



Curriculum for the Department of Accounting (Bologna Process)

FIRST YEAR

1st Semester

No.	Code	Module Title	CL (hr/w)	L (hr/w)	P (hr/w)	Clin. (hr/w)	T (hr/w)	ECTS	Units	Type
1	CUE71001	Principles of Accounting I	3	0	0	-	2	5.00	4	C
2	CUE61001	General English	2	0	6	-	0	5.00	5	B
3	CUE72003	Principles of Statistics	3	0	0	-	0	5.00	3	B
4	CUE82001	Academic Debate	3	0	0	-	0	5.00	3	B
5	CUE72001	Principles of Management I	3	0	0	-	0	5.00	3	B
6	CUE31001	Computer Skills	0	4	0	-	0	5.00	2	B
TOTAL			14	4	6		2	30	20	

2nd Semester

No.	Code	Module Title	CL (hr/w)	L (hr/w)	P (hr/w)	Clin. (hr/w)	T (hr/w)	ECTS	Units	Type
1	CUE71011	Principles of Accounting II	3	0	0	-	2	5.00	4	C
2	CUE72011	Principles of Management II	3	0	0	-	0	4.00	3	S
3	CUE73013	Financial Mathematics	3	0	0	-	0	3.00	3	S
4	CUE61018	Academic English	2	0	6	-	0	5.00	5	B
5	CUE66001	Kurdistan Studies	3	0	0	-	0	5.00	3	B
	CUE66002	Kurdish Language								
6	CUE31014	Academic Computing	0	4	0	-	0	5.00	2	B
7	CUE72013	Applied Statistics	3	0	0	-	0	3.00	3	B
TOTAL			17	4	6		2	30	23	



SECOND YEAR

3rd Semester

No.	Code	Module Title	CL (hr/w)	L (hr/w)	P (hr/w)	Clin. (hr/w)	T (hr/w)	ECTS	Units	Type
1	CUE71021	Intermediate Accounting I	3	0	0	-	2	6.00	4	C
2	CUE71022	Governmental Accounting I	2	0	0	-	2	5.00	3	C
3	CUE71023	Computer Applications for Accounting I	0	4	0	-	0	4.00	2	C
4	CUE72014	Microeconomic	3	0	0	-	0	4.00	3	S
5	CUE71027	English for Accounting	3	0	0	-	0	4.00	3	S
6	CUE71024	Commercial Law (Merchant & Commercial Bills)	2	0	0	-	0	4.00	2	S
7	CUE72036	Quantitative Methods	3	0	0	-	0	3.00	3	S
TOTAL			16	4	0		4	30	20	

4th Semester

No.	Code	Module Title	CL (hr/w)	L (hr/w)	P (hr/w)	Clin. (hr/w)	T (hr/w)	ECTS	Units	Type
1	CUE71031	Intermediate Accounting II	3	0	0	-	2	6.00	4	C
2	CUE71032	Governmental Accounting II	2	0	0	-	2	5.00	3	C
3	CUE71033	Computer Applications for Accounting II	0	4	0	-	0	4.00	2	C
4	CUE71037	Corporate Law in International Context	2	0	0	-	0	4.00	2	C
5	CUE71035	Marketing and E-Commerce	3	0	0	-	0	3.00	3	C
6	CUE72024	Macroeconomic	3	0	0	-	0	4.00	3	S
7	CUE71036	Communication Skills	2	0	0	-	0	4.00	2	S
TOTAL			15	4	0		4	30	19	



THIRD YEAR

5th Semester

No.	Code	Module Title	CL (hr/w)	L (hr/w)	P (hr/w)	Clin. (hr/w)	T (hr/w)	ECTS	Units	Type
1	CUE71044	Cost Accounting	4	0	0	-	0	5.00	4	C
2	CUE71041	Accounting for Companies (Partnership)	3	0	0	-	0	5.00	3	C
3	CUE71042	Unified Accounting System I	3	0	0	-	0	5.00	3	C
4	CUE71045	Accounting for Banks and Insurances	3	0	0	-	0	4.00	3	C
5	CUE71043	Accounting Software Packages I	0	4	0	-	0	4.00	2	C
6	CUE71046	Taxation	3	0	0	-	0	3.00	3	C
7	CUE73045	Financial Management	3	0	0	-	0	4.00	3	S
TOTAL			19	4	0		0	30	21	

6th Semester

No.	Code	Module Title	CL (hr/w)	L (hr/w)	P (hr/w)	Clin. (hr/w)	T (hr/w)	ECTS	Units	Type
1	CUE71053	Advanced Cost Accounting	4	0	0	-	0	5.00	4	C
2	CUE71051	Accounting for Companies (Corporation)	3	0	0	-	0	5.00	3	C
3	CUE71052	Unified Accounting System II	3	0	0	-	0	5.00	3	C
4	CUE73052	Financial Statement Analysis	3	0	0	-	0	4.00	3	C
5	CUE71055	Accounting for Oil and Gas	3	0	0	-	0	4.00	3	C
6	CUE71054	Accounting Software Packages II	0	4	0	-	0	4.00	2	C
7	CUE72046	Research Methods	2	0	0	-	1	3.00	3	S
TOTAL			18	4	0		1	30	21	



FOURTH YEAR

7th Semester

No.	Code	Module Title	CL (hr/w)	L (hr/w)	P (hr/w)	Clin. (hr/w)	T (hr/w)	ECTS	Units	Type
1	CUE71062	Advanced Financial Accounting I	4	0	0	-	0	5.00	4	C
2	CUE71061	Accounting Theory I	3	0	0	-	0	4.00	3	C
3	CUE71063	Managerial Accounting I	3	0	0	-	0	4.00	3	C
4	CUE71064	Auditing I	3	0	0	-	0	4.00	3	C
5	CUE71065	Accounting Information Systems I	2	0	2	-	0	4.00	3	C
6	CUE71066	Accounting for Hospitals and Hotels	3	0	0	-	0	4.00	3	C
7	CUE71067	International Accounting	2	0	0	-	0	3.00	2	C
8	CUE71080	Graduation Research Project	0	0	2	-	0	2.00	1	C
TOTAL			20	0	4		0	30	22	

8th Semester

No.	Code	Module Title	CL (hr/w)	L (hr/w)	P (hr/w)	Clin. (hr/w)	T (hr/w)	ECTS	Units	Type
1	CUE71072	Advanced Financial Accounting II	4	0	0	-	0	6.00	4	C
2	CUE71071	Accounting Theory II	3	0	0	-	0	5.00	3	C
3	CUE71073	Managerial Accounting II	3	0	0	-	0	5.00	3	C
4	CUE71074	Auditing II	3	0	0	-	0	5.00	3	C
5	CUE71075	Accounting Information Systems II	2	0	2	-	0	4.00	3	C
6	CUE71076	International Accounting Standards	2	0	0	-	0	3.00	2	C
7	CUE71080	Graduation Research Project	0	0	2	-	0	2.00	1	C
TOTAL			17	0	4		0	30	19	

إقليم كوردستان - العراق

جامعة جيهان - أربيل

كلية العلوم الادارية والمالية

قسم المحاسبة



Kurdistan Region – Iraq

Cihan University - Erbil

College of Administrative and Financial Sciences

Department of Accounting

ههريمي كوردستان - عيراق

زانكۆي جيهان - ههولير

كۆليزى زانسته كارگيري و داراييه كان

بهشى ژميريارى

Total CL (Class Lecture) =	Hrs. 136	Total ECTS of C (Core) =	(66.70%)
Total L (Laboratory) =	Hrs. 24	Total ECTS of S (Support) =	(15.40%)
Total P (Practical Training) =	Hrs. 20	Total ECTS of B (Basic) =	(17.90%)
Total Clin. (Clinical) =	Hrs.0	Total ECTS of E (Elective) =	-
Total T (Tutorial) =	Hrs.13	Total ECTS =	240
Total Hours =	Hrs. 193	Total Units =	165