department.