Course Description Form

1. Course name	
Government Accounting 1	
2. Course code	
013	
3. Chapter/Year	
First semester 2024_2025	
4. Date of preparation of this description	
2025\3\7	
5. Available attendance forms	
My presence	
6. Number of study hours (total) / Number of units (total)	
3 / 4	
7. Name of the course administrator (if more than one name is mentioned)	
:Name: M.M. Shimaa Abbas Abdel Emailshimaaabbas97@gm ail,com	
8. Course objectives	
• :Understanding Laws and Regulations The study of governmental accounting aims to provide students with a deep understanding of the laws and regulations governing the management of public funds and the financial .reporting of government entities • Develop accounting skills: Objectives include developing accounting skills and financial data analysis skills to ensure accuracy and transparency in financial .reporting	Subject objectives

• Resource Planning: A large part of government accounting revolves around resource planning and preparing annual .budgets for government entities • Monitoring and reviewing financial performance: The study in this field aims to provide graduates with the skills necessary to monitor and review the financial performance of government agencies and ensure compliance with .specific laws • Improving transparency and accountability: Government accounting enhances the concept of transparency and accountability in the management .of public resources • Promoting professional ethics: Studying in this field encourages honesty and .high ethics in dealing with public funds • :Improving financial management Government accounting contributes to improving the management of financial resources and making sound financial .decisions • :Data Analysis and Decision Making The ability to analyze financial data and use it to make economic and financial decisions is one of the primary goals of .the field of government accounting	
9. Teaching and learning strategies	

• Deep understanding of basic principles: It is essential for students to have a strong understanding of basic principles in governmental accounting, such as .governmental accounting standards, budget systems, and budget classifications • Use of case studies: Current studies help students connect theory to practical applications. Case studies that deal with local or national government organizations can deepen students' understanding of how accounting is applied .in a government setting • Active and Participatory Learning: Encouraging students to participate in class discussions and group activities can increase their understanding of complex topics. Participation helps develop critical thinking skills and the ability to analyze .financial problems • Employing Technology: Using accounting software and IT tools can enhance practical understanding of government accounting. Tools such as**Excel** and proprietary government accounting software can be very helpful in teaching .students how to effectively manage government financial data • Focus on laws and regulations: Students should have a clear understanding of the laws and regulations that affect government accounting. This includes local and international laws that affect how financial statements are presented and .requirements for transparency and accountability • Continuous assessment: The use of comprehension tests and applied projects can help to continually assess students' level of understanding and provide an .opportunity to reinforce knowledge in areas where it may be weak • Collaborating with professionals: Collaborating with government accountants or experts in the field can provide students with a more realistic view of the .government accounting profession and the challenges it faces • Strengthening reporting skills: Teach students how to prepare government financial reports, including how to analyze and interpret financial data to make .informed decisions	Strategy
10. Course structure	

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
Discussion and oral and written examinations	Presentation and discussion	**Introduction to Government Accounting**		4	**1**
Discussion and oral and written examinations	Presentation and discussion	**Theories explaining the accounting unit**		4	**2**
Discussion and oral and written examinations	Presentation and discussion	**Accounting for money**		4	**3**
Discussion and oral and written examinations	Presentation and discussion	**General Budget of the State of Iraq - 1**		4	**4**
Discussion and oral and written examinations	Presentation and discussion	**General Budget of the State of Iraq - 2**		4	**5**
Discussion and oral and written examinations	Presentation and discussion	**Study of some problems of implementing the general budget law**		4	**6**
Discussion and oral and written examinations	Presentation and discussion	**January exam**		4	**7**
Discussion and oral and written examinations	Presentation and discussion	**Research and discussion session**		4	**8**
Discussion and oral and written examinations	Presentation and discussion	**Accounting Organization Methods in Iraq**		4	**9**
Discussion and oral and written examinations	Presentation and discussion	**State Treasury**		4	**10**
Discussion and oral and written examinations	Presentation and discussion	**Accounting for overhead expenses**		4	**11**
Discussion and oral and written examinations	Presentation and discussion	**Accounting for public revenues**		4	**12**

Discussion and oral and written examinations	Presentation and discussion	**Second month exam**		4	**13**
Discussion and oral and written examinations	Presentation and discussion	**Discussion of scientific reports**		4	**14**
Discussion and oral and written examinations	Presentation and discussion	**Comprehensive review**		4	**15**

11. Course Evaluation

.The grade is distributed over 30 monthly exams , 10 daily assessments, and 60 semester exams

12. Learning and teaching resources

	Required Textbooks 1. ,Al-Mashhadani, Bushra. Yassin " .Sanaa. and Ibrahim, Sahar. (2017) **Governmental Accounting: Theoretical Concepts and Practical Applications, Part One**" . Al-Dhakira for Publishing and Distribution 2. Al-Banna, Bashir. (2012). " Scientific and Practical Foundations in **Governmental Accounting: A Theoretical and Applied Study** . " **Al-Yazouri**
	1. Key) References**"Governmental and Nonprofit Accounting: Theory and Practice" by Robert J. Freeman andCraig D. Shoulders.** **2. "Government and Not-for-Profit Accounting: Concepts and Practices" Michael H. Granof AndSaleha B. Khumawala .**

	3. "Government and Nonprofit Accounting: Governmental Accounting Standards Board (GASB) Statement No. 34" Patricia Dolan. **"Accounting for Governmental and Nonprofit Entities" Jacqueline L. Reck and Suzanne L. Lowensohn andEarl R. Wilson (**
	Recommended supporting books and references (financial reports)
	Electronic references, websites (government (units websites