

Republic of Iraq

Ministry of Higher Education & Scientific
Research Supervision and Scientific
Evaluation Directorate Quality Assurance
and Academic Accreditation International
Accreditation Dept.

Academic Program Specification Form For The Academic

University: **University of Thi-Qar**

College: **Business and Economics**

Number Of Departments In The College

: Date Of Form Completion :

Head of Department

Dr. Abbas Q. Atiyah



Hayder.A.Redhi

Dean's Name Date:

Dean's Assistant
For Scientific
Affairs

The College Quality
Assurance And
University
Performance
Manager

Sadq Zwer Lglag

Signature

Date: / /

Signature

Date: / / Signature

Dr. Asahay naser

Quality Assurance And University Performance

Manager Date: / /

Signature

course description form

Course description

This course description provides a brief summary of the most important characteristics of the course and the learning outcomes expected of the student to achieve, demonstrating whether he has made maximum use of the available learning opportunities. It must be linked to the description of the program.

1. Educational Institution	Dhi Qar University / College of Administration and Economics
2. University Department / Center	Banking and Finance
3. Course name/code	unified accounting system
4. Forms of attendance available	Online presence
5. Semester/year	First semester / third stage
6. Number of hours of study (total)	45 hours
7. Date of preparation of this description	2022
8- Objectives of the course	
1 -The student acquires the concept of the unified accounting system. 2 -Clarify the importance and objectives of the unified accounting system 3- Providing the student with practical experience in practicing accounting treatments in accordance with the unified accounting system	

9- Learning outcomes and methods of teaching, learning and assessment

A- Cognitive goals:

- 1-It enables the student to identify the importance of the unified accounting system.
- 2-It enables the student to identify the difference between financial accounting and the unified accounting system.
- 3- Acquiring the necessary knowledge of the concept of the unified accounting system.

B - Skills objectives of the course:
theory lectures
Scientific Reports
Discussion and analysis of exercises close to practical reality.

Teaching and learning methods

Applications, panel discussions.
Exercises and activities in the classroom.
Guide students to some websites to benefit from them.

Evaluation methods

Participation in the classroom.
presenting activities
Semester and final exams and activities.
Interactive training.

:C- Emotional and Value Objectives

- 1- Develop the student's ability to work on the duties and deliver them on time.
- 2-The speed of accounting processing .

Teaching and learning methods

- Manage the lecture in a way that feels the importance of time.
- Assigning the student some group activities and duties.
- Allocate a percentage of the class for group activities.

Evaluation methods

- Active participation in the classroom is evidence of the student's commitment and responsibility.
- Commitment to the deadline in submitting assignments and research.
- The quarterly and final exams express commitment and cognitive and skill achievement.

D - General and transferable skills (other skills related to employability and personal .(development

- .1-Developing the student's abilities in accounting treatments
- 2- Develop the student's cognitive abilities in reading and analyzing financial statements.

10-The structure of the course					
the week	hours	Required learning outcomes	Unit or topic name	education method	Evaluation method
1	3	Chapter One: Accounting treatments for calculating uses	Usage overview	theoretical	General questions and discussion
2	3		account 31	theoretical	apps
3	3		account 31	theoretical	apps
4	3		Account 32 - 35	theoretical	apps
5	3		37 . account	theoretical	apps
6	3		38 . account	theoretical	apps
7	3		39 . account	theoretical	apps
8	3	Chapter Two: Accounting Treatments for Revenue Accounts	Overview of resources under the system	theoretical	apps
9	3		Current Activity Accounts 41-47	theoretical	apps
10	3		Incidental Activity Accounts 48-49	theoretical	apps
11	3	Chapter Two: Financial statements and final accounts in the unified accounting system	Trial Balance	theoretical/practical	apps
12	3		Result calculations	theoretical	apps
13	3		Cash flow statement and statement of financial position	theoretical	apps
14	3	Chapter Four: Analytical Disclosures	Analytical statements	theoretical	apps
15	3		Analytical statements	theoretical	apps

10- Infrastructure

1- Prescribed books	unified accounting system
2- Main references (sources)	Unified Accounting System/Federal Financial Supervision Bureau
A- Recommended books and references	The unified accounting system and its applications in economic units / Talib Al-Wateh / Razzaq Nour Omran