

University of Mosul

College of Administration and Economics

Department of Accountancy



Second Cycle – Bachelor's degree in accounting

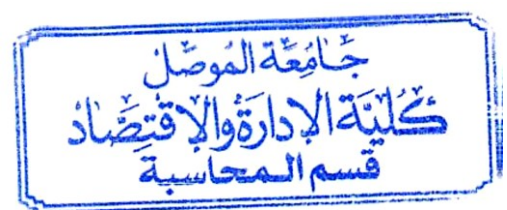


Table of Contents|

1. Mission & Vision Statement
2. Program Specification
3. Program (Objectives) Goals
4. Program Student learning outcomes
5. Academic Staff
6. Credits, Grading and GPA
7. Modules
8. Contact

1 . Mission & Vision Statement

Vision Statement

For the department to be a pioneer in the field of accounting as science or profession and to be distinguished at the local, regional and global levels, with a focus on education, training, services, applied research and community service.

Mission Statement

Preparing qualified graduates with knowledge and creativity in the field of accounting, contribute to building Iraqi society on sound scientific and ethical foundations. And are able to interact with the accounting work environment with its various elements and acquire the skills to implement accounting work according to the requirements of the labor market...

2 . Program Specification

Programme code:	BSc-Geo	ECTS	240
Duration:	4 levels, 8 Semesters	Method of Attendance:	Full Time

Preparing qualified graduates with knowledge and creativity in the field of accounting, contribute to building Iraqi society on sound scientific and ethical foundations. And are able to interact with the accounting work environment with its various elements and acquire the skills to implement accounting work according to the requirements of the labor market...

3 . Program Objectives

- 1) Providing the graduate with the necessary scientific knowledge in the field of accounting, which aims to deepen the understanding of the methodology of analysis, criticism and scientific research and use these skills to study and exploit in implementing accounting work according to the requirements of the labor market.
- 2) Empowering the graduate with practical and research skills that qualify him to excel and succeed in his practical life, and to be able to join distinguished postgraduate programs.
- 3) Enabling the student to train and gain practical experience on a wide range of modern techniques used in accounting work.
- 4) Increasing awareness of the importance of accounting among the general public (society) and its role in driving the wheel of development, preserving resources and public funds and combating corruption.
- 5) Developing the student's skills to use modern research sources to enable him to build the necessary scientific skills such as scientific writing skills, discussion skills, constructive criticism and scientific communication.
- 6) Developing the department to be a distinguished center for accounting research and postgraduate studies.
- 7) Preparing students for jobs in the industrial, government and financial sectors, and in the fields of accounting, auditing, financial control, taxation, development, budgeting, and measuring and controlling the costs of goods and services, whether professional, research or academic.

4 . Student Learning Outcomes

Students who have obtained a Bachelor's degree in Accounting are expected to have acquired the following skills:

- 1) Acquire the basic concepts of accounting in its various branches and their importance at the organizational and national levels and the most important local and international organizations that sponsor and develop the accounting profession through the standards and rules that regulate accounting work in its various branches.

- 2) Acquire the necessary skills and knowledge required to work as a financial accountant in all types of profit-oriented and non-profit organizations and in various economic sectors (productive, service, financial)
- 3) Acquire the necessary skills and knowledge required to work as an internal auditor or financial controller to audit accounting procedures, financial statements and reports, detect errors, fraud and manipulation in accounts and reduce corruption.
- 4) Acquire the necessary skills and knowledge required to work as a cost accountant who contributes to measuring, planning and controlling the costs of goods and services and preparing budgets and performance reports.
- 5) Understand the ethical and professional responsibilities of accountants and auditors and realize their legal, economic, environmental, societal and global responsibilities.
- 6) Ability to communicate effectively and work as a team.

5 Academic Staff

University email	Scientific title	Certificate	Full name and surname	ت
omarbadrani@uomosul.edu.iq	professor	PhD	Ziad Hashem Yahya Al-Saqqa	1
saddammostafa@uomosul.edu.iq	professor	PhD	Luqman Muhammad Ayyub al-Dabbagh	2
sanan_zuhair@uomosul.edu.iq	professor	PhD	Sinan Zuhair Muhammad Jamil	3
maher_alshamam@uomosul.edu.iq	professor	PhD	Maher Ali Hussein Al-Shammam	4
alaa_abd_d@uomosul.edu.iq	professor	PhD	Alaa Abdul Wahid Dhunoun	5
aliaudit1970@uomosul.edu.iq	professor	PhD	Ali Malallah Abdullah	6
kubraa_mohamed@uomosul.edu.iq	assistant professor	PhD	kubra Muhammad Tahir Hammoudi	7
taha_ahned@uomosul.edu.iq	assistant professor	PhD	Taha Ahmed Hassan Ardini	8
alnaser71@uomosul.edu.iq	assistant professor	PhD	Khales Hassan Youssef	9
ali.alyamoor@uomosul.edu.iq	assistant professor	PhD	Ali Hazem Younes Al-Yamour	10
saifiraq38@uomosul.edu.iq	assistant professor	PhD	Saif Al-Din Amjad Ismail	11
mothana_faleh@uomosul.edu.iq	assistant professor	PhD	Muthanna Falih Badr	12
abdulwahed_ghazi@uomosul.edu.iq	assistant professor	PhD	Abdulwahid Ghazi Muhammad	13
Haitham_alkhafaf@uomosul.edu.iq	assistant professor	PhD	Haitham Hashim Qasim Al-Khaffaf	14
salim.Khaleel@uomosul.edu.iq	assistant professor	PhD	Salem Khalil Khalid	15

nada_abdulrazak@uomosul.edu.iq	assistant professor	Master's	Nada Abdul Razzaq Suleiman	16
intesar_saber@uomosul.edu.iq	assistant professor	Master's	Intisar Saber Nouri	17
rafiazar@uomosul.edu.iq	assistant professor	PhD	Rafi Nizar Jamil	18
rabab_adnan@uomosul.edu.iq	lecturer	PhD	Rabab Adnan Shehab	19
arsalan_ibrahim@uomosul.edu.iq	lecturer	PhD	Arslan Ibrahim Abdulkarim	20
shaymaa.sameer@uomosul.edu.iq	lecturer	PhD	Shaimaa Mohamed Samir Ibrahim	21
manal_nagy@uomosul.edu.iq	lecturer	PhD	Manal Naji Saleh	22
abulrahman_zuhair@uomosul.edu.iq	lecturer	PhD	Abdulrahman Zuhair Abdulqader	23
nashwan_talal@uomosul.edu.iq	lecturer	PhD	Nashwan Talal Saadallah	24
Waad_shlash@uomosul.edu.iq	lecturer	PhD	waad Hussein Shalash	25
Huda_salim@uomosul.edu.iq	lecturer	PhD	Huda Salem Hussein	26
Sawsan_ahmed@uomosul.edu.iq	lecturer	PhD	Sawsan Ahmed Saeed	27
tagreed_allela@uomosul.edu.iq	lecturer	Master's	Taghreed Salem Mahmoud	28
intesar_abdalreda@uomosul.edu.iq	lecturer	Master's	Intisar Abdul-Redha Abdullah	29
taha_alywi@uomosul.edu.iq	lecturer	Master's	Taha Aliwi Nasser	30
alaa_wadah@uomosul.edu.iq	lecturer	Master's	Alaa Wadhah Mahmoud Thabet	31
hala_yahya@uomosul.edu.iq	lecturer	PhD	Hala Abdel Hadi Yahya	32
Zena_fathi@uomosul.edu.iq	lecturer	Master's	Zeina Fathi Mohamed	33
hasansalih@uomosul.edu.iq	lecturer	PhD	Hassan Saleh Youssef	34
alaa.hameed@uomosul.edu.iq	lecturer	PhD	Alaa Hamid Saleh	35
Duha.monther@uomosul.edu.iq	lecturer	Master's	Doha Munther Zakr	36
abdullah.zyad@uomosul.edu.iq	Assistant lecturer	PhD	Abdullah Ziad Hashem	37
Karam.najeeb@uomosul.edu.iq	Assistant lecturer	Master's	Karam Najib Abdullah	38

6 Credits, Grading and GPA

Credits

Mosul University is following the Bologna Process with the European Credit Transfer System (ECTS) credit system. The total degree program number of ECTS is 240, 30 ECTS per semester.

1 ECTS is equivalent to 25 hrs student workload, including structured and unstructured workload.

Grading

Before the evaluation, the results are divided into two subgroups: pass and fail. Therefore, the results are independent of the students who failed a course. The grading system is defined as follows:

GRADING SCHEME				
Group	Grade		Marks (%)	Definition
Success Group (50 - 100)	A - Excellent		90 - 100	Outstanding Performance
	B - Very Good		80 - 89	Above average with some errors
	C - Good		70 - 79	Sound work with notable errors
	D - Satisfactory		60 - 69	Fair but with major shortcomings
	E - Sufficient		50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail		(45-49)	More work required but credit awarded
	F – Fail		(0-44)	Considerable amount of work required
Note:				
Number Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.				

Calculation of the Cumulative Grade Point Average (CGPA)

1. The CGPA is calculated by the summation of each module score multiplied by its ECTS, all are divided by the program total ECTS.

CGPA of a 4-year B.Sc. degree:

$$\text{CGPA} = [(1\text{st module score} \times \text{ECTS}) + (2\text{nd module score} \times \text{ECTS}) + \dots] / 240$$

7 Curriculum/Modules

Semester 1 | 30 ECTS | 1 ECTS = 20 hrs

No.	Module Code	Module Name in English	SSWL	USSWL	SWL	ECTS	Module Type	Prerequisite Module(s) Code
			hr/sem	hr/sem	hr/sem			
1	AC1101	Fundamentals of Financial Accounting	93	107	200	8	C	
2	AC1102	Principles of Business Administration	48	102	150	6	B	
3	AC1103	General Mathematics	63	87	150	6	B	
4	AC1104	Principles of Economic	48	102	150	6	B	
5	UNI -101	English language	33	17	50	2	S	
6	UNI-104	Human Rights & Democracy	33	17	50	2	S	
318	432	750	30					

Semester 2 | 30 ECTS | 1 ECTS = 23 hrs

No.	Module Code	Module Name in English	SSWL	USSWL	SWL	ECTS	Module Type	Prerequisite Module(s) Code
			hr/sem	hr/sem	hr/sem			
1	AC1201	Financial Accounting	93	132	225	9.00	C	
2	AC1202	Principles of Statistics	63	137	200	8.00	B	
3	UNI-103	Computer	48	27	75	3.00	S	
4	AC1204	Accounting Readings & Corresponding	78	122	200	8.00	B	
5	UNI-102	Arabic Language	33	17	50	2.00	S	
			315	435	750	30.00		
			633	867	1500	60		

Semester 3 | 30 ECTS | 1 ECTS = 25 hrs

No.	Module Code	Module Name in English	SSWL	USSWL	SWL	ECTS	Module Type	Prerequisite Module(s) Code
			hr/sem	hr/sem	hr/sem			
1	AC2101	Fundamentals Of INTERMEDIATE ACCOUNTING	63	112	175	7.00	C	
2	AC2102	Fundamentals Of GOVERNMENTAL ACCOUNTING	63	87	150	6.00	C	
3	AC2103	Fundamentals Accounting In English	63	87	150	6.00	C	
4	AC2105	Principles Operation Research & Application Qsb	48	102	150	6.00	B	
5	UNI-	Arabic Language	33	17	50	2.00	S	
6	UNI-	Computer	48	27	75	3.00	S	
			318	432	750	30.00		

Semester 4 | 30 ECTS | 1 ECTS = 25 hrs

No.	Module Code	Module Name in English	SSWL	USSWL	SWL	ECTS	Module Type	Prerequisite Module(s) Code
			hr/sem	hr/sem	hr/sem			
1	AC2201	INTERMEDIATE ACCOUNTING	63	112	175	7.00	C	
2	AC2202	GOVERNMENTAL ACCOUNTING	63	112	175	7.00	C	
3	AC2203	ACCOUNTING IN ENGLISH	63	87	150	6.00	C	
4	AC2205	ACCOUNTING FOR NONPROFIT ORGANIZATION	63	87	150	6.00	C	
5	UNI-	Crimes of Baath party	33	17	50	2.00	S	
6	UNI-	English language	33	17	50	2.00	S	
			318	432	750	30.00		
			636	864	1500	60		

Semester 5 | 30 ECTS | 1 ECTS = 25 hrs

No.	Module Code	Module Name in English	SSWL	USSWL	SWL	ECTS	Module Type	Prerequisite Module(s) Code
			hr/sem	hr/sem	hr/sem			
1	AC3101	Corporate Accounting	63	87	150	6.00	C	
2	AC3102	Fundamentals Of Cost Accounting	63	87	150	6.00	C	
3	AC3103	Fundamentals Of Uniform Accounting System Accounting To Ifrs	48	102	150	6.00	C	
4	AC3104	Tax Accounting	48	52	100	4.00	C	
5	AC3105	Accounting For Financial Enterprises	48	77	125	5.00	C	
6	AC3106	Methodology & Ethics Of Scientific Research	33	42	75	3.00		
7	AC3107	Computer Accounting Applications	48	52	100	4.00	B	
			303	499	750	30.00		

Semester 6 | 30 ECTS | 1 ECTS = 25 hrs

No.	Module Code	Module Name in English	SSWL	USSWL	SWL	ECTS	Module Type	Prerequisite Module(s) Code
			hr/sem	hr/sem	hr/sem			
1	AC3201	Advanced Financial Accounting	63	87	150	6.00	C	
2	AC3202	Natural Resources Accounting	48	52	100	4.00	C	
3	AC3203	The Unified Accounting System According To IFRS	63	87	150	6.00	C	
4	AC3204	Cost Accounting	63	87	150	6.00	C	
5	AC3205	Auditing & Control	48	52	100	4.00	C	
6	AC3206	Statistical Methos & Applications Spss	48	52	100	4.00	B	
			333	417	750	30.00		
			636	916	1500	60		

Semester 7 | 30 ECTS | 1 ECTS = 25 hrs

No.	Module Code	Module Name in English	SSWL	USSWL	SWL	ECTS	Module Type	Prerequisite Module(s) Code
			hr/sem	hr/sem	hr/sem			
1	AC4101	Fundamentals Of Advanced Cost Accounting	63	87	150	6.00	C	
2	AC4102	Fundamentals Of Managerial Accounting In English	63	87	150	6.00	C	
3	AC4103	International Auditing Standards	48	52	100	4.00	C	
4	AC4104	Specialized Systems Accounting	63	87	150	6.00	C	
5	AC4105	International Accounting	48	52	100	4.00	C	
6	AC4106	Financial Statements Analysis	48	52	100	4.00	B	
			333	417	750	30.0		

Semester 8 | 30 ECTS | 1 ECTS = 25 hrs

No.	Module Code	Module Name in English	SSWL	USSWL	SWL	ECTS	Module Type	Prerequisite Module(s) Code
			hr/sem	hr/sem	hr/sem			
1	AC4201	Advanced Cost Accounting	63	87	150	6.00	C	
2	AC4202	Managerial Accounting In English	63	87	150	6.00	C	
3	AC4203	International Financial Reporting Standards	48	52	100	4.00	C	
4	AC4204	Accounting Theory	63	87	150	6.00	C	
5	AC4205	Accounting Information System	63	87	150	6.00	C	
6	AC4206	Graduation Research Project	30	20	50	2.00	B	
			300	420	750	30.0		
			633	837	1500	60		
2538	3484	6000	240.0	Must be 240 ECTS				

8 **Contact**

Program Manager:

Program Coordinator: