

College of Administration and Economics, Al-Iraqia University

كلية الادارة والاقتصاد- الجامعة العراقية



First Cycle – Bachelor’s Degree, Department of
Accounting

College of Administration and Economics

بكالوريوس في المحاسبة (الدورة الاولى) - كلية الادارة والاقتصاد-
الجامعة العراقية



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1. **Mission & Vision Statement**

Vision Statement

The Accounting Department is committed to delivering high-quality education that equips students with the technical knowledge, analytical skills, and ethical principles necessary for success in accounting, auditing, and financial reporting. Through a curriculum that integrates theoretical foundations with practical applications, the department fosters critical thinking, problem-solving, and digital proficiency in financial and managerial accounting. Graduates are prepared to contribute effectively to businesses, government institutions, and the global economy by ensuring transparency, accountability, and sound financial decision-making.

Mission Statement

To be a leading academic department in accounting, recognized for excellence in education, research, and industry engagement. The department aspires to develop future accounting professionals and leaders who uphold ethical standards, drive financial integrity, and contribute to the advancement of accounting practices in a dynamic and technology-driven global economy.

2. Program Specification

Program code:	CAE	ECTS	240
Duration:	4 levels, 8 Semesters	Method of Attendance:	Full Time

The Accounting program is designed to provide students with the skills to improve themselves by preparing them for a career in the accounting and financial sectors. Students will learn how to manage and support the financial reporting and strategic initiatives of an organization. The curriculum consists of an integrated set of courses that builds a solid theoretical foundation for the students. Once the foundation is established, the program develops domain-specific skills in fields such as financial accounting, managerial accounting, auditing, taxation, cost accounting, and financial analysis. In its entirety, the program aims to prepare students for careers in accounting firms, corporate finance, and government agencies, where they will be involved in financial reporting, auditing, budgeting, and compliance. Moreover, students will be provided with knowledge of digital accounting systems and financial technologies sufficient for the design and management of accounting processes.

Level 1 builds a solid foundation for students in mathematics, statistics, and accounting fundamentals, suitable for progression to all program modules. Program-specific core topics are covered at Level 2, preparing for application-specific modules at Levels 3 and 4.

At Levels 2, 3, and 4, accounting students cover topics such as financial statement analysis, auditing principles, corporate taxation, accounting information systems, and financial ethics. Students acquire skills in data-driven financial decision-making, leadership, communication, and problem-solving, in addition to understanding regulatory and compliance requirements. Eventually, accounting graduates will gain knowledge, skills, and competencies that are industry-oriented and market-driven.

3. Program Goal

The Accounting program equips students with the knowledge, skills, and competencies necessary for success in a rapidly evolving financial environment. Through a balanced blend of theoretical concepts and practical applications, the program fosters analytical thinking, leadership, strategic decision-making, and ethical responsibility. Students develop a comprehensive understanding of key accounting functions, including financial reporting, managerial accounting, auditing, taxation, and financial analysis. The curriculum enhances problem-solving abilities, digital literacy, and data-driven decision-making, preparing graduates to navigate complex accounting challenges. The program promotes leadership, teamwork, and communication skills, which are essential for effective collaboration and financial management. It encourages an analytical mindset, innovation, and adaptability to emerging accounting technologies and regulatory trends. A strong emphasis on corporate social responsibility and sustainability ensures graduates contribute positively to the financial sector while upholding professional integrity. With a global perspective, the program prepares students for international accounting opportunities by fostering cross-cultural awareness and an understanding of global financial regulations. Graduates are equipped to excel in diverse career paths, including auditing, financial consulting, tax advisory, corporate accounting, and financial planning.

Student Learning Outcomes

Graduates of the Accounting program will be able to:

Apply Accounting Knowledge – Demonstrate a strong understanding of core accounting disciplines, including financial reporting, managerial accounting, auditing, taxation, and financial analysis.

Analyze and Solve Accounting Problems – Use critical thinking, data analysis, and decision-making techniques to address complex accounting and financial challenges.

Demonstrate Leadership and Teamwork – Exhibit leadership skills, collaborate effectively in teams, and manage financial and organizational dynamics.

Communicate Effectively – Develop strong oral and written communication skills for professional accounting and financial environments.

Practice Ethical Decision-Making – Apply ethical principles and corporate social responsibility in accounting and financial decision-making.

Utilize Technology and Digital Tools – Leverage emerging accounting technologies, data analytics, and digital platforms to enhance financial

decision-making and reporting.

Develop Strategic Financial Thinking – Identify financial opportunities, formulate accounting strategies, and drive innovation for sustainable financial growth.

Understand Global Accounting Standards – Analyze international accounting principles, economic trends, and regulatory frameworks to operate effectively in a global financial marketplace.

Adapt to Changing Accounting Environments – Demonstrate flexibility, resilience, and a continuous learning mindset to respond to evolving financial regulations and accounting standards.

Apply Financial and Risk Management Skills – Utilize financial data, budgeting, risk assessment, and managerial concepts to support financial sustainability and growth.

4. Academic Staff

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5. Credits, Grading and GPA

Credits

Middle 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 30 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:

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

6. Curriculum/Modules

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

No.	Module Code	Module Name in English	SSWL	USSWL	ECTS	Module Type	Prerequisite Module(s) Code
			hr/sem	hr/sem			
1	AC1101	Fundamentals of Financial Accounting	93	107	8	C	
2	AC1102	Principles of Business Administration	48	102	6	B	
3	AC1103	General Mathematics	63	87	6	B	
4	AC1104	Principles of Economic	48	102	6	B	
5	ENLA102	English language	33	17	2	B	
6	HRAD103	Human rights and democracy	33	17	2	B	

Semester 2 | 30 ECTS | 1 ECTS = 25 hrs

No.	Module Code	Module Name in English	SSWL	USSWL	ECTS	Module Type	Prerequisite Module(s) Code
			hr/sem	hr/sem			
1	AC1201	Financial Accounting	93	132	9	C	
2	AC1202	Principles of Statistics	63	137	8	B	
3	AC1203	Fundamentals of Computer Science	48	27	3	B	
4	AC1204	Accounting Readings & Corresponding	78	122	8	B	
5	UN125	Arabic Language	33	17	2	B	
6							

Semester 3 | 30 ECTS | 1 ECTS = 25 hrs

No.	Module Code	Module Name in English	SSWL	USSWL	ECTS	Module Type	Prerequisite Module(s) Code
			hr/sem	hr/sem			
1	AC2101	Fundamentals of INTERMEDIATE ACCOUNTING	63	87	6.00	C	
2	AC2102	Fundamentals of GOVERNMENTAL ACCOUNTING	63	87	6.00	C	
3	AC2103	FUNDAMENTALS ACCOUNTING IN ENGLISH	48	52	4.00	C	
4	AC2104	public finances	48	27	3.00	B	
5	AC2105	PRINCIPLES OPERATION RESEARCH & APPLICATION QSB	48	102	6.00	B	
6	UNI-216	Arabic Language	33	17	2.00	S	
7	UNI-217	Fundamentals of Computer Science	48	27	3.00	S	

No.	Module Code	Module Name in English	SSWL	USSWL	ECTS	Module Type	Prerequisite Module(s) Code
			hr/sem	hr/sem			
1	AC2201	INTERMEDIATE ACCOUNTING	63	112	7.00	C	
2	AC2202	GOVERNMENTAL ACCOUNTING	63	87	6.00	C	
3	AC2203	ACCOUNTING IN ENGLISH	48	77	5.00	C	
4	AC2204	MARKETING & E-TRADE	33	42	3.00	B	
5	AC2205	ACCOUNTING FOR NONPROFIT ORGANIZATION	63	62	5.00	C	
6	UNI-226	Crimes of Baath party	33	17	2.00	S	
7	UNI-227	English language	33	17	2.00	S	

Semester 5 | 30 ECTS | 1 ECTS = 25 hrs

No.	Module Code	Module Name in English	SSWL	USSWL	ECTS	Module Type	Prerequisite Module(s) Code
			hr/sem	hr/sem			
1	AC3101	CORPORATE ACCOUNTING	63	87	6.00	C	
2	AC3102	FUNDAMENTALS OF COST ACCOUNTING	63	87	6.00	C	
3	AC3103	FUNDAMENTALS of UNIFORM ACCOUNTING SYSTEM ACCOUNTING to IFRS	48	102	6.00	C	
4	AC3104	TAX ACCOUNTING	48	52	4.00	C	
5	AC3105	ACCOUNTING FOR FINANCIAL ENTERPRISES	48	77	5.00	C	
6	AC3106	METHODOLOGY & ETHICS of SCIENTIFIC RESEARCH	33	42	3.00		
7	AC3107	COMPUTER ACCOUNTING APPLICATIONS	48	52	4.00	B	

Semester 6 | 30 ECTS | 1 ECTS = 25 hrs

No.	Module Code	Module Name in English	SSWL	USSWL	ECTS	Module Type	Prerequisite Module(s) Code
			hr/sem	hr/sem			
1	AC3201	ADVANCED FINANCIAL ACCOUNTING	63	87	6.00	C	
2	AC3202	NATURAL RESOURCES ACCOUNTING	48	52	4.00	C	
3	AC3203	The Unified Accounting System According to IFRS	63	87	6.00	C	
4	AC3204	COST ACCOUNTING	63	87	6.00	C	
5	AC3205	AUDITING & CONTROL	48	52	4.00	C	
6	AC3206	STATISTICAL METHOS & APPLICATIONS SPSS	48	52	4.00	B	

Semester 7 | 30 ECTS | 1 ECTS = 25 hrs

No.	Module Code	Module Name in English	SSWL	USSWL	ECTS	Module Type	Prerequisite Module(s) Code
			hr/sem	hr/sem			
1	AC4101	Fundamentals of ADVANCED COST ACCOUNTING	63	87	6.00	C	
2	AC4102	Fundamentals of MANAGERIAL ACCOUNTING IN ENGLISH	63	87	6.00	C	
3	AC4103	INTERNATIONAL AUDITING STANDARDS	48	52	4.00	C	
4	AC4104	SPECIALIZED SYSTEMS ACCOUNTING	63	87	6.00	C	
5	AC4105	INTERNATIONAL ACCOUNTING	48	52	4.00	C	
6	AC4106	FINANCIAL STATEMENTS ANALYSIS	48	52	4.00	B	
7	AC4101	Fundamentals of ADVANCED COST ACCOUNTING	63	87	6.00	C	

Semester 8 | 30 ECTS | 1 ECTS = 25 hrs

No.	Module Code	Module Name in English	SSWL	USSWL	ECTS	Module Type	Prerequisite Module(s) Code
			hr/sem	hr/sem			
1	AC4201	ADVANCED COST ACCOUNTING	63	87	6.00	C	
2	AC4202	MANAGERIAL ACCOUNTING IN ENGLISH	63	87	6.00	C	
3	AC4203	INTERNATIONAL FINANCIAL REPORTING SATANDARDS	48	52	4.00	C	
4	AC4204	ACCOUNTING THEORY	63	87	6.00	C	
5	AC4205	ACCOUNTING INFORMATION SYSTEM	63	87	6.00	C	
6	AC4206	GRADUATION RESEARCH PROJECT	30	20	2.00	B	

Elective Subjects:

Semester	No.	Module Code	Module Name in English	SSWL	USSWL	ECTS	Module Type	Prerequisite Module(s) Code
				hr/sem	hr/sem			
