

1. Course name	
(Unified Accounting System 2)	
2. Course code	
HUC-ACC-034	
3. Chapter/ Year	
((Second course / 2025))	
4. Date this description was prepared	
5 / 3 /2025	
5. Available attendance forms	
(Weekly attendance)	
6. Number of study hours (total) / Number of units (total)	
.hours / (3 units) 60	
7. Name of the course administrator (if more than (one name is mentioned	
- Name: Prof. Dr. Muhammad Mahmoud Al-Taie Al :Amil bus.mohammed.mahm@uobabylon.edu.iq	
8. objectives Course	
As shown below	Subject objectives
// General objective basic knowledge of the unified The student will be able to have a accounting system through an explanation of the accounting treatments. (Applied examples) for resource accounts and monitoring production and service centers . To help in tabulating and collecting data in a manner that serves the accountant's requirements, in addition to providing the mechanisms and requirements that serve the follow-up of those responsible in the administration on financial transactions related to the fund. The economic // Behavioral objectives 1- The student will be able to identify the accounts and the classification of the accounting guide and his definition of how	

to process the entries of the accounts of the unified accounting . system					
2- The student will be able to prepare for work in economic units in .the accounting department or the finance department					
9. Teaching and learning strategies					
• Brainstorming strategy • Modeling learning strategy • Teamwork or cooperative learning strategy • Discussion strategy • Project Strategy • problem-solving strategy or problem-based learning • Story Strategy • Combining different strategies				Strategy	
10. Course structure					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
Oral and written exam	Method of- 1 giving lectures Student-2 groups	Accounting treatments for resource accounts	Understanding and comprehension	3	1
Oral and written exam	Teamwork . strategy	Accounting treatments for resource , accounts	Understanding and comprehension	3	2
Oral and written exam	Method of- 1 giving lectures Student-2 groups	Accounting treatments for resource accounts	Understanding and comprehension	3	3
Oral and written exam	Method of- giving lectures Student-2 groups	Financial statements and final accounts	Understanding and comprehension	3	4
Oral and written exam	Method of- 1 giving lectures Student-2 groups	Financial statements and final accounts	Understanding and comprehension	3	5

Oral and written exam	Method of- 1 giving lectures Student-2 groups	Financial statements and final accounts	Understanding and comprehension	3	6
Oral and written exam	Modeling learning strategy	Documentary group And the notebook of the system Unified Accountant	Understanding and comprehension	3	7
Oral and written exam	. strategy	. Trial balance	Understanding and comprehension	3	8
Oral and written exam	Combining different strategies	Costs in the system Unified Accountant	Understanding and comprehension	3	9
Oral and written exam	Combining different strategies	Costs in the system Unified Accountant	Understanding and comprehension	3	10
Oral and written exam	Combining different strategies	Costs in the system Unified Accountant	Understanding and comprehension	3	11
Oral and written exam	Method of- 1 giving lectures Student -2 . groups	Planning budgets in Unified Accounting System	Understanding and comprehension	3	12
Oral and written exam	Method of- 1 giving lectures Student-2 groups	Planning budgets in Unified accounting system	Understanding and comprehension	3	13
Oral and written exam	Combining different strategies	Extinction rate table Fixed assets	Understanding and comprehension	3	14
Oral and written exam	Combining different strategies	Automation of the accounting system Unified on the calculator Electronic	Understanding and comprehension	3	15
11. Course Evaluation					

The grade is distributed out of 100 according to the tasks ,assigned to the student, such as daily preparation, daily, oral .monthly and written exams, reports, etc

Total	Written exam	a report	Monthly exam	viva voce	Daily exam	Daily preparation
100	70	5	10	5	5	5

12. Learning and teaching resources

nothing	Required textbooks (methodology if any)
● System Book issued by the Federal Financial Supervision Bureau ● Unified accounting system, Saud Jaid, thank you	Main References (Sources)
Nothing	Recommended supporting books and references ,scientific journals, reports) (.etc
Browse the Google network using the .required topic key	, Electronic references websites