

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

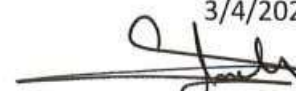
تاريخ اعداد الوصف: 3/4/2026

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



Course Description Form

1. Course name	
(Unified accounting system 1)	
2. Course code	
HACC73103	
3. Chapter/ Year	
((First course / 2025))	
4. Date this description was prepared	
2025/9/21	
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. Mohammedmhisn Abdulreda	
Email :mohammed.abdulreda@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 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	

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 Learning-4 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 -3 Workshops Reports -4 . and studies	,Features characteristics and scope of application	Understanding and comprehension	3	2

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
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