

The Republic of Iraq  
Ministry of Higher  
Education and Scientific  
Research  
Scientific supervision and  
evaluation device



The academic program of the Department of  
Finance 2020-2021

**University:** Kufa  
**College:** Administration and  
Economics  
**Department:** Financial and  
Banking Sciences  
third level

**Name of the lecturer:** M.M. Ali  
Hussein Hadi

**Scientific title:** Assistant teacher  
**Academic qualification:** Master's

### Course description:

In this course, the student reviews the unified accounting system, which is considered a basic introduction to accounting in companies (commercial, industrial, agricultural, and contracting) in the private sector and public state-owned companies by reviewing the accounting treatments for assets, liabilities, uses, and resources, and how to keep mandatory and optional records and prepare financial statements.

|   |   |    |
|---|---|----|
| college Administration And<br>economics       | Educational institution                   | -1 |
| to divide the sciences Finance And<br>banking | scientific department                     | -2 |
| the system Accountant Unified                 | Course name                               | -3 |
| Presence a lecture theoretical                | Available attendance<br>forms             | -4 |
| course the second                             | Semester/year                             | -5 |
| three hours                                   | Total number of study<br>hours            | -6 |
| 2/20/2021                                     | The date this description<br>was prepared | -7 |
|   | Course objectives:                        | -8 |

This course aims at the unified accounting system and its essential advantages and characteristics, in addition to the main objectives of the system, which are to link the financial accounts and the national accounts and provide a wide database for the purpose of extracting those balances, which are considered among the basic requirements for sound economic planning, rationalizing economic decisions, and linking the accounts of the economic unit with the accounts. Nationalism by following unified principles in the way accounts are presented and classified and coordinating the data recording process in accordance with accounting standards, principles, rules and concepts.

Cognitive objectives: -1

|  |    |
|--|----|
| Absorption Role the system Accountant Unified in Institutions sector private And companies sector General. | -1 |
| knowledge principles the basic To register Processes According For the system Accountant Unified.          | -2 |
| Identify on Models specified For documents Main And high school And records Accounting.                    | -3 |
| Preparation Lists Finance According For the system Accountant Unified                                      | -4 |

Cognitive objectives: -2

|                    |   |
|--------------------|---|
| Lectures .         | - |
| Rings Discussion . | - |
| Reports.           | - |
| Other              | - |

Methods education And learning:

|                   |   |
|-------------------|---|
| Lectures          | - |
| Discussion panels | - |
| Reports           | - |
| Other             | - |

Evaluation methods

|  |   |
|--|---|
| Written exams (30) degrees             | - |
| Oral exams (10) degree                 | - |
| Duties assigned to students (5) Degree | - |
| Commitment level5) Degree              | - |

|                                |   |
|--------------------------------|---|
| Emotional and value goals      | - |
| C1- Sequence Logical For ideas |   |
| C2- Objectivity in Discussions |   |
| C3- Analysis Logical / Concept |   |
| C4- Storm Mental               |   |
| C5 - Other                     |   |

Teaching and learning methods: -

|  |   |
|--|---|
| Lectures                               | - |
| Intellectual questions and discussions | - |

Evaluation methods

|  |   |
|--|---|
| Asking practical questions about reality and observing the intellectual answers of | - |
| Oral questions   | - |

each student

- General and qualifying transferable skills (other skills related to employability and personal development) -
- Dr1- Preparing accounting entries in accordance with the unified accounting system. -
- Dr2- Maintaining mandatory accounting records in accordance with the Iraqi environment and regulations. -
- Dr3- Extracting approved financial statements for tax accounting purposes. -
- Dr4-Preparing internal reports through system outputs to support management decisions. -
- Dr5-Preparing cost reports according to system outputs. -

Course structure -

| road Evaluation      | road education                       | name Unit /the topic   | Outputs Learning required | hours | the week |
|----------------------|--------------------------------------|--|---------------------------|-------|----------|
| mentioned previously | a lecture theoretical<br>And my work | Salaries and wages   | knowledge<br>High         | 3     | 1        |
| mentioned previously | a lecture theoretical<br>And my work | Commodity supplies   | knowledge<br>High         | 3     | 2        |
| mentioned previously | a lecture theoretical<br>And my work | Service supplies   | knowledge<br>High         | 3     | 3        |
| mentioned previously | a lecture theoretical<br>And my work | Contracting and services - purchases of goods and land for the purpose of sale - interest and land rents                                 | knowledge<br>High         | 3     | 4        |
| mentioned previously | a lecture theoretical<br>And my work | Extinction - Transfer expenses - Other expenses  | knowledge<br>High         | 3     | 5        |
| mentioned previously | a lecture theoretical<br>And my work | Revenue from commodity production activity - revenue from commercial activity<br>Service activity revenue - operating revenue for others | knowledge<br>High         | 3     | 6        |

|                             |  |   |                   |   |    |
|-----------------------------|--|---|-------------------|---|----|
|                             | <b>work</b>                                  |   |                   |   |    |
| <b>mentioned previously</b> | <b>a lecture theoretical<br/>And my work</b> | The cost of internally manufactured assets - interest and land rents - subsidies                        | knowledge<br>High | 3 | 7  |
| <b>mentioned previously</b> | <b>a lecture theoretical<br/>And my work</b> | Transfer revenues - other revenues  | knowledge<br>High | 3 | 8  |
| <b>mentioned previously</b> | <b>a lecture theoretical<br/>And my work</b> | Current operations account  | knowledge<br>High | 3 | 10 |
| <b>mentioned previously</b> | <b>a lecture theoretical<br/>And my work</b> | Balance sheet - statement of the total value added and its distribution - statement of cash flow        | knowledge<br>High | 3 | 11 |
| <b>mentioned previously</b> | <b>a lecture theoretical<br/>And my work</b> | Cost accounting under the unified accounting system<br>Distribution of usage components to cost centers | knowledge<br>High | 3 | 12 |
| <b>mentioned previously</b> | <b>a lecture theoretical<br/>And my work</b> | Principles of distributing usage elements to cost centers.  | knowledge<br>High | 3 | 13 |
| <b>mentioned previously</b> | <b>a lecture theoretical<br/>And my work</b> | Preparing traditional final accounts<br>Financial accounting and national accounting                    | knowledge<br>High | 3 | 14 |
| <b>mentioned previously</b> | <b>a lecture theoretical<br/>And my work</b> | Methods of measuring gross national product<br>List of production and value added                       | knowledge<br>High | 3 | 15 |

**Approved sources:**

- Unified accounting system / Federal Office of Financial Supervision /2011. -
- Mr. Dr. Saud Jayed Mashkoor: The Unified Accounting System, ed1, 2013 -
- Ahmed Farghaly Hassan, Ahmed Muhammad Abu Talib, Abdel Aziz Al-Sayyid -  
Mustafa: The unified accounting system,2003.