

Study Plan for the Academic Year 2025–2026

According to the Course System

Northern Technical University — Technical Institute / ■■■■■ — Accounting Technologies Department — Level One

Requirement Type	Course Name (Arabic)	Course Name (English)	Code	Theoretical Hours	Practical Hours	Total Hours	Units	Semester
University Requirements	Human and Democracy Rights	Human and Democracy Rights	NTU100	2	-	2	2	First
University Requirements	English Language 1	English Language 1	NTU101	2	-	2	2	Second
University Requirements	Computer	Computer	NTU102	1	1	2	2	First
University Requirements	Arabic Language	Arabic Language	NTU103	2	-	2	2	First
University Requirements	Sport (Elective)	Sport	NTU104	1	1	2	2	First
University Requirements	French Language (Elective)	French Language	NTU105	2	-	2	2	First
Institute Requirements	Statistics	Statistics	TIDO100	1	2	3	3	Second
Institute Requirements	Principles of Administration	Principles of Administration	TIDO101	1	2	3	3	First
Institute Requirements	Economics	Economics	TIDO102	1	2	3	3	Second
Department Requirements	Financial Accounting 1	Financial Accounting 1	ACT100	1	4	5	5	First
Department Requirements	Governmental Accounting 1	Governmental Accounting 1	ACT101	1	4	5	5	First
Department Requirements	Financial Accounting 2	Financial Accounting 2	ACT102	2	4	5	5	Second
Department Requirements	Governmental Accounting 2	Governmental Accounting 2	ACT103	2	4	5	5	Second
Department Requirements	Accounting Readings	Accounting Readings	ACT104	1	2	3	3	First
Department Requirements	Oil and Insurance Accounting (Elective)	Oil and Insurance Accounting	ACT105	1	2	3	3	Second
Department Requirements	Tax Accounting (Elective)	Tax Accounting	ACT106	1	2	3	3	Second
TOTAL				20	30	50		

Study Plan for the Academic Year 2025–2026

According to the Course System

Northern Technical University — Technical Institute / ■■■■■ — Accounting Technologies Department — Level Two

Requirement Type	Course Name	Code	Theoretical Hours	Practical Hours	Total Hours	Units	Semester
University Requirements	English Language	NTU200	2	-	2	2	First
University Requirements	Computer	NTU201	1	1	2	2	Second
University Requirements	Arabic Language	NTU202	2	-	2	2	Second
University Requirements	Crimes of the Baath Regime in Iraq	NTU203	2	-	2	2	First
University Requirements	Professional Ethics	NTU204	2	-	2	2	First
Institute Requirements	Electronic Business Administration	TIDO200	2	2	4	2	Second
Institute Requirements	Research Project	TIDO201	1	2	3	2	Second
Department Requirements	Intermediate Accounting 1	ACT200	1	4	5	5	First
Department Requirements	Partnership Accounting	ACT201	1	2	3	1	First
Department Requirements	Uniform Accounting System 1	ACT202	1	4	5	5	First
Department Requirements	Cost Accounting 1	ACT203	1	4	5	5	First
Department Requirements	Auditing 1	ACT204	1	2	3	3	First
Department Requirements	Bank Accounting	ACT205	1	4	5	5	First
Department Requirements	Intermediate Accounting 2	ACT206	2	4	5	5	Second
Department Requirements	Cost Accounting 2	ACT207	2	4	5	5	Second
Department Requirements	Uniform Accounting System 2	ACT208	1	4	5	5	Second
Department Requirements	Auditing 2	ACT209	1	2	3	3	Second
Department Requirements	Commercial Law (Elective)	ACT210	3	-	3	3	Second
Department Requirements	Corporations Accounting (Elective)	ACT211	1	2	3	1	Second
TOTAL			26	41	67		

Study Plan Indicators for the Academic Year 2025–2026

Requirement Type	Level One Units	Level Two Units	Total Units	Percentage	Percentage According to Instructions
University Requirements	10	10	20	18.33%	10–15
Institute Requirements	9	7	16	14.70%	16–22
Department Requirements	26	47	73	66.97%	63–74
Total Requirements	45	64	109	100%	