Southern Technical University
Thi Qar Technical College
الجامعة التقنية الجنوبية
الكلية التقنية ذي قار

First Cycle – Bachelor's Degree (B.Sc.) – Accounting Techniques Department

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 Accounting. The program delivers (48) 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 تقنيات المحاسبة. يقدم البرنامج (48) مادة دراسية، على سبيل المثال، مع (٦٠٠٠) إجمالي ساعات حمل الطالب و ٢٤٠ إجمالي وحدات أوروبية. يعتمد تقديم المواد الدراسية على عملية بولونيا.

2. Undergraduate Courses 2025-2026

Module 1

Code	Course/Module Title	ECTS	Semester
STUTTC111	Accounting principles	8	1
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
4	2	92	108
Description			
This course provides students with a thorough introduction to the fundamental principles and concepts of accounting. It covers the accounting cycle, including journal entries, posting to ledgers, preparing trial balances, and drafting financial statements. Emphasis is placed on accuracy, transparency, and professional ethics. Students will gain the ability to analyze and interpret financial data, understand the role of accounting in business decision-making, and apply accounting techniques to practical scenarios. Through lectures, exercises, and case studies, learners develop critical thinking and problem-solving skills, creating a solid foundation for advanced courses in financial, managerial, and cost accounting.			

Module 2

Code	Course/Module Title	ECTS	Semester
STUTTC112	Accounting Reading	7	1
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	113
Description			
This course is designed to enhance students' ability to read, comprehend, and interpret academic and professional accounting texts in English. It focuses on technical vocabulary, reading strategies, and the analysis of accounting-related articles, reports, and case studies. Students will practice summarizing, paraphrasing, and critically evaluating accounting literature. Emphasis is placed on improving reading comprehension to support other courses, research projects, and professional practice. By the end of the course, learners will be able to engage with accounting texts confidently, extract relevant information effectively, and apply insights to problem-solving and decision-making in academic and workplace contexts.			

Module 3

Code	Course/Module Title	ECTS	Semester
STUTTC113	Mathematics	6	1
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	88
Description			
This course equips students with mathematical concepts and methods required for accounting and business studies. It introduces algebra, equations, percentages, ratios, and problem-solving approaches applied in financial contexts. The course emphasizes accuracy, logical reasoning, and the practical application of mathematics in accounting problems. Students will practice solving numerical problems related to interest, profit, cost analysis, and other business scenarios. By mastering these skills, learners strengthen their analytical abilities and prepare for advanced courses in statistics, financial mathematics, and quantitative decision-making. The course ensures students can confidently apply mathematical tools to real-world financial and accounting challenges.			

Module 4

Code	Course/Module Title	ECTS	Semester
STUTTC114	Financial Economics	4	1
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	38

Description

This course provides an overview of the principles of financial economics and their application in business and accounting. Students will study the behavior of markets, money, and financial institutions, along with concepts such as demand, supply, pricing, and investment. Emphasis is placed on the role of financial systems in resource allocation and decision-making. The course also examines the impact of government policies, inflation, and international trade on business performance. By applying economic reasoning, students will learn to interpret financial phenomena and assess their influence on accounting practices, preparing them for roles that require both economic and financial literacy.

Module 5

Code	Course/Module Title	ECTS	Semester
STU103	Principles of Computer	3	1
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	63	12

Description

This course introduces students to computer concepts, hardware, software, and applications relevant to accounting. Topics include operating systems, computer networks, and data management. Practical training in word processing, spreadsheets, and databases equips learners with essential skills for accounting environments. Students will also explore the role of information systems in supporting decision-making, improving efficiency, and maintaining data accuracy. The course addresses issues of information security, digital ethics, and the impact of emerging technologies on business. By the end of the course, students will be prepared to apply computer tools effectively in both academic work and professional accounting practice.

Module 6

Code	Course/Module Title	ECTS	Semester
STU102	Human Rights	2	1
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	0	32	18

Description

This course examines the principles, history, and application of human rights in modern society. It highlights the role of international organizations, laws, and conventions in safeguarding rights and freedoms. Students will study themes such as equality, justice, workplace ethics, and professional accountability. Special emphasis is placed on how human rights principles apply to business and accounting contexts, including fairness, transparency, and corporate responsibility. Through case studies and discussions, learners develop an understanding of their ethical responsibilities as future professionals. The course fosters respect, social awareness, and integrity, ensuring graduates appreciate the connection between human rights and professional practice.

Module 7

Code	Course/Module Title	ECTS	Semester
STUTTC121	Financial accounting	8	2
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
4	2	92	108

Description

This course builds on the fundamentals of accounting and focuses on preparing and analyzing financial statements for different types of business organizations. Topics include revenue recognition, inventory valuation, depreciation methods, and accounting for receivables, payables, and fixed assets. Students will gain practical experience in applying international accounting standards and will learn how to ensure transparency, accuracy, and reliability in financial reporting. The course emphasizes problem-solving through case studies and exercises, preparing learners for professional accounting roles. It provides a strong foundation for advanced topics such as auditing, cost accounting, and corporate financial reporting.

Module 8

Code	Course/Module Title	ECTS	Semester
STUTTC122	Management principles	6	2
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	88

Description

This course introduces the essential theories, practices, and functions of management within organizational settings. Students will explore planning, organizing, leading, and controlling, with a focus on how managers achieve efficiency and effectiveness. The course highlights leadership styles, motivation, teamwork, and decision-making processes. Real-world case studies are used to link management theories to practice, enabling students to analyze organizational challenges and propose solutions. Emphasis is also placed on ethics, social responsibility, and the role of managers in adapting to dynamic environments. The course provides a basis for advanced studies in business administration and strategic management.

Module 9

Code	Course/Module Title	ECTS	Semester
STUTTC123	Applied Statistics	6	2
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	88

Description

This course equips students with the statistical tools necessary for analyzing and interpreting business and accounting data. Topics include measures of central tendency, dispersion, probability distributions, sampling techniques, and hypothesis testing. Students will also learn correlation, regression, and forecasting techniques. Emphasis is placed on applying statistics to real-world accounting problems, such as analyzing sales trends, evaluating performance, and supporting managerial decisions. Practical exercises using statistical software and spreadsheet applications enhance computational and analytical skills. By mastering applied statistics, students will be able to draw meaningful conclusions from data, supporting evidence-based decision-making in professional practice.

Module 10

Code	Course/Module Title	ECTS	Semester
STUTTC124	Financial mathematics	6	2
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	88
Description			
This course provides students with mathematical methods applied in financial and accounting contexts. It covers simple and compound interest, annuities, amortization, bonds, and investment evaluation. Emphasis is placed on the role of mathematical techniques in solving practical accounting and finance problems, such as loan repayment, capital budgeting, and pricing strategies. Students will gain hands-on experience in applying formulas and models to real-life financial scenarios. The course develops logical reasoning, accuracy in computation, and problem-solving skills. By the end, learners will have the ability to use financial mathematics as a decision-making tool in both academic and professional settings.			

Module 11

Code	Course/Module Title	ECTS	Semester
STU101	English language 1	2	2
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	0	32	18
Description			
This course focuses on developing students' proficiency in English with a particular emphasis on accounting and business contexts. It covers grammar, vocabulary, and communication skills needed to understand academic texts and professional documents. Students will practice reading comprehension, writing short essays, and engaging in structured conversations. Emphasis is placed on accounting terminology and the ability to interpret financial texts. By the end of the course, learners will be able to express ideas clearly in English, both orally and in writing, which supports their studies in accounting and enhances their career opportunities in an increasingly globalized business environment.			

Module 12

Code	Course/Module Title	ECTS	Semester
STU105	Arabic language 1	2	2
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
1	1	32	18
Description			
This course enhances students' command of Arabic, focusing on grammar, composition, and professional writing skills. Emphasis is placed on clarity, accuracy, and effective communication within academic and business settings. Students will practice reading comprehension, report writing, and analysis of Arabic literature with relevance to accounting and economics. The course encourages the correct use of modern standard Arabic in professional contexts, preparing students for drafting reports, correspondence, and research papers. By improving their language proficiency, learners will strengthen their ability to communicate effectively, which is essential for professional practice in accounting, auditing, and business administration.			

Module 13

Code	Course/Module Title	ECTS	Semester
STUTTC211	Intermediate Accounting	7	3
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	113

Description

This course advances students' understanding of accounting principles beyond the introductory level. Topics include revenue recognition, leases, pensions, investments, and accounting for long-term liabilities. Emphasis is placed on applying international accounting standards to complex business transactions. Students will learn to prepare detailed financial statements and analyze financial data for decision-making. Case studies, problem-solving exercises, and real-world applications are integrated into the learning process. By mastering intermediate accounting, learners will acquire essential skills for careers in financial reporting, auditing, and corporate finance, while building a solid foundation for advanced courses such as advanced accounting and international accounting.

Module 14

Code	Course/Module Title	ECTS	Semester
STUTTC212	Unified Accounting System	6	3
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	88

Description

This course introduces the unified accounting system used in Iraq and other regional contexts, focusing on its structure, objectives, and application. Students will study the standardized framework for recording, classifying, and reporting financial transactions. Emphasis is placed on the importance of consistency, transparency, and comparability in financial reporting across organizations. Learners will practice preparing financial statements and reports using the unified system, ensuring compliance with local regulations. The course highlights the advantages and limitations of the system and its role in public and private sectors. It provides essential knowledge for professional practice in regional accounting environments.

Module 15

Code	Course/Module Title	ECTS	Semester
STUTTC213	Governmental Accounting	6	3
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	88

Description

This course focuses on accounting systems and practices used in governmental and public sector organizations. Students will learn how governments record, monitor, and report financial activities, including budgeting, revenue collection, expenditure management, and fund accounting. Emphasis is placed on accountability, transparency, and compliance with legal frameworks. The course also covers auditing of public funds and reporting for donor organizations. Through case studies and practical applications, learners will develop the ability to analyze governmental financial statements and evaluate public sector performance. This knowledge prepares students for careers in public finance, auditing, and roles within government agencies.

Module 16

Code	Course/Module Title	ECTS	Semester
STUTTC214	Quantitative Methods	6	3
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	88

Description

This course provides students with quantitative tools essential for business and accounting analysis. Topics include linear programming, decision theory, forecasting models, probability, and optimization techniques. Emphasis is placed on applying these methods to solve real-world problems in finance, production, and resource management. Students will use spreadsheets and statistical software to analyze data, interpret results, and support managerial decisions. The course develops analytical and problem-solving skills necessary for advanced studies in operations research, financial modeling, and decision-making under uncertainty. By the end, learners will be able to apply quantitative techniques effectively in accounting and business environments.

Module 17

Code	Course/Module Title	ECTS	Semester
STU201	Principles of Computer2	3	3
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	63	12

Description

This course builds on the foundations of computer literacy introduced in the first course. It provides students with advanced skills in spreadsheet modeling, database management, and accounting software applications. Topics include advanced Excel functions, database design, and the use of enterprise resource planning (ERP) systems in accounting. Emphasis is placed on applying computer tools to solve accounting problems, prepare reports, and analyze financial data. The course also addresses cybersecurity, digital ethics, and emerging technologies such as cloud accounting. By mastering these skills, students are prepared to use modern technology in professional accounting practice.

Module 18

Code	Course/Module Title	ECTS	Semester
STU203	Crimes of the Baath Party regime in Iraq	2	3
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	0	32	18

Description

This course examines the history, policies, and consequences of the Baath Party regime in Iraq, with a focus on human rights violations, corruption, and economic mismanagement. Students will study the social, political, and economic impacts of the regime, as well as the mechanisms of repression and control. Emphasis is placed on understanding historical lessons and their relevance to contemporary governance, ethics, and accountability. Through critical analysis, students will explore the relationship between political power, law, and financial systems. The course promotes awareness of social justice, transparency, and the importance of accountability in public administration.

Module 19

Code	Course/Module Title	ECTS	Semester
STUTTC221	Accounting in Non -Profit Organizations	7	4
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	113
Description			
This course introduces accounting systems and practices designed for non-profit and charitable organizations. Students will study fund accounting, donation tracking, grant management, and financial reporting requirements specific to non-profits. Emphasis is placed on accountability, transparency, and stewardship of resources. The course highlights differences between non-profit and for-profit accounting, including the preparation of financial statements that reflect donor restrictions and program activities. Case studies and practical exercises help learners apply theoretical knowledge to real-world contexts. By the end, students will be prepared to work in organizations where financial reporting supports mission achievement and ethical resource management.			

Module 20

Code	Course/Module Title	ECTS	Semester
STUTTC222	Tax Accounting	7	4
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	113
Description			
This course provides students with an understanding of tax systems, regulations, and their application in accounting. Topics include income tax, payroll taxes, corporate taxation, and indirect taxes such as VAT. Students will practice calculating tax liabilities, preparing returns, and applying compliance procedures. Emphasis is placed on the role of taxation in financial planning, business decision-making, and government revenue systems. Case studies and problem-solving exercises enhance practical skills, while discussions on ethics highlight the responsibilities of tax professionals. By mastering tax accounting, students gain the knowledge necessary for careers in taxation, auditing, and financial advisory services.			

Module 21

Code	Course/Module Title	ECTS	Semester
STUTTC223	Unified Accounting System According to International Standards	6	4
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	88
Description			
This course explores the adaptation of the Unified Accounting System within the framework of International Financial Reporting Standards (IFRS). Students will analyze the similarities and differences between local systems and global standards. Emphasis is placed on ensuring consistency, comparability, and transparency in financial reporting across borders. Learners will practice preparing statements that meet international requirements while remaining compliant with local regulations. The course highlights the importance of harmonization in global business and the challenges of transitioning between systems. By the end, students will be equipped to apply international best practices in accounting within both national and multinational contexts.			

Module 22

Code	Course/Module Title	ECTS	Semester
STUTTC224	Commerical Financial Legislation	6	4
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	88
Description			
This course examines the legal frameworks that govern commercial and financial activities. Topics include company law, contracts, negotiable instruments, bankruptcy regulations, and corporate governance. Students will analyze how laws regulate business transactions, protect stakeholders, and ensure fair market practices. Emphasis is placed on the interaction between accounting and law, with practical case studies illustrating real-world applications. The course also highlights legal compliance, risk management, and the consequences of financial misconduct. By the end, students will understand the legal responsibilities of accountants and managers, preparing them for professional roles that require knowledge of both finance and law.			

Module 23

Code	Course/Module Title	ECTS	Semester
STU202	English language 2	2	4
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2		32	18
Description			
This course builds on English Language 1, focusing on advanced reading, writing, listening, and speaking skills in academic and professional contexts. Students will practice writing reports, analyzing case studies, and delivering oral presentations. Emphasis is placed on accounting and business terminology, enabling learners to engage confidently with international texts and professional communication. Critical reading of articles and research papers enhances analytical abilities. By the end, students will demonstrate improved proficiency in English, capable of using the language effectively in academic study, research, and workplace communication, thereby increasing their employability in global business environments.			

Module 24

Code	Course/Module Title	ECTS	Semester
STU202	Arabic language 2	2	4
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
1	1	32	18
Description			
This advanced Arabic course strengthens students’ skills in academic and professional writing, critical reading, and effective communication. Emphasis is placed on composing reports, research papers, and business correspondence. Students will study advanced grammar, stylistics, and linguistic structures relevant to professional contexts. The course promotes clarity, coherence, and precision in writing, preparing learners for research and workplace applications. By the end, students will be able to use Arabic effectively in presenting academic arguments, drafting professional documents, and contributing to scholarly and business discourse with accuracy and professionalism.			

Module 25

Code	Course/Module Title	ECTS	Semester
STUTTC311	The Principls of Cost Accounting	7	5
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	113
Description			
This course introduces students to the basic concepts and methods of cost accounting. Topics include cost classification, job order costing, process costing, and overhead allocation. Students will learn how cost information supports decision-making, planning, and control within organizations. Emphasis is placed on preparing cost reports, analyzing variances, and evaluating efficiency in operations. Practical exercises and case studies develop problem-solving skills and highlight the importance of cost accounting in managerial functions. By the end, learners will understand how cost data influences organizational strategies, providing a strong foundation for advanced studies in cost and management accounting.			

Module 26

Code	Course/Module Title	ECTS	Semester
STUTTC312	Corporate Accounting	6	5
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	88
Description			
This course focuses on accounting practices for corporations, including share capital transactions, dividends, mergers, consolidations, and corporate restructuring. Students will study the preparation of consolidated financial statements, treatment of subsidiaries, and accounting for equity and reserves. Emphasis is placed on compliance with international standards and transparency in reporting to shareholders and regulators. Case studies provide practical insights into complex corporate transactions. By the end, students will be able to apply advanced accounting techniques to corporate scenarios, preparing them for careers in financial reporting, auditing, and consultancy within large organizations and multinational enterprises.			

Module 27

Code	Course/Module Title	ECTS	Semester
STUTTC313	Accounting for Financial Institutions	6	5
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	88
Description			
This course introduces the accounting systems used in banks, insurance companies, and other financial institutions. Students will learn how to record, classify, and report financial transactions unique to these organizations. Topics include loan accounting, investment portfolios, insurance reserves, and regulatory requirements. Emphasis is placed on transparency, risk management, and compliance with financial regulations. Case studies provide real-world applications, helping learners understand the role of accounting in safeguarding stakeholders’ interests. By the end, students will have the knowledge and skills to apply accounting practices in the financial sector, preparing them for careers in banking and financial services.			

Module 28

Code	Course/Module Title	ECTS	Semester
STUTTC314	Petroleum Accounting	4	5
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	38
Description			
This course focuses on accounting practices in the petroleum and energy sectors. Topics include exploration and development costs, production sharing agreements, joint ventures, and depletion of natural resources. Students will analyze the unique financial reporting requirements and international standards applicable to petroleum companies. Emphasis is placed on transparency, environmental responsibility, and the impact of oil revenues on national economies. Case studies illustrate the challenges of managing financial data in resource-based industries. By the end, learners will understand how accounting supports decision-making in petroleum organizations and prepares them for roles in one of the most vital global industries.			

Module 29

Code	Course/Module Title	ECTS	Semester
STUTTC315	Accounting Information System	4	5
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	38
Description			
This course introduces the design, implementation, and management of accounting information systems (AIS). Students will study how information technology supports the collection, processing, and reporting of financial data. Topics include system development, database management, internal controls, and cybersecurity. Emphasis is placed on integrating AIS with decision-making, auditing, and financial reporting. Practical exercises in using accounting software strengthen technical skills. The course highlights the importance of accuracy, reliability, and security in financial data management. By the end, learners will be prepared to apply AIS knowledge in professional accounting environments, supporting efficiency and effective decision-making.			

Module 30

Code	Course/Module Title	ECTS	Semester
STUTTC316	Prepared Accounting System	3	5
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	63	12
Description			
This course examines specialized accounting systems developed for particular industries and organizations. Students will study customized approaches to recording and reporting financial transactions based on operational needs. Emphasis is placed on designing and applying accounting systems that meet organizational objectives while ensuring compliance with standards. Case studies and practical exercises help students develop the skills to evaluate and adapt accounting systems to changing business environments. By the end, learners will understand how prepared accounting systems support financial management, decision-making, and accountability, preparing them for work in organizations with specialized financial reporting needs.			

Module 31

Code	Course/Module Title	ECTS	Semester
STUTTC321	Cost Accounting	7	6
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	113
Description			
This course provides an in-depth understanding of cost accounting methods and their role in managerial decision-making. Topics include cost allocation, activity-based costing, standard costing, and budgeting techniques. Students will learn how to analyze costs to control operations, improve efficiency, and support strategic planning. Emphasis is placed on linking cost data with pricing decisions, profitability analysis, and performance evaluation. Case studies and practical exercises enhance problem-solving abilities and prepare students for real-world applications. By the end, learners will demonstrate the ability to generate cost reports, analyze variances, and apply cost management strategies effectively within different organizational contexts.			

Module 32

Code	Course/Module Title	ECTS	Semester
STUTTC322	Advanced Accounting	7	6
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	113
Description			
This course covers complex accounting topics beyond the fundamentals, including accounting for partnerships, foreign currency transactions, segment reporting, and business combinations. Students will learn advanced methods for preparing consolidated statements, dealing with minority interests, and applying international standards to complex transactions. Emphasis is placed on transparency, ethical reporting, and compliance with IFRS. Practical exercises and case studies provide opportunities to apply advanced techniques to real corporate scenarios. By the end, learners will possess strong analytical and technical skills in financial accounting, equipping them for professional roles in auditing, consultancy, and corporate financial management.			

Module 33

Code	Course/Module Title	ECTS	Semester
STUTTC323	Agricultural Accounting and Animal Production	6	6
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	88
Description			
This course introduces accounting methods applied to agricultural activities and animal production. Students will study farm management accounting, cost measurement of agricultural products, valuation of biological assets, and treatment of seasonal variations in production. Emphasis is placed on the unique characteristics of agricultural enterprises, such as biological transformation, livestock accounting, and crop costing. The course also highlights financial reporting under international agricultural standards. Practical examples help students understand challenges in recording, valuing, and reporting agricultural assets. By the end, learners will develop specialized skills in agricultural accounting and be prepared to work in farming enterprises, cooperatives, or agricultural investment projects.			

Module 34

Code	Course/Module Title	ECTS	Semester
STUTTC324	Financial Analysis	4	6
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	38

Description

This course focuses on methods for analyzing and interpreting financial statements to support decision-making. Students will learn ratio analysis, trend analysis, common-size statements, and cash flow analysis. Emphasis is placed on evaluating liquidity, profitability, solvency, and efficiency. Case studies demonstrate how financial analysis assists investors, creditors, and managers in assessing organizational performance. The course also covers forecasting techniques and valuation models. By the end, learners will have the skills to critically analyze financial data, prepare analytical reports, and recommend strategies for improving financial health and supporting business growth.

Module 35

Code	Course/Module Title	ECTS	Semester
STUTTC325	Auditing Techniques	4	6
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	38

Description

This course explores the procedures and methods used in auditing financial statements. Topics include audit planning, internal controls, risk assessment, evidence collection, and audit reporting. Students will gain practical knowledge of sampling techniques, compliance testing, and substantive procedures. Emphasis is placed on professional ethics, independence, and adherence to international auditing standards. Case studies and simulations help learners practice real audit scenarios. By the end, students will understand the full audit cycle, from planning to issuing an opinion, and will be equipped with the technical and ethical skills required for professional auditing practice.

Module 36

Code	Course/Module Title	ECTS	Semester
STUTTC326	Research Methodology	2	6
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
1	1	32	18

Description

This course introduces students to the fundamentals of academic research in accounting and related fields. Topics include defining research problems, literature review, hypothesis formulation, data collection, and statistical analysis. Emphasis is placed on quantitative and qualitative methods, ethical research practices, and effective reporting. Students will practice using research tools and referencing systems to prepare academic papers. By the end, learners will have the skills to design, conduct, and present independent research projects, laying the foundation for their graduation research and professional analytical work in accounting or business fields.

Module 37

Code	Course/Module Title	ECTS	Semester
STUTTC411	Management Accounting	7	7
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	113
Description			
This course examines the role of accounting in managerial decision-making and control. Students will learn cost behavior, budgeting, variance analysis, and performance measurement. Emphasis is placed on using accounting information for planning, controlling operations, and making strategic decisions. Case studies and practical exercises highlight applications in pricing, investment, and resource allocation. By the end, learners will understand how management accounting supports strategic and operational goals, preparing them for professional roles where analytical and decision-making skills are critical for organizational success.			

Module 38

Code	Course/Module Title	ECTS	Semester
STUTTC412	Advanced Cost Accounting	6	7
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	88
Description			
This advanced course builds on basic cost accounting by exploring modern costing approaches such as target costing, life-cycle costing, throughput costing, and quality cost management. Students will analyze how cost information supports strategic decisions, pricing strategies, and performance evaluation. Emphasis is placed on using cost data to optimize resource allocation and improve organizational competitiveness. Practical exercises and case studies provide applications in manufacturing, services, and project-based industries. By the end, learners will be able to design advanced cost systems and integrate them into management processes, preparing them for strategic roles in cost analysis and managerial accounting.			

Module 39

Code	Course/Module Title	ECTS	Semester
STUTTC413	International Accounting	6	7
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	88
Description			
This course introduces students to the principles and practices of international accounting. Topics include International Financial Reporting Standards (IFRS), global harmonization, and the challenges of accounting in multinational corporations. Students will study foreign currency translation, transfer pricing, and cross-border taxation. Emphasis is placed on understanding how cultural, legal, and economic differences affect accounting practices worldwide. Case studies provide insights into multinational reporting and decision-making. By the end, students will be able to prepare financial statements that comply with international standards, equipping them for professional careers in global organizations and international financial institutions.			

Module 40

Code	Course/Module Title	ECTS	Semester
STUTTC414	Accounting Theory	6	7
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	88
Description			
This course examines the conceptual foundations of accounting, exploring different schools of thought and theoretical frameworks. Topics include the development of accounting principles, standard-setting processes, measurement theories, and the role of ethics in accounting. Students will analyze debates on fair value versus historical cost, decision-usefulness, and accountability. Emphasis is placed on critical thinking and applying theory to practical accounting issues. By the end, learners will understand the philosophical and conceptual basis of accounting practices, enabling them to engage in informed discussions about the future of the profession and international standard-setting.			

Module 41

Code	Course/Module Title	ECTS	Semester
STUTTC415	Electronic Accounting Applications	3	7
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	13
Description			
This course focuses on the use of computerized systems and accounting software in managing financial records. Students will learn to use accounting applications for journal entries, financial statements, inventory control, payroll, and reporting. Emphasis is placed on efficiency, accuracy, and integration of technology in accounting processes. Practical exercises allow students to gain hands-on experience with widely used accounting software. By the end, learners will understand the role of technology in modern accounting and will acquire practical skills needed for workplaces that rely on electronic systems for financial management.			

Module 42

Code	Course/Module Title	ECTS	Semester
STUTTC416	Professional Ethics and Labor Markets Requirements	2	7
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
1	1	32	18
Description			
This course examines the ethical responsibilities of accountants and the professional skills required in today's labor market. Topics include integrity, objectivity, confidentiality, and compliance with professional codes of conduct. Students will also explore employability skills such as communication, teamwork, leadership, and adaptability. Emphasis is placed on aligning accounting practices with ethical standards and preparing students for competitive labor market demands. By the end, learners will demonstrate a strong awareness of ethical challenges in accounting and possess the professional competencies needed to succeed in diverse organizational environments.			

Module 43

Code	Course/Module Title	ECTS	Semester
STUTTC421	Budgets and Performance evaluation	7	8
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	113
Description			
This course introduces students to the principles and practices of budgeting and performance measurement. Students will learn how to prepare operating and capital budgets, analyze variances, and assess financial performance. Emphasis is placed on the role of budgets in planning, control, and resource allocation. Case studies demonstrate how organizations use budgeting to achieve strategic objectives. Students will also explore performance evaluation techniques such as balanced scorecards and key performance indicators. By the end, learners will be able to design and evaluate budgeting systems that support effective decision-making and organizational accountability.			

Module 44

Code	Course/Module Title	ECTS	Semester
STUTTC422	International Accounting Standards	6	8
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	88
Description			
This course provides an in-depth study of International Financial Reporting Standards (IFRS) and their application in global financial reporting. Students will explore the structure, objectives, and key principles of IFRS, including revenue recognition, financial instruments, leases, and fair value measurement. Emphasis is placed on the convergence of national standards with international ones and the challenges of harmonization. Practical exercises include preparing financial statements in compliance with IFRS. By the end, learners will be able to interpret and apply international standards, equipping them for careers in multinational corporations, auditing firms, and global financial institutions.			

Module 45

Code	Course/Module Title	ECTS	Semester
STUTTC423	Cost Management	6	8
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	88
Description			
This course explores strategies for managing and controlling costs in organizations. Topics include cost reduction, process improvement, value chain analysis, and strategic cost management. Students will learn how to link cost information with business strategy to enhance competitiveness. Emphasis is placed on using modern tools and techniques to optimize resource allocation and support long-term sustainability. Case studies and practical applications provide insights into managing costs in manufacturing, service, and project environments. By the end, learners will be able to design cost management systems that improve efficiency and support organizational goals.			

Module 46

Code	Course/Module Title	ECTS	Semester
STUTTC424	IslamicAccounting	6	8
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	88
Description			
This course introduces the principles and practices of Islamic accounting, focusing on compliance with Shariah principles. Topics include Zakat accounting, profit-and-loss sharing, Islamic financial instruments, and the treatment of interest-free transactions. Students will explore how Islamic values influence financial reporting, auditing, and governance. Emphasis is placed on the ethical and social dimensions of Islamic accounting. Case studies provide practical insights into Islamic financial institutions and their reporting requirements. By the end, learners will understand how Islamic accounting differs from conventional systems and how it contributes to socially responsible and ethical financial practices.			

Module 47

Code	Course/Module Title	ECTS	Semester
STUTTC425	Financial Monitoring	3	8
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
2	2	62	13
Description			
This course examines the systems and techniques used to monitor and evaluate financial performance. Topics include internal controls, compliance monitoring, cash flow oversight, and risk management. Students will learn how financial monitoring ensures accountability, transparency, and organizational sustainability. Emphasis is placed on detecting irregularities, preventing fraud, and safeguarding assets. Case studies and simulations provide opportunities to practice monitoring techniques in real-world scenarios. By the end, learners will be able to design and implement financial monitoring systems that support sound governance and strategic decision-making in both private and public organizations.			

Module 48

Code	Course/Module Title	ECTS	Semester
STUTTC426	(Annual) Graduation Project	2	8
Class (hr/w)	**Lect/Lab./Prac./Tutor**	**SSWL (hr/sem)**	**USWL (hr/w)**
	2	32	18
Description			
This capstone course integrates knowledge gained throughout the accounting program. Students work individually or in teams to solve a real-world accounting or financial problem, often in collaboration with local businesses or institutions. The project requires applying theoretical concepts, technical skills, and analytical methods to practical scenarios. Emphasis is placed on teamwork, problem-solving, and professional presentation of results. Students must prepare a comprehensive written report and deliver an oral defense before faculty or industry professionals. By the end, learners will demonstrate readiness for professional practice, showcasing their ability to apply academic learning to workplace challenges.			

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