جامعة الموصل
كلية الإدارة والاقتصاد

نظام محاسبي موحد مقترح للوحدات السياحية في العراق وفقاً لمعايير الإبلاغ المالي الدولية IFRSs

رسالة ماجستير
في المحاسبة

سارة خضير عبد الله الجوعاني

بإشراف
الأُستاذ الدكتور
سنان زهير محمد جميل

١٤٤٧هـ **٢٠٢٥م**

المستخلص

هدفت الدراسة إلى اقتراح نظام محاسبي خاص بالوحدات السياحيَّة يتوافق مع معايير الإبلاغ المالي الدوليَّة (IFRSs)، وذلك نظرًا لأَهميَّة هذهِ الوحدات التي تُعَدُّ من المظاهر العالمية التي تنظر لها الحكومات نظرة خاصة ولضرورة مواكبة العالم الخارجي المطبقة للمعايير المحاسبية الدوليَّة، اقتُرِح دليل محاسبي متوافقاً مع معايير الإبلاغ المالي الدوليَّة.

وتتمثل المشكلة البحثية الأَساسية للدراسة بالتساؤل الاتي:"هل النظام المحاسبي الموحد الحالي المطبق في الوحدات السياحيَّة في البيئة العراقية ملائم لطبيعة النشاط" وقد أُجيب على هذهِ المشكلة بدراسة النظام المحاسبي المعمول بهِ حاليًا والوقوف على المشاكل والمعوقات المحاسبية التي تواجهه الوحدات السياحيَّة، وتبين بأَنَّه لا يشمل جميع الحسابات التي تحتاجها الوحدات السياحيَّة، وتكمن أَهميَّة الدراسة كونها تتطرق لموضوع غاية في الأَهميَّة إِلَّا وهو اقتراح نظام محاسبي موحد للوحدات السياحيَّة في العراق ملائم لطبيعة نشاط هذهِ الوحدات على اختلاف أَنواعها من وحدات سياحيَّة وفنادق ومطاعم.... الخ.

وتم استخدام الأُسلوب الاستنباطي و الاستقرائي لإنجاز الجانب النظري والميداني بدراسة النظام المحاسبي الموحد المطبق حالياً في الوحدات السياحيَّة، وبالرجوع إِلى المصادر الخاصة بالدراسة من الرسائل الجامعية والدوريات والبحوث والكتب العلمية فضلًا عن المواقع الإِلكترونيَّة وتحديد المشاكل والمعوقات المحاسبية التي تواجهه الوحدات السياحيَّة، واقتراح دليل محاسبي للنظام المحاسبي الموحد المطبق حالياً باستحداث حسابات جديدة خاصة بالنشاط السياحي.

واستنتجت الدراسة إِلى عدم ملائمة النظام المحاسبي الموحد المعمول بهِ حالياً نشاط الوحدات السياحيَّة وان الحسابات المستخدمة في النظام الحالي لا تلبي احتياجات الوحدات السياحيَّة ولما لهذِ الوحدات خصوصية وتوسع نشاطها من الضروري أَن يكون لها نظام محاسبي خاص بها يتوافق مع معايير الإبلاغ المالي الدوليَّة (IFRSs) لمواكبة العالم الخارجي في تطبيق المعايير.

وتوصلت الدراسة بضرورة اعتماد النظام المحاسبي المقترح واستحداث حسابات ومعالجات محاسبية جديدة وفقاً لمعايير الإبلاغ المالي الدوليَّة (IFRSs)، ومن المتوقع أن يلبي النظام المحاسبي المقترح احتياجات الوحدات السياحيَّة في العراق ويكون أَساسا لبناء قاعدة بيانات ماليَّة شاملة تدعم عمليات التخطيط والتطوير الاستراتيجي لهذا القطاع الحيوي.

الكلمات المفتاحية: الوحدات السياحيَّة، نظام محاسبي موحد، معايير الإبلاغ المالي الدوليَّة IFRSs.

Abstract

The study aimed to propose a specialized accounting system for tourism units that complies with the International Financial Reporting Standards (IFRSs), due to the importance of these units, which are considered global phenomena that receive special attention from governments, as well as the need to keep pace with the international environment that applies to global accounting standards. Accordingly, an accounting guide compatible with IFRSs was proposed.

The main research problem of the study is posed in the following question: "Is the current unified accounting system applied in tourism units in the Iraqi environment suitable for the nature of this activity?" This question was addressed by examining the currently applied accounting system and identifying the accounting problems and obstacles facing tourism units. The findings revealed that the current system does not include all the accounts required by these unit, The importance of this study lies in its addressing a very important topic: proposing a unified accounting system for tourism units in Iraq, appropriate to the nature of their activities, regardless of their type, including tourism units, hotels, restaurants, etc.

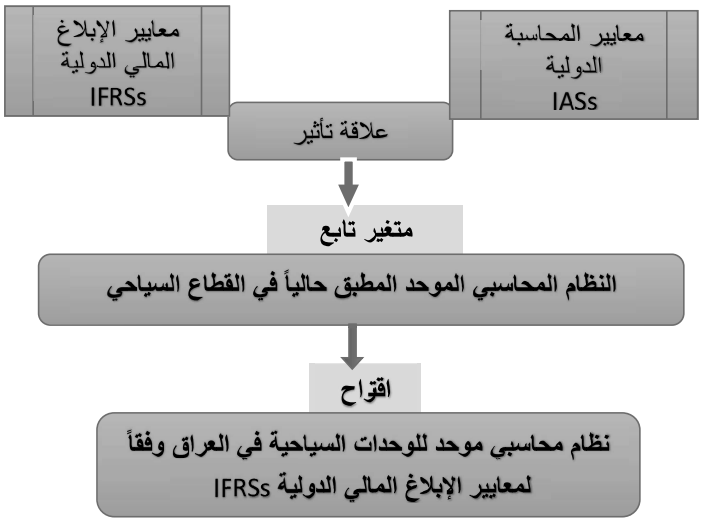
The deductive and inductive approaches were used to complete the theoretical and practical aspects, examining the unified accounting system currently applied in tourism units. This was accomplished by reviewing study-specific sources, including university theses, periodicals, research, and scientific books, as well as websites. The study identified the accounting problems and obstacles facing tourism units, and proposed an accounting guide for the currently applied unified accounting system, introducing new accounts specific to tourism activity.

The study concluded that the currently applied unified accounting system is not suitable for the activities of tourism units, and that the accounts used in the current system do not meet the specific needs of these units. Due to the unique characteristics and the expanding scope of tourism activity, it is necessary to establish a dedicated accounting system for these units that aligns with the International Financial Reporting Standards (IFRSs) to keep up with international standards.

The study recommends adopting the proposed accounting system and creating new accounting accounts and treatments in accordance with IFRSs. It is expected that the proposed accounting system will meet the needs of tourist units in Iraq and serve as a foundation for building a comprehensive financial database that supports planning and strategic development in for this vital sector.

Keywords: Tourist units, Unified accounting system, International Financial Reporting Standards (IFRSs).

Name , University of Mosul, College of Administration & Economics, Accounting Department.

HIGHLITS	GRAPHICAL ABSTRACT
انموذج الدراسة	
أنواع القوائم المالية	
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University of Mosul
College Of Administration
& Economics

A proposed Unified Accounting System For Tourism Units In Iraq According To International Financial Reporting Standards (IFRSs)

Sarah Khudhair Abdallah Al-Ju'ani

Master Thesis

Accounting

Supervised By

Prof.
Dr. Sinan Zuhair Mohammed Jameel

١٤٤٧ A.H. **٢٠٢٥ A.D.**