

Awsat Technical University-Furat Al-AI
Administrative Technical College / Kufa
Accounting Technologies Department

Academic description of the Department of Accounting Technologies

View section *Statement Department Vision*

Iraq accounting education in technical

Department message *Statement Department Mission*

Providing the labor market with graduates in the techniques Improving accounting and technical field of accounting, auditing and finance who have the academic capabilities and skills and possess moral values that enable them to , knowledge face the challenges posed by the changing global business environment through programs on the and creating accounting and financial Preparing research ally, and striving to establish an effective computer, processing data electronic in by working relationship with the business environment and the profession departments, institutions, and departments of accounting, auditing, control, and electronic ,finance, insurance, banking, investment, financial markets commerce in the various sectors of the state and foreign and multinational companies

The strategy Department objectives *Department Strategic Objectives*

The department's objectives can be summarized in the following points:
Preparing appropriately and sufficiently qualified cadres to bear :**First** responsibility for the burdens of the profession in the field of accounting, auditing

and finance, whether in the government sector or the business sector, based on .the needs of

For all and teaching packages eloping the educational programDev :**Second**

In line with developments in technical means and the in the department subjects and financial expansion of the use of computers in operating accounting business sectors in the government and systems information

Raising the level of teaching performance in line with the department's :**Third** requirements in the future by attracting distinguished scientific competencies and cal as techni expanding the appointment of scientifically distinguished graduates inside And sending them to complete their higher studies in universities .trainers and outside Iraq

Developing a specific program for writing, publishing, and translation to :**Fourth** ology update the necessary books and references for the department's method increasing , courses, by encouraging scientific research and academic writings holding scientific ,the channels for disseminating those researches and writings seminars and conferences, encouraging faculty members to attend and participate nd exchanging scientific visits between professors in universitiesin them, a and auditing Contributing to the efforts made to develop the accounting :**Fifth** through cooperation with official professional bodies in the field of profession regulating the profession's practices

Contributing to continuing education courses, developing and raising the :**Sixth** sectors, and efficiency of the performance of state employees and other business providing accounting and financial consultations to parties requesting them

Bachelor's program:

Study Years four from For Bachelor's programme Academic the system Consists Duration Drassians Two chapters Academic General Includes so quarterly System And Register Periods Except Academically A week ten five who are they all

and on Scholarship Units System Scientific Section He depends . exams
 You spend Which Below in Explained Scholarship the plan according to
 certificate on For it to happen Successfully vocabulary Its requester completion
 Training With requirements Fulfillment on Accounting techniques as well in BSC
 For both stages And private General The two sectors Organizations in Summer
 schedule And the third, it shows the second (1) Materials and number below
 Study hours. Table units (2): the percentage of study hours shows

Table (1)

**For the four Study units for the Accounting Technology Department
 academic years**

Chapter II		Chapter one		the year
number of units	Number of materials	number of units	Number of materials	Scholarship
20	7	19	7	The first
19	7	21	7	the second
21	7	20	6	Third
22	7	21	7	Fourth
82	28	81	27	the total

Table (2)

**study hours for the Accounting Number and percentage of weekly
 academic years For the four Department Technology**

the details	T
81 = hours theoretical	1
76 = Number of applied hours	2

8 =process hours The number of	3
% 49 = Percentage of theoretical hours	4
% 46 = Percentage of applied hours	5
hours = 5% Percentage of practical	6
163 = Total graduation units	7

Section a graduate Job description*Department Graduate's Work Description*

- The necessary scientific and practical ability to use contemporary financial and accounting techniques
- deal with financial statements via electronic Enabling the graduate to publishing
- Dealing with financial and accounting issues in electronic government
- Applying international accounting standards and international auditing standards in accounting and auditing work
- duate to conduct a feasibility study and evaluate projects Enabling the gra of various specializations
- .Enabling the graduate to deal in financial markets and investment

Postgraduate programs

The first program: Master of Accounting Technologies

leadership position in technical accounting education in Iraq To assume a : **Vision**

Moving towards granting higher degrees within the specialization and : **Message**

precise research path in the field of accounting techniques.

Objectives:

- 1- .technical research Contributing to enhancing scientific and
- 2- Ensuring the quality of the outputs of the Accounting Techniques Department in the Administrative Technical Colleges by providing what suits the technical universities' need for senior cadres in precise specializations.
- 3- ed of public and private sector institutions for professional cadres Filling the ne specialized in the field of accounting technical work.

The following are allowed to apply for this :**The student's academic background**
:study

technical colleges specializing in from administrative setaudarg s' A: Bachelor
accounting technology.

from administrative technical colleges specializing in financial graduates B: Bachelor's
and accounting techniques.

ring Bachelor's degree graduates from colleges of administration and economics majo :A
in accounting.

in accounting specializations graduates D: Higher diploma.

private fees 2 + public fees 3 : **Admission plan**

Master of Accounting Technologies Details of study materials for the program

Second Semester			First semester		
number of units	Number of hours	Subject	number of units	of Number hours	Subject
3	3	Advanced financial accounting	3	3	Financial Accounting
2	3	accounting administration	2	3	Advanced cost accounting
3	3	Financial audit and	3	3	Accounting theory

		control			
3	3	accounting information systems	2	3	financial Advanced management
2	3	Statistics and quantitative methods	2	3	Managerial economics
2	2	Scientific research method	2	3	Advanced government accounting
Satisfied	2	Oxford English language2	1	2	Oxford English language1
15	19	Total hours and units	15	20	Total hours and units

:Competitive exam materials

The program includes the following main topics, in which the student applying to study in this : program must pass the competitive examination

Sources		Subject	T
Hayali / first six chapters-Accounting theory: Walid Al Administrative Technical - fourth year - Bachelor's lectures College/ Kufa		Accounting theory	Firstly
Weygandt , Jerry J. & Kimmel, Paul D. & Kieso , Donald E., "Accounting Principles"	Ch12, ch13, ch14	Financial Accounting	second ly
Kieso , Donald E. & Weygandt , Jerry J. & Warfield, Terry D., "Intermediate Accounting"	Ch1, ch2, ch4, ch5, ch10, ch11, ch12, ch14, ch15		
Larsen, E. John, "Modern Advanced Accounting"	Ch4, ch5, ch6, ch7, ch11, ch12		
Jazrawi -Basics of Information Systems, Ibrahim Al Janabi-and Amer Al	everyone	accounting information systems	Third
Review/Integrated Introduction, Arens and Luebke	everyone	Financial audit and control	Fourth ly
Government Accounting (Applications of Centralization and Decentralization in Iraq) Written by : Dr. Saud Jayed Thank you	everyone	Government accounting	Fifth
Cost Accounting Matz &Usry,1984	(CH 2,3,4,7,8,17,1	Management accounting and	Sixthl

	8,)	costs	y
Cost Accounting, Charles T. Horngren and others	(CH 4, 5, 6, 7, 17, 18, 19, 20)		

The second program: Master of Cost and Management Accounting Techniques

Iraq accounting education in To assume a leadership position in technical : **Vision**

Moving towards granting higher degrees within the specialization and precise : **Mission**
research path in the field of accounting techniques.

Objectives:

- 1- Providing modern knowledge in the field of cost and management accounting as needed by all governmental and private sectors theories and business practices.
- 2- Preparing qualified senior cadres with specialized competencies in the field of cost and administrative accounting techniques in accordance with modern specialized curricula.
- 3- uch professional specializations and developing Meeting the growing demand for s applied research to advance the business environment.
- 4- Covering the requirements of the labor market in Iraq for professional scientific ing, and competencies specialized in the field of cost and administrative account enhancing human resources capabilities because of their role in improving the productive efficiency and performance of business projects.

The following are allowed to apply for this :**The student's academic background**
study:

es from administrative technical colleges specializing in A: Bachelor 's graduat
accounting technology

B: Bachelor 's graduates from administrative technical colleges specializing in financial
and accounting techniques.

ion and economics majoring A: Bachelor's degree graduates from colleges of administrat
in accounting.

D: Graduates of the Higher Diploma in Cost Accounting.

public tuition + 3 private tuition 4 : **Admission plan**

**of Cost and Management Details of the study materials for the Master
Accounting Techniques program**

Second Semester			First semester		
number of units	Number of hours	Subject	number of units	Number of hours	Subject
3	3	cost Accounting Advanced	3	3	Cost accounting
3	3	Management 2/ accounting	3	3	1/ Management accounting
3	3	Monitoring and strategic evaluating performance	3	3	Specialized accounting systems
2	3	International accounting	3	3	Financial Accounting
2	3	Statistics and quantitative methods	2	3	Operations Management
Satisfied	2	Oxford English language2	1	2	Oxford English language2
2	2	Scientific research method			
15	19	Total hours and units	15	17	Total hours and units

:Competitive exam materials

The program includes the following main topics, in which the student applying to study in this :examination program must pass the competitive

Sources		Subject	T
Managerial Accounting, Garrison & Noreen Managerial Accounting, Weygandt , Kimmel & Kieso - fourth year - Bachelor's lectures Administrative Technical College/ Kufa	everyone	Management accounting and performance evaluation	Firstly
Cost Accounting Matz &Usry,1984	(CH 2,3,4,7,8,17,18,)	Cost accounting	secondly
Cost Accounting, Charles T. Horngren and others, 2015	(CH 4, 5, 6, 7, 17, 18, 19, 20)		
Cost Accounting, Michael R. Kinney and Cecily A. Raiborn 2009	(CH 1,3,4,5,6,7)		
Specialized accounting systems -Al Ghaban latest edition	everyone	Specialized accounting systems	Third
Kieso , Donald E. & Weygandt , Jerry J. & Warfield, Terry D., "Intermediate Accounting"	Ch1, ch4, ch5, ch8, ch9, ch10, ch11, ch12	Financial international accounting and	Fourthly
Larsen, E. John, "Modern Advanced Accounting"	Ch4, ch5, ch6, ch7, ch11, ch12		
International Accounting, written by Timothy Dubnik et al., translated by Shammari-Dr. Alaa Jameel Al	Ch1, ch2, ch3, ch10,		

program: Doctorate in Accounting Techniques The third

technical accounting education in higher To assume a leadership position in : **Vision**
Iraq

within the specialization and the highest certificate Moving towards granting : **Message**
 field of accounting techniques precise research path in the.

Objectives:

- 1- enhancing scientific and technical research improving and Contributing to.
- 2- from the Department of the graduate studies' outputs Ensuring the quality of Accounting Technologies in the Administrative Technical Colleges by providing what suits the technical universities' need for senior cadres in precise specializations.
- 3- pecialized professional Filling the need of public and private sector institutions for s in the field of accounting technical work with advanced degrees cadres.

The following are allowed to apply for this study :**The student's academic background**
 specializing ,from the Administrative Technical Colleges Master's degree Graduates :A
 in accounting technology.

from administrative technical colleges in financial and Master's degree Graduates :B
 accounting techniques.

from the Faculties of Administration and Economics, Master's degree A: Graduates
 specializing in Accounting.

private tuition 1 + public tuition 1 : **Admission plan**

Master of Accounting Technologies Details of study materials for the program

Sources	Subject	T
- CRAIG DEEGAN, "FINANCIAL ACCOUNTING THEORY", 2014 Chapters 1-7	Accounting theory	The first axis
Donald E. Kieso , Jerry J. Weygandt , Terry D. Warfield - Intermediate Accounting IFRS 4th Edition by Donald E. Kieso (2020, Wiley)	Ch16, ch17, ch18, ch19, ch21, ch22, ch23 and international accounting	

Larsen, E. John, "Modern Advanced Accounting"	Ch1, ch4, ch6, ch7, ch8		
Debra C. Jeter, Paul K. Chaney, "Advanced accounting", 7th Edition, John Wiley & Sons, Inc., United States of America, 2019.	Ch12, ch13, ch14		
Douppnik , Timothy S. & Finn, Mark T. & Gotti , Giorgio, "International Accounting", th6Edition , McGraw-Hill Education, United States of America, 202 4	Ch8, ch9, ch10, ch11, ch12		
Management and Cost Accounting, Colin Drury, 2018	(CH 5, 17, 18, 22)	Cost accounting	The second axis
Managerial Accounting, Ray H. Garrison and others 2018	(CH 2,4,5,7,8,9)		
Cost Accounting, Charles T. Horngren and others, 2015	(CH 4, 5, 6, 7, 17, 18, 19, 20)		
Colin Drury, Management and Cost Accounting, 11th ^{Edition} , 2021 Chapters 8-14 Garrison, Management Accounting, McGraw -Hill, 2021. Chapters 7-11		Managerial Accounting	
ALVIN A. ARENS, RANDAL J. ELDER, MARK S. BEASLEY, CHRIS E. HOGAN, JOANNE C. JONES, BARTOSZ M. AMERSKI "AUDITING" FOURTEENTH CANADIAN EDITION,2019		Financial audit and control	The third axis
Accounting Information Systems, 15th Edition – Romney, Steinbart – 2021	PART 1(CH1,2) PART2(CH8,9,10,11,12,13) PART 6(CH22,23,24)	accounting information systems	