

Warith Al-Anbiya University Faculty of Business and Economics Accounting Department

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Unified Accounting System						Course Name	
1327 AD No. 1 2025/2024 Academic Year						Course Code	
·					Chapter		3
2024/10/1 Classrooms						Date Description	
	Cla	ssrooms	S		Forms of		5
2 hours			NI		Attendand	ce	
3 hours			Number of Hours (Tota		•		6
Email			Name		Course administrator name		7
ebtesam.sa@uowa.edu.iq			Dr. Ibtisam Sarhan Seyhoud		administrator	name	
Learning and gaining e	xperience in the f	ield of a	uditing and internal co	ntrol	Course Objectives		8
Train and teach the student on how to work as					(Objectives of the		
manipulate the results of the activity					course)		
Deepen students' und							
the importance of eac	h type.						
Delivering lectures with various means of clarification, dialogue with students and					Teaching and Learning Strategies		
discussing them directly.							
• Focusing on students' participation in the lecture through the group system.)	
		Ca	ourse Structure				
Evaluation Method				Poquired Learning Oute			1/1/
	method	UIII	it Nama ar Subject	Paguired Learnin	og Outcomos	Ноп	
			it Name or Subject	Required Learni	ng Outcomes	Hou	Th
Acking questions	method		it Name or Subject	Required Learnii	ng Outcomes	Hou rs	Th w
Asking questions		Ruvin				rs	Th w e
Asking questions	Example of a	Buyin	g Inventory from the	Apply accounting	g procedures		Th w e
Asking questions		Buyin		Apply accounting related to in	g procedures nventory	rs	Th w e
	Example of a painting	·	g Inventory from the Local Market	Apply accounting related to in procurement	g procedures nventory nt locally	rs 3	Th w e
Asking questions Asking questions	Example of a painting Example of a	Buy	g Inventory from the Local Market ring Inventory from	Apply accounting related to in procurement Differentiate be	g procedures nventory nt locally tween book	rs	Th w e
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Asking questions	Example of a painting Example of a painting	Buy	g Inventory from the Local Market ving Inventory from Overseas Market	Apply accounting related to in procurement Differentiate be value and market receipt of in	g procedures nventory nt locally tween book et value upon nventory.	rs 3 3	Th w e 1
	Example of a painting Example of a painting Example of a	Buy	g Inventory from the Local Market ving Inventory from Overseas Market ste & Consumables	Apply accounting related to in procurement Differentiate be value and marked receipt of in Understanding to	g procedures nventory nt locally tween book et value upon eventory. he nature of	rs 3	Th w e 1
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			and evaluating	it at cost or		
			market, whiche			
Asking questions	Example of a	Livestock Production	Identify the type	es of animal	3	7
	painting		stock (livestock,	poultry,).		
Asking questions	Example of a	Plant Production Stock	Evaluating crops according to		3	8
	painting	Farming List	agricultural stag	ges and cost		
			incurr			
Asking questions	Example of a	Inventory of goods held by	Understand the concept of owned goods stored outside the		3	9
	painting	third parties				
			facilit	•		
Asking questions	Example of a	Other assets	Definition and cla		3	10
	painting		assets other than			
Asking questions	Example of a	Accounting Processing for Loans Received	C2 Understanding the impact of loans received on liabilities and financing		3	11
	painting				_	1.0
Asking questions	Example of a	Accounting Processing for	Classification of lo		3	12
	painting	Loans Granted	financial a			
Asking questions	Example of a	Financial Investments	Classification of inv		3	13
A 1.	painting		(short-term and lo			
Asking questions	Example of a	Debtors and creditors	Distinguish betw		3	14
	painting		receivable (rece	•		
A alvin a grupation a		Current Asseurts	creditors(cr	·	2	1.5
Asking questions	Example of a	Current Accounts Receivable	Definition of Current Accounts Receivable and their Use in Inter-Entity Transactions		3	15
	painting					
Course Rating:		<u> </u>	micer Entirey me	arisactions		
Written Exams (Monthly	F \\/00					11
William Litaring	Exams) (30 marks))				11
Oral and paper exams (da						11
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	aily exams) (5 mark and Assignments	(s)	; 	References	5	
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