

Course Description Form

1. Course name	
(Unified accounting system 1)	
2. Course code	
HUC-ACC-029	
3. Chapter/ Year	
()First course / 2024 ()	
4. Date this description was prepared	
2025 / 3 /5	
5. Available attendance forms	
(Weekly attendance)	
6. Number of study hours (total) / Number of units (total)	
3units/ 60 hours	
7. Name of the course administrator (if more than one name is mentioned	
: Email Name: Prof. Dr. Mohammed Mahmoud Al-Taie	
bus.mohammed.mahm@uobabylon.edu.iq	
8. objectives Course	
As shown below	Subject objectives
// General objective	
The student will be able to have basic knowledge of the unified accounting system, explain its importance, assumptions, and the accounting principles and foundations that have been adopted, in addition to identifying its features, characteristics, and scope of .application	
// Behavioral objectives	
1- The student will be able to introduce the student to the accounts and the classification of the accounting guide and	

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introduce him to how to process the entries for 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
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10. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
Exams -1 of all kinds -2 Feedback from students Method -3 of expression with faces -4 Learning matrix Reports -5 and studies	Method -1 of giving lectures Student -2 groups -3 Workshops Reports -4 and studies	Introduction to the unified accounting system, accounting assumptions, principles and foundations	Understanding and comprehension	3	1
Exams -1 of all kinds -2 Feedback from students	Method of - giving lectures Student -2 groups	Features, characteristics and scope of application	Understanding and comprehension قسم المحاسبة	3	2

	-3 Workshops Reports -4 and studies				
Exams -1 of all kinds -2 Feedback from students	Method -1 of giving lectures Student -2 groups	Accounting Guide	Understanding and comprehension	3	3
Exams -1 of all kinds -2 Feedback from students	Method - 1 of giving lectures Student -2 groups	Accounting guide explanation	Understanding and comprehension	3	4
Exams -1 of all kinds -2 Feedback from students	Method of - giving lectures Student -2 groups	Accounting treatment of asset account	Understanding and comprehension	3	5
Exams -1 of all kinds -2 Feedback from students	Method - 1 of giving lectures Student -2 groups	Accounting treatment of asset account	Understanding and comprehension	3	6
Exams -1 of all kinds -2 Feedback from students	Method - 1 of giving lectures Student -2 groups	Accounting treatment of asset account	Understanding and comprehension	3	7
Exams -1 of all kinds -2 Feedback from students	Method - 1 of giving lectures Student -2 groups	Accounting treatment of asset account	Understanding and comprehension	3	8

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Exams -1 of all kinds -2 Feedback from students	Method - 1 of giving lectures Student -2 groups	Accounting treatment for liabilities	Understanding and comprehension	3	9
Exams -1 of all kinds -2 Feedback from students	Method - 1 of giving lectures Student -2 groups	Accounting treatment for liabilities	Understanding and comprehension	3	10
Exams -1 of all kinds -2 Feedback from students	Method - 1 of giving lectures Student -2 groups	Accounting treatment for liabilities	Understanding and comprehension	3	11
Exams -1 of all kinds -2 Feedback from students	Method - 1 of giving lectures Student -2 groups	Accounting treatment of uses account	Understanding and comprehension	3	12
Exams -1 of all kinds -2 Feedback from students	Method - 1 of giving lectures Student -2 groups	Accounting treatment of uses account	Understanding and comprehension	3	13
Exams -1 of all kinds -2 Feedback from students	Method - 1 of giving lectures Student -2 groups	Accounting treatment of uses account	Understanding and comprehension	3	14
Exams -1 of all kinds -2 Feedback from students	Method - 1 of giving lectures Student -2 groups	Accounting treatment of uses account	brainstorming	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

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