



Course Weekly Outline

Course Lecturer	Abbas Fadhel chiyad			
e-mail	abbasfchiyad@sa-uc.edu.iq			
Title	Unified accounting system			
Course Coordinator	The first course			
Course Objective	Introducing the concept of the unified accounting system and explaining its importance in developing a theoretical framework for the science of financial accounting in companies.			
Course Description	Introducing the student to the role of the unified accounting system and the concept of the system’s accounting manual in recording financial transactions.			
Textbook	Book of the unified accounting system and its applications in economic units / Office of Financial Supervision 2026.			
References	Online websites about the concept of the unified accounting system			
Course Assessment	Term Exam	Project	Quizzes and Attendance	Final Exam
	30%		10%	60%
General Notes	The lectures are in attendance inside the halls and there will be oral questions for students and also written questions to enable the student to solve those questions inside the lecture			

Republic of Iraq
 The Ministry of Higher Education and
 Scientific Research
 Supervision and Scientific Evaluation
 Body



university : Shatt Al Arab
 College : Management and
 Economics
 Department: Accounting
 Stage: third
 Lecturrer Name: : Abbas Fadhel
 chiyad
 Academic Status: PhD
 Qualification: : Lecturer

Week	Date	Topics Covered	Number of Hours	Notes
1	25/9	Guide to the accounting system in accordance with international accounting standards	3	
2	2/10	Recognition and measurement of non-current assets	3	
3	9/10	Purchasing assets from the local and foreign market	3	
4	16/10	Establishment of fixed assets by contractors	3	
5	23/10	Establishment of the asset and equipment through the unit (central financing)	3	
6	30/10	Gifts – Damaged and Lost Assets	3	
7	6/11	Intangible and non-current assets held for sale	3	
8	13/11	Restrictive treatment of use accounts (salaries and wages)	3	
9	20/11	(Good and service supplies and expenses)	3	
10	27/11	investment property	3	
11	4/12	inventory	3	
12	11/12	Specialized sectors (agriculture)	3	
13	18/12	Specialized sectors (mineral resources)	3	
14	25/12	Financial instruments and investments in associates	3	
15	1/1	various exercises	3	

Professor's signature:
 Professor Dr. Abdul Karim Abdul Ghani Laith
 Teacher Dr. Abbas Fadel Chiyad

Signature of the Head of Department: Assistant