

Ministry of Higher Education and Scientific Research

Supervision and Scientific Evaluation Body

Quality Assurance and Academic Accreditation Office

### **Course Description Sample**

**Subject:** -----

This course description provides a brief survey of the most important characteristics, expected learning output, showing whether students have made full use of the learning opportunities. These characteristics have to be matched with the description of the program.

|                                              |                              |
|----------------------------------------------|------------------------------|
| 1. Educational Institution                   | University Shatt Al-Arab     |
| 2. Department / Center                       | Accounting                   |
| 3. Course Title /Code                        | Unified accounting system/ 2 |
| 4. Lecturer Name                             | PhD. Abbas Fadel Jiyad       |
| 5. Type of Teaching                          | Attendance                   |
| 6. Academic Year /Term                       | Chapter One / 2024/2025      |
| 7. Total No. of Teaching Hours               | 45 H.                        |
| 8. Date of Preparing this Course Description | <b>2025/9/4</b>              |

#### **9. Course Objectives**

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| a. Providing the student with the most important principles and basics of the unified accounting system.                                    |
| b. Providing the student with how to apply the unified accounting system in economic units.                                                 |
| c. Introducing the system's accounting manual and explaining its importance in developing a theoretical and practical framework for its use |
| d. Teaching the student how to apply the unified accounting system and record financial transactions in accounting records.                 |
| e. Introducing the student to the financial statements produced by economic                                                                 |

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| units at the end of the fiscal year. |
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| g. Strengthening the student's skills in preparing financial statements and the statements attached to them in economic units. |
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## 10. Course Output, Methodology and Evaluation

### (A) Cognitive Objectives

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| a. Introducing the unified accounting system as the science and art of recording financial transactions in records. |
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| b. Definition of accounting as an accounting information system. |
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| c. Recording daily entries in the accounting records. |
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| d. Post the financial operations to the ledger record. |
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| e. Classification, classification and summarization of accounts. |
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| f. How to prepare cost accounts, methods of calculating the cost of production, and methods of loading production elements. |
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### (B) Skill Objectives Related to the Program:

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| a. Recording financial operations in the general journal and ledger record. |
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| b. Introduction to the accounting cycle and revenue and expense accounts. |
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| c. Handling cash in hand and cash in banks. |
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| d. The role of control and audit of accounting records. |
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### Methods of Teaching and Learning

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| a. Learning through weekly lectures (my attendance). |
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| b. 2- Opening a special class room for the subject of the unified accounting system and communicating with students |
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| c. Conducting exams and surprise tests for students in attendance. |
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| d. Conducting monthly exams and the first course. |
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### Methods of Evaluation

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| a. oral examinations. |
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| b. Monthly exams. |
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| c. Daily quizzes. |
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| d. Attendance and commitment of students to the lecture. |
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### **(C) Sentimental and Value Objectives**

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| a. Student participation in the lecture.                      |
| b. Student participation in college activities.               |
| c. The student listens to the teacher's explanation.          |
| d. The student's interest in the lecture and his interaction. |

### **Methods of Teaching and Learning**

|                                                                                                                                                                   |
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| Class interaction with its sub-skills such as: (preparation, introduction, use of questions, reinforcement, silence, containment and follow-up, teaching methods) |
| a. preparation, introduction.                                                                                                                                     |
| c. use of questions, reinforcement,                                                                                                                               |
| d. silence, containment.                                                                                                                                          |
| e. follow-up, teaching methods.                                                                                                                                   |

### **Methods of Evaluation**

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| Tests are one of the most important means of evaluation in educational institutions, in addition to direct evaluation between the teacher and the student, because it helps the teacher to identify weaknesses and strengths in the performance of his work. |
| a. Daily quizzes.                                                                                                                                                                                                                                            |
| b. Classroom discussions and commitment to ethics and sublime values.                                                                                                                                                                                        |
| c. Special marks for class activities.                                                                                                                                                                                                                       |
| d. Monthly and quarterly evaluation.                                                                                                                                                                                                                         |

### **D) General and Qualitative Skills (other skills related to the ability of employment and personal development)**

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| a. Developing the mental abilities of the student through participation.                                       |
| b. Develop the student's skill abilities through practical assignment.                                         |
| c. Dealing with the means of communication on the Internet.                                                    |
| d. Communicating with students and solving their problems related to the subject through a personal interview. |

## 11. Course Structure

| Week | No of Hours | Required Learning Output   | Title of Subject                                         | Teaching Method                             | Evaluation                                  |
|------|-------------|----------------------------|----------------------------------------------------------|---------------------------------------------|---------------------------------------------|
| 1    | 3           | understanding the material | Applying international standards for financial reporting | - lectures<br>- case study<br>- discussions | - oral tests<br>- questions                 |
| 2    | 3           | understanding the material | Revenue from contracts with customers                    | - lectures<br>- case study<br>- discussions | - oral tests<br>- questions                 |
| 3    | 3           | understanding the material | Income taxes – leases                                    | - lectures<br>- case study<br>- discussions | - oral tests<br>- questions                 |
| 4    | 3           | understanding the material | Employee benefits – borrowing costs                      | - lectures<br>- case study<br>- discussions | - lectures<br>- case study<br>- discussions |
| 5    | 3           | understanding the material | Contracting activity – government grants and aid         | - lectures<br>- case study<br>- discussions | - lectures<br>- case study<br>- discussions |
| 6    | 3           | understanding the material | Debtors and creditors of non-current activity - advances | - lectures<br>- case study<br>- discussions | - lectures<br>- case study<br>- discussions |
| 7    | 3           | understanding the material | Fair value measurement – operational sectors             | - lectures<br>- case study<br>- discussions | - lectures<br>- case study<br>- discussions |
| 8    | 3           | understanding the material | Changes in foreign exchange rates                        | - lectures<br>- case study<br>- discussions | - lectures<br>- case study<br>- discussions |
| 9    | 3           | understanding the material | Provisions, liabilities and potential assets             | - lectures<br>- case study<br>- discussions | - lectures<br>- case study<br>- discussions |
| 10   | 3           | understanding the material | Subsequent events, accounting policies and errors        | - lectures<br>- case study<br>- discussions | - lectures<br>- case study<br>- discussions |
| 11   | 3           | understanding the material | Presentation and disclosure in financial statements      | - lectures<br>- case study<br>- discussions | - lectures<br>- case study<br>- discussions |
| 12   | 3           | understanding the          | financial statements                                     | - lectures                                  | - lectures                                  |

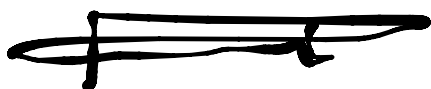
|    |   |                            |                                 |                                            |                                            |
|----|---|----------------------------|---------------------------------|--------------------------------------------|--------------------------------------------|
|    |   | material                   |                                 | - case study<br>-discussions               | - case study<br>-discussions               |
| 13 | 3 | understanding the material | Analytical discoveries          | - lectures<br>- case study<br>-discussions | - lectures<br>- case study<br>-discussions |
| 14 | 3 | understanding the material | Documentary and book collection | - lectures<br>- case study<br>-discussions | - lectures<br>- case study<br>-discussions |
| 15 | 3 | understanding the material | General exercises               | - lectures<br>- case study<br>-discussions | - lectures<br>- case study<br>-discussions |

## 12. Infrastructure

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| a. Textbooks                                                   |                                                                                                                                              |
| b. References                                                  | Financial Supervision Bureau/Unified Accounting System                                                                                       |
| c. Recommended books and periodicals (journals, reports, etc.) | Accounting guide for the system / Financial Supervision Bureau                                                                               |
| d. electronic references, internet websites, etc               | Website (Mubtaath Library)<br><a href="http://alqashi.com/wp/?page_id=801">http://alqashi.com/wp/?page_id=801</a><br>Dhahir Al-Qashi Library |

## 13. The Plan of Improving the Course

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| Continuous communication in developing the curriculum based on recent versions of books, references and periodicals related to accounting science and its branches as a service activity and an accounting information system. |
| a. Studying labor market needs.                                                                                                                                                                                                |
| b. Recent publications of books.                                                                                                                                                                                               |
| c. references and periodicals related to accounting science and its branches.                                                                                                                                                  |



Professor's signature:

Teacher Dr. Abbas Fadel Chiyad



Signature of the Head of Department:

Assistant Professor Dr. Abdul Karim Abdul Ghani Laith