

*Ministry of Higher Education and Scientific Research
University of Mosul
Administration and Economics College
Accountancy department*



**Guidance and description for
academic
postgraduate studies
2023-2024**



Academic Program Description Form

University Name: University of Mosul

Faculty/Institute: Administration and economic college

Scientific Department: Accountancy Department

Academic or Professional Program Name: Postgraduate studies

Final Certificate Name: Higher diploma, master, and PhD in Accountancy

Academic System: By courses

Description Preparation Date: 1/9/2023

File Completion Date:

Signature:



Head of Department Name:

Assistant professor Dr. Sinan Zuhair

Mohammad Jameel

Date:

Signature:



Scientific Associate Name:

Professor Dr. Alaa Abdul Salam

Al-Hamdani

Date:

The file is checked by:

Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance Department:



Approval of the Dean

Professor Dr. Thair Ahmad Sadoon Alsamman

Date:

Signature:



1. Program Vision

The Accounting Department seeks to achieve leadership by keeping pace with everything new in the field of specialization and in three main areas: accounting education, accounting scientific research, and community service and providing the community with qualified graduates who hold higher degrees (diploma, master's, doctorate) are capable of solving different accounting problems.

2. Program Mission

The department's mission of the postgraduate program is to provide a scientific environment that fulfills the requirements of the labor market and is appropriate for the future directions of the accounting and auditing profession in Iraq by actively contributing to the preparation of accountants and auditors who hold higher degrees and are qualified with the knowledge, capabilities and skills that enable them to address the accounting problems faced by both economics, local and global.

3. Program Objectives

- Improving the quality of accounting education and improving the quality of the graduate program outcomes offered by the department in the field of accounting and auditing in light of national, regional and international standards.
- Providing an educational environment that encourages students to be creative and innovative in the field of accounting in general.
- Developing the academic field of knowledge in the specialty of accounting and auditing in line with developments in the field of specialization and the requirements of the labor market.
- Improving the efficiency of the academic staff in the department to achieve scientific sobriety in postgraduate studies.
- Achieving community partnership and activating the department's interaction with state institutions and the private sector in order to provide training and employment opportunities for students on the one hand and contribute to solving the problems facing accountants and auditors in the work environment on the other hand.



- Adopting continuous improvement of educational services through developing postgraduate curricula and introducing new educational programs in postgraduate studies.

4. Program Accreditation

Does the program have program accreditation? And from which agency? No

5. Other external influences

Is there a sponsor for the program? No

6. Program Structure

Program Structure	Number of Courses	Credit hours	Percentage	Reviews*
Institution Requirements				basic
College's Requirements	9	11	23.68%	basic
Department's Requirements	28	64	73.68%	basic
Practical Training	1	passed	2.63%	basic

* This can include notes whether the course is basic or optional.



7. Program Description

Year/Level	Course Code	Course Name	Credit Hours	
			Theoretical	Practical
2023-2024 Diploma in auditing and auditing, First course				
	1081 تد بتد	International audit programs	2	
	1082 تد تحم	Financial analysis	2	
	1083 تد تنت	Cost accounting systems auditing	2	
	1084 تد ممد	International accounting standards	2	
		English Language	1	
2023-2024 Diploma in auditing and auditing, Second course				
	2081 تد اح	Statistic	2	
	2082 تد متد	International auditing standards	2	
	2083 تد تتمم	Auditing accounting information systems	2	
	2084 تد ابغ	Ethics of scientific research	1	
2023-2024 Master, first course				



	1071 م نمم	Accounting information systems	2	
	1072 م مم	Financial accounting	2	
	1073 م متع	Advanced cost accounting in English	2	
	1074 م تدم	Advanced auditing	2	
	1075 م نم	Accounting theory	2	
	1076 م مح	Governmental accounting	2	
	1078 م لن	English language	1	
2023-2024 Master, second course				
	2071 م تقم	Financial analysis	2	
	2072 م ممم	Financial organizations accounting	2	
	2073 م محا	Managerial accounting in English	2	
	2074 م نمك	Electronic accounting systems	2	
	2075 م مد	International accounting	2	
	2076 م طابع	Methods and ethics of scientific research	2	
	2076 م متع	Statistical analysis skills	2	
2023-2024 PhD, first course				



	1071 د نم	Accounting information system	3	
	1072 د محم	Advanced financial accounting	3	
	1073 د تحق	Financial statements analysis	2	
	1074 د متم	Advanced cost accounting in English	3	
	1075 د نمك	Electronic accounting systems	2	
	1076 د لن	English language	1	
	1077 د احم	Advanced statistic	2	
2023-2024 PhD, second course				
	2071 د مد	Internation accounting	2	
	2072 د طابع	Research methodology	1	
	2073 د ممم	Contemporary accounting problems	3	
	2074 د نم	Accounting theory	3	
	2075 د تمخت	Advanced Auditing and Assurance Services	3	
	2076 د مام	Advanced managerial accounting in English	3	
	2077 د مع	Governmental accounting	3	



8. Expected learning outcomes of the programme	
Knowledge	
Statement of learning outcomes 1	Learning outcomes 1
Knowledge of all program specializations at advanced level	Providing students with knowledge of all program specializations
Skills	
Statement of learning outcomes2	Learning outcomes 2
Discovering problems and solving them in modern ways	The ability to discover problems and solve them in modern ways
Statement of learning outcomes3	Learning outcomes 3
The possibility of using modern techniques in accounting	Developing capabilities to use modern techniques in accounting
Value	
Statement of learning outcomes4	Learning outcomes 4
Self development	Developing the required skills and self-development
Statement of learning outcomes5	Learning outcomes 5
Persistence in learning	Wishing you diligence and perseverance in learning regarding the course



9. Teaching and Learning Strategies

Teaching and learning strategies and methods adopted in the implementation of the program in general.

- Daily lectures
- Discussions during the lecture
- questions and answers
- smart board
- Power point
- Preparing reports according to the course vocabulary
- Monthly tests
- Daily tests
- End of course test

10. Evaluation methods

Implemented at all stages of the program in general.
monthly and quarterly testsDaily,



11. Faculty						
Faculty Members						
Academic position	Specialization		Special Requirements/Skills (if applicable)		Number of the teaching staff	
	General interest field	Special interest research field			Permanent job	Casual job
Professor	accounting	Financial accounting and auditing	Computer		Permanent	
Professor	accounting	Financial accounting and auditing	Computer		Permanent	
Assistant Professor	accounting	Financial accounting and auditing	Computer		Permanent	
Assistant Professor	accounting	Financial accounting and auditing	Computer		Permanent	
Assistant Professor	accounting	Financial accounting and auditing	Computer		Permanent	
Assistant Professor	accounting	Financial accounting and auditing	Computer		Permanent	



Assistant Professor	accounting	Financial accounting and auditing	Computer	Permanent	
Assistant Professor	accounting	Financial accounting and auditing	Computer	Permanent	
Assistant Professor	accounting	Cost and administrative accounting	Computer	Permanent	
Assistant Professor	accounting	Cost and administrative accounting	Computer	Permanent	
Assistant Professor	accounting	Financial accounting and auditing	Computer	Permanent	
Assistant Professor	accounting	Cost and administrative accounting	Computer	Permanent	
Assistant Professor	accounting	Financial accounting and auditing	Computer	Permanent	
Assistant Professor	accounting	Cost and administrative accounting	Computer	Permanent	
Assistant Professor	accounting	Cost and administrative accounting	Computer	Permanent	



Lecturer	accounting	Cost and administrative accounting	Computer	Permanent	
Lecturer	accounting	Financial accounting and auditing	Computer	Permanent	
Lecturer	accounting	Financial accounting and auditing	Computer	Permanent	
Lecturer	accounting	Cost and administrative accounting	Computer	Permanent	
Lecturer	accounting	Financial accounting and auditing	Computer	Permanent	
Lecturer	accounting	Financial accounting and auditing	Computer	Permanent	
Lecturer	accounting	Financial accounting and auditing	Computer	Permanent	
Lecturer	accounting	Financial accounting and auditing	Computer	Permanent	
Lecturer	accounting	Cost and administrative accounting	Computer	Permanent	



Lecturer	accounting	Cost and administrative accounting	Computer		Permanent	
Lecturer	accounting	Financial accounting and auditing	Computer		Permanent	
Lecturer	accounting	Financial accounting and auditing	Computer		Permanent	
Lecturer	accounting	Financial accounting and auditing	Computer		Permanent	
Lecturer	accounting	Cost and administrative accounting	Computer		Permanent	
Lecturer	accounting	Financial accounting and auditing	Computer		Permanent	
Lecturer	accounting	Cost and administrative accounting	Computer		Permanent	
Lecturer	accounting	Cost and administrative accounting	Computer		Permanent	
Lecturer	accounting	Financial accounting and auditing	Computer		Permanent	



assistant Lecturer	accounting	Cost and administrative accounting	Computer		Permanent	
assistant Lecturer	accounting	Financial accounting and auditing	Computer		Permanent	
assistant Lecturer	accounting	Financial accounting and auditing	Computer		Permanent	
assistant Lecturer	accounting	Cost and administrative accounting	Computer		Permanent	
assistant Lecturer	accounting	Financial accounting and auditing	Computer		Permanent	
assistant Lecturer	accounting	Cost and management accounting	Computer		Permanent	
assistant Lecturer	accounting	Finance and auditing	Computer			casual
assistant Lecturer	ountingAcc	Operations research	Computer			casual
assistant Lecturer	English	literature	Computer			casual



12. Professional Development

Mentoring new faculty members

- Developing multiple administrative skills for new faculty members, such as working in a- team or decision-making skills in academic and administrative work.
- Developing the performance of new faculty members in accordance with the changes and requirements of the times and curricula.

Professional development of faculty members

- Developing the faculty member's skills by relying on modern technological methods and innovating new alternatives in learning
- Developing the skill level of the faculty member, whether in the field of teaching- scientific research, or community service
- Spreading the principle of continuous education and learning among faculty members which plays the greatest role in the success of the professional development program

13. Acceptance Criterion

(Setting regulations related to enrollment in the college or institute, whether central admission or others)

- Central admission
- Special government admission (parallel)

14. The most important sources of information about the program

State briefly the sources of information about the program.

- Methodological books
- External books
- Scientific research
- Messages and theses related to the program



15. Program Development Plan

- Urging faculty members who hold titles (teacher and assistant teacher) to be promoted to higher practical titles.
- Encouraging faculty members who hold a master's degree to obtain a doctorate degree, whether from inside or outside the country, in the program's specialty.
- Encouraging faculty members who hold doctoral degrees to participate in postdoctoral research fellowships outside the country.



16. Program Skills Outline															
				Required program Learning outcomes											
				Knowledge				Skills				Ethics			
Year/Level	Course Code	Course Name	Essential or Optional	A1	A2	A3	A4	B1	B2	B3	B4	C1	C2	C3	C4
2023-2024 Diploma in auditing and auditing, First course															
	1081 تد بئك	International audit programs	Essential	-	-	-	-	-	-	-	-	-	-	-	-
	1082 تد تلم	Financial analysis	Essential	-	-	-	-	-	-	-	-	-	-	-	-
	1083 تد تنتك	Cost accounting systems auditing	Essential	-	-	-	-	-	-	-	-	-	-	-	-
	1084 تد معد	International accounting standards	Essential	-	-	-	-	-	-	-	-	-	-	-	-



		English Language	Essential	-	-	-	-	-	-	-	-	-	-
2023-2024 Diploma in auditing and auditing, Second course													
	2081 تدا ح	Statistic	Essential	-	-	-	-	-	-	-	-	-	-
	2082 تدا متدا	International auditing standards	Essential	-	-	-	-	-	-	-	-	-	-
	2083 تدا تعلم	Auditing accounting information systems	Essential	-	-	-	-	-	-	-	-	-	-
	2084 تدا ابع	Ethics of scientific research	Essential	-	-	-	-	-	-	-	-	-	-
2023-2024 Master, first course													



	1071 م نمم	Accounting information systems		-	-	-	-	-	-	-	-	-	-	-
	1072 م مم	Financial accounting		-	-	-	-	-	-	-	-	-	-	-
	1073 م متم	Advanced cost accounting in English		-	-	-	-	-	-	-	-	-	-	-
	1074 م تدم	Advanced auditing		-	-	-	-	-	-	-	-	-	-	-
	1075 م نم	Accounting theory		-	-	-	-	-	-	-	-	-	-	-
	1076 م مح	Governmental accounting		-	-	-	-	-	-	-	-	-	-	-
	1078 م لن	English language		-	-	-	-	-	-	-	-	-	-	-
2023-2024 Master, second course														
	2071 م تقم	Financial analysis		-	-	-	-	-	-	-	-	-	-	-

جامعة الموصل
كلية الإدارة والاقتصاد
قسم المحاسبة



	2072 م ممم	Financial organizations accounting	-	-	-	-	-	-	-	-	-	-	-	-
	2073 م محا	Managerial accounting in English	-	-	-	-	-	-	-	-	-	-	-	-
	2074 م نمك	Electronic accounting systems	-	-	-	-	-	-	-	-	-	-	-	-
	2075 م مد	International accounting	-	-	-	-	-	-	-	-	-	-	-	-
	2076 م طابع	Methods and ethics of scientific research	-	-	-	-	-	-	-	-	-	-	-	-
	2076 م متح	Statistical analysis skills	-	-	-	-	-	-	-	-	-	-	-	-
2023-2024 PhD, first course														
	1071 د نمم	Accounting information system	-	-	-	-	-	-	-	-	-	-	-	-

جامعة الموصل
كلية الإدارة والاقتصاد
قسم المحاسبة



	1072 د محم	Advanced financial accounting		-	-	-	-	-	-	-	-	-	-	-
	1073 د تحق	Financial statements analysis		-	-	-	-	-	-	-	-	-	-	-
	1074 د متم	Advanced cost accounting in English		-	-	-	-	-	-	-	-	-	-	-
	1075 د نمك	Electronic accounting systems		-	-	-	-	-	-	-	-	-	-	-
	1076 د لن	English language		-	-	-	-	-	-	-	-	-	-	-
	1077 د احم	Advanced statistic		-	-	-	-	-	-	-	-	-	-	-
2023-2024 PhD, second course														
	2071 د مد	Internation accounting		-	-	-	-	-	-	-	-	-	-	-
	2072 د طابع	Research methodology		-	-	-	-	-	-	-	-	-	-	-

جامعة الموصل
كلية الإدارة والاقتصاد
قسم المحاسبة



2073 د ممم	Contemporary accounting problems		-	-	-	-	-	-	-	-	-	-	-	-
2074 د نم	Accounting theory		-	-	-	-	-	-	-	-	-	-	-	-
2075 د تمخت	Advanced Auditing and Assurance Services		-	-	-	-	-	-	-	-	-	-	-	-
2076 د مام	Advanced managerial accounting in English		-	-	-	-	-	-	-	-	-	-	-	-
2077 د مح	Governmental accounting		-	-	-	-	-	-	-	-	-	-	-	-

