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 1	**Study material**
theory a lecture ☒ Laboratory (practical) ☐ lesson educational ☐ seminar ☐		CORE	**Type of course**
		AC2102	**Subject code**
		6	**Study units**
		63	**) Capacity (hours/week**
1	semester	2	**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 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. • Improving transparency and accountability: Government accounting promotes the concept of transparency and accountability in the management of public resources. • Promoting professional ethics: Studying in this field encourages integrity and high ethical standards in dealing .with public funds • Improving financial management: Government accounting contributes to improving the management of financial resources and making sound financial decisions.	Course objectives

• Data analysis and decision-making: The ability to analyze financial data and use it in making economic and financial decisions is one of the primary objectives of the field of government accounting.	
1- The student should be able to understand the terminology and theoretical foundations of government accounting and distinguish it from financial accounting. 2- The student should be able to understand the nature of government units (profit and non-profit) and the legal systems that govern them. 3- The student should be able to understand the concepts of the state's general budget, its preparation stages, and its implementation in accordance with applicable laws. 4- The student should master the mechanism of registration in the special governmental accounting records and documents (salary (system, advances, trusts. 5- The student should be able to handle the accounting restrictions related to general revenues and expenses according to the government accounting manual. 6- The student should be able to prepare government final accounts and understand the trial balance and related control reports. 7- The student should possess the skill to distinguish the outputs of the science of government accounting and its relationship to financial control and auditing.	Learning outcomes for the subject

Encouraging active student participation in daily and homework assignments, as well as refining and expanding their accounting thinking skills, is achieved through interactive classroom activities and by considering simple experiments involving sampling activities of interest to students.	Guidelines

Learning and teaching strategies	
1- Using deductive and inductive methods. 2- Following the brainstorming method and its various techniques. 3- Following mind maps and various curves 4- Using personal, linguistic, and mathematicalintelligence strategies.	Strategies

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	

2-3-4		15	2	School assignments	Initial assessment
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	An introductory overview of government accounting
Week 2	Theories explaining the accounting unit
Week 3	Accounting for funds
Week 4	The General Budget of the State of Iraq – 1
Week 5	The General Budget of the State of Iraq – 2
Week 6	Studying some problems in implementing the General Budget Law
Week 7	January exam
Week 8	Research and discussion seminar
Week 9	Accounting organization methods in Iraq
Week 10	State Treasury
Week11	Accounting for public expenditures

Week12	Accounting for public revenues
Week 13	Second month exam
Week14	Discussion of scientific reports
Week15	Comprehensive review

Study resources		
Is it available in the library?	the address	
	Required textbooks 1. Al-Mashhadani, Bushra; Yassin, Sanaa; and :Ibrahim, Sahar. (2017). " Government Accounting ,Theoretical Concepts and Practical Applications .Part One." Al-Thakira Publishing and Distribution 2. Al-Banna, Bashir. (2012). " Scientific and Practical Foundations of Government Accounting: A Theoretical and Applied Study . " Al-Yazuri	Required address
	Supporting books, scientific journals, and reports	Recommended titles
www.accarabcom/thebest.html		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.				