

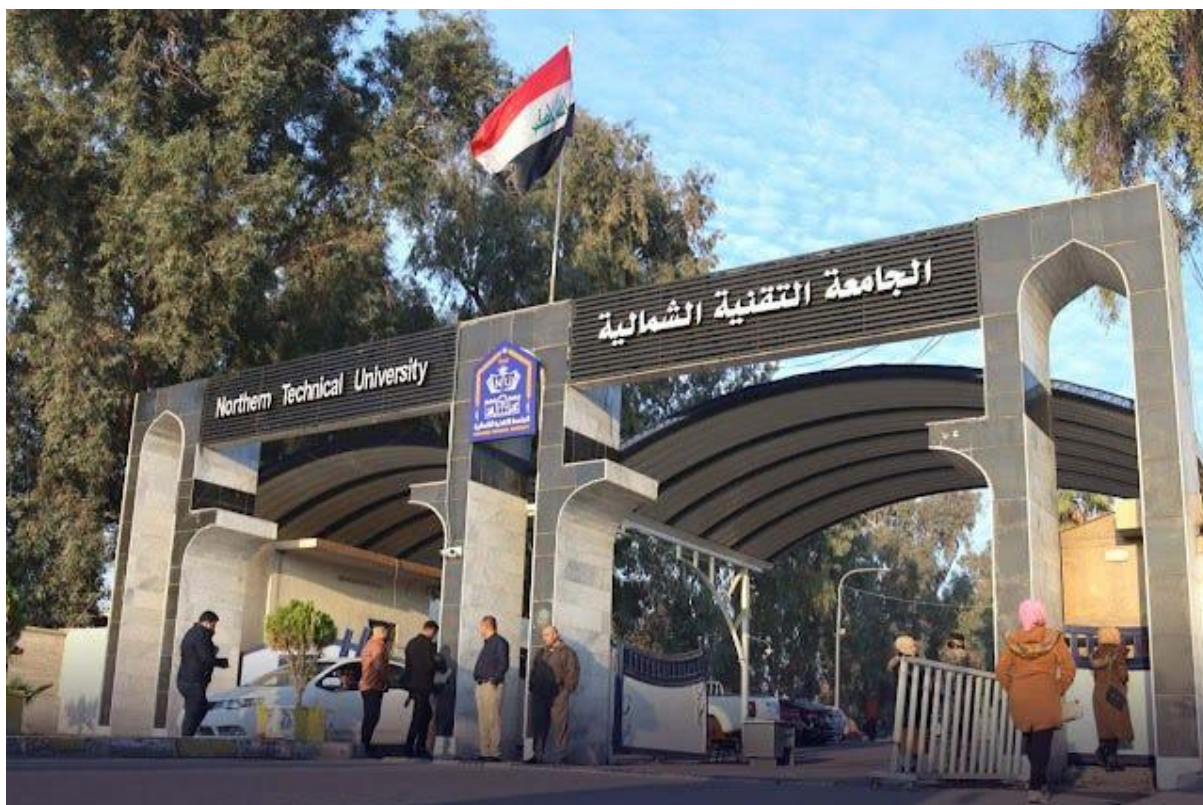
University Northern Technical

الجامعة التقنية الشمالية



First Cycle – Bachelor's degree (B. Acc.) –Accounting techniques

بكالوريوس تقنيات المحاسبة



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1. Mission & Vision Statement

Vision Statement

The vision of accounting techniques department is to enrich the labor market with qualified technical staff in the fields of accounting, auditing and informatics techniques in accordance with academic and applied educational curricula in line with economic development and serving official and unofficial entities in various economic sectors.

Mission Statement

The department's mission graduates with technical skills in the fields of accounting, auditing, and informatics with the basis of other sciences. In addition, provide the students with the applied aspects that related to their specialization and working to keep up with scientific and technical development in the line with variables of work field

2. Program Specification

Program code:	B.Tech-ACC	ECTS	240
Duration:	4 levels, 8 Semesters	Method of Attendance:	Full Time

Accounting Techniques is a dynamic and comprehensive field, well-equipped to prepare students for a variety of careers in the accounting sector. The emphasis of the program is on the practical application of accounting techniques concepts and techniques to real-world problems,

whether it involves financial accounting, cost accounting, and auditing. The degree is popular – for some, it's the breadth of the subject that appeals, while for others, it's a path to specialization.

Level 1: First-year outputs in an Accounting Technology Department typically focus on foundational skills and knowledge. Key outputs may include:

1. Core Competencies: Mastery of basic accounting principles and practices, including financial and managerial accounting.
2. Technology Proficiency: Familiarity with accounting software (e.g., QuickBooks, Excel) and data analysis tools.
3. Practical Experience: Completion of projects or internships that apply theoretical knowledge in real-world scenarios.
4. Certification Preparation: Readiness for introductory certification exams (e.g., CPA, CMA).
5. Analytical Skills Development: Enhanced ability to analyze financial data and generate reports.
6. Group Collaboration: Experience working in teams on assignments and projects.
7. Ethical Awareness: Understanding of ethical standards and compliance in accounting practices

Levels 2, 3, and 4: At these levels, students are free to choose the core and elective module credits, with the proviso that a range of modules reflecting the complexity of accounting department. This ensures the breadth of knowledge expected of a graduate with a degree in accounting Techniques. Students can develop their own interests in areas such as financial accounting and auditing, cost accounting and managerial accounting. Decisions on what to study are made with input from personal tutors.

3. Program Objectives:

the objectives of an **Accounting Techniques Program** (often part of a broader accounting curriculum) generally focus on equipping students with the skills and knowledge needed to manage and analyze financial data effectively. Some key objectives include:

1. Understanding Accounting Principles: Teaching the foundational principles of accounting such as double-entry bookkeeping, accrual accounting, and financial reporting.
2. Financial Statement Preparation: Training students to prepare key financial statements (Income Statement, Balance Sheet, Cash Flow Statement) and ensuring they understand their interconnections.
3. Application of Accounting Standards: Familiarizing students with relevant accounting standards (e.g., GAAP, IFRS) and how to apply them in various business scenarios.
4. Use of Accounting Software: Providing hands-on experience with accounting software tools (such as QuickBooks, SAP, or others), which are essential for managing modern accounting systems.
5. Analyzing Financial Performance: Developing skills in interpreting financial data and analyzing business performance through ratios, trend analysis, and financial modeling.
6. Budgeting and Forecasting: Teaching students how to prepare budgets, forecasts, and variance analyses to support strategic planning.
7. Taxation Knowledge: Offering insights into tax laws, regulations, and tax return preparation for both individuals and businesses.
8. Auditing Techniques: Introducing auditing methods and internal control mechanisms to ensure the accuracy and reliability of financial information.

9. Ethics and Professionalism: Emphasizing ethical behavior and professionalism in financial reporting and decision-making.
10. Communication of Financial Information: Training students to effectively communicate financial insights to non-financial stakeholders, enabling better decision-making within organizations.

4. Student Learning Outcomes

1. Foundational Knowledge of Accounting Principles

- Outcome: Students will be able to explain and apply basic accounting principles, such as the accounting equation, double-entry bookkeeping, and accrual vs. cash accounting.
- Measurement: Exams, quizzes, and practical exercises on accounting concepts.

2. Preparation of Financial Statements

- Outcome: Students will demonstrate the ability to prepare accurate financial statements, including the Income Statement, Balance Sheet, and Statement of Cash Flows.
- Measurement: Projects or assignments involving the creation and analysis of financial reports.

3. Application of Accounting Standards

- Outcome: Students will apply generally accepted accounting principles (GAAP) or International Financial Reporting Standards (IFRS) to prepare and evaluate financial statements.
- Measurement: Case studies or assignments involving the application of accounting standards.

4. Competency in Accounting Software

- Outcome: Students will demonstrate proficiency in using accounting software (e.g., QuickBooks, Sage, or SAP) to record transactions, manage accounts, and generate reports.
- Measurement: Practical assessments using real-world accounting software.

5. Financial Data Analysis and Interpretation

- Outcome: Students will analyze and interpret financial data to assess organizational performance and make informed decisions.
- Measurement: Analytical reports, case studies, and presentations interpreting financial data.

6. Budgeting and Forecasting Skills

- Outcome: Students will develop and analyze budgets, forecasts, and variances to support financial planning and decision-making.
- Measurement: Assignments or simulations that involve creating and adjusting budgets.

7. Understanding of Taxation

- Outcome: Students will demonstrate knowledge of tax regulations and apply this knowledge to prepare tax returns and manage tax compliance.
- Measurement: Tax return preparation exercises and case studies involving taxation scenarios.

8. Auditing and Internal Controls

- Outcome: Students will explain and apply basic auditing procedures and understand the importance of internal controls in safeguarding assets and ensuring financial accuracy.
- Measurement: Auditing projects or assignments focused on internal control evaluation.

9. Ethical Decision-Making in Accounting

- Outcome: Students will recognize ethical issues in accounting and apply ethical principles to resolve dilemmas in financial reporting and decision-making.
- Measurement: Case studies or discussions on accounting ethics and professional behavior.

10. Communication of Financial Information

- Outcome: Students will effectively communicate financial information and analysis to both financial and non-financial stakeholders, using clear and professional language.
- Measurement: Written reports, presentations, or group projects focused on delivering financial insights.

11. Critical Thinking and Problem-Solving

- Outcome: Students will apply critical thinking and problem-solving techniques to address accounting-related challenges in business scenarios.
- Measurement: Problem-based learning projects or real-world simulations.

12. Teamwork and Collaboration

- Outcome: Students will work effectively in teams to solve complex accounting problems and collaborate in preparing financial analyses.
- Measurement: Group assignments, peer evaluations, and collaborative projects

5. Academic Staff

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6. Credits, Grading and GPA

Credits

(Northern Technical University) is following the Bologna Process with the European Credit Transfer System (ECTS) credit system. The total degree program number of ECTS is 240, 30 ECTS per semester. 1 ECTS is equivalent to 25 hrs student workload, including structured and unstructured workload.

Grading

Before the evaluation, the results are divided into two subgroups: pass and fail. Therefore, the results are independent of the students who failed a course. The grading system is defined as follows:

GRADING SCHEME مخطط الدرجات				
Group	Grade	التقدير	Marks (%)	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C – Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria

Fail Group (0 – 49)	FX – Fail	راسب - قيد المعالجة	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required
Note:				
Number Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.				

Calculation of the Cumulative Grade Point Average (CGPA)

1. The CGPA is calculated by the summation of each module score multiplied by its ECTS, all are divided by the program total ECTS.

CGPA of a 4-year B.Sc. degree:

$$\text{CGPA} = [(1\text{st module score} \times \text{ECTS}) + (2\text{nd module score} \times \text{ECTS}) + \dots] / 240$$

7. Curriculum/Modules

Semester 1 | 30 ECTS | 1 ECTS = 25 hrs.

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
AT1212	Financial mathematics	93	57	6.00	B	Nil
TCMM107	Principles of economy	78	72	6.00	B	Nil
AT1211	Accounting readings	32	18	2.00	C	Nil
TCMM106	Accounting principles	78	72	6.00	C	Nil
NTU 100	Human rights and democracy	32	18	2.00	B	Nil
TCMM105	Statistics	78	72	6.00	B	Nil
NTU 101	English Language	32	18	2.00	B	Nil

Semester 2 | 30 ECTS | 1 ECTS = 25 hr.

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
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AT1214	Financial Accounting	123	77	8.00	C	Nil
TCMM110	Principles of management	108	92	8.00	B	Nil
AT1213	Trade and finance legislation	93	57	6.00	B	Nil
NTU102	Computer	32	43	3.00	B	Nil
NTU104	Sports	32	18	2.00	B	Nil
ITM112	French language	32	18	3.00	E	Nil
NTU103	Arabic language	32	18	3.00	E	Nil

Semester 3 | 30 ECTS | 1 ECTS = 25 hrs.

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
AT223	Governmental accounting 1	123	77	8.00	B	Nil
AT221	Intermediate accounting 1	123	77	8.00	B	Nil
AT225	Tax accounting	93	57	6.00	B	Nil
AT228	Quantitative methods	63	37	4.00	S	Nil
NTU200	English language	32	18	2.00	C	Nil
NTU203	Crimes of Al-Baath Party in Iraq	32	18	2.00	C	Nil

Semester 4 | 30 ECTS | 1 ECTS = 25 hrs.

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
AT229	Computer application	62	38	4.00	B	Nil
NTU204	Professional ethics	47	28	3.00	B	Nil
AT227	Accounting for non-profit units	78	47	5.00	S	Nil
AT222	Intermediate accounting 2	63	37	4.00	C	Nil
AT224	Governmental accounting 2	63	37	4.00	C	Nil
AT226	Public finance	78	47	5.00	E	Nil
AT315	Financial institution accounting	78	47	5.00	E	Nil

Semester 5 | 30 ECTS | 1 ECTS = 25 hrs.

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
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AT311	Unified accounting system 1	63	37	4.00	C	nil
AT319	Audit 1	78	47	5.00	C	nil
AT312	Financial management 1	63	37	4.00	C	Nil
AT313	Personal companies accounting	93	57	6.00	C	Nil
AT310	Cost accounting	93	57	6.00	C	Nil
AT321	Marketing and E-commerce	78	47	5.00	C	Nil

Semester 6 | 30 ECTS | 1 ECTS = 25 hrs.

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
AT3111	Investment management	48	27	3.00	C	Nil
AT3112	Risk management and insurance	48	27	3.00	C	Nil
AT318	Financial management 2	78	47	5.00	C	nil
AT316	Cost accounting 2	93	57	6.00	C	nil
AT320	Audit 2	63	37	4.00	C	nil
AT314	Accounting for financial institution	63	37	4.00	E	nil
AT317	Unified accounting system 2	63	37	4.00	E	nil
AT417	Financial institution accounting	63	37	4.00	C	

Semester 7 | 30 ECTS | 1 ECTS = 25 hrs

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
AT411	Management accounting 1	108	67	7.00	S	Nil
AT4110	Accounting theory 1	63	37	4.00	C	Nil
AT414	Financial control 1	78	22	4.00	C	Nil
NTU400	Scientific research methodology	32	18	2.00	B	Nil
AT415	International financial reporting standards	63	37	4.00	C	Nil
AT416	Specialized systems	78	47	5.00		Nil
AT418	Accounting information system	63	37	4.00		Nil

Semester 8 | 30 ECTS | 1 ECTS = 25 hrs

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
AT412	Management accounting 2	108	67	7.00	C	nil
AT4111	Accounting theory 2	63	37	4.00	C	nil
AT423	Research project	63	237	4.00	C	nil
AT419	Advanced financial accounting	93	57	6.00	C	nil
AT413	Advanced cost accounting	93	57	6.00	E	nil
AT420	Sustainable development accounting	48	27	3.00	E	nil
AT421	Forensic accounting	48	27	3.00	E	nil

8. **Contact**

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