

Ministry of Higher Education and Scientific Research

Scientific Supervision and Evaluation Devices

Quality Assurance and Academic Accreditation Department

Academic Program Description Form for Colleges and Institutes

University: The Heir of the Prophets

Faculty: Management and Economics

Scientific Department: Accounting

File Fill Date: 1/01/2025

Signature:

Name of the Scientific Associate:

Date:

Signature:

Name: Head of Department

Date

Instructor: Ihsan Hamoud Habib

Check the file before

Division of Quality Assurance and University Performance

Name of the Director of the Division of Quality Assurance and University Performance:

Date:

Signing:

Ratification of the Dean

Division of Quality Assurance and University Performance

Name of the Director of the Division of Quality Assurance and University Performance:

Date:

Signature:

Course Description Form					
Course Name					.1
Government Accounting 2					
Course Code					.2
Government Accounting 2 1213					
Semester / Year					.3
2026/2025					
Date of preparation of this description					.4
2026/2/1					
Available Forms of Attendance					.5
Direct Classroom Attendance					
Number of Hours					.6
4					
Course administrator name					.7
Name: Ihsan Hamoud Habib / Email / ihsan.hmmood@uowa.edu.iq					
Course Objectives					.8
<p>Introduce the student to the nature of public funds and government accounting systems.</p> <p>Enabling him to prepare public budgets and follow up on their implementation.</p> <p>Providing him with the skills to control public funds and ensure transparency.</p> <p>Qualifying him to work in government departments and bodies .professionally and responsibly</p>				Course Objectives	
Teaching and Learning Strategies					.9
<p>Theoretical lectures supported by presentations</p> <p>Class Discussions</p> <p>Solving exercises, practical applications and the use of modern technologies</p> <p>Leverage Electronic and Desktop Resources</p>				Strategy	
Course Structure					.10
Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Watches	For a week

Participation Scores	Lecture / Discussion / Questions & Answers / Practical Examples	Explanation of the topic and mention of examples and exercises	Advance Accounting Treatments	4	1
Participation Scores	Lecture / Discussion / Questions & Answers / Practical Examples	Explanation of the topic and mention of examples and exercises	Temporary Advances	4	2
Participation Scores	Lecture / Discussion / Questions & Answers / Practical Examples	Explanation of the topic - examples and exercises	General Personnel Advance Lynn	4	3
Participation Scores	Lecture / Discussion / Questions & Answers / Practical Examples	Explanation of the topic - examples and exercises	Sustainable Ancestors	4	4
Participation Scores	Lecture / Discussion / Questions & Answers / Practical Examples	Explanation of the topic - examples and exercises	Advance of Credits	4	5
Participation Scores	Lecture / Discussion / Questions & Answers / Practical Examples	Explanation of the topic - examples and exercises	Accounting Treatments for Trusts	4	6
Participation Scores	Lecture / Discussion / Questions & Answers / Practical Examples	Explanation of the topic - examples and exercises	Revenue Collection Guarantee Trusts – Personal Trusts	4	7
Exam	Exam	Exam	Exam	4	8
Participation Scores	Lecture / Discussion / Q&A	Explanation of the topic - examples and exercises	Accounting for Government Negotiations, Legislation and Instructions Governing the Implementation of	4	9

			Government Business in Iraq		
Participation Scores	Lecture / Discussion / Q&A	Explanation of the topic - examples and exercises	The concept of public tenders and how to implement them	4	10
Participation Scores	Lecture / Discussion / Q&A	Explanation of the topic - examples and exercises	The concept of public tenders and how to implement them	4	11
Participation Scores	Lecture / Discussion / Q&A	Explanation of the topic - examples and exercises	Tender Accounting Treatments Government, Contractors Advances, Insurance, Arms	4	12
Participation Scores	Lecture / Discussion / Q&A	Explanation of the topic - examples and exercises	Preparation of Final Accounts: Its Concept and Importance	4	13
Participation Scores	Lecture / Discussion / Q&A	Explanation of the topic - examples and exercises	Preparation of Final Accounts: Its Concept and Importance	4	14
Exam score	Exam score	Exam	Exam	4	15
Course Evaluation					
Students are assessed through a variety of methods, such as written exams, oral exams, homework, and class participation.					
Learning and Teaching Resources .11					
			Fundamentals of Government Accounting, Dr. Asaad Al-Awwad, 2020, Dar Al-Kutub		
			Theoretical and Scientific Principles in Government Accounting, Dr. Hassan Abdel Karim Salloum		
Hibatullah Mustafa Alsayed Ali			Head of Department Name		
			His signature		

Ihsan Hamoud Habib
Lecturer of Fundamentals of Government Accounting
Warith Al-Ambiya University
College of Administration and Economics/ Department of Accounting
2026-2025