

**Ministry of Higher Education & Scientific Research
Supervision and Scientific Evaluation Directorate
Quality Assurance and Academic Accreditation
International Accreditation Dept.**



Guide to Course Descriptions and Academic Programs for 2025

Academic Program Specification Form for The Academic Year 2024

University: Northern Technical University

Faculty/Institute: Al-dour Technical Institute

Department: Accounting techniques

Name of the academic or professional program: Technical diploma in Accounting

Name of the final certificate: Technical diploma in Accounting

Academic system: Curriculum system

File preparation date: 28/1/2025

File filling date: 28/1/2025

Signature



The name of the head of the department

Asst. lecturer. Bassam Ali Khald

Signature



Dean's Assistant For Scientific Affairs

Assist. Prof. Dr. Hanan Shahb Ahmad

Check the file by

Quality Assurance and University Performance Division

Name of the director of the Quality Assurance and University Performance
Division:

Signature



Asst. lecturer Hayder Ali Mohssn



Dean's endorsement

Assist. Prof. Dr. Maha Elttayef Jasim

1-Program vision:

The student's knowledge and understanding of the general rules, foundations and principles of accounting, as well as the procedures for disbursement, receipt, organization and the foundations of internal control of financial activities in government institutions and units.

2-Program message:

Delivering the scientific material that the student must receive in accordance with the instructions mentioned in the special skills item in the required educational outcomes and methods of teaching, learning and evaluation.

3- Program objectives

The program aims to qualify graduates with the necessary knowledge and skills in the field of accounting and auditing who are able to bear responsibility for the burdens of the profession as accountants or auditors in various business sectors based on the needs of society.

4-Program accreditation:

nothing

5-Other external influences:

nothing

6-Program structure:

Program Structure	Number of Courses	Study Unit	Percentage	Notes *
University requirements	11	20	55%	9 Essential 2 optional
Institute requirements	5	16	31%	5 Essential
Department requirements	19	73	26%	15 Essential 4 optional
summer training	/	completed	-----	
Other	/	There isn't any		

7- Program description

Year/level	Course or course code	Name of the course or course	Hours	Note
2024-2025/ first	NTU 100	Democracy human rights	۲	
	NTU 10۱	English language	۲	
	NTU 10۲	Computer	۲	
	NTU 10۳	Arabic	۲	
	NTU 10۴	Sports (optional)	۲	
	NTU 10۵	French language (optional)	۲	
	TIDO100	Statistics	۳	
	TIDO101	Management principles	۳	
	TIDO102	Economy	۳	
	ACT100	Financial Accounting 1	۵	
	ACT101	Government Accounting 1	۵	
	ACT102	Financial Accounting 2	۵	
	ACT103	Government accounting 2	۵	
	ACT104	Accounting readings	۳	
	ACT105	Oil and insurance accounting (optional)	۳	
	ACT106	Tax accounting (optional)	۳	

2024-2025 / 2ed	NTU200	English language	٢	
	NTU201	Computer	٢	
	NTU202	Arabic	٢	
	NTU203	The crimes of the Baath regime in Iraq	٢	
	NTU204	Professional ethics	٢	
	TIDO 200	E-business management	٤	
	TIDO201	Research project	٣	
	ACT200	Intermediate accounting 1	٥	
	ACT201	Accounting for private companies	٣	
	ACT202	Unified accounting system 1	٥	
	ACT203	Cost accounting 1	٥	
	ACT204	Auditing 1	٣	
	ACT205	Bank accounting	٥	
	ACT206	Intermediate accounting 2	٥	
	ACT207	Cost accounting 2	٥	
	ACT208	Unified accounting system 2	٥	
	ACT209	Auditing 2	٣	

	ACT210	Commercial law (Optional)	۳	
	ACT211	Accounting for financial companies (optional)	۳	

8- Expected learning outcomes of the programme

Knowledge:

- 1- Learn the general foundations and concepts of the accounting system, how to prove record transactions, keep records, and prepare final accounts.
2. Learn computer application skills and use them in the field of specialization.
- 3- Knowing and understanding the types of accounting books used and the conditions that must be met in the books.
- 4- Introducing the student to government accounting and its types.
- 5- Dealing with accounting errors and how to correct them.
- 6- Introducing the student to English terminology in the field of accounting and within the specialization.

Skills

- 1-Skills in working with a calculator and using its ready-made applications and Internet principles.
- 2- The ability to keep accounting records and extract financial results from them.
- 3- The student's ability to read topics related to his specialty in the English language, which gives him the opportunity to communicate with everything new in the field of specialization in books, research, magazines, and others.
- 4- The student qualifies to pass recruitment interviews.

Value

- 1- The student's ability after graduation to carry out accounting work.
- 2- Carrying out his duties at the work site using a computer.
- 3- Carrying out the record processing of accounts under the decentralized system in government units.
- 4- Make the student proficient in the English language in his field of work.

9-Teaching and learning strategies

(Theoretical lectures / practical lectures)

10-Evaluation methods

Daily, monthly and final tests, submitting weekly reports

11-The teaching staff						
Faculty members						
Academic rank	specialization		Special requirements /skills (if any)		preparation of the teaching staff	
	general	Specialized			lecture r	staff
Ass.prof	business management	business management				staff
Lecturer. doctor	business management	Strategic management				staff
lecturer	accounting	accounting				staff
Ass. lecturer	business management	business management				staff
Ass. lecturer	accounting	accounting				staff
Ass. lecturer	accounting	Accounting				staff
Ass. lecturer	accounting	accounting				staff
Ass. lecturer	accounting	Accounting				staff
Ass. lecturer	accounting	accounting				staff
Ass. lecturer	accounting	accounting				staff
Ass. lecturer	accounting	accounting				a contract

Professional development
Orienting new faculty members
Professional development
Professional development for faculty members

1٧-Acceptance criterion
- The student's admission criterion is determined according to the central admission plan within the plan of the Ministry and the student's preparatory branch, his grade point average and his desire. After that, the student is interviewed in a special interview at the institute

13- The most important sources of information about the program
<ul style="list-style-type: none">-External sources (the Internet)- Scientific research and its latest developments-Methodological books

14-Program development plan
<ul style="list-style-type: none">- Developing curricula that are compatible with the labor market- Holding scientific seminars and conferences aimed at updating school curricula- Follow up on scientific developments in the field of specialization.

Study plan for the year (2024-2025) according to the curriculum system

Accounting Technologies / First Level

Code	Path	UNIT	Hours		Course name		Requirement Type
			P	TH	English Language	Arabic Language	
NTU 100	.	2	٠	2	Democracy and Human Rights	ديمقراطية وحقوق الانسان	University
NTU 10 ^١	.	2	٠	2	English language	اللغة الإنكليزية	
NTU 10 ^٢	.	2	1	1	Computer	الحاسوب	
NTU 10 ^٣	.	2	0	2	Arabic language	اللغة العربية	
NTU 10 ^٤	.	2	1	1	Physical Activity	(الرياضي)	
NTU 10 ^٥	.	2	٠	2	French Language	(اختياري) اللغة الفرنسية	
		10			Total university units required		
TIDO100	.	٣	2	١	Statistics	الإحصاء	Institute
TIDO101	.	٣	2	١	Management principles	مبادئ الإدارة	
TIDO102	.	٣	٢	١	Economy	الاقتصاد	
		٩			Total Required Institute Units		
ACT100	.	٥	٤	١	Financial Accounting 1	المحاسبة المالية ١	Department
ACT101	.	٥	٤	١	Government Accounting 1	المحاسبة الحكومية ١	
ACT102	.	٥	٤	١	Financial Accounting 2	المحاسبة المالية ٢	
ACT103	.	٥	٤	١	Government accounting 2	المحاسبة الحكومية ٢	
ACT104	.	٣	٢	١	Accounting readings	قراءات محاسبية	
ACT105	.	٣	٢	١	Oil and insurance accounting (optional)	محاسبة نفط وتامين (اختياري)	
ACT106	.	٣	٢	١	Tax accounting (optional)	محاسبة ضريبية (اختياري)	
			٣٠		Total Required department units		
		٥٠			Total units of the First level		

Study plan for the year (2024-2025) according to the curriculum system

Northern Technical University / Technical Institute Al-Dur /

Department of Accounting Technologies / Second Level

Code		UNIT	Hours		Course name		Requirement type
			P	TH	English Language	Arabic Language	
NTU200	.	2	0	2	English language	اللغة الانكليزية	University
NTU201	.	2	1	1	Computer	الحاسوب	
NTU202	.	2	٠	2	Arabic language	اللغة العربية	
NTU 203	.	2	٠	2	Crimes of the Baath regime in Iraq	جرائم نظام البعث في العراق	
NTU 204	.	2	٠	2	Professional Ethics	اخلاقيات المهنة	
		10			Total university units required		
TIDO 200	.	٤	٢	٢	E-business management	ادارة الاعمال الالكترونية	Institute
TIDO201		٣	٢	١	Research project	مشروع البحث	
		7			Total required institute Requirements Units		
ACT200	-	٥	٤	١	Intermediate accounting 1	المحاسبة المتوسطة ١	Department
ACT201	.	٣	٢	١	Accounting for private companies	محاسبة شركات الأشخاص	
ACT202	.	٥	٤	١	Unified accounting system 1	النظام المحاسبي الموحد ١	
ACT203	.	٥	٤	١	Cost accounting 1	محاسبة الكلفة ١	
ACT204	.	٣	٢	١	Auditing 1	التدقيق ١	
ACT205	-	٥	٤	١	Bank accounting	المحاسبة المصرفية	
ACT206	-	٥	٤	١	Intermediate accounting 2	المحاسبة المتوسطة ٢	
ACT207	-	٥	٤	١	Cost accounting 2	محاسبة الكلفة ٢	

ACT208	.	٥	٤	١	Unified accounting system 2	النظام المحاسبي الموحد ٢	
ACT209	-	٣	٢	١	Auditing 2	التدقيق ٢	

Program skills chart

ACT210	-	٣	-	٣	Commercial law (Optional)	قانون تجاري (اختياري)	
ACT211	-	٣	٢	١	Accounting for financial companies (optional)	محاسبة شركات الاموال (اختياري)	
		47			Total units of the second level /department		
		67			Total units of the second level		

Learning outcomes required from the program															
values				skills				Knowledge				Essential or optional	Course name	Course code	Year/level
C4	C3	C2	C1	B4	B3	B2	B1	A4	A3	A2	A1				
		/			/				/			Essential	Democracy human rights	NTU 100	2024- 2025/ 1 st .
		/					/			/		Essential	English language	NTU 101	
		/					/	/			/	Essential	Computer	NTU 102	
		/					/				/	Essential	Arabic	NTU 103	
		/					/				/	optional	Sports (optional)	NTU 104	
												optional	French language (optional)	NTU 105	
			/				/				/	Essential	Statistics	TIDO100	
			/				/				/	Essential	Management principles	TIDO101	
		/				/					/	Essential	Economy	TIDO102	
			/				/				/	Essential	Financial Accounting 1	ACT100	
			/				/				/	Essential	Government Accounting 1	ACT101	
			/				/				/	Essential	Financial Accounting 2	ACT102	
			/				/				/	Essential	Government accounting 2	ACT103	
			/				/				/	Essential	Accounting readings	ACT104	
			/				/				/	optional	Oil and insurance accounting	ACT105	
			/				/				/	optional	Tax accounting	ACT106	
Learning outcomes required from the program															
values				skills				Knowledge				Essential or optional	Course name	Course code	Year/level
C4	C3	C2	C1	B4	B3	B2	B1	A4	A3	A2	A1				
		/			/				/			Essential	English language	NTU200	2024- 2025/ 2 ^{ed} .
		/					/			/		Essential	Computer	NTU201	
		/					/	/			/	Essential	Arabic	NTU202	

		/				/				/	Essential	The crimes of the Baath regime in Iraq	NTU203	
		/				/				/	optional	Professional ethics	NTU204	
											optional	E-business management	TIDO 200	
			/			/				/	Essential	Research project	TIDO201	
			/			/				/	Essential	Intermediate accounting 1	ACT200	
		/				/				/	Essential	Accounting for private companies	ACT201	
			/			/				/	Essential	Unified accounting system 1	ACT202	
			/			/				/	Essential	Cost accounting 1	ACT203	
			/			/				/	Essential	Auditing 1	ACT204	
			/			/				/	Essential	Bank accounting	ACT205	
			/			/				/	Essential	Intermediate accounting 2	ACT206	
			/			/				/	Essential	Cost accounting 2	ACT207	
			/			/				/	Essential	Unified accounting system 2	ACT208	
			/			/				/	Essential	Auditing 2	ACT209	

		/				/				/	Option al	Commerci al law	ACT210	
	/				/					/	Option al	Accountin g for financial companies	ACT211	