

اسم الجامعة: جامعة الحلة

الكلية / المعهد: كلية الإدارة والاقتصاد

القسم العلمي: قسم المحاسبة

اسم البرنامج الأكاديمي او المهني: بكالوريوس المحاسبة

اسم الشهادة النهائية: بكالوريوس في المحاسبة

النظام الدراسي: فصلي

تاريخ اعداد الوصف: 3/4/2026

تاريخ ملء الملف: 3/4/2026

التوقيع: 
اسم المعاون العلمي: أ. م. د. ياسين اسد مهنا
التاريخ: 3/4/2026

التوقيع: 
اسم رئيس القسم: م. م. ساره كريم ابراهيم
التاريخ: 3/4/2026

دقق الملف من قبل شعبة ضمان الجودة والأداء الجامعي
اسم مسؤول شعبة ضمان الجودة والأداء الجامعي: م. م. ساره كريم ابراهيم

التاريخ: 3/4/2026
التوقيع: 



مصادقة السيد العميد
أ. د. حسين ديكان درويش



1. Course name	
(Unified Accounting System 2)	
2. Course code	
HUC-ACC-029	
3. Chapter/ Year	
((Second course / 2026))	
4. Date this description was prepared	
2026/2/1	
5. Available attendance forms	
(Weekly attendance)	
6. Number of study hours (total) / Number of units (total)	
3/3	
7. Name of the course administrator (if more than one (name is mentioned	
Name: Prof. Dr. Mohammedmhisan abdulreda	
Email :mohammed.abdulreda@uobabylon.edu.iq	
8. objectives Course	
As shown below	Subject objectives
// General objective basic knowledge of the unified accounting The student will be able to have a 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
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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		