



وزارة التعليم العالي والبحث العلمي  
الجامعة المستنصرية  
كلية الادارة والاقتصاد  
قسم المحاسبة - الدراسات العليا

# تقويم المعالجات المحاسبية المتبعة في بعض الشركات المتضررة بسبب الحرب دراسة تطبيقية في عينة من الشركات العامة

رسالة مقدمة الى مجلس كلية الادارة والاقتصاد بالجامعة المستنصرية وهي  
جزء من متطلبات نيل شهادة الماجستير في المحاسبة

للطالبة

زينب عباس عميري

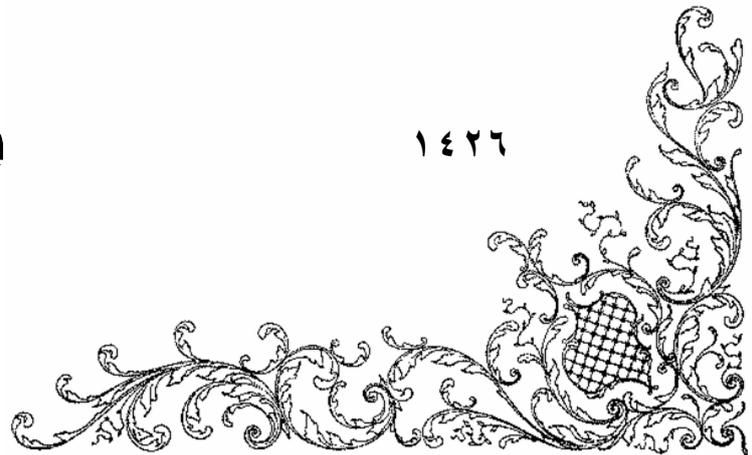
باشرافه

د. سلمى منصور سعد

٢٠٠٥م

بغداد

١٤٢٦



## Abstract

### **Evaluation and Accounting treatment for war Damages in some companies ( case study in certain companies)**

In the recent years, Iraq has witnessed several successive wars that has been ending with the last war of the year 2003, beside the long years of embargo which is considered as a form of economical wars. A wars can be considered as a negative environmental variable that influenced clearly on Iraqi environment in general and in particular on business and accounting profession .therefore, the subject this study and its problem came out from what the war has done to environment .Also, this study shows the importance that will be clear through shedding the light on the recovery procedure that are used in evaluating and recovering the war damage.

As we assume that it has led to unrealistic valued to these damages, and due to what it mentioned above, the aim of the study is to provide scientific suggestions to treat war damages accountantly.

**The theoretical side:** it consists of four researches

**The first research:** Explaining the aspect of environment, wars and its kinds, then the effect of war as a located site that led to the appearance of some environmental changes.

**The second research:** the effect of war on the accounting environment in its two sides, the interior and exterior that led to the appearance of some problems that needs some solutions.

**The third research:** Measuring the damages accountantly by explaining the concept of accounting measuring and the accounting stages in order ton treat the war damages and to present then clearly.

**The forth research:** accounting flexibility and its ability of changing and adjusting itself towards the general and special environmental changes in addition to other nations experience and wars.

**The practical side:** it consists of three researches:

**The first research:** The researcher is trying to show context of the study field; the research includes all aspects which are present within the Iraqi borders as a result to the direct and indirect effects of wars that have led to a difficulty in identifying the society classes and in choosing a sample among them.

Two companies have been chosen based upon the difference in the economical activity, damages percentage and treatment style; they are:

A- General company for electrical industries/ Industrial sector- partial damage.

B-General company for Iraqi fairs/commercial sector- total damages (100%) approximately.

**The second research:** A demonstration of several procedures which are used by official sides to treat war damages, among local and foreign sides such as UN and international Bank.

**The third research:** Evaluating the current procedure and giving some suggestions to evaluate and treat war damages. Finally the last chapter contains conclusion and recommendations that the study reaches to due to the results of the practical and theoretical study.