

Summary of the Minutes of the Accounting Department Council Meetings

College of Administration and Economics – University of Mosul

Academic Year 2025–2026

Minutes of the 1st Session (7/9/2025)

- The first session of the Accounting Department Council was held on September 7, 2025, chaired by the Head of the Department.
- The Council reviewed the directives of the Deanship of the College, emphasizing international publishing (Q1–Q3), research teams, adherence to official working hours, confidentiality of defense discussions, and serving the labor market.
- The Council approved the formation of various departmental committees (Scientific, Examination, Bologna Process, Academic Advising, Quality Assurance, etc.) for the academic year 2025–2026.
- The Council reviewed the outcomes of the meeting regarding changing the language of instruction for certain postgraduate courses (Ph.D., Master's, and Higher Diplomas) to English for both the first and second semesters.
- The Council officially approved the recommendation to change the language of instruction. The minutes concluded with the signatures of the Rapporteur and the Head of the Department.

Minutes of the 2nd Session (16/9/2025)

- The second session of the Accounting Department Council was held on September 16, 2025, chaired by the Head of the Department.
- The Council discussed the memorandum of postgraduate studies regarding the master's student Fatima Ahmed Ibrahim (Accounting major), who submitted her master's thesis titled *"The Impact of Using Artificial Intelligence Techniques in the Auditing Profession: A Comparative Study between Iraq and Jordan"*, defended on July 14, 2025, alongside her clearance certificate.

- The discussion committee recommended awarding the student a Master's Degree in Accounting with all associated rights and privileges.
- The Council officially approved the committee's decision. The minutes concluded with the signatures of the Rapporteur and the Head of the Department.

Minutes of the 3rd Session (17/9/2025)

- The third session of the Accounting Department Council was held on September 17, 2025, chaired by the Head of the Department.
- The Council discussed the minutes of the Postgraduate Studies Committee in its second session dated September 17, 2025, chaired by the Head of the Department and attended by its members.
- The Council reviewed the completion of thesis/dissertation frameworks, submission of copies, and clearance certificates. The committee recommended awarding the Master's Degree in Accounting to the two mentioned students with all their rights and obligations.
- The Council officially approved the committee's recommendation. The minutes concluded with the signatures of the Rapporteur and the Head of the Department.

Minutes of the 4th Session (21/9/2025)

- The fourth session of the Accounting Department Council was held on Sunday, September 21, 2025, chaired by the Head of the Department.
- The Council discussed the formation of defense committees for postgraduate studies (Ph.D. and Master's) based on the minutes of the Postgraduate Studies Committee's third session dated September 21, 2025. This included forming a committee for a Ph.D. dissertation titled *"Deep Learning Technology in Accounting Estimates"*.
- The committees also included defense panels for Master's theses. The Council recommended approving the decisions of the defense

committees, evaluators, and related research papers. The minutes concluded with the signatures of the Rapporteur and the Head of the Department.

Minutes of the 5th Session (28/9/2025)

- The fifth session was held on September 28, 2025, chaired by the Head of the Department.
- The Council approved the Postgraduate Studies Committee's recommendation to defer the academic year 2025–2026 for a Master's student in Accounting due to health and family hardships, supported by attached documentation.
- The Council reviewed a proposal to reduce the weekly lecture schedule days for postgraduate studies (Ph.D., Master's, Diploma) based on the University President's meeting with Ph.D. students on September 21, 2025.
- The proposal included adjusting working hours to start at 8:30 AM and setting credit/study hours for Ph.D. subjects (35 hours), Master's (27 hours), Higher Diploma in Auditing (15 hours), and Higher Diploma in Governmental Accounting (15 hours).
- The Council recommended submitting the proposal regarding reducing schedule days and hours to the College Council for appropriate action. The minutes concluded with the signatures of the Rapporteur and the Head of the Department.

Minutes of the 6th Session (7/10/2025)

- The sixth session was held on Tuesday, October 7, 2025, chaired by the Head of the Department.
- The Council approved registering research topics for (9) Higher Diploma students in Auditing and Accounting Control, as well as a Ph.D. dissertation title for a student who passed the comprehensive exam, along with forming his defense committee.

- The Council approved awarding the Master's Degree in Accounting to (6) students after completing their theses and submitting clearances.
- The Council discussed the second-round examination results for postgraduate studies, approving the academic dismissal of one student, terminating the enrollment of another due to absence, and terminating and reinstating (4) students under the continuation system.
- The minutes concluded with the signatures of the Rapporteur and the Head of the Department.

Minutes of the 7th Session (14/10/2025)

- The seventh session was held on October 14, 2025, chaired by the Head of the Department.
- The Council approved the distribution of postgraduate courses (Ph.D., Master's, Diploma in Auditing, Diploma in Governmental Accounting) for the first and second semesters of the academic year 2025–2026.
- The Council approved forming (11) committees in the Accounting Department for the academic year 2025–2026 (Department Council, Scientific Committee, Examination Committees, Bologna Process Follow-up Committee, Graduation Projects, Summer Training, Seminars, Plagiarism/Similarity Checks, Academic Advising, Quality Assurance & Accreditation, Sports Activities).
- The Council rejected a student's request to re-sit the exam for "English Accounting 2 / Second Round", as the Council lacks authority to grant a third attempt, regulations do not permit deferral, and the University President had already endorsed the final results.
- The minutes concluded with the signatures of the Department Rapporteur and the Head of the Department.

Minutes of the 8th Session (23/10/2025)

- The eighth session was held on October 23, 2025, chaired by the Head of the Department.

- The Council approved awarding the Master's Degree in Accounting to two students upon completing their theses and clearances.
- The Council recommended submitting requests for deferring the first semester of the academic year 2025–2026—submitted by a male and a female Master's student—to the College Council because they were admitted from the waitlist after 6 weeks had already elapsed.
- The Council recommended submitting extension requests (3 months) for postgraduate students to the College Council (including 1 Ph.D., 5 Higher Diploma in Governmental Accounting, and 17 Higher Diploma in Auditing).
- The Council approved forming defense committees for a Master's student and a Higher Diploma in Auditing student.
- The Council approved registering (7) scientific research titles for department faculty members and conducting their defense seminars, along with registering one community-based study.
- The minutes concluded with the signatures of the Department Rapporteur and the Head of the Department.

Minutes of the 9th Session (9/11/2025)

- The ninth session was held on November 9, 2025, chaired by the Head of the Department.
- **Scientific Affairs:** Registering comprehensive exam topics for 3 Ph.D. students, revising postgraduate curricula (12 subjects) starting from 2026/2027, and processing academic promotion files.
- Modifying titles and adding co-researchers to several research papers.
- **Postgraduate Studies:** Awarding Master's Degrees to 4 students, and forming defense committees for 3 students.
- The minutes concluded with the signatures of the Department Rapporteur and the Head of the Department.

Minutes of the 10th Session (23/11/2025)

- The tenth session was held on November 23, 2025, chaired by the Head of the Department.
- 1. **Scientific Affairs:** Approving the registration of (6) new Master's thesis titles linked to labor market needs under the supervision of department faculty members.
- 2. **Postgraduate Studies:** Approving the award of Master's Degrees in Accounting.

Minutes of the 11th Session (9/12/2025)

- The eleventh session was held on December 9, 2025, chaired by the Head of the Department.
- **Scientific Affairs:** Approving the registration of 4 Master's thesis titles, 13 research papers for department faculty, modifying 2 titles, determining background qualification requirements and subjects for 2026/2027 programs, addressing academic course equivalencies (Prerequisites), and reinstating 11 dismissed students in the 3rd and 4th years.
- **Postgraduate Studies:** Endorsing a Ph.D. student's passage of the comprehensive exam (qualified with title modification) and assigning a primary supervisor.
- Approving the deferral of the academic year 2025/2026 for a female Master's student based on medical committee reports.
- The minutes concluded with the signatures of the Department Rapporteur and the Head of the Department.

Minutes of the 12th Session (22/12/2025)

- The twelfth session was held on December 22, 2025, chaired by the Head of the Department.
- Reviewing the Scientific Committee's minutes (Session 6), chaired by the Head of the Department.

- Approving measures to address the academic status of failed 2nd-year students (2024–2025) due to the transition to the Bologna Process and changes in course distribution across semesters.
- Endorsing the Scientific Committee's recommendation to adopt interview/matching mechanisms for subject courses across both semesters for affected students.
- The minutes concluded with the signatures of the Department Rapporteur and the Head of the Department.

Minutes of the 13th Session (30/12/2025)

- **Meeting Type:** Department Council Meeting chaired by the Head of the Department.
- **Postgraduate Studies:** Approving the award of Master's Degrees in Accounting for defenses conducted on 8/12/2025 and 2/12/2025.
- **Conclusion:** Signed by the Department Rapporteur and the Head of the Department.

Minutes of the 14th Session (3/1/2026)

- **Meeting Type:** Department Council Meeting chaired by the Head of the Department.
- **Student Affairs:** Approving the student distribution mechanism across examination halls for final exams (First Semester, Academic Year 2025–2026) for upper-level classes (morning and evening studies) according to the approved schedule.
- **Conclusion:** Signed by the Department Rapporteur and the Head of the Department.

Minutes of the 15th Session (4/2/2026)

- The fifteenth session was held on February 4, 2026, chaired by the Head of the Department.
- **College Directives:** Strict adherence to official working hours and lecture schedules for the second semester, completing research

papers for Scopus publication, and finalizing the examination committee's administrative and grading duties.

- **Scientific Affairs:** Reinstating a dismissed student to the 4th year, requiring them to re-take failed subjects only in accordance with regulations. Registering research topics for faculty members and approving title modifications.
- **Postgraduate Studies:** Awarding Master's and Higher Diploma Degrees.
- **Conclusion:** Signed by the Department Rapporteur and the Head of the Department.

Minutes of the 16th Session (17/2/2026)

- The sixteenth session was held on February 17, 2026, chaired by the Head of the Department.
- **General Directives:** Adherence to invigilation duties for the first-year exams, official working hours, lecture timings for the second semester, completing team research for Scopus publication, and issuing attendance warnings to absent students.
- **Study Leaves:** Recommending against granting study leaves for Ph.D. studies for the academic year 2026–2027 due to department self-sufficiency and 5 faculty members having already been granted leave.
- **Academic Promotions:** Approving the processing of an academic promotion file.
- **Postgraduate Studies (Results & Decisions):** Endorsing grace mark adjustments (changing status to passed or incomplete).
- **Conclusion:** Signed by the Department Rapporteur and the Head of the Department.

Minutes of the 17th Session (8/3/2026)

- The seventeenth session was held on March 8, 2026, chaired by the Head of the Department.

- **General Directives:** Monitoring student absenteeism, issuing initial and final warnings, and encouraging faculty members to abide by official working hours, attendance schedules, and lecture times.
- **Scientific Affairs:** Registering research titles for several faculty members, approving changes in author order, adjusting academic course equivalencies for reinstated students pursuant to subsequent ministry letters, and approving the promotion file from Lecturer to Assistant Professor.
- **Postgraduate Studies:** Awarding Higher Diploma Degrees to 5 students in Auditing and Governmental Accounting; endorsing a female Ph.D. student's passage of the comprehensive exam with a dissertation title change and supervisor appointment; terminating a Master's student's enrollment due to failing all subjects.
- **Student Affairs:** Approving the deferral of First Semester / First Attempt exams for 16 students due to medical reasons.
- **Conclusion:** Signed by the Department Rapporteur and the Head of the Department.

Minutes of the 18th Session (31/3/2026)

- The eighteenth session was held on March 31, 2026, chaired by the Head of the Department.
- **General Directives:** Commitment to official working hours, attendance, completing prescribed curricula by April 30, 2026, monitoring 4th-year graduation projects, activating electronic classrooms, and displaying College Council decisions for implementation.
- **Scientific Affairs:** Approving the registration of an auxiliary textbook for Prof. Dr. Waheed Mahmoud Al-Ibrahimi titled "*Electronic Internal Control Systems*", based on the Scientific Committee's recommendation (Session 12 on 24/3/2026).
- **Postgraduate Studies:**

- Awarding the Higher Diploma in Auditing and Accounting Control to student Ali Khalid Assaf Ali Al-Jubouri.
- Endorsing the passage of Ph.D. students Sarhan Ajaj Alloo and Muhammad Fatih Muhammad Jamil in the comprehensive exam, with thesis title modifications and assigning Prof. Dr. Ziyad Hashim Al-Sakka and Prof. Dr. Luqman Muhammad Ayoub as supervisors, respectively.
- **Student Affairs:** Approving the opening of a dedicated class section for failed 2nd-year students for the second semester (morning and evening studies) for the academic year 2025–2026.
- **Conclusion:** Signed by the Department Rapporteur (Lecturer Dr. Wa'ad Hussein Shalash) and the Head of the Department (Prof. Dr. Ziyad Hashim Yahya Al-Sakka) on March 31, 2026.

Minutes of the 19th Session (14/4/2026)

- The nineteenth session was held on April 14, 2026, chaired by the Head of the Department.
- **Directives:** Monitoring evaluative exams, adhering to working hours, completing curricula by April 30, 2026, and following up on graduation projects and online platforms.
- **Scientific Affairs:** Registering 10 research topics, modifying/changing researchers and titles, approving curriculum update percentages, and processing course requirements for failing students.
- **Postgraduate Studies:** Awarding 4 Higher Diplomas and 1 Master's Degree.
- **Conclusion:** Signed by the Department Rapporteur and the Head of the Department.

Minutes of the 20th Session (22/4/2026)

- The twentieth session was held on April 22, 2026, chaired by the Head of the Department.

- **Directives:** Completing curricula by April 30, 2026, monitoring graduation projects and scientific workshops, and faculty compliance with working hours and college resolutions.
- **Postgraduate Studies:** Awarding 3 Higher Diploma Degrees in Governmental Accounting and Budgeting.
- **Conclusion:** Signed by the Department Rapporteur and the Head of the Department.

Minutes of the 21st Session (14/5/2026)

- The twenty-first session was held on May 14, 2026, chaired by the Head of the Department.
- **Directives:** Monitoring invigilation duties and working hours, completing coursework marks (Sa'i), and distributing them prior to examinations.
- **Scientific Affairs:** Changing a research title, adding a co-author with title modification, and defining sub-specializations.
- **Postgraduate Studies:** Awarding a Ph.D. Degree in Accounting.

Minutes of the 22nd Session (19/5/2026)

- The twenty-second session was held on May 19, 2026, chaired by the Head of the Department.
- **Directives:** Encouraging Scopus publishing, commitment to invigilation schedules, working hours, completing and distributing coursework grades, and implementing college decisions.
- **Scientific Affairs:** Registering 3 research titles, adding a co-author, and registering one community study.
- **Postgraduate Studies:** Awarding a Higher Diploma in Governmental Accounting and Budgeting.
- **Student Affairs:** Approving an exam deferral request for an evening-study female student.

Minutes of the 23rd Session (1/6/2026)

- The twenty-third session was held on June 1, 2026, chaired by the Head of the Department.
- **Directives:** Urging publishing in Scopus, adherence to invigilation duties and official working hours, finalization of exam results by examination committees, and abiding by College Council decisions.
- **Scientific Affairs:** Approving the Learning Outcomes for the Bachelor of Science in Accounting Program in accordance with the National Qualifications Framework, and presenting them to the Industrial Advisory Board and the Council of the College of Administration and Economics.
- **Conclusion:** Signed by Council members, the Department Rapporteur, and the Head of the Department.

Minutes of the 24th Session (8/6/2026)

- The twenty-fourth session was held on June 8, 2026, chaired by the Head of the Department.
- **Scientific Affairs:** Registering two research titles in Sustainability and Environmental Accounting for a faculty member.
- **Postgraduate Studies:** Endorsing Second Semester / First Attempt results and changing the status of 3 students from incomplete to passed using grace marks.
- **Conclusion:** Signed by the Department Rapporteur and the Head of the Department.

Minutes of the 25th Session (15/6/2026)

- The twenty-fifth session was held on June 15, 2026, chaired by the Head of the Department.
- **Scientific Affairs:** Registering 11 new research titles in Sustainability, Cost Accounting, and Artificial Intelligence.
- **Community Studies:** Registering a research study for the Municipality of Mosul.

- **Researcher Reordering:** Modifying the order of authors for a research paper.
- **Postgraduate Studies:** Approving the first 6-month extension for 4 Master's students due to medical reasons and data collection difficulties.

Minutes of the 26th Session (22/6/2026)

- The twenty-sixth session was held on June 22, 2026, chaired by the Head of the Department.
- **Scientific Affairs:** Approving course equivalency and permitting an applicant to apply for Master's studies due to a 100% background compatibility.
- **Postgraduate Studies:** Approving the first extension for Master's students due to data collection challenges.
- **Conclusion:** Signed by the Department Rapporteur and the Head of the Department.

Minutes of the 27th Session (30/6/2026)

- The twenty-seventh session was held on June 30, 2026, chaired by the Head of the Department.
- **Scientific Affairs:** Registering Ph.D. dissertation titles for comprehensive exams, several Master's thesis titles, and Higher Diploma projects focusing on AI and sustainability.
- **Research Amendments:** Approving the addition/removal of co-authors and title modifications for 5 faculty research papers.
- **Postgraduate Studies:** Approving the first extension for Ph.D., Master's, and Diploma (Accounting and Auditing) students, awarding a Master's Degree to a student, and endorsing competitive examination results.

Minutes of the 28th Session (21/7/2026)

- **Meeting Type:** Online (electronic) session of the Accounting Department Council, chaired by the Head of the Department.
- **Postgraduate Studies:** Approving the first six-month extension for Ph.D. students due to data collection difficulties.
- **Conclusion:** Signed by the Department Rapporteur and the Head of the Department.

Minutes of the 29th Session (29/7/2026)

- **Meeting Type:** Online (electronic) session of the Accounting Department Council, chaired by the Head of the Department.
- **Postgraduate Studies:** Approving the award of a Ph.D. Degree in Accounting to a student for his dissertation on Water Resources Accounting according to (GFSM), defended on July 2, 2026.
- **Conclusion:** Signed by the Department Rapporteur and the Head of the Department.

Minutes of the 30th Session (16/8/2026)

- **Meeting Type:** Online (electronic) session of the Accounting Department Council, chaired by the Head of the Department.
- **Postgraduate Studies:** Approving the first six-month extension for Master's students reinstated under the continuation system for the academic year 2025–2026.
- **Conclusion:** Signed by the Department Rapporteur and the Head of the Department.

End of the Accounting Department Council Minutes for the Academic Year 2025–2026.