اسم الجامعة: جامعة الحلة

الكلية/ المعهد: الإدارة والاقتصاد

القسم العلمي: المحاسبة

اسم البرنامج الأكاديمي او المهني: بكالوريوس محاسبة

اسم الشهادة النهائية: بكالوريوس في المحاسبة

النظام الدراسي: فصلي -مسار بولونيا

تاريخ اعداد الوصف : 23/3/2026

تاريخ ملء الملف : 23/3/2026

دقق الملف من قبل شعبة ضمان الجودة والأداء الجامعي

اسم مسؤول شعبة ضمان الجودة والأداء الجامعي: م. م. سارة كريم ابراهيم

التاريخ: 23/3/2026

التوقيع

مصادقة السيد العميد

أ. د. حسين ديكان درويش

جامعة الحلة كلية الادارة والاقتصاد
UNIVERSITY OF HILLA
قسم المحاسبة

Course description template

Module Information				
Study material		Government Accounting 2		**Study material**
theory a lecture ☒ Laboratory (practical) ☐ lesson educational ☐ seminar ☐		CORE		**Type of course**
		AC2202		**Subject code**
		6		**Study units**
		63		**) Capacity (hours/week**
1	semester		1	**Academic level**
Management and Economics	College		ACC	**Department code**
shimaaabbas@gmail.com	Email		**Shaimaa Abbas Abdel**	**Course Professor**
Master's	Certificate		**assistant professor**	**Scientific title**
	e-mail		–	**Assistant Professor of the subject**
	e-mail		–	**Professor of the corresponding references**
	issue number			**Committee approval**

Relationship with other study subjects			
-	semester	nothing	**Basic required units**
-	semester	nothing	**Common required units**
Course objectives, learning outcomes, and content			
• Understanding laws and regulations: The study of government accounting aims to provide students with a deep understanding of the laws and regulations that			Course objectives

govern the management of public funds and the financial reporting of government agencies. • Developing accounting skills: The objectives include developing accounting skills and financial data analysis skills to ensure accuracy and transparency in financial reports. • Resource planning: A large part of government accounting revolves around resource planning and the preparation of annual budgets for government agencies. • 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 entities and ensure compliance with the specified laws.	
• Advanced processing: The student should be able to process complex financial transactions (such as construction contracts, deposits, and advances) in government units. • Preparing financial reports: The student should be able to prepare final accountsand reconciliation statements for the general budget. • Financial control: The student should acquire the skill of exercising prior and subsequent financial control over public spending. • Analysis and Reconciliation: The student must be able to perform current adjustmentsand reconcile accounts between the government unit and the Ministry of Finance. • Awareness of standards: The student should understand the legal and regulatory framework that governs government financial work (such as the (Financial Management Law.	Learning outcomes for the subject

• Trust and advance accounts: Handling trusts (of all types) and advances (permanent and temporary) and how to settle them from an accounting perspective. • Advanced public expenditures and revenues: spending procedures according to the budget, and accounting restrictions for tax and non-tax revenues. • Government contracts: Accounting for construction and equipment contracts, and how to deal with letters of guarantee and initial and final insurance. • Closing Accounts: Steps for closing the books, preparing statements of difference between actual and estimated expenses, and extracting financial results. • Compliance and Control: Mechanisms for monthly and annual reconciliation with the public treasury, and the role of internal control in preventing financial waste. • Laws and legislation: A study of the Iraqi law on financial management and the executive instructions in force in regulating government accounting work.	Guidelines
Learning and teaching strategies	
• Deep understanding of basic principles: It is essential that students have a strong understanding of the basic principles of government accounting, such as ,government accounting standards, budget systems and budget classifications. • Using case studies: Current studies help students connect theories to practical applications. Case studies that address local or national government institutions can deepen students' understanding of how accounting is applied in a governmental environment. • Active learning and participation: Encouraging students to participate in classroom discussions and group activities can enhance their understanding of	Strategies

complex topics. Participation helps develop critical thinking skills and the ability to analyze financial problems. • Leveraging technology: Using accounting software and IT tools can enhance the practical understanding of government accounting. Tools such as **Excel** and specialized government accounting software can be very useful 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 continuously assess students' level of understanding and provides an opportunity to reinforce knowledge in areas where it may be weak.	

Student's academic workload			
6.2	weekly study load for the student	93	Regular academic workload for the student during the semester
7.1	Irregular weekly study load for the student	107	Irregular student workload during the semester
200			The student's total academic

	workload during the semester

Course Material Assessment					
Relevant learning outcomes	Week due	Grade (Marks)	Time/Number		
1-2-3		10	2	Quick test	Initial assessment
2-3-4		15	2	School assignments	
3-4-5		10	2	Discussion/Experiences	
6-7-10-15		5	2	Report / Laboratory	
1-8		10	2	Midterm exam	Final assessment
1-15	8	50	2	Final exam	
	16	100% (Marks100)	Overall assessment		

Weekly theoretical curriculum	
Week 1	The concept of Salaf and its types
Week 2	Accounting treatment of advances 1
Week 3	Accounting treatment of advances 2
Week 4	Accounting treatment of advances 3
Week 5	The concept of trusts and their types
Week 6	Accounting treatment of trusts 1
Week 7	Accounting treatment of trusts 2
Week 8	Government negotiations and their types
Week 9	Accounting treatment of government negotiations
Week 10	Government tenders and their types
Week11	Accounting treatment for government tenders
Week12	State Final Accounts 1
Week 13	State Final Accounts 2
Week14	State Final Accounts 2
Week15	A comprehensive review of the theory

Study resources

Is it available in the library?	the address	
	Advanced in Government Accounting.	Required address
	Government accounting and its applications in Iraq Dr. Khaled Al-Wakil	Recommended titles
of Finance - General Budgethttps://mof.gov.iq/		Website

Grade chart				
the total	degree	Appreciation	% Signs	identification
Success Group (100-50)	-A Excellent	privilege	100-90	Outstanding performance
	B- Very good	very good	89-80	Above average with some errors
	C- Good	good	79-70	Good work with some noticeable errors
	D- Marzia	middle	69-60	Medium with significant shortening
	- e Sufficient	acceptable	59-50	The work meets minimum .standards
sedimentation group (49-0)	FXto fail -	Accepted by decision	49-45	Demands for more work
	F Failure -	Precipitate	44-0	A large amount of work is required
note:				
Note: Decimal ranks above or below (0.5) will be rounded up or down to the nearest whole number (e.g. , the degree will be rounded up (54.5) To while the mark (54.4) will be rounded up. Up to (54) . The , (55) university has a policy of not helping with near-passing failing grades, so the only adjustment to the grades awarded by the original examiner will be the automatic rounding shown above.				