

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



**Academic Program  
Description Guide  
Department of  
Accounting  
Undergraduate Studies  
2025-2026**

## Academic Program Description Form

University Name: University of Mosul

Faculty/Institute: College of Administration and Economics

Scientific Department: Accountancy Department

Academic or Professional Program Name: BSc Accountancy

Final Certificate Name: B.Sc. in Accounting

Academic System: Courses System

Description Preparation Date: 28/01/2026

File Completion Date:

Signature:

Head of Department Name:

Prof. Dr. Alaa Abdul Wahid Dhanoon

Date: 28/1/2026

Signature:

Scientific Assistant Name:

Asst. Prof. Dr. Salim Khalil Khalid

Date: 1-2-2026

The file is checked by:

Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance Department:

Date: Zaid.k.Ibrahim

Signature:



Approval of the Dean

Prof. Dr Sinan Zuhair Mohammed Jameel

Date:

Signature:



### **1. Program Vision**

The Department of Accounting aspires to achieve leadership by keeping pace with the latest developments in the field across three main pillars: Accounting Education, Scientific Accounting Research, and Community Service.

### **2. Program Mission**

The Department's mission is to provide a scientific environment that meets labor market requirements and aligns with the future trends of the accounting and auditing profession in Iraq. This is achieved by actively contributing to the preparation of accountants and auditors who are highly qualified with knowledge, capabilities, and skills, and who are capable of competing in both local and international environments.

### **3. Program Objectives**

- Elevating the quality of accounting education and improving the outcomes of both undergraduate and postgraduate programs offered by the Department in Accounting and Auditing, considering national, regional, and international standards.
- Fostering an educational environment encourages student creativity and innovation in the field of accounting.
- Developing the academic knowledge base in the accounting and auditing specialization to align with contemporary developments in the field and labor market requirements.
- Enhancing the efficiency of academic staff members to achieve scientific rigor in both undergraduate and postgraduate studies.

- Achieving community partnership and activating the Department's interaction with state institutions and the private sector to provide training and employment opportunities for students, and to contribute to solving problems facing accountants and auditors in the work environment.
- Adopting continuous improvement of educational services by developing curricula and introducing new educational programs and bridging the gap between academia and practice by conducting applied scientific studies that address problems in the Iraqi accounting and auditing sector.
- Leveraging Information Technology and Artificial Intelligence (AI) in providing educational services, scientific research, administrative development, and community engagement.

#### 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	2	4	3.7%	basic

<b>College Requirements</b>	<b>19</b>	<b>45</b>	<b>35.2%</b>	<b>basic</b>
<b>Department Requirements</b>	<b>32</b>	<b>103</b>	<b>59.3%</b>	<b>basic</b>
<b>Summer Training</b>	<b>1</b>	<b>2</b>	<b>1.85%</b>	<b>basic</b>
<b>Other</b>				

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



## 7. Program Description

Year/Level	Course Code	Course Name	Credit Hours	
			Theoretical	Practical
/ 2026-2025 Second Level / First Semester				
	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	-
	-	Crimes of the Baath Party	2	-
/ 2026-2025 Second Level / Second Semester				
	2219 م مت 2	Intermediate Accounting(2)	3	2

	2220 م حك 2	<b>Government Accounting(2)</b>	2	2
	2221 م و غ	<b>Accounting for Non-Profit Units</b>	3	-
	2222 م مع	<b>Public Finance</b>	2	-
	2223 م بع	<b>Accounting Operations Research (in English)</b>	3	-
	2224 م من 2	<b>Accounting in English(2)</b>	2	2
	-	<b>Arabic Language</b>	2	-
	-	<b>English Language</b>	2	-
<b>/ 2026-2025 Third Level / First Semester</b>				
	1325 م مك 1	<b>Cost Accounting(1)</b>	3	2
	1326 م مش	<b>Corporate Accounting</b>	3	2
	1327 م نظ 1	<b>Unified Accounting System(1)</b>	3	-
	1328 م مض	<b>Tax Accounting</b>	3	-
	1329 م تق	<b>Financial Statement Analysis (in English)</b>	2	2
	1330 م شا	<b>Accounting for Financial Institutions</b>	2	2

<b>/ 2026-2025Third Level / Second Semester</b>				
	2331 م قد	<b>Advanced Financial Accounting</b>	3	2
	2332 م مص	<b>Natural Resources Accounting</b>	2	2
	2333 م نظ2	<b>Unified Accounting System(2)</b>	3	-
	2334 م مك2	<b>Cost Accounting(2)</b>	3	2
	2335 م رق	<b>Auditing and Control</b>	3	-
	2336 م تم	<b>Accounting Training</b>	2	4
	-	<b>English Language</b>	2	-
<b>/ 2026-2025Fourth Level / First Semester</b>				
	1437 م كم1	<b>Advanced Cost Accounting (in English)</b>	3	2
	1438 م خص	<b>Specialized Accounting Systems</b>	3	2
	1439 م تد	<b>International Auditing Standards</b>	2	-
	1440 م اد1	<b>Management Accounting in English(1)</b>	3	2
	1441 م دو	<b>International Accounting</b>	2	-

	1442 م هج	Research Methodology and Ethics	2	-
/ 2026-2025 Fourth Level / Second Semester				
	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 (IFRS)	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	-

## 8. Expected Learning Outcomes of the Program

### Knowledge

Learning Outcomes 1

Statement of Learning Outcomes 1

Equipping students with knowledge of all program specializations.

Acquiring advanced knowledge in all program specializations.

### Skills

Learning Outcomes 2	Statement of Learning Outcomes 2
The ability to identify problems and solve them using modern methods.	Identifying and solving problems using modern methods.
Learning Outcomes 3	Statement of Learning Outcomes 3
Developing capabilities to utilize modern techniques in accounting.	Proficiency in using modern techniques in accounting.
<b>Values</b>	
Learning Outcomes 4	Statement of Learning Outcomes 4
Developing essential skills and self-development.	Self-development.
Learning Outcomes 5	Statement of Learning Outcomes 5
Fostering diligence and perseverance in learning related to the course.	Perseverance In learning.

<b>9. Teaching and Learning Strategies</b>
<b>Teaching and learning strategies and methods adopted in the implementation of the program in general</b>
<b>*Daily Lectures</b>
<b>*In-class Discussions</b>
<b>*Questions and Answers (Q&amp;A)</b>
<b>*Use of Smart Boards</b>
<b>*PowerPoint Presentations</b>
<b>*Preparation of reports relevant to the course syllabus</b>
<b>*Monthly Tests</b>
<b>*Daily Quizzes</b>
<b>*End-of-Course Exams</b>

## 10. Evaluation methods

Implemented across all program stages in general

Daily Quizzes – Monthly Tests – Semester Exams

## 11. Faculty

### Faculty Members

Academic Rank	Specialization	Special Requirements/Skills	Employment Status	Permanent	External Lecturer
	General	Specific			
Professor	Accounting	Financial Accounting and Auditing	Computer	Permanent	–
Professor	Accounting	Financial Accounting and Auditing	Computer	Permanent	–
Professor	Accounting	Financial Accounting and Auditing	Computer	Permanent	–
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	–

<b>Assistant Professor</b>	Accounting	Cost and Management Accounting	Computer	Permanent	–
<b>Assistant Professor</b>	Accounting	Cost and Management Accounting	Computer	Permanent	–
<b>Assistant Professor</b>	Accounting	Financial Accounting and Auditing	Computer	Permanent	–
<b>Assistant Professor</b>	Accounting	Cost and Management Accounting	Computer	Permanent	–
<b>Assistant Professor</b>	Accounting	Financial Accounting and Auditing	Computer	Permanent	–
<b>Assistant Professor</b>	Accounting	Cost and Management Accounting	Computer	Permanent	–
<b>Assistant Professor</b>	Accounting	Cost and Management Accounting	Computer	Permanent	–
<b>Assistant Professor</b>	Accounting	Financial Accounting and Auditing	Computer	Permanent	–
<b>Assistant Professor</b>	Accounting	Cost and Management Accounting	Computer	Permanent	–
<b>Assistant Professor</b>	Accounting	Financial Accounting and Auditing	Computer	Permanent	–

<b>Lecturer</b>	Accounting	Cost and Management Accounting	Computer	Permanent	–
<b>Lecturer</b>	Accounting	Financial Accounting and Auditing	Computer	Permanent	–
<b>Lecturer</b>	Accounting	Financial Accounting and Auditing	Computer	Permanent	–
<b>Lecturer</b>	Accounting	Financial Accounting and Auditing	Computer	Permanent	–
<b>Lecturer</b>	Accounting	Financial Accounting and Auditing	Computer	Permanent	–
<b>Lecturer</b>	Accounting	Financial Accounting and Auditing	Computer	Permanent	–
<b>Lecturer</b>	Accounting	Cost and Management Accounting	Computer	Permanent	–
<b>Lecturer</b>	Accounting	Cost and Management Accounting	Computer	Permanent	–
<b>Lecturer</b>	Accounting	Financial Accounting and Auditing	Computer	Permanent	–
<b>Lecturer</b>	Accounting	Financial Accounting and Auditing	Computer	Permanent	–
<b>Lecturer</b>	Accounting	Financial Accounting and Auditing	Computer	Permanent	–

<b>Lecturer</b>	Accounting	Cost and Management Accounting	Computer	Permanent	-
<b>Lecturer</b>	Accounting	Financial Accounting and Auditing	Computer	Permanent	-
<b>Lecturer</b>	Accounting	Cost and Management Accounting	Computer	Permanent	-
<b>Lecturer</b>	Accounting	Cost and Management Accounting	Computer	Permanent	-
<b>Lecturer</b>	Accounting	Financial Accounting and Auditing	Computer	Permanent	-
<b>Lecturer</b>	Accounting	Cost and Management Accounting	Computer	Permanent	-
<b>Lecturer</b>	-	Cost and Management Accounting	Computer	Permanent	-
<b>Lecturer</b>	-	Cost and Management Accounting	Computer	Permanent	-
<b>Lecturer</b>	-	Statistics	Computer	Permanent	-
<b>Lecturer</b>	-	Statistics	Computer	Permanent	-
<b>Lecturer</b>	-	Finance and Auditing	Computer	Permanent	-
<b>Lecturer</b>	-	Finance and Auditing	Computer	Permanent	-

<b>Lecturer</b>	Accounting	Financial Accounting and Auditing	Computer	Permanent	–
<b>Assistant Lecturer</b>	Accounting	Financial Accounting and Auditing	Computer	Permanent	–
<b>Assistant Lecturer</b>	Accounting	Financial Accounting and Auditing	Computer	Permanent	–
<b>Assistant Lecturer</b>	Accounting	Financial Accounting and Auditing	Computer	Permanent	–
<b>Assistant Lecturer</b>	Accounting	Cost and Management Accounting	Computer	Permanent	–
<b>Assistant Lecturer</b>	Computer Science	Computer Science	Computer	Permanent	–
<b>Assistant Lecturer</b>	Arabic Language	Arabic Language	Computer	Permanent	–
<b>Assistant Lecturer</b>	Accounting	Finance and Auditing	Computer	–	External Lecturer
<b>Assistant Lecturer</b>	Statistics	Operations Research	Computer	–	External Lecturer

## 12. Professional Development

### Mentoring New Faculty Members

\* Enhancing the administrative competencies of new faculty members, such as teamwork and decision-making skills within academic and administrative contexts.

\* Aligning the performance of new faculty members with contemporary developments and curricular requirements.

#### **Professional Development of Faculty Members**

\* Enhancing faculty skills through the adoption of modern technological methods and the innovation of new learning alternatives.

\* Elevating faculty proficiency across the domains of teaching, scientific research, and community service.

\* Promoting the principle of continuous education and lifelong learning among faculty members, which is pivotal to 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 Education)

#### **14. The most important sources of information about the program**

State briefly the sources of information about the program

\* Textbooks

\* External References

\* Scientific Research Papers

\* Theses and Dissertations relevant to the program

## 15. Program Development Plan

### Program Development Plan

- \* Encouraging faculty members holding the titles of Lecturer and Assistant Lecturer to pursue promotion to higher academic ranks.
- \* Encouraging master's degree holders among faculty members to obtain a Ph.D. degree, whether domestically or abroad, within the program's specialization.
- \* Encouraging Ph.D. holders among faculty members to participate in post-doctoral research fellowships abroad.

**Program Skills Outline**

Year/Level	Course Code	Course Name	Basic or optional	Required program Learning outcomes													
				Knowledge				Skills				Ethics					
				A1	A2	A3	A4	B1	B2	B3	B4	C1	C2	C3	C4		
2025-2026 / The first level /first course	1101 م 1	Financial Accounting (1)	Essential	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1102 م د ع	Principles of Business Administration	Essential	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1103 م مق	Principles of Economics	Essential	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1104 م مق	Computer (1)	Essential	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1105 م ل ع	Arabic Language	Essential	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1106 م ل ن	English language	Essential	-	-	-	-	-	-	-	-	-	-	-	-	-	-

















