Northern Technical University

الجامعة التقنية الشمالية

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

بكالوريوس تقنيات المحاسبة

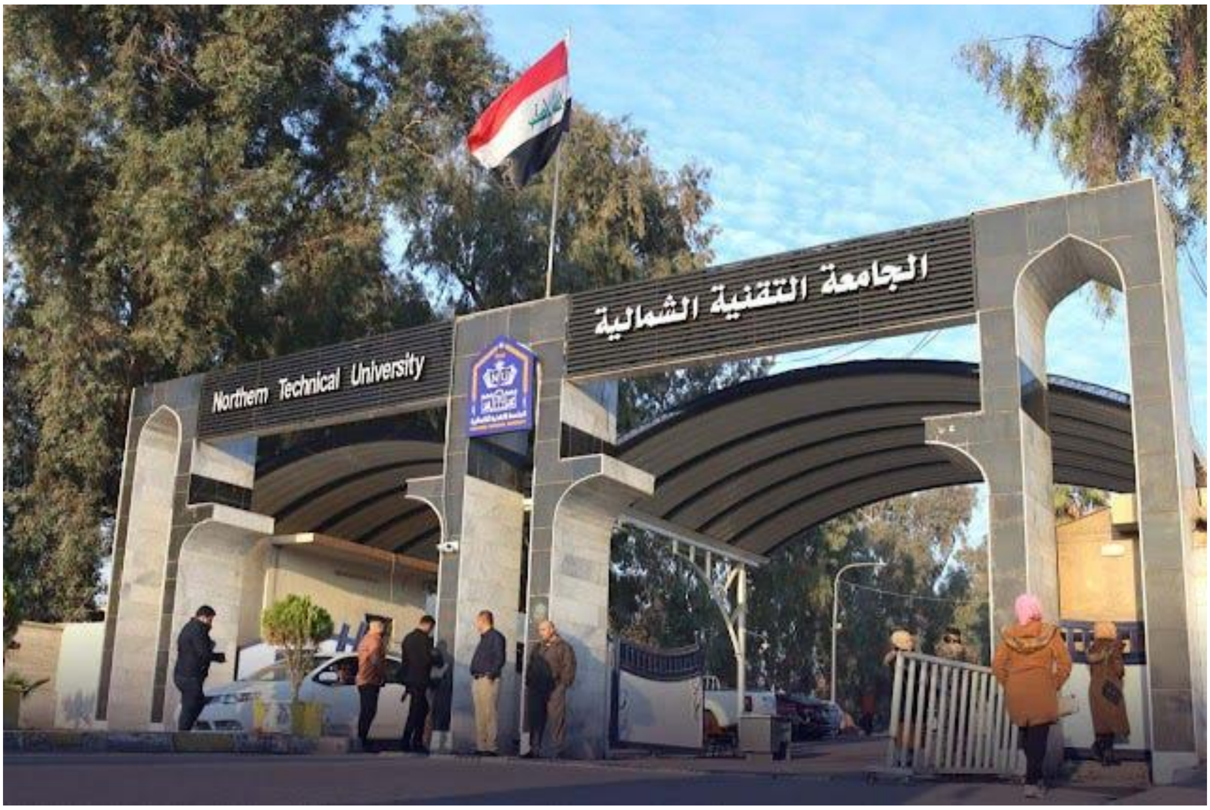

Table of Contents

1. Overview

This catalogue is about the courses (modules) given by the program of accounting techniques to gain the Bachelor of Accountant degree. The program delivers (50) Modules with (6000) total student workload hours and 240 total ECTS. The module delivery is based on the Bologna Process.

نظره عامه

يتناول هذا الدليل المواد الدراسية التي يقدمها برنامج تقنيات المحاسبة للحصول على درجة بكالوريوس محاسب. يقدم البرنامج (50) مادة دراسية (اجبارية واختيارية)، مع (٦٠٠٠) إجمالي ساعات حمل الطالب و ٢٤٠ إجمالي وحدات أوروبية. يعتمد تقديم المواد الدراسية على عملية بولونيا.

2. Undergraduate Courses 2024-2025

Module 1

Code	Course/Module Title	ECTS	Semester
AT1212	Financial Mathematics	6	1
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	4	93	3.8
Description			
This module introduces students to the involves applying mathematical techniques to solve problems related to finance, economics, and investment. It helps in modeling financial markets, assessing risks, and making informed decisions.			

Module 2

Code	Course/Module Title	ECTS	Semester
TCMM107	Principle of Economy	6	1
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**

2	3	78	4.8
Description			
This course covers the basics of economics in its two aspects: microeconomics, which focuses on studying the behavior of the individual and production units at the level of the individual project or industry, starting with economic concepts, theories of demand and supply, and market theories, then moving on to the study of macroeconomics by studying economic units at the state level, such as studying the gross domestic product and its economic importance, and studying macroeconomic policies such as fiscal, monetary, and trade policy..			

Module 3

Code	Course/Module Title	ECTS	Semester
AT1211	Accounting Reading	2	1
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	Non	32	1.2
Description			
This course is designed to enhance students' skills in understanding and analyzing advanced accounting texts in English language, as well as improving their ability to engage with academic and professional accounting articles.			

Module 4

Code	Course/Module Title	ECTS	Semester
TCMM106	Accounting Principle	6	1
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	3	78	4.8
Description			
This course is an introductory course designed to provide students with a foundational understanding of accounting concepts, processes, and financial reporting. It equips students with the basic skills needed to record, summarize, and interpret financial data, preparing them for further studies in accounting or careers in business and finance.			

Module 5

Code	Course/Module Title	ECTS	Semester
NTU 100	Human rights and democracy	2	1
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	0	32	1.2

Description
n this module, students explore the principles of human rights and democracy, particularly in the context of information technology. The course discusses ethical considerations, legal frameworks, and the role of technology in promoting transparency and democratic processes. It also covers issues related to privacy, surveillance, and the digital divide. This knowledge is crucial for future IT managers to ensure that technology deployment upholds democratic values and human rights.

Module 6

Code	Course/Module Title	ECTS	Semester
NTU 101	English Language(1)	2	1
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	0	32	1.2
Description			
Designed for students in Information Techniques Management, this course focuses on enhancing proficiency in English, with an emphasis on terms and contexts relevant to the tech industry. It includes technical reading, writing, speaking, and listening skills, aimed at improving communication in professional and technical settings. This module is crucial for students to effectively engage with global IT literature, documentation, and collaborations.			

Module 7

Code	Course/Module Title	ECTS	Semester
TCMM105	Statistics principle	6	1
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	3	78	4.8
Description			
Tailored for information management students, this course covers statistical methods that are vital in analyzing data and informing decision-making in technology-driven businesses. Topics include descriptive statistics, probability, hypothesis testing, and regression analysis. This knowledge is fundamental for accounting managers to make data-driven decisions and to apply statistical tools in optimizing business operations and technology strategies.			

Module 8

Code	Course/Module Title	ECTS	Semester
NTU 103	Arabic Language 1	1	2
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	1	32	2.8

Description
focused on enhancing linguistic skills within a technical and managerial context, this course develops proficiency in Arabic reading, writing, and communication. It is particularly structured to support students in accounting Techniques emphasizing terminology used in business and technology settings. This module aids in effective communication across diverse professional environments, essential for regional operations and collaborations.

Module 9

Code	Course/Module Title	ECTS	Semester
AT1214	Financial Accounting	10	2
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	6	153	97
Description			
This course introduces basic accounting principles, focusing on their applications within the technology sector. Students learn about financial statements, The module is crucial for accountant managers to oversee financial aspects of technology deployments and to ensure projects align with fiscal guidelines and business objectives.			

Module 10

Code	Course/Module Title	ECTS	Semester
TCMM1104	Principle of management	7	2
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	5	108	4.4
Description			
This course is designed to provide students with foundational knowledge of the key concepts and functions of management. It covers the essential principles that guide managers in organizing, leading, planning, and controlling resources effectively to achieve organizational goals. The course emphasizes both theoretical understanding and practical application of management practices.			

Module 11

Code	Course/Module Title	ECTS	Semester
AT1213	Trade and finance legislation	6	2
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	4	93	3.8

Description
provides students with an understanding of the legal frameworks that govern trade and financial activities both domestically and internationally. It explores the laws, regulations, and policies that shape business operations, financial markets, and international trade, giving students the knowledge needed to navigate complex legal environments in business and finance.

Module 12

Code	Course/Module Title	ECTS	Semester
NTU 104	Sports	3	2
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
1	2	47	1.8
Description			
This physical education module promotes health and wellness, emphasizing the importance of physical activity for students in demanding academic and professional environments. It offers various sports activities that help in building teamwork, leadership, and stress management skills—attributes beneficial for future managers in the high-pressure IT industry.			

Module 13

Code	Course/Module Title	ECTS	Semester
NTU 105	French Language	2	2
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
1	1	23	1.2
Description			
Designed for Information Techniques Management students, this course enhances French language skills, focusing on vocabulary and phrases used in business and technology contexts. It prepares students to engage with French-speaking partners and clients, facilitating international communication and expanding professional opportunities in the global tech industry.			

Module 14

Code	Course/Module Title	ECTS	Semester
NTU 102	Computer Principles	3	2
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
1	2	47	1.8

Description
Building on foundational knowledge, this course delves deeper into advanced computing concepts, including operating systems, algorithms, and system architecture. Designed for Information Techniques Management students, it focuses on the application of these principles in optimizing and securing IT infrastructures. Students learn critical skills in diagnosing and solving complex technical issues, essential for managing sophisticated information systems in any technological enterprise.

Module 15

Code	Course/Module Title	ECTS	Semester
AT223	Governmental Accounting 1	8	3
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
3	5	123	5.1
Description			
This paper provides a comprehensive overview of governmental accounting, focusing on the unique principles and practices that guide financial reporting and management in the public sector. It aims to elucidate the distinct characteristics of governmental accounting compared to private sector accounting and highlight the importance of transparency and accountability in public financial management.			

Module 16

Code	Course/Module Title	ECTS	Semester
AT221	Intermediate Accounting 1	8	3
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
3	5	123	5.1
Description			
This paper delves into the fundamental principles and practices of Intermediate Accounting, building on foundational accounting knowledge to explore more complex financial reporting issues. It highlights the importance of understanding the regulatory framework, measurement of assets and liabilities, income recognition, and the preparation of financial statements.			

Module 17

Code	Course/Module Title	ECTS	Semester
AT225	Tax Accounting	6	3
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
3	1	93	3.8

Description
This paper explores the fundamental principles and practices of tax accounting, focusing on the legal and regulatory frameworks that govern tax compliance and reporting. It aims to provide insights into the various types of taxes, the tax preparation process, and the implications of tax policies on businesses and individuals.

Module 18

Code	Course/Module Title	ECTS	Semester
AT228	Qauntitve methods	4	3
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	3	63	2.4
Description			
This paper investigates the principles and applications of quantitative methods in research and decision-making across various disciplines. It aims to highlight the significance of quantitative analysis in deriving insights from numerical data and its role in enhancing the reliability and validity of research findings			

Module 19

Code	Course/Module Title	ECTS	Semester
NTU200	English Language	2	3
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2		32	1.2
Description			
This paper explores the critical role that the English language plays in the field of accounting. It examines how English serves as the primary medium of communication for financial reporting, international accounting standards, and global business practices. The paper highlights the implications of English proficiency for accounting professionals and the impact on effective communication within the industry.			

Module 20

Code	Course/Module Title	ECTS	Semester
NTU 203	Crimes of Al-Baath Party in Iraq	2	3
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	0	32	1.2
Description			

This course examines the historical and political impact of the Ba'ath Party in Iraq, focusing on human rights violations and political crimes committed during its governance. Through lectures, discussions, and analysis of primary sources, students in Information Techniques Management gain insights into the socio-political dynamics that have shaped modern Iraqi society and governance. This understanding is crucial for future leaders and managers who aim to navigate and contribute to the reconstruction and ethical governance in Iraq.

Module 21

Code	Course/Module Title	ECTS	Semester
AT229	Computer Application	4	4
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	2.5
Description			
This paper examines the role of computer applications in transforming accounting practices. It explores how technology has enhanced efficiency, accuracy, and accessibility in financial reporting, bookkeeping, and data management. The paper highlights various software solutions used in accounting and their implications for the profession.			

Module 22

Code	Course/Module Title	ECTS	Semester
NTU204	Professional Ethics	3	4
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	1	47	1.8
Description			
This paper explores the critical importance of professional ethics in the accounting profession. It examines the ethical principles that guide accountants in their practice, the challenges they face in maintaining integrity and objectivity, and the best practices for promoting ethical behavior in the workplace. The paper aims to highlight the role of ethics in building trust with stakeholders and ensuring the credibility of financial reporting.			

Module 23

Code	Course/Module Title	ECTS	Semester
AT227	Accounting for Non-Profit Units	5	4
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	3	78	3.1

Description
This paper explores the unique accounting principles and practices applicable to non-profit organizations (NPOs). It examines the financial reporting requirements, funding sources, and specific challenges faced by NPOs in maintaining transparency and accountability. The paper aims to highlight the importance of effective accounting in supporting the mission and sustainability of non-profit units.

Module 24

Code	Course/Module Title	ECTS	Semester
AT222	Intermediate Accounting 2	4	4
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
3	1	63	2.4
Description			
This paper delves into the advanced concepts and applications of financial accounting covered in Intermediate Accounting II. It builds on foundational knowledge from Intermediate Accounting I, focusing on complex accounting topics such as revenue recognition, income taxes, pensions, leases, and financial instruments. The aim is to equip students and professionals with a comprehensive understanding of accounting standards and practices relevant to financial reporting.			

Module 25

Code	Course/Module Title	ECTS	Semester
AT224	Governmental Accounting 2	6	4
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
3	3	93	3.8
Description			
This paper examines the advanced concepts and practices in governmental accounting, focusing on state and local government financial reporting. It builds on foundational knowledge from Governmental Accounting I and addresses topics such as fund accounting, budgeting, revenue recognition, and the impact of governmental regulations on financial reporting. The paper aims to provide a comprehensive understanding of the unique accounting principles that govern public sector entities.			

Module 26

Code	Course/Module Title	ECTS	Semester
AT226	Public Finance	4	4
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
1	3	63	2.4

Description
This paper examines the fundamental principles and policies of public finance, focusing on how government revenue generation and expenditure influence economic development and social welfare. It explores the roles of taxation, government spending, and public debt, as well as the impact of fiscal policies on economic growth, income distribution, and public welfare. The paper aims to provide a comprehensive understanding of the intricacies of public finance and its significance in shaping public policy.

Module 27

Code	Course/Module Title	ECTS	Semester
AT315	Financial Institution Accounting	4	4
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
3	1	63	2.4
Description			
This paper explores the unique accounting principles and practices that govern financial institutions, including banks, credit unions, insurance companies, and investment firms. It examines the regulatory environment, financial reporting requirements, and the complexities of financial transactions specific to these entities. The paper aims to provide a comprehensive understanding of how accounting practices are tailored to the financial sector and the implications for stakeholders.			

Module 28

Code	Course/Module Title	ECTS	Semester
AT311	Unified Accounting System 1	4	5
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	63	2.4
Description			

The paper presents the Unified Accounting System 1 (UAS1), designed to consolidate various accounting practices into a cohesive model that enhances financial reporting and operational efficiency. It addresses the challenges faced by traditional accounting systems and proposes a standardized approach.

Module 29

Code	Course/Module Title	ECTS	Semester
AT319	Audit 1	5	5
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**

2	3	78	3.13
Description			
This paper explores the principles, methodologies, and standards of auditing, focusing on their application in various industries. It evaluates the importance of audits in ensuring financial transparency, accuracy, and regulatory compliance. The study also examines common challenges faced by auditors and the evolution of auditing techniques in response to technological advancements and changing regulations.			

Module 30

Code	Course/Module Title	ECTS	Semester
AT312	Financial Management 1	4	5
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	63	2.4
Description			
This paper provides an introduction to the fundamental concepts of financial management, focusing on the processes and principals involved in managing a company's financial resources. It explores financial planning, capital budgeting, the management of working capital, and strategies for maximizing shareholder wealth. Additionally, it delves into the importance of risk management, financial markets, and the role of corporate governance in financial decision-making.			

Module 31

Code	Course/Module Title	ECTS	Semester
AT313	Personal Companies Accounting	6	5
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
3	3	93	3.8
Description			
This paper explores the accounting methods and regulatory frameworks governing personal companies, focusing on sole proprietorships, partnerships, and small privately held businesses. It examines the unique challenges these entities face in financial reporting, tax compliance, and financial management. The paper also discusses the importance of adopting sound accounting practices to ensure financial health and sustainability while complying with local laws and regulations.			

Module 32

Code	Course/Module Title	ECTS	Semester
AT310	Cost Accounting 1	6	5
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
3	3	93	3.8
Description			
This paper provides an introduction to cost accounting, focusing on its role in helping businesses track and manage costs to improve efficiency and profitability. It covers key concepts such as cost classification, cost behavior, cost allocation methods, and the preparation of cost reports. The paper also examines how cost accounting is used in decision-making processes like budgeting, pricing, and performance evaluation.			

Module 33

Code	Course/Module Title	ECTS	Semester
AT321	Marketing and E-commerce	5	5
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
3	2	78	3.1
Description			
This paper examines the role of marketing in the rapidly expanding world of e-commerce. It explores how digital marketing tools and strategies—such as search engine optimization (SEO), social media marketing, email marketing, and content marketing—drive customer engagement and boost online sales. The paper also investigates the challenges and opportunities presented by e-commerce platforms, consumer behavior in the digital age, and emerging trends such as mobile commerce and personalized marketing. Case studies of successful e-commerce businesses are used to illustrate key concepts and strategies.			

Module 34

Code	Course/Module Title	ECTS	Semester
AT3111	Investment management	3	6
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
1	2	48	1.8
Description			
This paper examines the key principles and strategies behind investment management, exploring how investors and portfolio managers make decisions to balance risk and return. It discusses various asset classes, including equities, fixed income, and alternative investments, and their roles in a diversified			

portfolio. The paper also investigates risk management techniques, portfolio optimization, and the impact of market trends and economic factors on investment performance. Through case studies and theoretical analysis, it highlights the importance of strategic asset allocation, portfolio rebalancing, and the use of financial models in achieving long-term investment goals.

Module 35

Code	Course/Module Title	ECTS	Semester
AT3112	Risk management and insurance	3	6
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
1	2	48	1.8
Description			
This paper examines the concepts of risk management and the role of insurance in mitigating potential financial losses. It explores the different types of risks—personal, property, liability, and business—and how risk management strategies are applied to reduce or transfer these risks. The paper also discusses the structure and function of the insurance industry, including life, health, property, and casualty insurance. It highlights the importance of actuarial analysis, underwriting, and risk pooling in the insurance process, as well as the regulatory environment governing insurance practices.			

Module 36

Code	Course/Module Title	ECTS	Semester
AT318	Financial management 2	5	6
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	3	78	3.1
Description			
This paper explores advanced topics in financial management, with a focus on corporate finance strategies, capital structure optimization, risk management, and international finance. It examines how financial managers make decisions that align with long-term strategic goals, such as raising capital, managing liquidity, investing in profitable ventures, and controlling financial risk. The paper also covers mergers and acquisitions, dividend policies, and the impact of globalization on financial management practices. Through theoretical analysis and case studies, it highlights the importance of strategic planning, financial forecasting, and corporate governance in enhancing firm value.			

Module 37

Code	Course/Module Title	ECTS	Semester
AT316	Cost Accounting 2	6	6
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**

3	3	93	3.8
Description			
This paper explores advanced topics in cost accounting, focusing on how businesses use detailed cost information for strategic decision-making and operational efficiency. It examines modern cost accounting techniques, such as activity-based costing (ABC), standard costing, and variance analysis, as well as their application in different industries			

Module 38

Code	Course/Module Title	ECTS	Semester
AT320	Audit2	4	6
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	63	2.4
Description			
This paper explores advanced auditing concepts and practices, focusing on audit planning, risk assessment, internal controls, and the application of substantive testing methods. It examines the role of auditors in various contexts, including financial, operational, and compliance audits, as well as the implications of emerging technologies on the auditing profession.			

Module 39

Code	Course/Module Title	ECTS	Semester
AT314	Accounting for financial institution	4	6
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	3	63	2.4
Description			
This paper examines the specific accounting principles and practices applicable to financial institutions, addressing the unique challenges they face in financial reporting and compliance. It explores the regulatory environment governing financial institutions, the impact of financial instruments on accounting practices, and the importance of risk management. The paper also discusses emerging trends and the role of technology in enhancing accounting processes within financial institutions. Through theoretical analysis and case studies, this paper highlights the critical role of accurate financial reporting in promoting transparency and stability in the financial system.			

Module 40

Code	Course/Module Title	ECTS	Semester
AT317	Unified Accounting System 2	4	6
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**

2	2	63	2.4
Description			
This paper examines the advanced concepts of unified accounting systems, emphasizing their role in enhancing financial reporting, improving operational efficiency, and ensuring compliance across organizations. It explores the methodologies for implementing unified accounting systems, the integration of diverse financial data, and the impact of technology on accounting practices. The paper also discusses best practices, challenges, and case studies that illustrate successful implementation strategies. Through theoretical analysis and practical insights, this paper highlights the significance of unified accounting systems in fostering organizational agility and informed decision-making.			

Module 41

Code	Course/Module Title	ECTS	Semester
AT417	financial institution accounting	4	6
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	63	2.4
Description			
This paper examines the distinctive accounting principles and practices utilized by financial institutions, focusing on the intricacies of financial reporting, regulatory compliance, and risk management. It explores the treatment of financial instruments, revenue recognition, and the regulatory framework that governs financial institution accounting. Through theoretical analysis and case studies, the paper highlights the critical role of accurate financial reporting in promoting transparency and stability in the financial sector.			

Module 42

Code	Course/Module Title	ECTS	Semester
AT411	Management accounting 1	7	7
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	5	108	4.4
Description			
This paper explores the fundamental principles and practices of management accounting, highlighting its importance in the decision-making process within organizations. It discusses key concepts such as cost behavior, budgeting, performance measurement, and variance analysis, emphasizing the role of management accounting in supporting strategic planning and operational control. Through theoretical insights and practical applications, this paper illustrates how management accounting can enhance organizational effectiveness and efficiency			

Module 43

Code	Course/Module Title	ECTS	Semester
AT4110	Accounting theory 1	4	7
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	63	2.4
Description			
This paper examines the foundational concepts of accounting theory, exploring its significance in shaping accounting practices and standards. It discusses various theoretical frameworks, including positive and normative theories, and the implications of these theories for financial reporting and decision-making. Through an analysis of key accounting concepts and their evolution, this paper highlights the importance of a strong theoretical foundation in the development of accounting practices.			

Module 44

Code	Course/Module Title	ECTS	Semester
AT414	Financial Control	4	7
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	78	1.4
Description			
This paper examines the principles and practices of financial control within organizations, focusing on the processes and systems that ensure effective management of financial resources. It discusses the role of financial control in enhancing transparency, accountability, and risk management. Through an analysis of key frameworks and practices, the paper highlights the importance of robust financial control systems in supporting organizational objectives and promoting financial stability.			

Module 45

Code	Course/Module Title	ECTS	Semester
NTU400	Scientific research Methodology	4	7
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	32	1.2
Description			
This paper explores the fundamental principles of scientific research methodology, highlighting the significance of systematic inquiry in advancing knowledge across disciplines. It discusses various research methods, data collection techniques, and analytical approaches, emphasizing the importance			

of rigorous methodology in ensuring the validity and reliability of research findings. Through a review of key concepts and practices, this paper aims to provide a framework for conducting effective scientific research.

Module 46

Code	Course/Module Title	ECTS	Semester
AT415	international financial reporting standards	4	7
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	63	2.4
Description			
This paper explores the International Financial Reporting Standards (IFRS) as a global framework for financial reporting. It discusses the history and development of IFRS, the key principles and standards, and the implications for organizations, investors, and regulators. Through an examination of the benefits and challenges of IFRS adoption, this paper aims to provide insights into the role of IFRS in enhancing the transparency and comparability of financial statements worldwide.			

Module 47

Code	Course/Module Title	ECTS	Semester
AT416	Specialized systems	5	7
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	3	78	3.1
Description			
This paper examines specialized systems, focusing on their role in enhancing operational efficiency and decision-making within organizations. It discusses the design principles, key features, and applications of various specialized systems, including enterprise resource planning (ERP), customer relationship management (CRM), and supply chain management (SCM) systems. Through an analysis of case studies and implementation strategies, this paper highlights the importance of specialized systems in addressing unique organizational challenges and achieving strategic objectives			

Module 48

Code	Course/Module Title	ECTS	Semester
AT418	Accounting Information System	4	7
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	63	2.4

Description
This paper examines Accounting Information Systems (AIS), emphasizing their role in facilitating efficient financial data management and reporting within organizations. It discusses the key components, design principles, and benefits of AIS, as well as the challenges associated with their implementation. Through an exploration of case studies and best practices, this paper aims to provide insights into the critical importance of AIS in achieving effective financial management and compliance.

Module 49

Code	Course/Module Title	ECTS	Semester
AT412	Management Accounting 2	7	8
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	5	108	4.4
Description			
This paper examines advanced concepts and techniques in management accounting, focusing on their application in strategic decision-making, performance management, and operational efficiency. It discusses topics such as budgeting, variance analysis, cost management, and performance measurement systems. Through case studies and practical examples, this paper highlights the importance of effective management accounting practices in driving organizational success.			

Module 50

Code	Course/Module Title	ECTS	Semester
AT4111	Accounting Theory2	4	8
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	63	2.4
Description			
This paper examines advanced concepts in accounting theory, focusing on the development of accounting standards, the role of conceptual frameworks, and the implications of contemporary issues such as sustainability reporting and the impact of technology on accounting practices. It discusses various theoretical perspectives and their relevance in shaping accounting practices and standards. Through case studies and critical analysis, this paper highlights the evolving nature of accounting theory in response to changing business environments and stakeholder needs.			

Module 51

Code	Course/Module Title	ECTS	Semester
AT4111	Research project	4	8

Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
3	1	63	2.4
Description			
This paper presents the findings of a research project aimed at [briefly describe the purpose of the research]. It outlines the research objectives, methodology, key findings, and implications. The study contributes to [mention the field or topic] by providing insights into [highlight the significance of the findings].			

Module 52

Code	Course/Module Title	ECTS	Semester
AT419	Advanced Financial Accounting	6	8
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	4	93	3.8
Description			
This paper examines advanced topics in financial accounting, focusing on complex issues related to consolidation, financial reporting for multinational corporations, financial instruments, and accounting for various specialized transactions. The study emphasizes the importance of adhering to international accounting standards and the implications of recent changes in financial reporting practices. Through case studies and examples, this paper highlights the relevance of advanced financial accounting in ensuring transparency and accuracy in financial reporting.			

Module 53

Code	Course/Module Title	ECTS	Semester
AT413	Advanced Cost Accounting	6	8
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	4	93	3.8
Description			
This paper explores advanced concepts and methodologies in cost accounting, emphasizing their applications in decision-making, performance measurement, and strategic cost management. It			

discusses key topics such as activity-based costing, standard costing, variance analysis, and cost control strategies. Through case studies and practical examples, this paper highlights the importance of advanced cost accounting techniques in enhancing organizational efficiency and profitability.

Module 54

Code	Course/Module Title	ECTS	Semester
AT420	Sustainable Development Accounting	3	8
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
3		48	1.8
Description			
This paper examines the role of accounting in promoting sustainable development, emphasizing the integration of environmental, social, and governance (ESG) factors into accounting practices. It discusses the challenges and opportunities associated with sustainable development accounting and explores frameworks, reporting standards, and case studies that illustrate best practices. The study highlights the significance of transparent and accountable reporting in advancing sustainable business practices.			

Module 55

Code	Course/Module Title	ECTS	Semester
AT421	Forensic Accounting	3	8
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
3		48	1.8
Description			
This paper investigates the field of forensic accounting, focusing on its role in uncovering financial fraud and providing evidence for legal proceedings. It discusses the techniques used in forensic investigations, the ethical considerations involved, and the significance of forensic accounting in enhancing transparency and accountability in financial reporting. Through case studies and practical examples, this paper highlights the importance of forensic accounting in today’s business environment.			

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