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**CIHAN UNIVERSITY-SULAIMANIYA**

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# **Course Outline**

**2025-2026**

**Address: Chwarchra-Opposite to Family Mall  
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# MODULE DESCRIPTION FORM

Module Information			
Module Title	Fundamentals of Unified Accounting System		
Module Type	Degree	<input type="checkbox"/> Theory <input type="checkbox"/> Lecture <input type="checkbox"/> Tutorial <input type="checkbox"/> Extra activity	
Module Code	ACC33102		
Language	Arabic		
ECTS Credits: 5			
Module Level	Bachelor – 3rd Stage	Semester of Delivery	Fifth semester
Administering Department	Accounting Department	College	College of Administration and Financial Sciences
Lecturer	Wshiar Omar Mustafa		
Academic Title	Assistant lecturer	Qualification	MSc in Financial & Accounting
Module Tutor		e-mail	wshyar.omer@sulicihan.edu.krd
Peer Reviewer Name		e-mail	wshiar.omar@spu.edu.iq
Scientific Committee Approval Date		Version Number	
Cycle of Study	Bachelor	Form of Education	Full-time

Relation with other Modules			
Prerequisite module	N/A	Semester	
Co-requisites module	N/A	Semester	

**Cihan University Sulaymaniya**  
**College of Administration and Financial Sciences**



**Department:** Accounting  
**Discipline:** Fundamentals of Unified Accounting System  
**Stage:** 3rd Stage

<b>Total Contact Hours:</b>	<b>42</b>
<b>Total Self Study Hours:</b>	<b>93</b>
<b>Total No. Hours:</b>	<b>135</b>
<b>ECTS:</b>	<b>5</b>

No. of Weeks	Contact Hours			Self-Study					
	Theoretical	Practical	G.W	Quiz	Report & Reading	Assignment	Class Activities	Midterm Exam.	Final Exam.
<b>1<sup>st</sup> Week (Registration)</b>	3						-	-	-
<b>2<sup>nd</sup> Week</b>	3				1		2	10	20
<b>3<sup>rd</sup> Week</b>	3				1	5			
<b>4<sup>th</sup> Week</b>	3			5	1				
<b>5<sup>th</sup> Week</b>	3				1		3		
<b>6<sup>th</sup> Week</b>	3				1	5			
<b>7<sup>th</sup> Week</b>	3			5	1				
<b>8<sup>th</sup> Week</b>	3								
<b>9<sup>th</sup> Week</b>	3				1	5			
<b>10<sup>th</sup> Week</b>	3			5	1		3		
<b>11<sup>th</sup> Week</b>	3				1				
<b>12<sup>th</sup> Week</b>	3				1	5			
<b>13<sup>th</sup> Week</b>	3			5	1		3		
<b>14<sup>th</sup> Week</b>	3				1				
<b>15<sup>th</sup> Week (Final Exam)</b>									
<b>TOTAL</b>	<b>42</b>			<b>20</b>	<b>12</b>	<b>20</b>	<b>11</b>	<b>10</b>	<b>20</b>

## Delivery Plan (Weekly Syllabus)

	Material Covered
<b>Week 1</b>	Introduction to the Unified Accounting System (UAS)
<b>Week 2</b>	Concepts, Objectives, Scope of Unified Accounting System
<b>Week 3</b>	General framework accounts (assets, liabilities, expenses, revenues)
<b>Week 4</b>	Chart of accounts (assets, liabilities, expenses, revenues) <u><b>Quiz 1</b></u>
<b>Week 5</b>	Accounting treatments of assets and liabilities under UAS
<b>Week 6</b>	Acquisition of assets (local purchases)
<b>Week 7</b>	Acquisition of assets (imports), <u><b>Quiz 2</b></u>
<b>Week 8</b>	Donations and grants, asset creation by economic unit
<b>Week 9</b>	Fixed assets constructed by contractors (company's records)
<b>Week 10</b>	Fixed assets constructed by contractors (contractor's records), <u><b>Quiz 3</b></u>
<b>Week 11</b>	Deferred expenses (Account 118) & Inventory (Account 13)
<b>Week 12</b>	Inventory accounting & valuation methods , <u><b>Quiz 4</b></u>
<b>Week 13</b>	Loans granted (Account 14) and loans received (Account 24)
<b>Week 14</b>	Debtors (161), Creditors (261), Notes Receivable (162), Notes Payable (262)
<b>Week 15</b>	<b>Final Exams</b>

## Module Aims, Learning Outcomes and Indicative Contents

<b>Module Objectives</b>	The main objective of this module is to provide students with the knowledge and skills necessary to understand and apply the Unified Accounting System. It aims to teach students how to organize accounting entries, prepare financial statements, and apply accounting treatments in compliance with UAS for both public and private sector entities.
<b>Module Learning Outcomes</b>	<p><b>By the end of this module, students will be able to:</b></p> <ol style="list-style-type: none"> <li>1. Define accounting systems and explain the concept of the Unified Accounting System.</li> <li>2. Classify and organize accounts according to UAS.</li> <li>3. Apply UAS chart of accounts in recording financial transactions.</li> <li>4. Perform journal entries and prepare ledgers under UAS.</li> <li>5. Prepare final accounts (balance sheet, income statement, production and trading accounts) in compliance with UAS.</li> <li>6. Analyze financial information for decision-making and comparability across companies.</li> </ol>

## Learning and Teaching Strategies

<b>Strategies</b>	The strategies to deliver this module can be as follows: <b>Mid-term exam</b> <b>Final Exam</b>
	<ul style="list-style-type: none"> <li>• Interactive lectures and tutorials with real-world examples.</li> <li>• Practical exercises and case studies in class.</li> <li>• Group work and problem-solving activities.</li> <li>• Quizzes to monitor progress and understanding.</li> <li>• Midterm and final examinations to assess overall achievement.</li> </ul>

<b>Module Evaluation</b>					
<b>Assessment Types</b>		<b>Time/Number</b>	<b>Weight (Marks)</b>	<b>Week Due</b>	<b>Relevant Learning Outcome</b>
	<b>Quizzes</b>	4	<b>8</b>		
	<b>Class Activities</b>	4	<b>8</b>		
	<b>Assignment</b>	4	<b>10</b>		
	<b>Report</b>	1	<b>4</b>		
<b>Summative assessment</b>	<b>Midterm Exam</b>	1	<b>20</b>		
	<b>Final Exam</b>	1	<b>50</b>		
<b>Total assessment</b>			<b>100% (100 Marks)</b>		

<b>Learning and Teaching Resources</b>		
	<b>Text</b>	<b>Available in the Library?</b>
<b>Required Texts</b>	<ul style="list-style-type: none"> <li>• Unified Accounting System – Federal Board of Supreme Audit, Dar Al-Arabiya, 2024.</li> <li>• Unified Accounting System – Federal Board of Supreme Audit, Dar Al-Arabiya, 2011.</li> <li>• Al-Wa’ez, Talib &amp; Imran, Razaq Noor. <i>Unified Accounting System</i>. Al-Namouthajiya, 2010.</li> <li>• Mashkooor, Saud Jayed. <i>Unified Accounting System</i>. Dar Al-Manahij, 2nd Edition, 2020.</li> </ul>	
<b>Recommended Texts</b>	<ul style="list-style-type: none"> <li>• Selected accounting standards and UAS manuals.</li> <li>• Supplementary handouts and case studies provided by the lecturer.</li> </ul>	
<b>Websites</b>	<a href="https://fbsa.gov.iq/">https://fbsa.gov.iq/</a>	

## Grading Scheme

### مخطط الدرجات

Group	Grade	التقدير	Marks %	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 - 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required

**Note:** Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

### Approved by Head of the Branch / Department

Signature	
Date	
Name	

### Approved by Curriculum Development Committee and Bologna Process Committee

Signature	
Date	
Name	