

Delivery Plan (Weekly Syllabus)

	Material Covered
Week 1	The Origins and Development of Accounting
Week 2	The Concept and Definition of Government Accounting Objectives of Government Accounting
Week 3	Characteristics and Uses of Government Accounting
Week 4	Understanding the Iraqi State Public Administration Law and its Concept
Week 5	Scope of Application of Government Accounting
Week 6	Comparison between Government Accounting and Financial Accounting
Week 7	Similarities between Government Accounting and Financial Accounting
Week 8	Sources of Spending Power for Government Units
Week 9	The Capital Theory and the Theory of Government Unit Resources
Week 10	The Theory of Allocated Funds and the Theory of Legal Personality
Week 11	Characteristics of the State Budget
Week 12	Implementation of the State Budget and the Importance of Adherence to it
Week 13	Divisions of the State Budget
Week 14	Implementing the general budget and the importance of adhering to it
Week 15	Financing Procedures
Week 16	Final exam