



## SYLLABUS: <GOVERNMENT ACCOUNTING >

<University of Warth Al Anbiaa>, <The second course>, <year2024-2025>

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### COURSE OVERVIEW

The government accounting is considered one of the basic subjects studied by the students of the accounting department in the second stage because of its scientific and intellectual importance for the coming years of study . It also provides a theoretical framework for the accounting system in the government units for all the operations that it performs in analyzing, recording and tabulating the accounting data according to proven scientific methods Which helps the recipient to acquire these experiences in order to benefit from them both in the scientific and practical aspects, and this is what is required of the work of government units in our time.

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### GOALS AND OBJECTIVES

The purpose of this article is to understand and understand the methods of accounting registration for all operations carried out by government units by providing a theoretical framework for the accounting system in government units, as well as linking the theoretical framework with the practical practice, with analytical study of the most important Iraqi laws and regulations governing accounting practices in government service units .

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### TEXTS

1. **BASICS OF GOVERNMENTAL ACCOUNTING, BY DR. ASAAD AL-AWAD, 2017, DAR AL-KUTUB.**
2. **SCIENTIFIC JOURNALS AND WEBSITES.**
3. **GOVERNMENTAL ACCOUNTING LECTURES PREPARED BY THE CHARTERED ACCOUNTANT DR. ASAAD AL-TAIE.**

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### COURSE REQUIREMENTS

The course grade will be based on the following elements:

- Points
- Exams 30
- Absences 5
- Duties 5
- Daily Exam 5
- Participation 5

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## **EXPECTATIONS FROM STUDENT**

What is required of the student, for example:

1. Participate in the discussion of the article and put forward views.
2. Follow up the site of the college in order to receive lectures.
3. No talking or speaking in the hall during the lecture.
4. Shut down the mobile before entering the classroom.
5. Adhering to the regulations of the coating discipline.

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## **GENERAL POLICIES**

### **ACADEMIC MISCONDUCT**

- Write instructions for absences and fraud, as well as dealing with fraud or attempt to cheat in the classroom for the remainder of the school year
- The student is granted 10% of the total hours of the course as a percentage allowed for absence, and if exceeded, the student is dismissed as a absentee for the academic year

## ASSIGNMENT SCHEDULE

WK	Hours	TOPIC	READING	Evaluation method
1	2	Processors accounting for advances	Explanation of the subject	Lecture
	2	Examples , exercises and practical applications		Lecture
2	2	Temporary advances	Explanation of the subject	Lecture
	2	Examples, exercises and practical applications		Lecture
3	2	Advances Individuals Employed	Explanation of the subject	Lecture
	2	Examples, exercises and practical applications		<b>Lecture</b>
4	2	Standing advances	Explanation of the subject	Lecture
	2	Examples, exercises and practical applications		Lecture
5	2	Advances Credits	Explanation of the subject	<b>Lecture</b>
	2	Examples, exercises and practical applications		Lecture
6	2	Accounting Processes for Safeguards	Explanation of the subject	Lecture
	2	Examples, exercises and practical applications		Lecture
7	2	Secured collection of revenue	Explanation of the subject	Lecture
	2	Examples, exercises and practical applications		Lecture
8	2	Personal safety	Explanation of the subject	Lecture
	2	Examples, exercises and practical applications		Lecture
9	2	Accounting for the work of the government negotiations and the legislation and instructions that govern the implementation of government works in two ways, direct execution and implementation of the Secretariat	Explanation of the subject	Lecture
	2	Examples, exercises and practical applications		Lecture
10	2	The concept of public tenders	Explanation of the subject	Lecture
	2	Examples, exercises and practical applications		<b>Lecture</b>
11	2	Processes accounting for the work of government platforms	Explanation of the subject	Lecture
	2	Examples, exercises and practical applications		Lecture
12	2	Administrative procedures for public tenders	Explanation of the subject	Lecture
	2	Examples, exercises and practical applications		Lecture
13	2	Advances of contractors and insurance and Dhirat work	Explanation of the subject	Lecture
	2	Examples, exercises and practical applications		Lecture
14	2	Final accounts are Concept and important	Explanation of the subject	Lecture
	2	Examples, exercises and practical applications		Lecture
15	2	Preparing the final accounts according to the requirements of the Financial Control Bureau	Explanation of the subject	Lecture
	2	Examples, exercises and practical applications		Lecture