

Technical Diploma of Accounting

1. PROGRAM SPECIFICATIONS

- **About the department**

The department was established in 2018. This program includes two years of studies and each year consists of two semesters. the graduates of technical education and scientific dep. of secondary 12th's grade are able to admit to the department. In the beginning, this department has always been improving and developing. Subject studies will be in English. Students require to have Knowledge in computer science due to the importance of technical accounting in the department. Graduate students will be awarded a diploma degree in accounting that will discipline students with the skills required for success in the profession.

2. General Information

1. Awarding Institution	Kurdistan Technical Institute
2. Teaching Institution	Kurdistan Technical Institute
3. Program Name	Technical Diploma of Accounting
4. Final Award	Technical Diploma of Accounting
5. Program Code	AC
6. Professional or Statutory Body of Accreditation	Ministry of Higher Education
7. Language(s) of Instruction	English
8. Mode of Study (Conventional, distance learning, etc)	Conventional
9. Mode of operation (Franchise, self-govern,etc)	Self-governing
10. Study Scheme (Full Time/Part Time)	Full Time
11. Study Duration	Minimum : 2 yrs (4 semesters) Maximum : 4 yrs (8 Semesters)

Type of Semester	No. of Semesters		No of Weeks/Semester	
	Full Time	Part Time	Full Time	Part Time
Normal	4	-	16	-
Short		-		-

3. Course Classification

No.	Classification	Credit Hours	Percentage
i.	institute Courses a. General b. Language	10 8	17.6%
ii.	Core Courses	74	56.5%
	Total	131	100%
Total Credit Hours to Graduate		131 credit hours	

4. Award Requirements

To graduate, students must:

- Achieve a total of 120 credit hours with minimum CGPA of 2.0
- Pass industrial
- Effectiveness and efficiency of operations
- Reliability of reporting for internal and external use
- Compliance with applicable laws and regulations

5. Entry Requirements

The minimum qualifications for candidates who intend to do a Technical Diploma of Accounting are as follows:

- 1) Minimum results based on **the Kurdistan Baccalaureate High School Certificate** (results would be based on the general requirements as well as other conditions as the pre-requisites for the program set by the institute). The percentage to enter the competition is %50
- 2) Minimum results based on **the Kurdistan Baccalaureate Vocational School Certificate** (results would be based on the general requirements as well as other

conditions as the pre-requisites for the program set by the institute). The percentage to enter the competition is %55

- 3) Entry Requirements are subject to changes according annual amendments by the ministry of higher education and scientific research in the Kurdistan Region of Iraq

6. Program Educational Objectives (PEO)

After having exposed to 2 to 4 years working experience, our graduates should become professionals who demonstrate the following competencies:

PEO1	Analyze routine business transactions and events,
PEO2	Record all financial transactions in journals and ledgers, summarize recorded data, and determine effects of internal value changes within the business enterprise.
PEO3	Understand both accounting theory and practice which will prepare you for continued study in accounting or to acquire the ability to manage personal and career finances.

7. program Learning Outcomes (PLO)

After having completed the program, graduates should be able to demonstrate the following competencies:

Code	Intended Learning Outcomes
PLO1	Appreciate and understand the nature of financial accounting and its fundamental objectives.
PLO2	To apply the accounting treatment in the event of the formation of the sole trader.
PLO3	To record journal entries in the general journal for various types of financial transactions.
PLO4	How to post entries to ledger account and balance of them.
PLO5	The accounting treatment of a change in capital structure will be emphasized.
PLO6	To account for purchase and sale of merchandise.
PLO7	Students will be able to prepare trial balance and make accounting adjustments to prepare adjusted trial balance.

PLO8	Students will be able to prepare income statement and prepare a balance sheet.
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8. COURSE MENU

YEAR 1: SEMESTER 1			
Code	Course	Credit	Pre-requisite
101	Principles of Accounting I	8	
102	Principles of management	6	
103	Principles of Statistics	6	
104	Computer Application	5	
105	Academic Debate	5	
	TOTAL CREDIT	30	
	CUMULATIVE ECTS	30	

YEAR 1: SEMESTER 2			
Code	Course	Credit	Pre-requisite
201	Principles of Accounting II	8	
202	Government Accounting	6	
203	Principle of Economics	6	
204	Kurdology	5	
205	English Termology	5	
	TOTAL CREDIT	30	
	CUMULATIVE ECTS	60	

YEAR 2: SEMESTER 1			
Code	Course	Credit	Pre-requisite
301	Intermediate Accounting I	6	Principles of Accounting II
302	Unified Accounting System I	6	Principles of Accounting II
303	Cost Accounting	7	
304	Specialized Accounting) bank (	6	
305	Taxation	5	
	TOTAL CREDIT	30	
	CUMULATIVE ECTS	90	

YEAR 2: SEMESTER 2			
Code	Course	Credit	Pre-requisite
401	Intermediate Accounting I I	6	Intermediate Accounting I
402	Unified Accounting System II	6	Unified Accounting System I
403	Accounting for (PartnerShip)	6	
404	Auditing	6	
405	Accounting Informaion System	6	
406	summer Training	0	
	TOTAL CREDIT	30	
	CUMULATIVE ECTS	120	

9. GRADUATION CHECKLIST

To graduate, students must pass all the stated courses in this checklist. It is the responsibility of the students to ensure that all courses are taken and passed. Students who do not complete any of the course are not allowed to graduate.

10. Carrier Opportunity

Carrier is An Equal Opportunity-Affirmative Action Employer. All qualified applicants will receive consideration for employment without regard to race, color, religion, gender identity, national origin, disability or veteran status, age or any other federally protected class.

11. COURSE SYNOPSIS

Accounting is the financial information system that provides relevant information to those who manage or use economic resources or engage in other economic activity. Principles of Accounts is a course of study that provides an introduction to the principles and techniques that accountants employ in measuring, processing, evaluating and communicating information about the financial performance and position of a business. This course in Principles of Accounts helps students to develop an understanding of a range of theoretical and practical techniques used in accounting. It helps to develop skills that should enable them to participate more effectively and responsibly in today's business environment, to improve the management of personal financial activities, such as, budgeting, savings and investment. In addition, this course prepares students for post-secondary and professional studies in accounting.