



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

**Accounting Department Handbook  
for the 2024-2025 Academic Year**

➤ **First: Description of the Scientific Department**

<i>Educational institution</i>	<i>Ministry of Higher Education and Scientific Research / University of Mosul / administrative and Economics college</i>
<i>Scientific department</i>	<i>Accounting</i>
<i>Name of academic program</i>	<i>Accounting</i>
<i>Type of institution</i>	<i>Governmental</i>
<i>Affiliated Ministry</i>	<i>Ministry of Higher Education and Scientific Research</i>
<i>Affiliated University</i>	<i>University of Mosul</i>
<i>Geographical Location</i>	<i>Iraq - Mosul</i>
<i>Department's Rooms</i>	<i>17</i>
<i>Duration of Undergraduate Studies</i>	<i>4 Years</i>
<i>Duration of postgraduate Studies (Diploma degree)</i>	<i>1 years</i>
<i>Duration of postgraduate Studies (Master degree)</i>	<i>2 years</i>
<i>Duration of postgraduate Studies (PhD degree)</i>	<i>5 years</i>
<i>Language of instruction</i>	<i>Arabic – English</i>
<i>Email</i>	<i><a href="mailto:dept.accounting@uomosul.edu.iq">dept.accounting@uomosul.edu.iq</a></i>
<i>Academic system</i>	<i>Semester system + Bologna system</i>
<i>Accredited program</i>	<i>Credit system</i>

➤ **Second: Vision, Mission, and Objectives of the Accounting Department**

**1- Vision**

Achieving knowledge leadership locally and internationally by serving all relevant parties and enhancing the values of excellence and its sustainability.

**2- Mission**

Establishing values of excellence and future sustainability to meet the requirements of the labor market in the accounting and auditing professions in Iraq.

**3- Objectives**

1. The department of accounting aims to provide the community with professional and academics to meet the need for specialists and community by developing specialized accounting knowledge.
2. The department of accounting also seeks to update academic programs at the undergraduate and postgraduate levels to enhance the desired excellence in meeting labor market requirements and achieving social and environmental sustainability.
3. It aims to create an appropriate educational environment that encourages academics and students to be creative and innovative in the field of accounting.

➤ **Third: Program Learning Outcomes**

- **Knowledge:**

Students will have a comprehensive understanding of accounting concepts and theories, as well as international standards (IAS/IFRS/IPSAS).

- **Skills:**

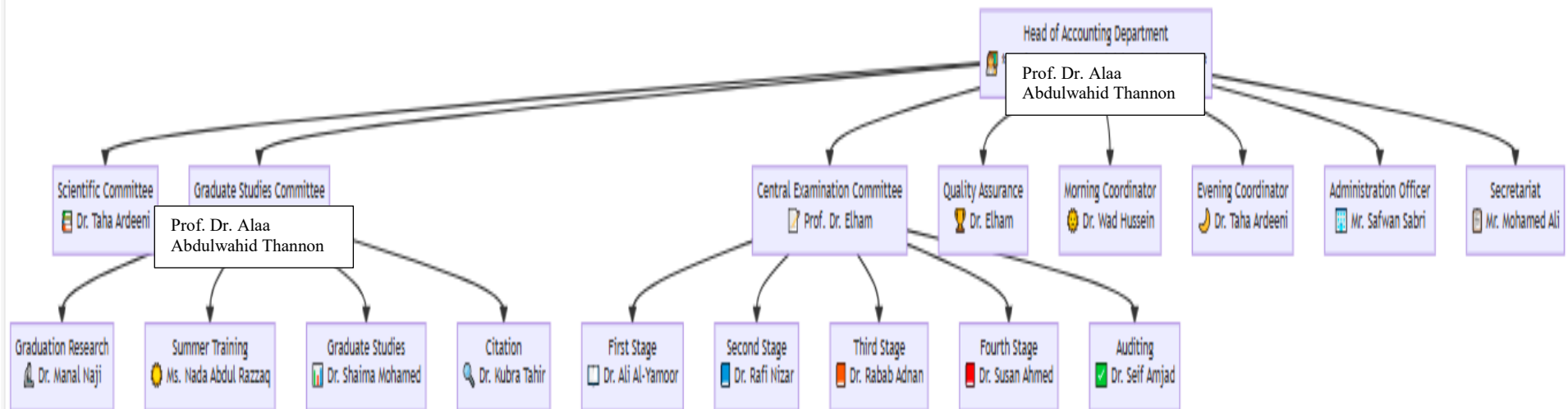
The ability to prepare and analyze financial statements, use accounting software, and perform financial analysis and internal auditing.

- **Competencies:**

Apply professional and ethical standards, work in multidisciplinary teams, and make sound financial decisions.

➤ **Fourth: Organizational Structure of the Department**

1. Head of Department
2. Undergraduate and Graduate Program Coordinators
3. Faculty Members
4. Scientific Committee
5. Quality Assurance and Academic Performance Committee
6. Educational Guidance Unit
7. Summer Training
8. Student Supervision
9. Plagiarism Committee
10. Graduate Studies Committee



## ➤ Fifth: Study Plan

### 1- Undergraduate program

Republic of Iraq - Ministry of Higher Education and Scientific Research

University of ..... / College of Administration & Economics

Bachelor's degree in Accounting (First cycle)

Four years (Eight semesters) - 240 ECTS credits - 1 ECTS = 25 hr

Program Curriculum (2024 - 2025)

جمهورية العراق - وزارة التعليم العالي والبحث العلمي

جامعة ..... / كلية الإدارة والاقتصاد

بكالوريوس في المحاسبة (الدورة الأولى)

أربع سنوات (ثمانية فصول دراسية) - ٢٤٠ وحدة اوروبية - كل وحدة اوروبية = ٢٥ ساعة

المناهج الدراسي للعام 2024 - 2025

Level	Semester	No.	Module Code	Module Name in English	اسم المادة الدراسية	Language	SSWL (hr/w)						Exam hr/sem	SSWL hr/sem	USSWL hr/sem	SWL hr/sem	ECTS	Module Type	Prerequisite Module(s) Code
							CL (hr/w)	Lect (hr/w)	Lab (hr/w)	Pr (hr/w)	Tut (hr/w)	Semn (hr/w)							
UGI	One	1	AC1101	Fundamentals of Financial Accounting	اساسيات المحاسبة المالية	Arabic	4				2		3	93	107	200	8.00	C	
		2	AC1102	Principles of Business Administration	مبادئ إدارة الأعمال	Arabic	2				1		3	48	102	150	6.00	B	
		3	AC1103	General Mathematics	الرياضيات العامة	Arabic	2			2			3	63	87	150	6.00	B	
		4	AC1104	Principles of Economic	مبادئ الاقتصاد	Arabic	2				1		3	48	102	150	6.00	B	
		5	UN115	English language	اللغة الإنكليزية	English	2						3	33	17	50	2.00	S	
		6	UN116	Human Right & Democracy	الديمقراطية وحقوق الانسان	Arabic	2						3	33	17	50	2.00	S	
						Total	14	0	0	2	4	0	18	318	432	750	30.00		
	Two	1	AC1201	Financial Accounting	المحاسبة المالية	Arabic	4				2		3	93	132	225	9.00	C	
		2	AC1202	Principles of Statistics	مبادئ الإحصاء	Arabic	3			1			3	63	137	200	8.00	B	
		3	AC1203	Fundamentals of Computer Science	اساسيات علم الحاسوب	Arabic	1			2			3	48	27	75	3.00	S	
		4	AC1204	Accounting Readings & Corresponding	قراءات ومزايا محاسبية	English	3				2		3	78	122	200	8.00	B	
		5	UN125	Arabic Language	اللغة العربية	Arabic	2						3	33	17	50	2.00	S	
						Total	13	0	0	3	4	0	15	315	435	750	30.00		

## Program Description

Year/Level	Course Code	Course Name	Credit Hours	
<b>2023-2024 /the second level/First course</b>				
	1212 م مت 1	Intermediate Accounting (1)	3	2
	1213 م حك 1	Government Accounting (1)	2	2
	1214 م من 1	Accounting in English (1)	2	2
	1215 م تس	Marketing and e-commerce	3	_____
	1216 م قع	Business Law	2	_____
	1217 م تج	Computer accounting applications	2	2
	1218 م رع 2	General Mathematics (2)	2	_____
		Baath Party crimes	2	_____
<b>2023-2024 /the second level/Second course</b>				
	2219 م مت 2	Intermediate Accounting (2)	3	2
	2220 م حك 2	Government Accounting (2)	2	2
	2221 م وغ	Accounting for non-profit units	3	_____
	2222 م مع	Public finance	2	_____
	2223 م بع	Accounting operations research in English	3	_____
	2224 م من 2	Accounting in English (2)	2	2
		Arabic Language	2	
		English language	2	
<b>2023-2024 /the Third level/First course</b>				
	1325 م مك 1	Cost Accounting (1)	3	2
	1326 م مش	Corporate accounting	3	2

	1327 م نظ1	Unified accounting system (1)	3	_____
	1328 م مض	Tax Accounting	3	_____
	1329 م تق	Financial statement analysisE	2	2
	1330 م شا	Accounting for financial institutions	2	2
<b>2023-2024 /the Third level/ Second course</b>				
	2331 م قد	Advanced financial accounting	3	2
	2332 م مص	Natural resources accounting	2	2
	2333 م نظ2	Unified accounting system (2)	3	_____
	2334 م مك2	Cost Accounting (2)	3	2
	2335 م رق	Audit and oversight	3	_____
	2336 م تم	Accounting training	-2	4
		English language	2	_____
<b>2023-2024 /the fourth level/ First course</b>				
	1437 م كم1	Advanced cost accounting in English	3	2
	1438 م خص	Specialized accounting systems	3	2
	1439 م تد	International auditing standards	2	_____
	1440 م اد1	Management accounting in English (1)	3	2
	1441 م دو	International accounting	2	_____
	1442 م هج	Methods and ethics of scientific research	2	_____
<b>2023-2024 /the fourth level/ Second course</b>				
	2443 م اد2	Management accounting in English (2)	3	2
	2444 م كم2	Advanced cost accounting in English (2)	3	2
	2445 م غ1	International Financial Reporting Standards	2	_____
	2446 م ظر	Accounting theory	3	_____

	2447 م ظم	accounting information systems	3	_____
	2448 م حث	Graduation research project	2	2
		English language	2	

## 2- Postgraduate programs



Program Description				
Year/Level	Course Code	Course Name	Credit Hours	
<b>2024- 2025/Diploma in Auditing and Accounting Review / First Semester</b>			<b>Theoretical</b>	<b>Practical</b>
	1081 تد بتد	Basics of Auditing and financial control	2	
	1082 تد تحم	Financial analysis	2	
	1083 تد تنت	Statistic	2	
	1084 تد ممد	International accounting standards	2	
		English Language	Pass	
<b>2024-2025 Diploma in Auditing and Accounting Review, Second course</b>				
	2081 تد اح	Cost accounting systems auditing	2	
	2082 تد متد	International auditing standards	2	
	2083 تد تنمم	Auditing accounting information systems	2	
	2084 تد ابع	Ethics of scientific research	Pass	
<b>2024-2025 Diploma in Government Accounting and Budgets/first course</b>				
	1051 مو مح	Government Accounting	2	

	1052 مو توح	Auditing of Government Units	2	
	1053 مو ل ان	English Language	مستوفي	
	1054 مو م و ح	Budgeting in Government Units	2	
	1055 مو تد اح	Statistics	2	
<b>2024-2025 Diploma in Government Accounting and Budgets/Second course</b>				
	2051 مو نامح	Government Finance Statistics System	2	
	2052 مو ممدقع	International Public Sector Accounting Standards (IPSAS)	2	
	2053 مو متفوح	Cost Accounting in Government Units	2	
	2054 مو طوابع	Research Methods and Ethics	مستوفي	
<b>2023-2024 Master, first course</b>				
	1064 م نمم	Accounting information systems	2	
	1065 م مم	Financial accounting	2	
	1063 م متم	Advanced cost accounting in English	2	

	م 1066 تدم	Advanced auditing	2	
	م 1061 نم	Accounting theory	2	
	م 1062 لن	English Language	pass	
	م 1067 تقم	Financial statements analysis	2	
<b>2024-2025 Master, second course</b>				
	م 2062 مح	Governmental Accounting	2	
	م 2067 مم	Financial organizations accounting	2	
	م 2061 محا	Managerial accounting in English	2	
	م 2065 نمك	Electronic accounting systems	2	
	م 2066 مد	International accounting	2	
	م 2064 طابع	Methods and ethics of scientific research	2	
	م 2063 متج	Statistical analysis skills	2	
<b>2023-2024 PhD, first course</b>				
	د 1071 نم	Accounting information system	3	
	د 1072 مح	Contemporary accounting problems	3	
	د 1073 تحق	Advanced financial accounting	2	

	د 1074 متم	Advanced cost accounting in English	3	
	د 1074 مح	Governmental accounting	2	
	د 1076 لن	English language	Pass	
	د 1077 احم	Advanced statistic	2	
2024-2025 PhD, second course				
	د 2071 مد	International accounting	2	
	د 2072 نمك	Electronic accounting systems	1	
	د 2071 تحق	Financial statements analysis	3	
	د 2074 نم	Accounting theory	3	
	د 2075 تمخت	Advanced Auditing and Assurance Services	3	
	د 2076 مام	Advanced managerial accounting in English	3	
	د 2073 مد	International accounting	3	

#### Sixth: Faculty members in the department

#### Faculty members in the Accounting Department for the academic year 2024-2025

No.	Name	Academic Title	Year of Promotion	Degree	Year of Degree	General Specialization	Specific Specialization
1	Ziyad Hashim Yahya Qasim Al-Saqqa	Professor	2013	PhD	2006	Accounting	Financial Accounting and Auditing

2	<b>Luqman Muhammad Ayoub Al- Dabbagh</b>	<b>Professor</b>	<b>2019</b>	<b>PhD</b>	<b>2011</b>	<b>Accounting</b>	<b>Financial Accounting and Auditing</b>
3	<b>Sinan Zuhair Muhammad Jamil</b>	<b>Professor</b>	<b>2025</b>	<b>PhD</b>	<b>2015</b>	<b>Accounting</b>	<b>Financial Accounting and Auditing</b>
4	<b>Alaa Abdulwahid Thanoon Taha</b>	<b>Professor</b>	<b>2025</b>	<b>PhD</b>	<b>2013</b>	<b>Accounting</b>	<b>Financial Accounting and Auditing</b>
5	<b>Maher Ali Hussein Muhammad</b>	<b>Professor</b>	<b>2025</b>	<b>PhD</b>	<b>2005</b>	<b>Accounting</b>	<b>Financial Accounting and Auditing</b>
6	<b>Kubra Muhammad Tahir Hammoudi</b>	<b>Assistant Professor</b>	<b>2009</b>	<b>PhD</b>	<b>2009</b>	<b>Accounting</b>	<b>Financial Accounting and Auditing</b>
7	<b>Ali Mal Allah Abdullah Muhammad</b>	<b>Assistant Professor</b>	<b>2016</b>	<b>PhD</b>	<b>2021</b>	<b>Accounting</b>	<b>Financial Accounting and Auditing</b>
8	<b>Taha Ahmed Hassan Ardini</b>	<b>Assistant Professor</b>	<b>2021</b>	<b>PhD</b>	<b>2015</b>	<b>Accounting</b>	<b>Financial Accounting and Auditing</b>
9	<b>Khalis Hassan Youssef Hassan</b>	<b>Assistant Professor</b>	<b>2022</b>	<b>PhD</b>	<b>2018</b>	<b>Accounting</b>	<b>Cost and Managerial Accounting</b>
10	<b>Ali Hazem Younis Youssef</b>	<b>Assistant Professor</b>	<b>2022</b>	<b>PhD</b>	<b>2019</b>	<b>Accounting</b>	<b>Cost and Managerial Accounting</b>
11	<b>Saif Al-Din Amjad Ismail</b>	<b>Assistant Professor</b>	<b>2023</b>	<b>PhD</b>	<b>2017</b>	<b>Accounting</b>	<b>Financial Accounting and Auditing</b>
12	<b>Muthanna Faleh Badr Abdullah</b>	<b>Assistant Professor</b>	<b>2023</b>	<b>PhD</b>	<b>2022</b>	<b>Accounting</b>	<b>Cost and Managerial Accounting</b>
13	<b>Abdulwahid Ghazi Muhammad</b>	<b>Assistant Professor</b>	<b>2023</b>	<b>PhD</b>	<b>2021</b>	<b>Accounting</b>	<b>Financial Accounting and Auditing</b>

14	Nada Abdul Razzaq Suleiman	Assistant Professor	2023	Master's	2007	Accounting	Cost and Managerial Accounting
15	Intisar Saber Nouri	Assistant Professor	2023	Master's	2006	Accounting	Cost and Managerial Accounting
16	Haitham Hashim Qasim Sultan	Assistant Professor	2024	PhD	2019	Accounting	Financial Accounting and Auditing
17	Salem Khalil Khalid Aoun	Assistant Professor	2025	PhD	2021	Accounting	Cost and Managerial Accounting
18	Rabaab Adnan Shihab Ahmed	Lecturer	2008	PhD	2008	Accounting	Cost and Managerial Accounting
19	Arslan Ibrahim Abdul Kareem	Lecturer	2010	PhD	2019	Accounting	Financial Accounting and Auditing
20	Shaimaa Muhammad Samir Ibrahim	Lecturer	2013	PhD	2022	Accounting	Financial Accounting and Auditing
21	Rafi Nizar Jamil Raffo	Lecturer	2017	PhD	2022	Accounting	Financial Accounting and Auditing
22	Abdulrahman Zuhair Abdulqader	Lecturer	2018	PhD	2022	Accounting	Financial Accounting and Auditing
23	Manal Naji Saleh Abdullah	Lecturer	2019	PhD	2022	Accounting	Financial Accounting and Auditing
24	Nashwan Talal Saadullah	Lecturer	2021	PhD	2021	Accounting	Cost and Managerial Accounting
25	Masrah Azzo Muhid Ali	Lecturer	1994	Master	1989	Accounting	Cost and Managerial Accounting

26	Sawsan Ahmed Saeed Saleem	Lecturer	2008	Master	2001	Accounting	Financial Accounting and Auditing
27	Taghreed Salem Mahmoud Muhammad	Lecturer	2009	Master	2002	Accounting	Financial Accounting and Auditing
28	Intisar Abdul Ridha Abdullah	Lecturer	2010	Master	2002	Accounting	Financial Accounting and Auditing
29	Taha Alawi Nasser Sultan	Lecturer	2012	Master	1998	Accounting	Cost and Managerial Accounting
30	Waad Hussein Shlash Hamad	Lecturer	2012	Master	2007	Accounting	Financial Accounting and Auditing
31	Huda Salem Hussein Marai	Lecturer	2014	Master	2009	Accounting	Cost and Managerial Accounting
32	Alaa Waddah Mahmoud Thabet	Lecturer	2020	Master	2010	Accounting	Cost and Managerial Accounting
33	Hassan Saleh Youssef	Lecturer	2023	PhD	2023	Accounting	Financial Accounting and Auditing
34	Zina Fathi Muhammad Younis	Lecturer	2023	Master	2008	Accounting	Cost and Managerial Accounting
35	Hala Abdulhadi Yahya	Lecturer	2024	Master	2014	Accounting	Financial Accounting and Auditing
36	Laith Khalil Ibrahim Ali	Assistant Lecturer	2016	Master	2013	Accounting	Financial Accounting and Auditing
37	Alaa Hamid Saleh Karaf	Assistant Lecturer	2019	Master	2018	Accounting	Cost and Managerial Accounting
38	Dohaa Munther Zakr	Assistant Lecturer	2020	Master	2020	Accounting	Financial Accounting and Auditing

40	Abdullah Ziyad Hashim	Assistant Lecturer	-	Master	-	Accounting	Financial Accounting and Auditing
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**Seventh: Description of human resources**

***Analytical table showing the distribution of teaching staff in the Accounting Department by academic title, degree, and academic description***

<i>Academic title</i>	<i>PhD</i>	<i>Master</i>	<i>Male</i>	<i>Female</i>	<i>Total</i>
<i>Professor</i>	5	0	4	1	5
<i>Assistant professor</i>	10	2	7	5	12
<i>Teacher</i>	8	9	9	8	17
<i>Assistant teacher</i>	0	5	2	3	5
<i>Total</i>	23	16	22	17	39