

University OF KUFA جامعة الكوفة



First Cycle – Bachelor's Degree (B.Sc.) – ACCOUNTING

بكالوريوس – محاسبة



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1. Overview

This guide covers the study materials offered by the accounting program to obtain a Bachelor of Science in Accounting. The program offers (52) study subjects, with (6000) total student load hours and 240 total ECTS. The delivery of study materials is based on the Bologna Process.

نظرة عامة

يتناول هذا الدليل المواد الدراسية التي يقدمها برنامج المحاسبة للحصول على درجة بكالوريوس في علوم المحاسبة. يقدم البرنامج (٥٢) مادة دراسية، مع (٦٠٠٠) إجمالي ساعات حمل الطالب و ٢٤٠ إجمالي وحدات أوروبية. يعتمد تقديم المواد الدراسية على عملية بولونيا.

2. Undergraduate Semesters 2026-2027

Module 1

Semester 1

Code	Semester/Module Title	ECTS	Semester
AC1101	اساسيات المحاسبة المالية	8	1
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
4	2	93	107
Description			
This section includes a description of the module, 100-150 words			

Module 2

Code	Semester/Module Title	ECTS	Semester
AC1102	مبادئ إدارة اعمال	6	1
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
2	1	48	102
Description			
This section includes a description of the module, 100-150 words			

Module 3

Code	Semester/Module Title	ECTS	Semester
AC1103	الرياضيات عامة	6	1
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
2	2	63	87
Description			
This section includes a description of the module, 100-150 words			

Module 4

Code	Semester/Module Title	ECTS	Semester
AC1104	مبادئ اقتصاد	6	1
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
2	1	48	102
Description			
This section includes a description of the module, 100-150 words			

Module 5

Code	Semester/Module Title	ECTS	Semester
UNI-101	اللغة الإنكليزية	2	1
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
2	0	33	17
Description			
This section includes a description of the module, 100-150 words			

Module 6

Code	Semester/Module Title	ECTS	Semester
UNI-104	حقوق انسان وديمقراطية	2	1
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
2	0	33	17
Description			
This section includes a description of the module, 100-150 words			

Semester 2

Module 1

Code	Semester/Module Title	ECTS	Semester
AC1201	المحاسبة المالية	9	2
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
4	2	93	132
Description			
This section includes a description of the module, 100-150 words			

Module 2

Code	Semester/Module Title	ECTS	Semester
AC1202	مبادئ الإحصاء	5	2
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
3	1	63	62
Description			
This section includes a description of the module, 100-150 words			

Module 3

Code	Semester/Module Title	ECTS	Semester
UNI-103	الحاسوب	3	2
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
1	2	48	27
Description			
This section includes a description of the module, 100-150 words			

Module 4

Code	Semester/Module Title	ECTS	Semester
AC1204	قراءات ومراسلات محاسبية	8	2
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
3	2	78	122
Description			
This section includes a description of the module, 100-150 words			

Module 5

Code	Semester/Module Title	ECTS	Semester
UNI-102	اللغة العربية	2	2
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
2	0	33	17
Description			
This section includes a description of the module, 100-150 words			

Semester 3**Module1**

Code	Semester/Module Title	ECTS	Semester
AC2101	اساسيات المحاسبة المتوسطة	6.00	3
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
2	2	63	87
Description			
This section includes a description of the module, 100-150 words			

Module2

Code	Semester/Module Title	ECTS	Semester
AC2102	اساسيات المحاسبة الحكومية	6.00	3
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
2	2	63	87
Description			
This section includes a description of the module, 100-150 words			

Module 3

Code	Semester/Module Title	ECTS	Semester
AC2103	اساسيات المحاسبة بالانكليزي	4	3
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
2	1	48	52
Description			
This section includes a description of the module, 100-150 words			

Module 4

Code	Semester/Module Title	ECTS	Semester
AC2104	المالية العامة	3	3
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
3	0	48	27
Description			
This section includes a description of the module, 100-150 words			

Module 5

Code	Semester/Module Title	ECTS	Semester
AC2105	مبادئ بحوث عمليات وتطبيقات QSB	6	3
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
2	1	48	102
Description			
This section includes a description of the module, 100-150 words			

Module6

Code	Semester/Module Title	ECTS	Semester
UNI202	اللغة العربية	2	3
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
2	0	33	17
Description			
This section includes a description of the module, 100-150 words			

Module7

Code	Semester/Module Title	ECTS	Semester
UNI203	الحاسوب	3	3
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
1	2	48	27
Description			
This section includes a description of the module, 100-150 words			

Semester 4**Module1**

Code	Semester/Module Title	ECTS	Semester
AC2201	المحاسبة المتوسطة	7	4
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
2	2	63	112
Description			
This section includes a description of the module, 100-150 words			

Module 2

Code	Semester/Module Title	ECTS	Semester
AC2202	المحاسبة الحكومية	6	4
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
2	2	48	77
Description			
This section includes a description of the module, 100-150 words			

Module 3

Code	Semester/Module Title	ECTS	Semester
AC2203	المحاسبة بالانكليزي	4	4
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
2	1	48	52
Description			
This section includes a description of the module, 100-150 words			

Module 4

Code	Semester/Module Title	ECTS	Semester
AC2204	التسويق والتجارة الالكترونية	3	4
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
2	0	42	75
Description			
This section includes a description of the module, 100-150 words			

Module5

Code	Semester/Module Title	ECTS	Semester
AC2205	محاسبة الوحدات غير الربحية	5	4
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
2	2	63	62
Description			
This section includes a description of the module, 100-150 words			

Module 6

Code	Semester/Module Title	ECTS	Semester
UNI201	جرائم حزب البعث	2	4
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
2	0	33	17
Description			
This section includes a description of the module, 100-150 words			

Module 7

Code	Semester/Module Title	ECTS	Semester
UNI204	اللغة الإنكليزية	2	4
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
2	0	33	17
Description			
This section includes a description of the module, 100-150 words			

Semester 5

Module1

Code	Semester/Module Title	ECTS	Semester
AC3101	محاسبة الشركات	6	5
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
2	2	63	87
Description			
This section includes a description of the module, 100-150 words			

Module 2

Code	Semester/Module Title	ECTS	Semester
AC3102	اساسيات محاسبة التكاليف	6	5
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
2	2	63	87
Description			
This section includes a description of the module, 100-150 words			

Module 3

Code	Semester/Module Title	ECTS	Semester
AC3103	اساسيات النظام المحاسبية الموحد وفق معايير الإبلاغ المالي الدولية	6	5
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
2	1	48	102
Description			
This section includes a description of the module, 100-150 words			

Module 4

Code	Semester/Module Title	ECTS	Semester
AC3104	المحاسبة الضريبية	4	5
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
2	1	48	52
Description			
This section includes a description of the module, 100-150 words			

Module5

Code	Semester/Module Title	ECTS	Semester
AC3105	محاسبة منشأة مالية	5	5
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
2	1	48	77
Description			
This section includes a description of the module, 100-150 words			

Module 6

Code	Semester/Module Title	ECTS	Semester
AC3106	مناهج واخلاقيات البحث العلمي	3	5
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
2	0	33	42
Description			
This section includes a description of the module, 100-150 words			

Module 7

Code	Semester/Module Title	ECTS	Semester
AC3107	تطبيقات محاسبية بالحاسوب	4	5
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
1	2	48	52
Description			
This section includes a description of the module, 100-150 words			

Semester 6**Module1**

Code	Semester/Module Title	ECTS	Semester
AC3201	محاسبة مالية متقدمة	6	6
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
2	2	63	87
Description			

This section includes a description of the module, 100-150 words

Module 2

Code	Semester/Module Title	ECTS	Semester
AC3202	محاسبة مصادر طبيعية	4	6
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
2	1	48	52
Description			
This section includes a description of the module, 100-150 words			

Module 3

Code	Semester/Module Title	ECTS	Semester
AC3203	النظام المحاسبية الموحد وفق معايير الإبلاغ المالي الدولية	6	6
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
2	2	63	87
Description			
This section includes a description of the module, 100-150 words			

Module 4

Code	Semester/Module Title	ECTS	Semester
AC3204	محاسبة التكاليف	6	6
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
2	2	63	87
Description			
This section includes a description of the module, 100-150 words			

Module5

Code	Semester/Module Title	ECTS	Semester
AC3205	التدقيق والرقابة	4	6
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
2	1	48	52
Description			

This section includes a description of the module, 100-150 words

Module 6

Code	Semester/Module Title	ECTS	Semester
AC3206	أساليب إحصائية وتطبيقات SPSS	4	6
Class (hr/w)	Lect/Lab./Prac./Tutor	SSWL (hr/sem)	USWL (hr/w)
2	1	48	52
Description			
This section includes a description of the module, 100-150 words			

Contact

Program Manager:

Hatim K. Kadhim | Ph.D. in ACCOUNTING | Prof.

Email: hatimk.kadhm@uokufa.edu

Mobile no.: 07803829765

Program Coordinator:

hassnain kadhemi ojah | Ph.D. in ACCOUNTING | Assistant Prof.

Email: hassnink.alshahmani@uokufa.edu.iq

Mobile no.: 07802184703 / 07730084703