College of Administration and Economics, Al-Iraqia University
كلية الادارة والاقتصاد- الجامعة العراقية

First Cycle – Bachelor's Degree, Department of
Control and Auditing
College of Administration and Economics
بكالوريوس في الرقابة والتدقيق (الدورة الاولى)- كلية الادارة والاقتصاد- الجامعة العراقية

Table of Contents | جدول المحتويات

1. Mission & Vision Statement

Vision Statement

The Control and Auditing program is committed to delivering high-quality education that prepares competent auditors, controllers, and financial oversight professionals equipped with the technical expertise, analytical skills, and ethical standards required in a complex and regulated global environment. Through an integrated approach combining theoretical foundations, practical auditing applications, and research-based practices, the program promotes professional judgment, accountability, transparency, and integrity. Graduates are prepared to contribute effectively to public and private institutions by enhancing governance, risk management, compliance, and financial sustainability.

Mission Statement

To be a distinguished Control and Auditing program recognized for academic rigor, professional relevance, and alignment with international auditing and governance standards. The program aims to develop qualified graduates capable of performing auditing, control, and assurance functions with high ethical responsibility, supporting institutional efficiency, financial reliability, and sustainable economic development in both national and global contexts.

2. Program Specification

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

Control and Auditing program is designed to equip students with the professional competencies and analytical skills required for careers in auditing, control, and financial oversight across public and private sectors. The program prepares students to evaluate, monitor, and enhance organizational performance through effective internal control systems, auditing practices, and compliance mechanisms. Students learn how to support organizational governance, risk management, and assurance activities in alignment with professional and regulatory standards.

The curriculum consists of an integrated set of courses that establish a strong theoretical foundation in accounting principles, auditing standards, statistics, and financial analysis. Building on this foundation, the program develops domain-specific skills in areas such as internal and external auditing, control systems, financial reporting, forensic auditing, public sector auditing, corporate governance, risk management, and professional ethics. Overall, the program aims to prepare graduates for careers where they actively contribute to audit planning, financial evaluation, regulatory compliance, and institutional accountability.

Level 1 provides students with a solid foundation in mathematics, statistics, accounting fundamentals, and introductory auditing concepts, enabling progression to all subsequent program modules. Program-specific core subjects are introduced at Level 2, preparing students for advanced and application-oriented modules at Levels 3 and 4.

At Levels 2, 3, and 4, students study advanced topics such as audit analytics, internal control evaluation, financial statement analysis, risk-based auditing, compliance and governance, public sector auditing, and professional ethics. Students acquire competencies in analytical thinking, data-driven auditing, professional judgment, communication, and problem-solving, along with an understanding of regulatory frameworks and institutional environments. Consequently, graduates gain industry-relevant and market-oriented knowledge, skills, and professional capabilities.

The research culture is embedded from the early stages of the program through applied auditing cases, practical training, and analytical exercises integrated within coursework, as well as through dedicated practical modules, research seminars, and tutorials. A compulsory field training course at Level 1 must be successfully completed to progress to Level 2, with optional field courses offered at Levels 2, 3, and 4. At Level 4, all students are required to undertake an independent research project in the field of control and auditing.

3. Program Goal

The Control and Auditing program equips students with the knowledge, skills, and professional competencies required to succeed in complex and highly regulated organizational environments. Through a balanced integration of theoretical foundations and practical applications, the program fosters analytical thinking, professional judgment, risk assessment, and ethical responsibility. Students develop a comprehensive understanding of core areas such as accounting, auditing standards, internal control systems, financial reporting, governance, and compliance.

The curriculum enhances students' abilities in audit planning, evaluation of internal controls, financial analysis, and evidence-based decision-making, enabling graduates to address organizational risks and ensure financial reliability. Strong emphasis is placed on digital auditing tools, data analytics, and information systems, preparing students to operate effectively in technology-driven auditing and control environments. The program promotes professional communication, teamwork, and reporting skills essential for effective interaction with management, regulators, and stakeholders.

An ethical and regulatory focus is embedded throughout the program, reinforcing integrity, independence, and accountability while supporting corporate governance, transparency, and sustainability. The program encourages critical thinking, adaptability, and continuous professional development to keep pace with evolving auditing standards, regulatory requirements, and emerging risks.

With a global perspective, the Control and Auditing program prepares students to operate within international auditing and financial reporting frameworks by developing cross-cultural awareness and understanding of global professional standards. Graduates are well prepared for diverse career paths in internal and external auditing, control and compliance, financial oversight, risk management, public sector auditing, and assurance services.

Student Learning Outcomes

Graduates of the Control and Auditing program will be able to:

Apply Auditing and Control Knowledge – Demonstrate a solid understanding of accounting principles, auditing standards, internal control systems, financial reporting, and governance frameworks.

Analyze and Evaluate Financial Information – Apply analytical and critical thinking skills to assess financial statements, audit evidence, risks, and compliance with professional and regulatory standards.

Perform Audit and Control Functions – Plan, execute, and document auditing and control procedures in accordance with recognized professional and ethical standards.

Demonstrate Professional Judgment and Ethics – Apply ethical principles, independence, integrity, and professional responsibility in auditing, control, and assurance activities.

Communicate Audit Findings Effectively – Prepare clear, accurate, and professional audit reports and communicate findings effectively with management and stakeholders, both orally and in writing.

Utilize Digital Auditing Tools and Technologies – Employ audit software, data analytics, and information systems to enhance audit quality, efficiency, and decision-making.

Assess Risk and Internal Control Systems – Identify, analyze, and evaluate organizational risks and the effectiveness of internal control and risk management frameworks.

Work Effectively in Teams and Professional Environments – Collaborate efficiently within audit teams and demonstrate professional conduct in organizational and regulatory contexts.

Understand Regulatory and Global Auditing Frameworks – Apply national and international auditing, accounting, and compliance standards within diverse institutional and global environments.

Adapt to Professional and Regulatory Changes – Demonstrate continuous learning, adaptability, and readiness to respond to evolving auditing standards, technologies, and regulatory requirements.

4. Academic Staff

- Dr. Ilham Mohameed Wathik/Ph.D./Accounting/Prof.
  E. Mail: iiham.ismael@aliraqia.edu.iq
  Mobile --

- Dr. Rafid Hamid Zbala/ ph. D./Accounting/ Lecture
  E. Mail: rafid.h.z@aliraqia.edu.iq
  Mobile: --

- Suha Ahmed Muhammed /M.Sc. /Accounting/ Assistant Lecture
  E. Mail: suha.a.mohammed@aliraqia.edu.iq
  Mobile: --

- Sura Mohammed Jameel/M.Sc. / General Administration / Assistant Lecture
  E. Mail: sura.m.jameel@aliraqia.edu.iq
  Mobile: --

- Qusay Abdullah Khalaf / M.Sc./ economy/Assistant Lecture
  E. Qusay.a.khlaf@aliraqia.edu.iq
  Mobile: --

- Dr. Shafaq Najm Abdulwahhab / ph. D./ Political Science/ Lecture
  E. Mail: Shafaq.n.abdulwahab@aliraqia.edu.iq
  Mobile: --

- Ahmed Ali Salman/ M.Sc./ Statistics /Assistant Lecture
  E. Mail: ahmed.salman@aliraqia.edu.iq
  Mobile: --

- Arqam Ali Jaber/ M.Sc./ English literature /Assistant Lecture
  E. Mail: arqam.a.jaber@aliraqia.iq
  Mobile: --

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:

   CGPA = [(1st module score x ECTS) + (2nd module score x ECTS) + ……] / 240

6. Curriculum/Modules

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

No.	Module Code	Module Name in English	SSWL hr/sem	USSWL hr/sem	ECTS	Module Type	Prerequisite Module(s) Code
1	CA1101	Fundamentals of Financial Accounting	78	122	8	C	
2	CA1102	Principles of Business Administration	48	102	6	B	
3	CA1103	General Mathematics	63	112	7	B	
4	CA1104	Principles of Economic	48	77	5	B	
5	UN115	English language	33	17	2	S	
6	UN116	Human Right & Democracy	33	17	2	S	

Semester 2 | 30 ECTS | 1 ECTS = 25 hrs

No.	Module Code	Module Name in English	SSWL hr/sem	USSWL hr/sem	ECTS	Module Type	Prerequisite Module(s) Code
1	CA1201	Financial Accounting	78	122	8	C	
2	CA1202	Principles of law	63	137	8	B	
3	CA1203	Accounting statistical applications	63	87	6	B	
4	CA1204	Accounting Readings & Corresponding	48	27	3	B	
5	UN125	Fundamentals of Computer Science	48	27	3	S	
6	UN126	Arabic Language	17	33	2	S	

Semester 3 | 30 ECTS | 1 ECTS = 25 hrs

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

Semester 4 | 30 ECTS | 1 ECTS = 25 hrs

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

Semester 5 | 30 ECTS | 1 ECTS = 25 hrs

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

Semester 6 | 30 ECTS | 1 ECTS = 25 hrs

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

Semester 7 | 30 ECTS | 1 ECTS = 25 hrs

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

Semester 8 | 30 ECTS | 1 ECTS = 25 hrs

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

Elective Subjects:

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