

Al-Mustaqbal University

جامعة المستقبل



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AL MUSTAQBAL UNIVERSITY

First Cycle – Bachelor's degree (B.Sc.) – Accounting

بكالوريوس محاسبة



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1. Mission & Vision Statement

Vision :

Achieving excellence and leadership in all aspects of academic and professional accounting and community service.

Mission :

Creating an academic and professional environment capable of graduating distinguished accounting professionals who are committed to professional ethics, meet labor market requirements, and activate community partnerships.

2. Program Specification

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

Accounting is a wonderfully broad subject and we are well-equipped to deliver it. The program focuses on the entirety of accounting, including everything related to it, whether at the individual level, private or public companies, or

regional corporations. The degree is very popular—some find the breadth of the subject appealing, while others see it as a path to specialization. All students have the opportunity to progress to our specialist degrees in Accounting, Auditing, Costing, and Management at the end of the first year. Level 1 introduces students to the fundamentals of accounting and is suitable for progression to all programs within the Accounting program group. Core program topics are covered at Level 2 to prepare for the research-led subject-specific modules at Levels 3 and 4. The University's Accounting graduate is therefore trained to appreciate how research informs teaching, in accordance with the mission statements of the University and the College. At levels 2, 3, and 4, students are free to choose more than half of their course units, provided they select a combination of units that reflect the complexity of the accounting cycle and accounting across various disciplines, including financial accounting, auditing, cost accounting, management accounting, government accounting, the unified accounting system, and other accounting disciplines that meet the demands of the labor market. Graduates of the Accounting Department are expected to acquire the knowledge expected of accounting graduates in all its branches and disciplines. This allows students to develop a broad range of interests in accounting. Decisions about what to study are made with input from faculty members with diverse academic titles and specializations. A spirit of research is developed and fostered from the outset through practical applications, which are either embedded in lecture modules or taught in dedicated practical modules, research seminars, and tutorials. There is a compulsory fieldwork course at level 3, which students must complete to ensure graduation. At level 4, all students undertake an independent research project, which may also serve as an independent research project. A credit library xx, data analysis project, or a project based on a branch of accounting.

Academic lessons at Levels 1 and 2 are held with the same tutor, who is also

the personal tutor, providing continuity and progressive guidance. The Levels 1 and 2 programs include a number of skill-building workshops, such as library use and presentation skills, followed by assessment exercises, such as essays and talks, as opportunities to practice these skills in the context of a specific topic.

International years and industry placements are also offered, and individual needs are discussed with the appropriate tutor and accommodated where possible.

3. Program Objectives

- A.** Preparing students to meet the demands and needs of the labor market in its various sectors.
- B.** Creating an aware generation capable of confronting the phenomenon of administrative corruption.
- C.** Providing students with the ethical values that must be adhered to when practicing their professional work.
- D.** Contributing effectively, alongside other sciences, to serving society and addressing the problems it faces.
- E.** Providing scientifically qualified personnel in the field of scientific and academic research.
- F.** Providing advisory services to various parties.
- G.** Preparing professionally qualified personnel to address environmental problems and calculate their costs.

4. Student Learning Outcomes

1. Enabling students to develop their capabilities and contribute to society as qualified professionals.
2. Preparing students for the job market with self-confidence and problem-solving skills.
3. Preparing graduates capable of contributing and playing an active role in industrial, commercial, academic, and other fields.
4. Enabling graduates to adapt to developments in the job market in their field of specialization.
5. Preparing graduates and enabling them to use tools, software, and other technologies related to accounting and modern technology.
6. Developing students' research skills.

1- Outcome

Graduates will be able to explain the structure of accounting with its branches and specializations that meet the needs and requirements of the labor market.

2- Outcome

Oral and Written Communication

Graduates will be able to formally communicate the results of accounting investigations using oral and written communication skills.

3- Outcome

Field Studies

Graduates will be able to conduct field studies using applications and computer technology while adhering to appropriate safety protocols.

4- Outcome

Scientific Knowledge

Graduates will be able to demonstrate a balanced understanding of how scientific knowledge develops, including the historical development of foundational theories and laws, and the nature of accounting.

5- Outcome

Data Analytics

Graduates will be able to demonstrate scientific quantitative skills, such as the ability to perform simple data analyses.

Outcome 6

Critical Thinking

Graduates will be able to use critical thinking and problem-solving skills to develop a research project or paper.

5. Academic Staff

Full Name	Academic Title	Degree & Specialization	Email	Phone
Ezzulddin Hasan	Assistant Professor	PhD in Cost & Managerial Accounting	Ezzulddin.hasan@uomus.edu.iq	.٧٨.٧٥٢٩٣.٠
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6. Credits, Grading and GPA

Credits

Al-Mustaqbal 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)

1. 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:

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

7. Curriculum/Modules

Semester 1 | 30 ECTS | 1 ECTS = 25 hrs

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
UOMU092011	Fundamentals of Financial Accounting	93	107	8	C	
UOMU092012	Principles of Business Administration	48	102	6	B	
UOMU092013	General Mathematics	63	87	6	B	
UOMU092014	Principles of Economic	48	102	6	B	
UOMU092015	English language	33	17	2	S	
UOMU092016	Human Right & Democracy	33	17	2	S	

Semester 2 | 30 ECTS | 1 ECTS = 25 hrs

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
UOMU092021	Financial Accounting	93	132	9	C	
UOMU092022	Principles of Statistics	63	137	8	B	
UOMU092023	Fundamentals of Computer Science	48	27	3	S	
UOMU092024	Accounting Readings & Corresponding	78	122	8	B	
UOMU092025	Arabic Language	33	17	2	S	

Semester 3 | 30 ECTS | 1 ECTS = 25 hrs

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request

Semester 4 | 30 ECTS | 1 ECTS = 25 hrs

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request

Semester 5 | 30 ECTS | 1 ECTS = 25 hrs

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request

Semester 6 | 30 ECTS | 1 ECTS = 25 hrs

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request

Semester 7 | 30 ECTS | 1 ECTS = 25 hrs

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request

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Semester 8 | 30 ECTS | 1 ECTS = 25 hrs

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request

Contact

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