

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



**Academic Program Description Guide  
Department of Accounting  
Postgraduate 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: Postgraduate studies

Final Certificate Name: Higher Diploma, Master of Science (M.Sc.), and  
Ph.D. 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:

Zaid.K.Ibrahim



Approval of the Dean

Prof. Dr Sinan Zuhair Mohammad Jameel

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.

<b>4. Program Accreditation</b>
Does the program have program accreditation? And from which agency? No

<b>5. Other external influences</b>
Is there a sponsor for the program? No

<b>6. Program Structure</b>				
<b>Program Structure</b>	<b>Number of Courses</b>	<b>Credit hours</b>	<b>Percentage</b>	<b>Reviews*</b>
<b>Institution Requirements</b>				<b>basic</b>
<b>College's Requirements</b>	<b>9</b>	<b>11</b>	<b>23.68%</b>	<b>basic</b>
<b>Department's Requirements</b>	<b>28</b>	<b>64</b>	<b>73.68%</b>	<b>basic</b>
<b>Practical Training</b>	<b>1</b>	<b>passed</b>	<b>2.63%</b>	<b>basic</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
2025-2026 Diploma in auditing and auditing, First course				
	1081 تد بند	International audit programs	2	
	1082 تد تحم	Financial analysis	2	
	1083 تد تثنت	Cost accounting systems auditing	2	
	1084 تد ممد	International accounting standards	2	
		English Language	1	
2025-2026 Diploma in auditing and auditing, Second course				
	2081 تد اح	Statistic	2	
	2082 تد متد	International auditing standards	2	
	2083 تد تنمم	Auditing accounting information systems	2	
	2084 تد ابغ	Ethics of scientific research	1	
2025-2026 Master, first course				

	1071 م نتم	Accounting information systems	2	
	1072 م مم	Financial accounting	2	
	1073 م متم	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	
<b>2025-2026 Master, second course</b>				
	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 منح	Statistical analysis skills	2	
<b>2025-2026 PhD, first course</b>				

	1071 د نمم	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	
2025-2026 PhD, second course				
	2071 د مد	Internation accounting	2	
	2072 د طابع	Research methodology	1	
	2073 د ممام	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 مسج	Governmental accounting	3	

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

## **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 tests**Daily,

<b>11. Faculty</b>					
<b>Faculty Members</b>					
<b>Academic Rank</b>	<b>Specialization</b>	<b>Special Requirements/Skills</b>	<b>Employment Status</b>	<b>Permanent</b>	<b>External Lecturer</b>
	<b>General</b>	<b>Specific</b>			
<b>Professor</b>	<b>Accounting</b>	<b>Financial Accounting and Auditing</b>	<b>Computer</b>	<b>Permanent</b>	<b>-</b>
<b>Professor</b>	<b>Accounting</b>	<b>Financial Accounting and Auditing</b>	<b>Computer</b>	<b>Permanent</b>	<b>-</b>
<b>Professor</b>	<b>Accounting</b>	<b>Financial Accounting and Auditing</b>	<b>Computer</b>	<b>Permanent</b>	<b>-</b>
<b>Professor</b>	<b>Accounting</b>	<b>Financial Accounting and Auditing</b>	<b>Computer</b>	<b>Permanent</b>	<b>-</b>
<b>Professor</b>	<b>Accounting</b>	<b>Financial Accounting and Auditing</b>	<b>Computer</b>	<b>Permanent</b>	<b>-</b>
<b>Assistant Professor</b>	<b>Accounting</b>	<b>Financial Accounting and Auditing</b>	<b>Computer</b>	<b>Permanent</b>	<b>-</b>
<b>Assistant Professor</b>	<b>Accounting</b>	<b>Financial Accounting and Auditing</b>	<b>Computer</b>	<b>Permanent</b>	<b>-</b>
<b>Assistant Professor</b>	<b>Accounting</b>	<b>Financial Accounting and Auditing</b>	<b>Computer</b>	<b>Permanent</b>	<b>-</b>
<b>Assistant Professor</b>	<b>Accounting</b>	<b>Cost and Management Accounting</b>	<b>Computer</b>	<b>Permanent</b>	<b>-</b>
<b>Assistant Professor</b>	<b>Accounting</b>	<b>Cost and Management Accounting</b>	<b>Computer</b>	<b>Permanent</b>	<b>-</b>
<b>Assistant Professor</b>	<b>Accounting</b>	<b>Financial Accounting and Auditing</b>	<b>Computer</b>	<b>Permanent</b>	<b>-</b>
<b>Assistant Professor</b>	<b>Accounting</b>	<b>Cost and Management Accounting</b>	<b>Computer</b>	<b>Permanent</b>	<b>-</b>
<b>Assistant Professor</b>	<b>Accounting</b>	<b>Financial Accounting and Auditing</b>	<b>Computer</b>	<b>Permanent</b>	<b>-</b>

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

Lecturer	Accounting	Financial Accounting and Auditing	Computer	Permanent	-
Lecturer	Accounting	Cost and Management Accounting	Computer	Permanent	-
Lecturer	Accounting	Cost and Management Accounting	Computer	Permanent	-
Lecturer	Accounting	Financial Accounting and Auditing	Computer	Permanent	-
Lecturer	Accounting	Cost and Management Accounting	Computer	Permanent	-
Lecturer	-	Cost and Management Accounting	Computer	Permanent	-
Lecturer	-	Cost and Management Accounting	Computer	Permanent	-
Lecturer	-	Statistics	Computer	Permanent	-
Lecturer	-	Statistics	Computer	Permanent	-
Lecturer	-	Finance and Auditing	Computer	Permanent	-
Lecturer	-	Finance and Auditing	Computer	Permanent	-
Lecturer	Accounting	Financial Accounting and Auditing	Computer	Permanent	-
Assistant Lecturer	Accounting	Financial Accounting and Auditing	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 Management Accounting	Computer	Permanent	-
Assistant Lecturer	Computer Science	Computer Science	Computer	Permanent	-
Assistant Lecturer	Arabic Language	Arabic Language	Computer	Permanent	-

<b>Assistant Lecturer</b>	<b>Accounting</b>	<b>Finance and Auditing</b>	<b>Computer</b>	-	<b>External Lecturer</b>
<b>Assistant Lecturer</b>	<b>Statistics</b>	<b>Operations Research</b>	<b>Computer</b>	-	<b>External Lecturer</b>

## **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																					
Year/Level	Course Code	Course Name	Essential or Optional	Knowledge				Skills				Ethics									
				A1	A2	A3	A4	B1	B2	B3	B4	C1	C2	C3	C4						
2025-2026																					
Diploma in auditing and auditing, First course																					
	1081	International audit programs	Essential	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1082	Financial analysis	Essential	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1083	Cost accounting systems auditing	Essential	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1084	International accounting standards	Essential	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-









