

Southern Technical University

Thi Qar Technical College



الجامعة التقنية الجنوبية الكلية التقنية ذي قار

First Cycle – Bachelor's degree (B.Sc.) – Accounting Techniques
بكالوريوس تقنيات المحاسبة



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1. **Mission & Vision Statement**

Vision Statement

For the Accounting Technology Department to be a leading center in technical accounting education and training, enabling the preparation of qualified personnel capable of keeping pace with technical developments in the modern business environment.

Mission Statement

Providing high-quality education in the field of accounting technology, combining accounting knowledge that enables them to perform accounting work efficiently and developing students' skills to meet the needs of the local and regional labor market.

2. Program Specification

Programme code:	BSc-ACT	ECTS	240
Duration:	4 levels, 8 Semesters	Method of Attendance:	Full Time

Accounting is a dynamic and multifaceted discipline, well-positioned to provide students with the knowledge and skills required in both professional and academic settings. The emphasis of the programme is on the accounting system as a whole, linking together financial reporting, auditing, taxation, and managerial decision-making. For some students, it is the breadth of the subject that makes the degree attractive, while for others, it offers a clear pathway to specialization. All students have the opportunity to progress into focused areas such as Auditing, Cost and Managerial Accounting, Financial Analysis, or Electronic Accounting Applications as they advance in their studies.

Level 1 introduces students to the fundamentals of accounting, economics, and business mathematics, ensuring a solid foundation suitable for progression to all programmes within the accounting group. **Level 2** builds upon this by covering programme-specific core topics such as advanced financial reporting, taxation, and accounting information systems. These prepare students for research-led and practice-oriented specialist modules offered at **Levels 3 and 4**. A graduate of the Accounting Techniques Department is therefore equipped not only with technical skills but also with the analytical mindset to understand how research and practice inform teaching, in line with the University and Department Mission statements.

At **Levels 2, 3, and 4**, students follow a structured programme of study that ensures comprehensive coverage of core accounting competencies. These levels include advanced modules in financial reporting, cost and management accounting, auditing techniques, taxation, and accounting information systems. Specialized courses such as financial analysis, electronic accounting applications, and international accounting standards are progressively introduced to reflect the evolving demands of the profession. This carefully designed sequence ensures that every graduate develops the breadth and depth of knowledge expected of an accounting professional while also acquiring the analytical and practical skills necessary for the workplace.

The research ethos is fostered from the very beginning through practical assignments, case studies, computer-based applications, and workshops embedded within lecture modules or taught in dedicated sessions. Guest lectures, research seminars, and professional tutorials further enhance this learning experience. At **Level 4**, all students undertake an independent graduation project, which may take the form of a research thesis, a case-study-based project, or an applied analysis project using real-world accounting data.

Academic tutorials are provided at **Levels 1 and 2** with the same tutor, who also acts as a personal mentor, ensuring continuity and progressive guidance. These tutorials often include workshops to teach essential academic and professional skills such as report writing, data analysis, and presentation techniques. Students are then assessed through applied exercises including financial reports, case

analyses, and oral presentations, giving them opportunities to refine these skills in a subject-specific context.

In addition, opportunities for **industrial placements and professional training** are offered, enabling students to gain real-world experience and apply theoretical knowledge in business or governmental organizations. International exposure and academic exchange programmes are also encouraged, with personal tutors working closely with students to accommodate individual needs and career aspirations wherever possible.

3. **Program Objectives**

1-The department seeks to provide graduates with a comprehensive understanding of accounting principles, concepts, and techniques .

2-Enhance proficiency in the use of accounting software and technology tools .

3-Develop graduates' skills in analyzing, solving problems, interpreting financial data, and making decisions.

4-Develop effective written and oral communication skills to accurately and clearly communicate financial information.

5-Identify relevant laws, regulations, and ethical standards governing accounting practices.

6-Develop the ability to work collaboratively in multidisciplinary teams and assignments across diverse accounting work environments.

7-Stay abreast of emerging trends and developments in accounting and assignment techniques, along with changing requirements.

8-Develop organizational and time management skills to efficiently handle accounting tasks and meet deadlines.

9-The department strives to demonstrate attention to detail in financial record keeping and reporting .

10-Develop a commitment to lifelong learning and professional development, including obtaining relevant certifications or advanced degrees.

11-Aim to be a valuable partner to all stakeholders, contributing to the sustainable success of various organizations .

12-Building partnerships with the public and private sectors to enhance training and employment opportunities for graduates .

4. Student Learning Outcomes

Accounting is the study of the measurement, analysis, and reporting of financial and non-financial information at the organizational, managerial, and economic levels. Graduates acquire knowledge of the historical, technical, and social dimensions of accounting and apply fundamental principles to broader concepts in business and society. The Department offers a Bachelor of Science in Accounting Techniques, with concentrations in Financial Accounting, Cost and Managerial Accounting, Auditing and Taxation, and Electronic Accounting Applications. Additionally, the Department provides service courses to students from other academic units and supports pre-professional and applied programs. The accounting curriculum and training experiences are designed to prepare students for entry into the professional workforce, graduate studies, technical careers, and roles in financial management and auditing.

Learning Outcomes

Outcome 1 – Application of Accounting Principles

Graduates will be able to apply the principles of financial and managerial accounting to record, classify, and summarize business transactions in compliance with national and international standards.

Outcome 2 – Oral and Written Communication

Graduates will be able to effectively communicate accounting information and financial analysis through clear oral presentations and professional written reports.

Outcome 3 – Practical and Technological Competence

Graduates will be able to perform accounting tasks using specialized software, information systems, and modern digital tools while ensuring accuracy, reliability, and ethical responsibility.

Outcome 4 – Professional Knowledge

Graduates will be able to demonstrate a sound understanding of the historical development of accounting, auditing practices, taxation systems, and the role of accounting in economic decision-making.

Outcome 5 – Data Analysis and Interpretation

Graduates will be able to analyze financial statements and business data using quantitative methods and interpret results to support decision-making processes.

Outcome 6 – Critical Thinking and Problem-Solving

Graduates will be able to use critical-thinking and problem-solving skills to evaluate financial performance, address accounting challenges, and develop solutions through research projects or applied case studies.

5. Academic Staff

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6. Credits, Grading and GPA

Credits

Southern Technical University is following the Bologna Process with the European Credit Transfer System (ECTS) credit system. The total degree program number of ECTS is 240, 30 ECTS per semester. 1 ECTS is equivalent to 25 hrs student workload, including structured and unstructured workload.

Grading

Before the evaluation, the results are divided into two subgroups: pass and fail. Therefore, the results are independent of the students who failed a course. The grading system is defined as follows:

GRADING SCHEME				
مخطط الدرجات				
Group	Grade	التقدير	Marks (%)	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	راسب - قيد المعالجة	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required
Note:				
Number Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.				

Calculation of the Cumulative Grade Point Average (CGPA)

- The CGPA is calculated by the summation of each module score multiplied by its ECTS, all are divided by the program total ECTS.

CGPA of a 4-year B.Sc. degree:

$$CGPA = [(1^{st} \text{ module score} \times ECTS) + (2^{nd} \text{ module score} \times ECTS) +] / 240$$

7. Curriculum/Modules

Semester 1 | 30 ECTS | 1 ECTS = 25 hrs

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
STUTC111	Accounting principles	92	108	8	C	
STUTC112	Accounting Reading	62	113	7	C	
STUTC113	Mathematics	62	88	6	C	
STUTC114	Financial Economics	62	38	4	S	
STU103	Principles of Computer	63	12	3	S	
STU102	Human Rights	32	18	2	S	

Semester 2 | 30 ECTS | 1 ECTS = 25 hrs

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
STUTC121	Financial accounting	92	108	8	C	
STUTC122	Management principles	62	88	6	C	
STUTC123	Applied Statistics	62	88	6	C	
STUTC124	Financial mathematics	62	88	6	C	
STU101	English language 1	32	18	2	S	
STU105	Arabic language 1	32	18	2	S	

Semester 3 | 30 ECTS | 1 ECTS = 25 hrs

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
STUTC211	Intermediate Accounting	62	113	7	C	
STUTC212	Unified Accounting System	62	88	6	C	
STUTC213	Governmental Accounting	62	88	6	C	
STUTC214	Quantitative Methods	62	88	6	S	
STU201	Principles of Computer2	63	12	3	S	
STU203	Crimes of the Baath Party regime in Iraq	32	18	2	S	

Semester 4 | 30 ECTS | 1 ECTS = 25 hrs

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
STUTTC221	Accounting in Non -Profit Organizations	62	113	7	C	
STUTTC222	Tax Accounting	62	113	7	C	
STUTTC223	Unified Accounting System According to International Standards	62	88	6	S	
STUTTC224	Commerical Financial Legislation	62	88	6	S	
STU202	English language 2	32	18	2	S	
STU202	Arabic language 2	32	18	2	S	

Semester 5 | 30 ECTS | 1 ECTS = 25 hrs

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
STUTTC311	The Principles of Cost Accounting	62	113	7	C	
STUTTC312	Corporate Accounting	62	88	6	C	
STUTTC313	Accounting for Financial Institutions	62	88	6	C	
STUTTC314	Petroleum Accounting	62	38	4	C	
STUTTC315	Accounting Information System	62	38	4	C	
STUTTC316	Prepared Accounting System	63	12	3	S	

Semester 6 | 30 ECTS | 1 ECTS = 25 hrs

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
STUTTC321	Cost Accounting	62	113	7	C	
STUTTC322	Advanced Accounting	62	113	7	C	
STUTTC323	Agricultural Accounting and Animal Production	62	88	6	C	

STUTTC324	Financial Analysis	62	38	4	C	
STUTTC325	Auditing Techniques	62	38	4	C	
STUTTC326	Research Methodology	32	18	2	S	

Semester 7 | 30 ECTS | 1 ECTS = 25 hrs

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
STUTTC411	Management Accounting	62	113	7	C	
STUTTC412	Advanced Cost Accounting	62	88	6	C	
STUTTC413	International Accounting	62	88	6	C	
STUTTC414	Accounting Theory	62	88	6	C	
STUTTC415	Electronic Accounting Applications	62	13	3	C	
STUTTC416	Professional Ethics and Labor Markets Requirements	32	18	2	S	

Semester 8 | 30 ECTS | 1 ECTS = 25 hrs

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
STUTTC421	Budgets and Performance evaluation	62	113	7	C	
STUTTC422	International Accounting Standards	62	88	6	C	
STUTTC423	Cost Management	62	88	6	C	
STUTTC424	Islamic Accounting	62	88	6	C	
STUTTC425	Financial Monitoring	62	13	3	C	
STUTTC426	Annual (Graduation Project)	32	18	2	C	

8- Contact

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