



Course Weekly Outline

Course Lecturer	Abbas Fadhel chiyad			
e-mail	abbasfchiyad@sa-uc.edu.iq			
Title	Unified accounting system			
Course Coordinator	The second 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.			
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			

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 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	2/5	Applying international standards for financial reporting	3	
2	2/12	Revenue from contracts with customers	3	
3	2/19	Income taxes – leases	3	
4	2/26	Employee benefits – borrowing costs	3	
5	3/5	Contracting activity – government grants and aid	3	
6	3/12	Debtors and creditors of non-current activity - advances	3	
7	3/19	Fair value measurement – operational sectors	3	
8	3/26	Changes in foreign exchange rates	3	
9	4/2	Provisions, liabilities and potential assets	3	
10	4/9	Subsequent events, accounting policies and errors	3	
11	4/16	Presentation and disclosure in financial statements	3	
12	4/23	financial statements	3	
13	4/30	Analytical discoveries	3	
14	5/7	Documentary and book collection	3	
15	5/14	General exercises	3	

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

Signature of the Head of Department: Assistant