

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 R. Atiyah**

**Hayder.A.Redhi**

Dean's Name Date:

**Sadq Zwer Lglag**

Signature

Dean's Assistant  
For Scientific  
Affairs

Date: / /

Signature

**Dr. Asahay naser**

The College Quality  
Assurance And  
University  
Performance  
Manager

Date: / / Signature

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)	30 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	2	Assumptions, principles and accounting principles	An overview of the assumptions, principles and accounting principles	theoretical	General questions and discussion
2	2	Features, characteristics and scope of application	Features, characteristics and scope of application	theoretical	apps
3	2	Standard Accounting System Manual	Standard Accounting System Manual	theoretical	apps
4	2	Explanation of the standard accounting system guide	Explanation of the standard accounting system guide	theoretical	apps
5	2	Accounting treatment for the asset account	12 . account	theoretical	apps
6	2	Required learning outcomes	11 . account	theoretical	apps
7	2		13 . account	theoretical	apps
8	2		types of assets	theoretical	apps
9	2	Accounting treatment for liabilities	types of liabilities	theoretical	apps
10	2		Accounting treatment of liabilities	theoretical	apps
11	2		Accounting treatment for equity	theoretical/practical	apps
12	2	Accounting treatment for calculating uses	account 31	theoretical	apps
13	2		Account 32, 33	theoretical	apps
14	2		Calculation 34, 35, 36	theoretical	apps
15	2		Account 37, 38, 39	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