

Ministry of Higher Education and Scientific Research  
Scientific Supervision and Scientific Evaluation Apparatus  
Directorate of Quality Assurance and Academic Accreditation  
Accreditation Department



# **Academic Program and Course Description Guide**

2024

**University Name: Northern Technical University**

**Faculty/Institute: Al-dour Technical Institute**

**Scientific Department: Accounting techniques**

**Academic or Professional Program Name: Technical diploma in Accounting**

**Final Certificate Name: Technical diploma in Accounting**

**Academic System: Curriculum system**


**Description Preparation Date: 9/9/2024**

**File Completion Date: 9/9/2024**

Signature: 

Head of Department Name:  
lecturer. Aliaa Ibrahim Hussein

Date:

Signature: 

Scientific Associate Name:  
Pro.Dr.Hanan Shihab Ahmed

Date:

The file is checked by:

Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance Department:

Hayder Ali Mohsen

Date:

Signature: 

  
**Approval of the Dean**

**Assist Prof.Dr.Maha Elttaif Jasim**

### **1. Program Vision**

Advancing the profession, including in line with the miraculous economic development, a high level of creativity and excellence, which requires all economic winter, and the leadership center department in optical computing education has achieved achievements at the level of Iraq, through the decision taken by the International Federation of Accountants (IFAC).

### **2. Program Mission**

To enhance and advance the accounting profession, create a scientific environment that fosters accounting research, and provide the labor market with graduates who possess the professional and academic knowledge, capabilities, and skills, and who possess ethical values that enable them to meet the challenges imposed by the changing business environment, through the innovation of accounting programs.

### **3. Program Objectives**

- Develop accounting knowledge and link it to practical aspects.
- Understand and comprehend accounting sciences and solve existing accounting problems.
- Analyze accounting data using computer programs.
- Develop basic skills in financial analysis and develop data presentation methods.
- Understand mathematical methods and techniques for solving accounting problems.
- Open channels of communication with government institutions and departments, especially those related to them.
- Address accounting problems and develop solutions.
- Develop curricula to keep pace with scientific developments and the labor market.

### **4. Program Accreditation**

Nothing

<b>5. Other external influences</b>
Nothing

<b>6. Program Structure</b>				
<b>Program Structure</b>	<b>Number of Courses</b>	<b>Credit hours</b>	<b>Percentage</b>	<b>Reviews</b>
<b>Institution Requirements</b>	11	20	55%	9 Essential 2 optional
<b>College Requirements</b>	5	16	31%	5 Essential
<b>Department Requirements</b>	19	73	26%	15 Essential 4 optional
<b>Summer Training</b>	/	completed	-----	
<b>Other</b>	/	There isn't any		

<b>7- Program description</b>				
<b>Year/level</b>	<b>Course or course code</b>	<b>Name of the course or course</b>	<b>Hours</b>	
			<b>theoretical</b>	<b>practical</b>
2024-2025/ first	NTU 100	Democracy human rights	۲	–
	NTU 10۱	English language	۲	–
	NTU 10۲	Computer	۱	۱
	NTU 10۳	Arabic	۲	–
	NTU 10۴	Sports (optional)	۱	۱
	NTU 10۵	French language (optional)	۲	–
	TIDO100	Statistics	۱	۲

	TIDO101	Management principles	١	٢
	TIDO102	Economy	١	٢
	ACT100	Financial Accounting 1	١	٤
	ACT101	Government Accounting 1	١	٤
	ACT102	Financial Accounting 2	١	٤
	ACT103	Government accounting 2	١	٤
	ACT104	Accounting readings	١	٢
	ACT105	Oil and insurance accounting (optional)	١	٢
	ACT106	Tax accounting (optional)	١	٢
2024-2025 / 2ed	NTU200	English language	٢	–
	NTU201	Computer	١	١
	NTU202	Arabic	٢	–
	NTU203	The crimes of the Baath regime in Iraq	٢	–
	NTU204	Professional ethics	٢	–
	TIDO 200	E-business management	٢	٢
	TIDO201	Research project	١	٢

	ACT200	Intermediate accounting 1	၁	၄
	ACT201	Accounting for private companies	၁	၂
	ACT202	Unified accounting system 1	၁	၄
	ACT203	Cost accounting 1	၁	၄
	ACT204	Auditing 1	၁	၂
	ACT205	Bank accounting	၁	၄
	ACT206	Intermediate accounting 2	၁	၄
	ACT207	Cost accounting 2	၁	၄
	ACT208	Unified accounting system 2	၁	၄
	ACT209	Auditing 2	၁	၂
	ACT210	Commercial law (Optional)	၃	—
	ACT211	Accounting for financial companies (optional)	၁	၂

<b>8. Expected learning outcomes of the program</b>
<b>Knowledge</b>
<ul style="list-style-type: none"> <li>• Collect, analyze, and interpret financial statement results to assist in decision-making.</li> <li>• The ability to make sound judgments based on the analysis and interpretation of these results.</li> <li>• Identify and understand the importance of accounting standards as inputs into report writing.</li> <li>• Link the analysis and interpretation of financial statement results and the administrative decisions based on them to the needs of society for the purposes of development and progress in various fields.</li> <li>• Increase understanding and knowledge through the study of other sciences and disciplines.</li> </ul>
<b>Skills</b>
<ul style="list-style-type: none"> <li>• Accounting analysis, tabulation, and classification skills.</li> <li>• Use various techniques required by current curricula.</li> <li>• Write research, reports, and graduation projects on various accounting, financial, and administrative topics.</li> </ul>
<b>Ethics</b>
<p>The primary goal is to instill in students the value-based aspects of economics as essential foundational subjects that enable them to understand economics in all societies, large and small. This should be done with emphasis on the role of economics students in achieving this profound value-based goal in society through their work after graduation. Cultivating this value-based culture will certainly enhance students' desire for the approved curriculum subjects in the field of economics, as they are an important foundation for shaping and developing their ability to receive and embrace academic engagement through discussion, dialogue, and raising questions related to reality, inspired by practical life, and from the real-life economic and developmental work and activities.</p>

<b>9. Teaching and Learning Strategies</b>
(Theoretical lectures / practical lectures)

**10. Evaluation methods**

Daily, monthly and final tests, submitting weekly reports

**11. Faculty****Faculty Members**

Academic Rank	Specialization		Special Requirements/Skills (if applicable)		Number of the teaching staff	
	General	Special			Staff	Lecturer
Ass.prof	business management	Organizational Management and Organizational Behavior			/	
Lecturer. Doctor	business management	Strategic management			/	
Ass. Lecturer	business management	business management			/	
Ass. Lecturer	accounting	accounting			/	
Ass. Lecturer	accounting	Accounting			/	

<b>Professional Development</b>
<b>Orienting new faculty members</b>
<ul style="list-style-type: none"> <li>- Accounting training courses</li> <li>- Teaching and learning courses</li> <li>- Courses on how to publish scientific research</li> </ul>
<b>Professional development</b>
<ul style="list-style-type: none"> <li>- Accounting training courses</li> <li>- Developing scientific publishing skills</li> </ul>

<b>12. Acceptance Criterion</b>
<ul style="list-style-type: none"> <li>– 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</li> </ul>

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

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

Program Skills Outline															
				Required program Learning outcomes											
Year/Level	Course Code	Course Name	Basic or optional	Knowledge				Skills				Ethics			
				A1	A2	A3	A4	B1	B2	B3	B4	C1	C2	C3	C4
2024-2025 /1 <sup>st</sup> .	NTU 100	Democracy human rights	Basic			/				/			/		
	NTU 10١	English language	Basic		/			/					/		
	NTU 10٢	Computer	Basic	/			/	/					/		
	NTU 10٣	Arabic	Basic	/				/					/		
	NTU 10٤	Sports (optional)	optional	/				/					/		
	NTU 10٥	French language (optional)	optional												
	TIDO100	Statistics	Basic	/				/				/			
	TIDO101	Management principles	Basic	/				/				/			
	TIDO102	Economy	Basic	/					/				/		
	ACT100	Financial Accounting 1	Basic	/				/				/			
	ACT101	Government	Basic	/				/				/			

		Accounting 1													
	ACT102	Financial Accounting 2	Basic	/				/				/			
	ACT103	Government accounting 2	Basic	/				/				/			
	ACT104	Accounting readings	Basic	/				/				/			
	ACT105	Oil and insurance accounting	optional	/				/				/			
	ACT106	Tax accounting	optional	/				/				/			
<b>2024-2025/2<sup>ed</sup>.</b>	NTU200	English language	Basic			/				/			/		
	NTU201	Computer	Basic		/			/					/		
	NTU202	Arabic	Basic	/			/	/					/		
	NTU203	The crimes of the Baath regime in Iraq	Basic	/				/					/		
	NTU204	Professional ethics	optional	/				/					/		
	TIDO 200	E-business	optional												

		management													
	<b>TIDO201</b>	Research project	Basic	/				/				/			
	<b>ACT200</b>	Intermediate accounting 1	Basic	/				/				/			
	<b>ACT201</b>	Accounting for private companies	Basic	/					/				/		
	<b>ACT202</b>	Unified accounting system 1	Basic	/				/				/			
	<b>ACT203</b>	Cost accounting 1	Basic	/				/				/			
	<b>ACT204</b>	Auditing 1	Basic	/				/				/			
	<b>ACT205</b>	Bank accounting	Basic	/				/				/			
	<b>ACT206</b>	Intermediate accounting 2	Basic	/				/				/			
	<b>ACT207</b>	Cost accounting 2	Basic	/				/				/			

	ACT208	Unified accounting system 2	Basic	/				/				/			
	ACT209	Auditing 2	Basic	/				/				/			
	ACT210	Commercial law	optional	/				/					/		
	ACT211	Accounting for financial companies	optional		/					/				/	