

The study program described the Polonia Path of Accounting |
2025-2026

University of Kufa



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



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Mission & Vision Statement .1

Vision Statement

The Accounting Department seeks to prepare specialized financial accounting cadres capable of serving the community and providing the student with knowledge in the financial, administrative, costly fields, information systems, audit and control and the rest of the accounting specialties that meet the requirements of the labor market and community service

Mission Statement

Working to meet one of the most important goals on which the college was based, which is to qualify the student academically and scientifically in a way that is completely harmonious with the requirements of the labor market in particular and directly.

Work to provide the distinguished educational environment and the professors and teachers in scientific research and provide services to society by providing financial and accounting cadres and providing them in various state departments.

Program Specification .2

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

Accounting is a great wide range of topics and is well equipped to present it. The program focuses on the entire computers that are related to everything, whether it is at the individual level or at the level of private or governmental companies as well as regional companies. The degree is very popular - or that some consider it the breadth of the topic is what attracts them, while others consider it a way to specialization. All students have the opportunity to move to our specialized grades in accounting, audit, costs and administrative at the end of the first year.

The first level defines students with the basics of accounting science, and it is suitable for applying to all programs within the collection of accounting science program. The basic topics of the program are covered at level 2 to prepare for units specialized in the topics led by research at the 3 and 4 levels. Therefore, the university's accounting graduate is trained to estimate how the research guides teaching, according to the university's task and college's task data.

At levels 2, 3 and 4, students enjoy the freedom to choose more than half of their academic units provided that a group of units that reflect the complexity of the accounting course and accounts in various specialties, whether the financial accounting, audit, cost, administrative, governmental, unified accounting system and other various accounting specialties that meet the requirements of the labor market, and it is expected that the graduate of the accounting department gets the expected knowledge of the accounting graduate of each account Its branches and specialties. This allows students to develop their large -scale interest in accounting. Decisions are made regarding what will be studied with inputs of various scientific titles and their various

specializations.

The research spirit is developed and enhanced from the beginning through practical applications, which are either included in the lecture units or are taught in customized practical units, research seminars and educational lessons. There is a mandatory field course at level 3, which students must pass in order to ensure graduation, and at level 4, all students implement an independent research project, which may serve as an independent research project. XX credit library, data analysis project, or a project based on a branch of accounting.

Academic lessons are held at the 1 and 2 levels with the same teaching, which is also a personal teacher, which provides continuity and gradual guidance. Educational programs for the first and second levels include a number of workshops to teach skills, for example. Use the library and display skills, followed by evaluation exercises, for example. Articles and conversations, as opportunities to practice these skills in the context of a specific topic.

International years and industrial places are also presented, and individual needs are discussed with the appropriate teaching and absorbing them wherever possible.

Program Objectives

- 1) Preparing the student to meet the requirements and needs of the labor market in its various sectors
- 2) Creating a conscious generation and able to confront the phenomenon of administrative corruption
- 3) Providing the student with the moral values that are required to adhere to when practicing job work
- 4) The active contribution besides other sciences in the service of society and addressing the problems it faces
- 5) Providing scientifically qualified cadres in the field of scientific and academic research
- 6) Providing advisory services to multiple parties
- 7) Creating professional qualified cadres to address environmental problems and calculate their costs

3. Student Learning Outcomes

- 1) Outcome

Graduates will be able to clarify the structure of accounting with its branches and specialties that meet the needs and requirements of the labor market

2) Outcome

Oral and written communication Graduates will be able to officially connect the results of the 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, taking into account the right safety protocols.

4) Outcome

Scientific knowledge will be able to show a balanced concept of how to develop scientific knowledge, including the historical development of theories, foundational laws and the nature of accounting.

5) Outcome

Data analyzes will be able to show scientific quantum skills, such as the ability to perform simple data analyzes.

6) Outcome

Critical thinking will be able to use critical thinking skills and solve problems to develop a research project and/or paper.

4. Academic Staff

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5. Credits, Grading and GPA

Credits

The University of Kufa follows the path of the European units system (ECTS), the total units applied in the department 240 European units divided into 30 European units in each semester, every 1 European units Come 25 hours a student burden for the student and these hours are divided between scheduled hours and not scheduled hours

(Grading)

Before the evaluation, the results are divided into two sub -groups: success and failure. Therefore, the results are independent of students who failed in the course. The grades 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:

The decimal numbers that exceed or less than 0.5 will be rounded to the highest or lower sign (for example, 54.5 to 55 will be brought closer, while 54.4 sign will be brought to 54. The university has a policy of not overlooking the “short pass failure” so the only amendment of the signs granted by the brand (signs) will be the automatic approximation shown 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:

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

6. المنهج / الوحدات Curriculum/Modules

Semester 1 | 30 ECTS | 1 ECTS = 25 hrs

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
AC1101	اساسيات المحاسبة المالية	93	107	8	C	
AC1102	مبادئ إدارة اعمال	48	102	6	B	
AC1103	الرياضيات العامة	63	87	6	B	
AC1104	مبادئ الاقتصاد	48	102	6	B	
UNI-101	اللغة الإنكليزية	33	17	2	S	
UNI-104	حقوق انسان و الديمقراطية	33	17	2	S	

Semester 2 | 30 ECTS | 1 ECTS = 25 hrs

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
AC1201	المحاسبة المالية	93	132	9	C	
AC1202	مبادئ الإحصاء	63	137	8	B	
UNI-103	الحاسوب	48	27	3	S	
AC1204	قراءات ومراسلات محاسبية E	76	122	8	B	
UNI-102	اللغة العربية	33	17	2	S	

Semester 3 | 30 ECTS | 1 ECTS = 25 hrs

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
AC2101	اساسيات المحاسبة المتوسطة	63	87	6.00	C	
AC2102	اساسيات المحاسبة الحكومية	63	87	6.00	C	
AC2103	اساسيات المحاسبة بالانكليزي	48	52	4.00	C	
AC2104	القانون و المالية العامة	48	27	3.00	B	
AC2105	مبادئ بحوث عمليات وتطبيقات QSB	48	102	6.00	B	
UNI202	اللغة العربية 11	33	17	2.00	S	
UNI203	الحاسوب 11	48	27	3.00	S	

Semester 4 | 30 ECTS | 1 ECTS = 25 hrs

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
AC2201	المحاسبة المتوسطة	63	112	7.00	C	
AC2202	المحاسبة الحكومية	63	87	6.00	C	
AC2203	المحاسبة بالانكليزي	48	77	5.00	C	
AC2204	التسويق والتجارة الالكترونية	33	42	3.00	B	
AC2205	محاسبة الوحدات غير الربحية	63	62	5.00	C	
UNI201	جرائم حزب البعث	33	17	2.00	S	
UNI204	اللغة الإنكليزية	33	17	2.00	S	

Semester 5 | 30 ECTS | 1 ECTS = 25 hrs

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
AC3101	محاسبة الشركات	63	87	6.00	C	
AC3102	اساسيات المحاسبة التكاليف	63	87	6.00	C	
AC3103	اساسيات النظام المحاسبي الموحد وفق معايير الإبلاغ المالي	48	102	6.00	C	
AC3104	المحاسبة الضريبية	48	52	4.00	C	
AC3105	محاسبة منشآت مالية	48	77	5.00	C	
AC3106	مناهج واخلاقيات البحث العلمي	33	42	3.00	B	
AC3107	تطبيقات محاسبية بالحاسوب	48	52	4.00	B	

Semester 6 | 30 ECTS | 1 ECTS = 25 hrs

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
AC3201	محاسبة مالية متقدمة	63	87	6.00	C	
AC3202	محاسبة مصادر طبيعية	48	52	4.00	C	
AC3203	النظام المحاسبي الموحد وفق معايير الإبلاغ المالي	63	87	6.00	C	
AC3204	محاسبة التكاليف	63	87	6.00	C	
AC3205	التدقيق والرقابة	48	52	4.00	C	
AC3206	أساليب إحصائية وتطبيقات SPSS	48	52	4.00	B	

Contact .7

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