

جمهورية العراق
وزارة التعليم العالي والبحث العلمي
الجامعة المستنصرية - كلية الإدارة والاقتصاد
قسم المحاسبة

تكيف النظام المحاسبي الموحد وفقا لمتطلبات الخصخصة

دراسة مختارة لشركة صناعية من شعبة للتحول
(شركة الفرات العامة للصناعات الكيماوية)

رسالة قدمت

إلى مجلس كلية الإدارة والاقتصاد في الجامعة المستنصرية
وهي جزء من متطلبات نيل درجة الماجستير في المحاسبة

من الطالبة

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بغداد

THE SUMMARY

The globalization becomes an accelerated phenomenon especially after the fall of USSR, and the communist block, and the rise of one pole in the international politic.

The characteristics of this politic begin to grow gradually represented by the increase of the number numerous companies, which appeared in the last decade of the twentieth century. This increase is considered one of the shining side of globalizes the economic, beside the increase of foreign investments and the increase of enjoying the international trade organization. This calls for several countries, especially third world countries or developing countries to go along with what developed countries reached in subject of privatizing its companies.

The process of privatization in Iraq under the current situation has its own features; even there was previous experiment in this respect in 1987 and earlier 1994. These features are resulting, because of the open door for foreign investments due to law, No 39 in 2003 which was issued by temporary coalition authority. Also the urgent necessary need for privatization under the conditions that Iraq was passing, when the Iraqi economy was suffered from its materialistic sources' expenses during wars and boycott imposed throughout more then two decades, beside the expenses on military manufacturing, and increase of inflation rate. Therefore, the importance of this research is based on showing the role of financial information, which are presented by unified accounting system applying now in general sector companies. These companies are selected to convert into privatization, and how they will be suitable for the privatization demands or requirements, through showing the defective sides in unified accounting system. The main point of the research is presented through making clear that the unified accounting system has defects because it depends on historical cost or because it lacks some proper charts for privatization process, or for other reasons with which this research has discussed. Thus, it is necessary to adapt this system to privatization requirements.

This research aims to achieve the following points:

1. To look at and review the experiments of developed and developing countries in privatization field.
2. To explain the transformation process of privatization and its requirements which it need such as legislative, organizational, economical, political and financial requirements.
3. To study the present situation of unified accounting system, which is applied now, and to which extent one can depend on it in

the process of evaluating the companies through using two styles for privatization {sale and rent}.

4. To explain the suitable style for privatization which is fitted to the conditions through which the country is passing.

The research depends on proposal:

In stead of the information that is supplied by the accounting unified system in Iraq is not suitable for the requirements of privatization process, It is possible to depend on the information, which is provided by unified accounting system after adapting this system due to the need of privatization process from such vital information.

The research contains several chapters. The first chapter concerns with the research methodology and previous studies in this aspect, which are discussed in two separated researches. The second chapter deals with theoretical side of privatization covered three researches. The first research shows the theoretical framework of the privatization process; the second one focuses on privatization requirements; the last research is about the role of accounting information in privatization process. Meanwhile, the third chapter discusses the practical side into three researches. The first research shows the transactions that are used in practical situation of privatization. The second one demonstrates brief history of the company that is used as a sample for the research; the third research makes analytical study for the accounting information, which is suitable for the privatization through two points {sale and rent}. Finally, the fourth chapter presents the important conclusions, which the researcher gets from this research, beside the necessary recommendations concerning the research subject.