University Northern Technical

الجامعة التقنية الشمالية

Diploma and Bachelor's Degree in Accounting Techniques (Kirkuk Polytechnic College - First cycle)

First Cycle – Bachelor's degree (B.Acc.) –Accounting techniques

دبلوم تقنيات المحاسبة / بكالوريوس تقنيات المحاسبة



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1. Mission & Vision Statement

Vision Statement

The vision of accounting techniques department is to enrich the labor market with qualifies technical staff in the fields of accounting, auditing and informatics techniques in accordance with academic and applied educational curricula in line with economic development and serving official and unofficial entitles in various economic sectors.

Mission Statement

The department's mission graduates with technical skills in the fields of accounting, auding, and informatics with the basis of other sciences. In addition, provide the students with the applied aspects that related to their specialization and working to keep up with scientific and technical development in the line with variables of work field

2. Program Specification

Program code:	B.Tech-ACC	**ECTS**	240
Duration:	4 levels, 8 Semesters	**Method of Attendance:**	Full Time

Accounting Techniques is a dynamic and comprehensive field, well-equipped to prepare students for a variety of careers in the accounting sector. The emphasis of the program is on the practical application of accounting techniques concepts and techniques to real-world problems, whether it involves financial accounting, cost accounting, and auditing. The degree is popular – for some, it's the breadth of the subject that appeals, while for others, it's a path to specialization.

Level 1: First-year outputs in an Accounting Technology Department typically focus on foundational skills and knowledge. Key outputs may include:

1. Core Competencies: Mastery of basic accounting principles and practices, including financial and managerial accounting.
2. Technology Proficiency: Familiarity with accounting software (e.g., QuickBooks, Excel) and data analysis tools.
3. Practical Experience: Completion of projects or internships that apply theoretical knowledge in real-world scenarios.
4. Certification Preparation**:** Readiness for introductory certification exams (e.g., CPA, CMA).
5. Analytical Skills Development**:** Enhanced ability to analyze financial data and generate reports.
6. Group Collaboration**:** Experience working in teams on assignments and projects.
7. Ethical Awareness: Understanding of ethical standards and compliance in accounting practices

Levels 2, 3, and 4: At these levels, students are free to choose the core and elective module credits, with the proviso that a range of modules reflecting the complexity of accounting department. This ensures the breadth of knowledge expected of a graduate with a degree in accounting Techniques. Students can develop their own interests in areas such as financial accounting and auditing, cost accounting and managerial accounting. Decisions on what to study are made with input from personal tutors.

3. Program Objectives:

The objectives of an **Accounting Techniques Program** (often part of a broader accounting curriculum) generally focus on equipping students with the skills and knowledge needed to manage and analyze financial data effectively. Some key objectives include:

1. Understanding Accounting Principles: Teaching the foundational principles of accounting such as double-entry bookkeeping, accrual accounting, and financial reporting.
2. Financial Statement Preparation: Training students to prepare key financial statements (Income Statement, Balance Sheet, Cash Flow Statement) and ensuring they understand their interconnections.
3. Application of Accounting Standards: Familiarizing students with relevant accounting standards (e.g., GAAP, IFRS) and how to apply them in various business scenarios.
4. Use of Accounting Software: Providing hands-on experience with accounting software tools (such as QuickBooks, SAP, or others), which are essential for managing modern accounting systems.
5. Analyzing Financial Performance: Developing skills in interpreting financial data and analyzing business performance through ratios, trend analysis, and financial modeling.
6. Budgeting and Forecasting: Teaching students how to prepare budgets, forecasts, and variance analyses to support strategic planning.
7. Taxation Knowledge: Offering insights into tax laws, regulations, and tax return preparation for both individuals and businesses.

8. Auditing Techniques: Introducing auditing methods and internal control mechanisms to ensure the accuracy and reliability of financial information.
9. Ethics and Professionalism: Emphasizing ethical behavior and professionalism in financial reporting and decision-making.
10. Communication of Financial Information: Training students to effectively communicate financial insights to non-financial stakeholders, enabling better decision-making within organizations.

4. Student Learning Outcomes

1. Foundational Knowledge of Accounting Principles

- Outcome: Students will be able to explain and apply basic accounting principles, such as the accounting equation, double-entry bookkeeping, and accrual vs. cash accounting.
- Measurement: Exams, quizzes, and practical exercises on accounting concepts.

2. Preparation of Financial Statements

- Outcome: Students will demonstrate the ability to prepare accurate financial statements, including the Income Statement, Balance Sheet, and Statement of Cash Flows.
- Measurement: Projects or assignments involving the creation and analysis of financial reports.

3. Application of Accounting Standards

- Outcome: Students will apply generally accepted accounting principles (GAAP) or International Financial Reporting Standards (IFRS) to prepare and evaluate financial statements.
- Measurement: Case studies or assignments involving the application of accounting standards.

4. Competency in Accounting Software

- Outcome: Students will demonstrate proficiency in using accounting software (e.g., QuickBooks, Sage, or SAP) to record transactions, manage accounts, and generate reports.
- Measurement: Practical assessments using real-world accounting software.

5. Financial Data Analysis and Interpretation

- Outcome: Students will analyze and interpret financial data to assess organizational performance and make informed decisions.
- Measurement: Analytical reports, case studies, and presentations interpreting financial data.

6. Budgeting and Forecasting Skills

- Outcome: Students will develop and analyze budgets, forecasts, and variances to support financial planning and decision-making.
- Measurement: Assignments or simulations that involve creating and adjusting budgets.

7. Understanding of Taxation

- Outcome: Students will demonstrate knowledge of tax regulations and apply this knowledge to prepare tax returns and manage tax compliance.
- Measurement: Tax return preparation exercises and case studies involving taxation scenarios.

8. Auditing and Internal Controls

- Outcome: Students will explain and apply basic auditing procedures and understand the importance of internal controls in safeguarding assets and ensuring financial accuracy.
- Measurement: Auditing projects or assignments focused on internal control evaluation.

9. Ethical Decision-Making in Accounting

- Outcome: Students will recognize ethical issues in accounting and apply ethical principles to resolve dilemmas in financial reporting and decision-making.
- Measurement: Case studies or discussions on accounting ethics and professional behavior.

10. Communication of Financial Information

- Outcome: Students will effectively communicate financial information and analysis to both financial and non-financial stakeholders, using clear and professional language.
- Measurement: Written reports, presentations, or group projects focused on delivering financial insights.

11. Critical Thinking and Problem-Solving

- Outcome: Students will apply critical thinking and problem-solving techniques to address accounting-related challenges in business scenarios.
- Measurement: Problem-based learning projects or real-world simulations.

12. Teamwork and Collaboration

- Outcome: Students will work effectively in teams to solve complex accounting problems and collaborate in preparing financial analyses.
- Measurement: Group assignments, peer evaluations, and collaborative projects

5. Academic Staff

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6. Credits, Grading and GPA

Credits

(Northern Technical 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 مخطط الدرجات				
Group	**Grade**	التقدير	**Marks (%)**	**Definition**
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C – Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	راسب - قيد المعالجة	(45-49)	More work required but credit awarded
	F – Fail	راسب	(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:

   CGPA = [(1st module score x ECTS) + (2nd module score x ECTS) + ……] / 240

7. Curriculum/Modules

Semester 1 | 30 ECTS | 1 ECTS = 25 hrs.

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
ACT 100	Financial Mathematics	63	37	4.00	s	Nil
ACT 101	Principle of economy	63	37	4.00	s	Nil
ACT 102	Accounting reading	78	47	5.00	C	Nil
ACT 103	Accounting principle	93	57	6.00	C	Nil
NTU 101	English Language 1	33	17	2.00	B	Nil
NTU 100	Democracy and Human Rights	33	17	2.00	B	Nil
ACT 105	Governmental Accounting 1	108	67	7.00	C	Nil

Semester 2 | 30 ECTS | 1 ECTS = 25 hr.

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
ACT 106	Government Accounting2	108	67	7.00	C	Nil
ACT 107	Financial Accounting	108	67	7.00	C	Nil
ACT 108	Principles of administration	78	47	5.00	S	Nil
NTU 102	Computer 1	48	27	3.00	S	Nil
ACT 109	Statistics	93	57	6.00	B	Nil
NTU 103	Arabic Language 1	33	17	2.00	B	Nil
ACT 106	Government Accounting2	108	67	7.00	C	Nil

Semester 3 | 30 ECTS | 1 ECTS = 25 hrs.

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
ACT 200	RESEARCH Project	33	17	2.00	S	Nil
ACT 201	Audit 1	48	27	3.00	C	Nil
ACT 202	Intermediate Accounting 1	108	67	7.00	C	Nil
ACT 203	Cost Accounting 1	108	67	7.00	C	Nil
NTU 203	Crimes of AL Baath's Regime In Iraq	33	17	2.00	B	Nil

NTU 200	English Language	33	17	2.00	C	Nil

Semester 4 | 30 ECTS | 1 ECTS = 25 hrs.

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
NTU 201	Computer 2	48	27	3.00	C	Nil
ACT 206	Intermediate Accounting2	108	67	7.00	C	Nil
ACT 207	Audit 2	48	27	3.00	C	Nil
ACT 208	Accounting for financial institutions	48	27	3.00	c	Nil
NTU 202	Arabic Language 2	33	17	2.00	C	Nil
ACT 209	Cost accounting 2	78	47	5.00	C	Nil
ACT 210	Unified accounting system 2	108	67	7.00	c	Nil

Semester 5 | 30 ECTS | 1 ECTS = 25 hrs.

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
ACT 300	Public finance	78	47	5.00	S	nil
ACT 301	Advanced cost accounting	93	57	6.00	C	nil
ACT 302	accounting information systems	93	57	6.00	C	Nil
ACT 303	Financial Management1	78	47	5.00	S	Nil
ACT 304	Financial Institution Accounting	78	47	5.00	C	Nil
ACT 305	Computer Applications	48	27	3.00	B	Nil

Semester 6 | 30 ECTS | 1 ECTS = 25 hrs.

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
ACT 306	Sustainable development accounting	93	57	6.00	C	Nil
ACT 307	Tax Accounting	78	47	5.00	C	Nil

ACT 308	Marketing and e-commerce	78	47	5.00	S	nil
ACT 309	investment management	63	37	4.00	S	nil
ACT 310	Financial Management2	78	47	5.00	S	nil
ACT 311	quantitative methods	78	47	5.00	S	nil

Semester 7 | 30 ECTS | 1 ECTS = 25 hrs

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
ACT 400	International Financial Reporting Standards	93	57	6.00	C	Nil
NTU 404	Professional Ethics	33	17	2.00	B	Nil
NTU 400	Scientific research methodology	33	17	2.00	B	Nil
ACT 401	Specialized systems (hotels and establishments with branches)	78	47	5.00	C	Nil
ACT 402	Management Accounting1	78	47	5.00	C	Nil
ACT 403	Accounting theory 1	78	47	5.00	C	Nil
ACT 404	Trade & Finance legislation	78	47	5.00	S	Nil

Semester 8 | 30 ECTS | 1 ECTS = 25 hrs

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
ACT 405	Accounting theory 2	78	47	5.00	C	nil
ACT 406	Financial control	93	57	6.00	C	nil
ACT 407	Research Project	48	27	3.00	B	nil
ACT 408	Finical Institution Accounting	93	57	6.00	C	nil
ACT 409	forensic accounting	78	47	5.00	C	nil
ACT 410	Management accounting 2	78	47	5.00	C	nil

8. Contact

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