





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

Course Description Form

<b>Government Accounting 1</b>					<b>Course Name</b>	<b>1</b>
1213 AD Scratch 1					<b>Course Code</b>	<b>2</b>
2025/2024	<b>Academic Year</b>	First			<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>
4		<b>Number of Hours ( Total)</b>				
Email		Name			<b>Course administrator name</b>	<b>7</b>
mohammed.ma@uowa.edu.iq		Assoc. Prof. Muhammad Majeed Al , Hamdani				
<input type="checkbox"/> Introduce the student to the nature of public funds and government accounting systems. <input type="checkbox"/> Enabling him to prepare public budgets and follow up on their implementation <input type="checkbox"/> Providing him with the skills of controlling public funds and ensuring transparency . <input type="checkbox"/> Qualifying him to work in government departments and bodies professionally and responsibly					<b>Course Objectives (Objectives of the course)</b>	<b>8</b>
<input type="checkbox"/> Theoretical lectures supported by presentations (power point). <input type="checkbox"/> Class Discussions and Case Study Analysis. <input type="checkbox"/> Solving exercises, practical applications and the use of modern technologies . <input type="checkbox"/> Leverage Electronic and Desktop Resources.					<b>Teaching and Learning Strategies (Strategy)</b>	<b>9</b>
<b>Course Structure</b>						<b>10</b>
<b>Evaluation Method</b>	<b>Learning method</b>	<b>Unit Name or Subject</b>	<b>Basic Concepts in Government Accounting</b>	<b>Hou rs</b>	<b>The we ek</b>	
Participation Scores	Lectures- Class Discussions	Explanation of the topic and mention its types	Characteristics of Government Units The Impact of Legislation on the Government Accounting System	4	1	
Participation Scores	Lectures - Class Discussions	Explanation of the topic	Difference Between Government Accounting and Financial Accounting	4	2	
Participation Scores	Lectures - Class Discussions	Explanation of the topic	The State Budget: Its Concept and Characteristics	4	3	
Participation Scores	Practical Examples	Explanation of the topic	Objectives and Types of the State Budget	4	4	
Participation Scores	Practical Examples	Explanation of the topic and mention its types	The Concept of Public Debt	4	5	
Participation Scores	Use of technology	Explanation of the topic	The Concept of the Public Treasury and its Formations in the Central Accounting System	4	6	
Participation Scores	Use of artificial intelligence	Explanation of the topic with examples	The Concept of Public Treasury and its Formations in the Decentralized Accounting System	4	7	
monthly	examination			examination	4	8

Grades on homework	Class Discussions	Explanation of the topic with examples	Central Government Accounting System	4	9
Grades on homework	Practical Examples	Exam Monthly 1	Decentralized Government Accounting System	4	10
Grades on homework	Practical Examples	Exercises	Document and Expense Control	4	11
Grades on homework	Use of technology	Exercises	Accounting Treatments for Expenses and Government Financial Statistics Manual	4	12
Grades on homework	Use of technology	Explanation of the topic with examples	Revenue Accounting Treatments and Government Financial Statistics Manual (GFS)	4	13
Grades on homework	Class Discussions	Practical Examples	Basic Concepts in Government Accounting	4	14
monthly	examination	Practical Examples	examination	4	15
Distribution of the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, and reports..... etc					11
a. Preparation and Classroom Participation: 10 Marks					
In. Short Tests: 10 Marks					
C. Reports & Assignments: 10 Marks					
D. Monthly Exam: 20 Marks					
e. Final Exam: 50 marks					
And. Total = 100 Points					
<b>Learning and Teaching Resources</b>					12
Lectures in Government Accounting prepared by the Chartered Accountant Dr. Asaad Al-Taie .			References Home		
.					
Fundamentals of Government Accounting, Dr. Asaad Al-Awwad, 2017, Dar Al-Kutub .			Supporting References (Journals and Reports)		
Google Scholar (Researcher)			Electronic References		
Government Journals & Research					
<b>Assoc. Prof. Dr. Hibatullah Mustafa Al , Sayed</b>				Head of Department Name	
 				Signed	
2024/10/1				Date	