

Academic program description form

University name: Northern Technical University.

College/Institute: Technical Management Institute - Nineveh.

Scientific Department: Department of Financial and Banking Technologies.

Name of the academic or professional program: Technical Diploma - Financial and Banking Technologies.

Name of final certificate: Technical Diploma in Financial and Banking Technologies.

Study system: Courses - first level - first course - principles of accounting.

Description preparation date: 4/7/2024

Date of filling the file: 4/7/2024

the signature: -

the signature: -

Name of scientific assistant: -M. Muhammad Osama Ahmed

Name of department head: -M. Dr.. Loyalty Hazem Sultan

the date: -

the date: -

Check the file before

Division of Quality Assurance and University Performance

Name of the Director of the Quality Assurance and University Performance Division:

the date

the signature

Authentication of the Dean

See the program .١

Seeking Northern Technical University - Technical Management Institute - Nineveh - Department of Financial and Banking Technologies to prepare graduates in the field of finance and banking to work in government departments and governmental and private banks and to benefit from specialization in the practical and applied field.

Program message .٢

The Department of Banking and Financial Technologies at the Institute of Management Technology aims to...-Nineveh aims to teach students the basics of accounting principles, including accounting laws and standards and preparing financial statements. Emphasis is placed on practical applications in business accounting and financial analysis, with an emphasis on professional ethics and reliability.

Program Goals .٣

A1- Realizing and understanding the subject of accounting principles in order to record and tabulate daily entries in government and private departments, banks, and all economic sectors.

A2- Dealing with the processes of recording daily entries and keeping accounting books.

3- Preparing the balance sheet and profit and loss statements.

Program accreditation .٤

Principles of financial accounting / Prof. Dr. Safaa Ahmed Mohammed Al-Ani and Eng. Hakim ❖
Hamoud Falih Al-Saadi

Commercial bank accounting / Dr. Youssef Abdo Rashid and A. Fadi Muhammad Al-Sumairi and ❖
A. Khaled Muhammad Ayesh Al Haithami

Other external influences .٥

• He faced difficulty in transferring the required knowledge of accounting principles to students due to their lack of previous involvement in this field, in addition to the lack of time available for learning. It is my hope that the duration of the course will be longer to provide only accounting principles, with the aim of achieving maximum benefit for students. It is as if the material is given over two full courses.

Program structure .٦

comments *	percentage	Study unit	Number of courses	Program structure
Core course + elective		98	98	Enterprise requirements
			Yes	College requirements
			Yes	Department requirements
			There is	summer training
				Other

* Notes may include whether the course is core or elective.

Program description .Y				
Credit hours		Name of the course or course	Course or course code	Year/level
	Theoretical + practical	Accounting principles	FBT 100	2023-2024/first

Expected learning outcomes of the programme .^

Knowledge

A1- The Accounting Principles course aims to keep pace with recent developments through communication and interaction with developments in the field of accounting and adapting them to the learning process..

A2- The Accounting Principles course seeks to continuously update and adapt to changes in the world of business and finance.

	<p>A3- Special attention is paid in the Accounting Principles course to following up on innovations and modern technologies that affect the field of accounting.</p> <p>A4- The Accounting Principles course reflects the spirit of innovation and the search for creative solutions in the face of modern challenges in the business world.</p>
<p>Skills</p>	
	<p>B 1-In the Principles of Accounting course, understanding and practical application of basic accounting concepts are enhanced, including learning to prepare journal entries and prepare the balance sheet and financial statements..</p> <p>B2-Learning these skills also includes carefully analyzing financial data to make the right financial decisions that support business sustainability.</p> <p>B3-In addition, the curriculum includes learning about ethical standards in accounting and the use of accounting information systems to ensure integrity and transparency..</p> <p>B4-Through the Principles of Accounting course, students are trained in the process of posting data to the ledger and preparing a trial balance to ensure the accuracy and reliability of financial statements.</p>

Value

C1-Accuracy: The value of accuracy in the accounting principles course reflects the importance of preparing financial statements accurately and correctly to ensure correct conclusions and make correct financial decisions.

C 2-Transparency: The value of transparency in accounting reflects the need to clarify and document all accounting processes in a clear and transparent manner to contribute to building trust and integrity..

C3-Professional Ethics: The value of professional ethics in the Principles of Accounting course reflects commitment to ethical standards and ethical values in practicing the profession with integrity and good faith..

C4-Sustainability and Innovation: The value of sustainability and innovation in accounting reflects the need for innovative thinking and sustainability in developing accounting processes to keep pace with modern developments and ensure business continuity..

Teaching and learning strategies

- 1- The Accounting Principles course introduces students to the concepts and foundations of accounting and details important topics such as the budget and financial statements.

2- The course encourages students' participation in solving accounting mathematical problems to apply theoretical concepts to practical cases and develop practical skills.

3- The course includes discussions and dialogues on accounting vocabulary to enhance students' understanding, exchange opinions, and develop analytical skills and critical thinking in the context of accounting.

Evaluation methods
Weekly, monthly and daily exams and the end of the course exam.

education institution						
Faculty members: - Muayad Abdel Wahed Najm						
Preparing the teaching staff		Special requirements/skills (if any)		Specialization		Scientific rank
lecturer	angel			private	general	
	angel			Banking and Financial Sciences	Banking and Financial Sciences	assistant teacher

Professional development
Orienting new faculty members
Attending workshops and courses in various fields in order to acquire additional skills.
Professional development for faculty members
Attending workshops and courses in various fields in order to acquire additional skills.

Acceptance standard .١٢
the average. -١ the desire. -٢ Admission plan. -٣

The most important sources of information about the program .١٣
Principles of financial accounting / Prof. Dr. Safaa Ahmed Mohammed Al-Ani and Eng. Hakim Hamoud Falih -١ Al-Saadi Commercial bank accounting / Dr. Youssef Abdo Rashid and A. Fadl Muhammad Al-Sumairi and A. Khaled -٢ Muhammad Ayesh Al Haithami

Program development plan .١٤
1- Updating the scientific content of accounting principles courses to include recent developments in the field and their practical applications. 2- Diversifying teaching methods and organizing group work to enhance students' participation and interaction with the material and apply accounting concepts to realistic scenarios.

Please check the boxes corresponding to the individual learning outcomes from the program subject to evaluation •

Program skills chart															
Learning outcomes required from the programme												Essential or optional?	Course Name	Course Code	Year/level
Value				Skills				Knowledge							
C4	C3	C2	C1	B4	B3	B2	B 1	A4	A3	A2	A1				
✓	✓ —	✓	✓	✓	✓	✓ —	✓	✓	✓	✓	✓	Basic	Accounting principles	FBT 100	2023-2024 First level/first course

Course description form

The Accounting Principles course deals with learning and understanding the basic rules and concepts in financial accounting	.1
It includes training students in preparing journal entries, balance sheets, and financial statements.	.2
Focuses on the importance of accuracy and transparency in preparing and analyzing financial statements.	.3
Encourages the application of professional ethics and ethical standards in the field of accounting.	.4
Promotes sustainability and innovation in developing and improving accounting processes.	.5
Includes training students to post data to the ledger and prepare a trial balance.	.6
It helps students analyze financial data accurately to make the right financial decisions.	.7

Course description form

Teaching hours	weeks	Topics	T
6	the first and the second	Introduction to financial accounting	1-
6	The third, fourth and fifth	Analysis of financial operations	2-
6	Sixth, seventh and eighth	Accounting records	3-
6	The ninth, tenth and eleventh	Capital and financing operations	4-
6	Twelfth and thirteenth	Commercial papers	5-
6	Fourteenth and fifteenth	Final accounts and financial statements	6-