

Republic of Iraq

Ministry of higher education & scientific research

Supervision and scientific evaluation directorate

Quality assurance and academic accreditation

Academic Program Specification Form For The Academic

University: Northern Technical University

College: Technical Institute of Management / Nineveh

Department: Accounting Technologies

Date of form completion: ٢٠٢٤/١/٨

Dean`s Name

**Dean`s Assistant for
Scientific Affairs**

Head of Department

Date: / /

Date: / /

Date: / /

Signature

Signature

Signature

Quality Assurance and University performance manager

Date: / /

Signature

TEMPLATE FOR PROGRAMME SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

PROGRAMME SPECIFICATION

This Programme Specification provide a concise summary of the features of the programme and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if he/she take full advantage of the learning opportunities that are provide. It is supported by a specification for each course that contributes to the programme.

1. Teaching Institution	Northern Technical University/Technical Institute of Management / Nineveh
2. University Department/Centre	Accounting Technologies
3. Programme Title	Technical Diploma
4. Title of Final Award	Technical Diploma
5. Modes of Attendance offered	Curriculum System
6. Accreditation	Ministry of Higher Education Scientific Research
7. Other external influences	Graduates from the department have a close relationship with the job market.
8. Date of production of this specification	٨/١/202٤
9. Aims of the Programme	
The goal is to prepare qualified personnel to work in various economic units, both profit-oriented and non-profit-oriented, as well as in various government sectors. This involves preparing personnel with scientific and practical qualifications to handle accounting records and extract results of various types within economic units..	

10. Learning Outcomes, Teaching, Learning and Assessment Methods

A. Knowledge and Understanding

- A1. Handling various types of accounting records by preparing qualified personnel, both academically and practically, to work in economic units.
- A2. Organizing documents and preparing audit balances.
- A3. Participating in continuous or final inventory work, especially in committees requiring a financial member.
- A4. Participating in and conducting internal audit work for financial data (when assigned this task).

B. Subject-specific skills

- B1. Performing matching tasks and preparing related reports.
- B2. Handling treasury duties and all related procedures.
- B3. Organizing payroll and advances lists, and all related processes for calculating and disbursing salaries.
- B4. Proficiency in utilizing new technologies in their field of expertise.

Teaching and learning Methods

- 1. Lectures/In-person attendance
- 2. Online classes
- 3. Summer and professional training
- 4. Graduation projects

Assessment method

- 1. Daily quizzes
- 2. Semester exams
- 3. Final examinations
- 4. Weekly reports within the subject

C. Thinking Skills

- C1. Developing ethical awareness and social responsibility among students.
- C2. Enhancing ethical values in the practice of the accounting profession.
- C3. Motivating students to develop integrity and transparency skills in accounting work
- C4. Promoting respect and appreciation for accounting laws and regulations.

Teaching and Learning Methods

- 1. Lectures/In-person attendance
- 2. Online classes
- 3. Summer and professional training
- 4. Graduation projects

Assessment methods

- 1. Daily quizzes
- 2. Semester exams
- 3. Final examinations
- 4. Weekly reports within the subject

D. General and Transferable Skills (other skills relevant to employability and personal development)

D1. Teamwork skills

D2. Computer and internet skills

D3. Communication skills such as English language and presentation

D4. Leadership skills and responsibility-taking

Teaching and Learning Methods

1. Lectures/In-person attendance

2. Online classes

3. Summer and professional training

4. Graduation projects

Assessment Methods

1. Daily quizzes

2. Semester exams

3. Final examinations

4. Weekly reports within the subject

11. Programme Structure**Approved Hours**

Level/Year	Course or Module Code	Course or Module Title		
First year	ACT101	Financial Accounting 1	3	2
	ACT102	Government Accounting 1	2	2
	TINI100	Statistics	٢	١
	TINI101	Principles of Management	٣	-
	NTU100	Human Rights and Democracy	٢	-
	NTU101	English Language (Level 1)	٢	-
	NTU102	Computer Skills (Level 1)	٢	١
	ACT103	Financial Accounting (Level 2)	3	2
	ACT104	Government Accounting (Level 2)	3	2

	TINI105	Economics	٣	–
	TINI106	Accounting Readings	٢	1
	NTU106	English Language (Level 2)	٢	-
	NTU103	Computer Skills (Level 2)	٢	١
	ACT206	Banking Accounting	3	2
	ACT203	Cost Accounting 1	3	2
	ACT202	Unified Accounting System 1	3	2
	ACT200	Intermediate Accounting 1	3	2
	TIDO٢٠٠	E-Business Management	2	1
	ACT204	Auditing 1	2	1
	NTU200	English Language	2	-
Second year			3	2
	ACT206	Banking Accounting	3	2
	ACT203	Cost Accounting 2	3	2
	ACT202	Unified Accounting System 2	2	1
	ACT211	Financial Institutions Accounting	3	2
	ACT207	Cost Accounting 2	3	2
	ACT208	Unified Accounting System 2	3	2
	ACT205	Intermediate Accounting 2	2	1
	ACT209	Auditing 2	1	–
	TIDO202	Research Project	2	–

	ACT210	Commercial Law	2	–
	NTU201	Professional Ethics	2	1
	ACT211	Financial Institutions Accounting	3	2
	ACT207	Cost Accounting 2	2	2

13. Personal Development Planning

- 1- Self learning**
- 2- Scientific seminars and symposium**
- 3- Scientific researching and publishing papers**
- 4- Trainee courses outside and inside the country**

14. Admission criteria

- High school section**
- The average degree**

15. Key sources of information about the programme

- 1- Book and textbook**
- 2- Scientific catalogues**
- 3- Scientific research and publishing paper**
- 4- Internet**

Curriculum Skills Map

Please tick in the relevant boxes where individual Programme Learning Outcomes are being assessed

Programme Learning Outcomes

Year/level	Course Code	Course Title	Core (C) Title or Option (O)	Knowledge and understanding				Subject-specific skills				Thinking Skills				General and Transferable Skills relevant to employability and personal development			
				A1	A2	A3	A4	B1	B2	B3	B4	C1	C2	C3	C4	D1	D2	D3	D4
First	ACT101	Financial Accounting		√	√	√	√	√		√	√			√	√				

TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW:PROGRAMME REVIEW

COURSE SPECIFICATION

This Course Specification provide a concise summary of the main features course and the learning outcomes that a typical student might reasonable expected to achieve and demonstrate if he/she take advantage of the learning opportunities that are provided. It should be cross-referenced with the specification

1.Teaching Institution	Ministry of higher education & scientific research
2.University Department/Center	Northern Technical University
3.Course title/code	
4.Programme (s) to which it contributes : attendance / online classes	
5. Modes of Attendance offered	
6. Semester/Year	٢٠٢٣_٢٠٢٢
7. Number of hours tuition(total)٧٥	
8.Date of production/revision of this specification	٨/١/202٤
9. Aims of the Course	The student should receive the scientific material according to the instructions mentioned in the special skills section of the required educational outcomes, teaching methods, learning, and assessment.

10. Learning Outcomes , Teaching, Learning and Assessment Methods

A. Knowledge and Understanding

1. Understanding the principles of accounting and applying them in recording financial transactions.
2. Analyzing and understanding financial statements and reports.
3. Understanding how to use accounting software and technology in the field of accounting.
4. Understanding professional ethics and social responsibility in accounting.

B. Subject-specific skills

1. Understanding accounting concepts and principles.
2. Developing financial analysis skills and the ability to read financial data.
3. Ability to prepare and analyze financial statements.
4. Developing skills in using accounting software.

Teaching and Learning Methods

1. Lectures/In-person attendance
2. Online classes
3. Summer and professional training
4. Graduation projects

Assessment methods

1. Daily quizzes
2. Semester exams
3. Final examinations
4. Weekly reports within the subject

C. Thinking Skills

1. Teamwork Skills
2. Leadership and Responsibility Skills
3. Computer and Internet Skills
4. Providing a specialized staff for accounting records management

Teaching and Learning Method

1. Lectures/In-person attendance
2. Online classes
3. Summer and professional training
4. Graduation projects

Assessment methods

1. Daily quizzes
2. Semester exams
3. Final examinations
4. Weekly reports within the subject

D. General and Transferable Skills (other skills relevant to employability and personal development)

1. Teamwork skills.
2. Leadership skills and responsibility.
3. Computer and internet skills.
4. Providing a specialized team to handle accounting records.

11. Course Structure

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1,2	5	The Importance of Accounting	Governmental accounting is the process of recording, analyzing, and reporting financial transactions and activities of government entities	presence	Daily assessments Midterm exams Final exams Weekly reports within the subject
٣	5	Financial Accounting	The source of spending capacity for government units and a comparison between financial and government accounting.	presence	Daily assessments Midterm exams Final exams Weekly reports within the subject
٤,٥	5	Definition of Budget	The general state budget, definition of the budget, budget classification, and budget accounting guide, the difference between the general budget and the public budget.	presence	Daily assessments Midterm exams Final exams Weekly reports within the subject
٦,٦	5	Budget Execution	Stages of budgeting, budget preparation rules, a case study on how to prepare a budget.	presence	Daily assessments Midterm exams Final exams Weekly reports within the subject
٩,٨	5	General Treasury Formations	Government administrative structures, government accounting system, concept of the general treasury, its duties, general treasury formations/branches and their interrelation, financing method of government units.	presence	Daily assessments Midterm exams Final exams Weekly reports within the subject
١٠	5	Types of Centralized Systems	Centralized accounting system, definition of the centralized computer system, its types, and the responsibilities of the accounting unit within it.	presence	Daily assessments Midterm exams Final exams Weekly reports within the subject
١١	5	Supervision style	The funding method for the implemented unit in this system, the control method	presence	Daily assessments Midterm exams

			over the units, the advantages and disadvantages of centralization.		Final exams Weekly reports within the subject
١٢	5	Definition of Decentralization System	Decentralized accounting system, definition of decentralized system, responsibilities of the accounting unit	presence	Daily assessments Midterm exams Final exams Weekly reports within the subject
١٣	5	The records used in accounting work	Unit accounting financing method, records used in accounting work	presence	Daily assessments Midterm exams Final exams Weekly reports within the subject
١٤	5	Processing Style	Budget account classification according to the computerized budget account guide, decentralized accounting entries.	presence	Daily assessments Midterm exams Final exams Weekly reports within the subject
١٥	5	Revenues and Expenses	Definition of each, its types according to the uniform accounting guide, and practical exercises.	presence	Daily assessments Midterm exams Final exams Weekly reports within the subject

12. Infrastructure	
- 1. Required textbooks - - Core texts - - Course textbooks - - Others	The textbooks approved by the former Technical Education Authority and required as essential references are: - Official study books - Lecture notes prepared by instructors according to the curriculum and terminology.
2. Main references (sources)	- As per the current university curriculum and suggested by the instructor.
A. Recommended books and references (scientific journals, reports, etc.)	- As published on the institute's website.
B. Electronic references, websites	C. Educational materials published on the institute's website.

13. Admissions	
Per-requisites	High School section,
Minimum number of students	٦٦

Maximum number of students	٩٠
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