

University of Baghdad
جامعة بغداد



**First Cycle – Bachelor’s Degree (B.Sc.) – Accounting and
Banking (AB)**

بكالوريوس – محاسبة و مصارف



Table of Contents | جدول المحتويات

1. Mission & Vision Statement	إعلان المهمة والرؤية
2. Program Specification	مواصفات البرنامج
3. Program (Objectives) Goals	أهداف البرنامج
4. Program Student learning outcomes	مخرجات تعلم الطالب
5. Academic Staff	الهيئة التدريسية
6. Credits, Grading and GPA	الاعتمادات والدرجات والمعدل التراكمي
7. Modules	المواد الدراسية
8. Contact	اتصال

1. Mission & Vision Statement

Mission:

The Accounting and Finance Department is committed to providing high-quality education, research, and services that foster a community of scholars, practitioners, and leaders. We strive to equip student with the knowledge, skills, and values necessary to succeed in the accounting and finance professions, while promoting innovation, integrity, and sustainability.

Vision:

To be a leading Accounting and Finance Department recognised for excellence in education, research, and services. We envision a future where our graduates are sought after for their expertise, ethics and leadership and where our research informs policy, privacy, and decision making in the accounting and finance professions

2. Program Specification

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

A Bachelor of Science (B.Sc.) degree program in Accounting and Finance (AF) typically has the following specification:

1. Develop positive, goal-oriented accounting and finance professionals who aptly grasp knowledge, skills and values to impact the marketplace.

2. Produce competent and ethical accounting professionals capable of positively and effectively contributing to national, regional and international development.
3. Develop graduates who can efficiently combine knowledge, skills and experiences to identify opportunities or challenges, identify alternative solutions, make choices and implement decisions.

Graduates of a B.Sc. in Accounting and Finance program are typically well-prepared for the following careers:

1. Management Accountants
2. Public Finance Accountants
3. Forensic Accountants
4. Stockbrokers
5. Revenue Officers
6. Financial Analyst
7. Budget Controllers.

3. Program Objectives

This program will offer skills that produce business intelligence graduates and enable them to apply sound accounting and financing principles and values in management of organizations. The graduates acquire skills in preparation of financial statements according to International Financial Reporting Standards (IFRS), financial projections, accounting for tax, income and revenue, financial risks management, ethics in accounting and finance among other disciplines.

4. Student Learning Outcomes

The Bachelor's Degree (B.Sc.) program in Accounting and Finance (AF) has the following student learning outcomes:

1. Accounting Information Systems: Understand accounting information systems, including design, implementation, and auditing.
2. Financial Markets and Institutions: Comprehend financial markets, instruments, and institutions.
3. Corporate Finance: Apply corporate finance principles, including capital budgeting, cost of capital, and dividend policy.
4. International Accounting: Understand international accounting standards, taxation, and financial reporting.
5. Sustainability Accounting: Apply sustainability accounting principles, including environmental and social responsibility reporting.

5. Academic Staff

6. Credits, Grading and GPA

Credits

(Name) 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
GEN 101	Introduction to Programming	94	81	7.00	B	
GEN 102	Mathematics 1	63	112	7.00	B	

GEN 103	critical thinking	49	101	6.00	B	
AF 101	Introduction to Accounting	63	87	6.00	C	
UOB102	English Language I	33	17	2.00	B	
GEN114	Introduction to Sociology	33	17	2.00	B	

Semester 2 | 30 ECTS | 1 ECTS = 25 hrs

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
GEN 113	Statistics	79	71	6.00	B	
GEN 112	Writing skills	33	67	4.00	B	
GEN 111	Introduction to Business management	33	92	5.00	B	
AF 111	Principles of Financial Accounting	78	122	8.00	C	
UOB101	Arabic Language I	33	17	2.00	B	
UOB103	Computer I	49	26	3.00	B	
UOB104	Democracy and Human Rights	32	18	2.00	B	

Semester 3 | 30 ECTS | 1 ECTS = 25 hrs

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
AF 201	Economic	93	132	9.00	C	
AF 202	Intermediate Accounting - Accounting for Assets	93	157	10.00	C	
GEN 205	Entrepreneurship	33	92	6.00	B	
UOB105	Baath Regime Crimes in Iraq	33	17	2.00	B	
UOB203	Computer II	49	26	3.00	B	

Semester 4 | 30 ECTS | 1 ECTS = 25 hrs

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
AF 211	Financial Management	93	157	10.00	C	
AF 212	Intermediate Accounting - Accounting for Liabilities	93	157	10.00	C	
AF 213	AI in Accounting & Finance	63	87	6.00	C	
UOB201	Arabic Language II	33	17	2.00	B	

UOB202	English Language II	33	17	2.00	B	
--------	---------------------	----	----	------	---	--

Semester 5 | 30 ECTS | 1 ECTS = 25 hrs

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
AF 301	Governmental Accounting	48	102	6.00	C	
AF 302	Advanced Accounting /IFRS - Partnership	78	97	7.00	C	
AF 303	Auditing	48	77	5.00	C	
AF 304	Financial Institutions& Markets	63	87	6.00	C	
AF 305	Investment Analysis&Portfolio Management	78	72	6.00	C	

Semester 6 | 30 ECTS | 1 ECTS = 25 hrs

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
AF 311	Cost Accounting	93	82	7.00	C	
AF 312	Advanced Accounting /IFRS – Corporation	93	107	8.00	C	
AF 313	Financial Modelling&Forecasting	78	122	8.00	C	
AF 314	International Finance	33	117	6.00	C	
UOB309	Scientific Research Methodology	18	7	1.00	B	

Semester 7 | 30 ECTS | 1 ECTS = 25 hrs

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
AF 401	International Accounting & Standards	63	112	7.00	C	
AF 402	Cost Accounting systems		175	7.00	C	
AF403	Uniform Accounting System for Banking &Insurance Companies	63	112	7.00	C	

E- 404	Taxation	48	102	6.00	B	
E- 405	Financial Assets Management	48	102	6.00	B	
E- 406	Introduction to Computerised Systems in Accounting & Finance	48	102	6.00	B	
AF 407	Research Project I	32	43	3.00	C	

Semester 8 | 30 ECTS | 1 ECTS = 25 hrs

Code	Module	SSWL	USSWL	ECTS	Type	Pre-request
AF 411	Accounting Theory	63	87	6.00	C	
AF 412	Accounting Information System	108	67	7.00	C	
AF 413	Managerial Accounting	78	97	7.00	C	
AF 404	Advanced Cost Accounting	78	97	7.00	C	
AF 415	Research Project II	32	43	3.00	C	

8. Contact