



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

<u>Course Description Form</u>					
Unified Accounting System				<b>Course Name</b>	<b>1</b>
1327 AD No. 1				<b>Course Code</b>	<b>2</b>
2025/2024	<b>Academic Year</b>			<b>Chapter</b>	<b>3</b>
2024/10/1				<b>Date Description</b>	<b>4</b>
Classrooms				<b>Forms of Attendance</b>	<b>5</b>
3 hours		<b>Number of Hours (Total)</b>			<b>6</b>
Email		Name		<b>Course administrator name</b>	
<a href="mailto:ebtesam.sa@uowa.edu.iq">ebtesam.sa@uowa.edu.iq</a>		Dr. Ibtisam Sarhan Seyhoud			
<ul style="list-style-type: none"> <li>• Learning and gaining experience in the field of auditing and internal control</li> <li>• Train and teach the student on how to work as an auditor and detect errors, cheating, and manipulate the results of the activity</li> <li>• Deepen students' understanding of audit concepts, types, the difference between types, and the importance of each type.</li> </ul>				<b>Course Objectives (Objectives of the course)</b>	<b>8</b>
<ul style="list-style-type: none"> <li>• Delivering lectures with various means of clarification, dialogue with students and discussing them directly.</li> <li>• Focusing on students' participation in the lecture through the group system.</li> </ul>				<b>Teaching and Learning Strategies (Strategy)</b>	<b>9</b>
<b>Course Structure</b>					<b>10</b>
Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Hours	The week
Asking questions	Example of a painting	Buying Inventory from the Local Market	Apply accounting procedures related to inventory procurement locally	3	1
Asking questions	Example of a painting	Buying Inventory from Overseas Market	Differentiate between book value and market value upon receipt of inventory.	3	2
Asking questions	Example of a painting	Waste & Consumables Stock	Understanding the nature of waste and consumables in productive activity	3	3
Asking questions	Example of a painting	Production Stock in Operation	Definition of the concept of "production in operation".	3	4
			examination	3	5
Asking questions	Example of a painting	Complete Production Stock	Recording the complete production within the inventory	3	6

			and evaluating it at cost or market, whichever is lower.		
Asking questions	Example of a painting	Livestock Production	Identify the types of animal stock (livestock, poultry, ...).	3	7
Asking questions	Example of a painting	Plant Production Stock Farming List	Evaluating crops according to agricultural stages and cost incurred	3	8
Asking questions	Example of a painting	Inventory of goods held by third parties	Understand the concept of owned goods stored outside the facility.	3	9
Asking questions	Example of a painting	Other assets	Definition and classification of assets other than core items.	3	10
Asking questions	Example of a painting	Accounting Processing for Loans Received	C2 Understanding the impact of loans received on liabilities and financing	3	11
Asking questions	Example of a painting	Accounting Processing for Loans Granted	Classification of loans granted as financial assets.	3	12
Asking questions	Example of a painting	Financial Investments	Classification of investments (short-term and long-term).	3	13
Asking questions	Example of a painting	Debtors and creditors	Distinguish between accounts receivable (receivables) and creditors(creditors).	3	14
Asking questions	Example of a painting	Current Accounts Receivable	Definition of Current Accounts Receivable and their Use in Inter-Entity Transactions	3	15
<b>Course Rating:</b> Written Exams ( Monthly Exams) (30 marks) Oral and paper exams (daily exams) (5 marks) Attendance, Participation, and Assignments (15 marks)					<b>11</b>
<b>Learning and Teaching Resources</b>					<b>12</b>
<ul style="list-style-type: none"> <li>Recent Trends in Internal Audit- Dr. Zaher Al-Ramahi, 2017, Internal Audit in Public Companies- Dr. Mohammed Zamil Falih Al-Saadi, 2019, Advanced Auditing within the Framework of International Auditing Standards- Dr. Asaad Al-Awwad, 2021</li> </ul>			References Home		
			Supporting References (Journals and Reports)		
			Electronic References		
					
			Head of Department Name		
Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed			Signed		
2024/10/1			Date		