



Department of Accounting

College of Administration and Financial Science

Cihan University - Sulaimaniya

Subject: Governmental Accounting (I)

Course Book – (2nd Stage) – First Semester

Lecturer's name: Naz Hiwa Ghani

Academic Year: 2023/2024

Course Book

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| 1. Course name | Governmental Accounting (1) |
| 2. Lecturer in charge | Naz Hiwa Ghani |
| 3. Department/ College | Accounting Department/College of Administration & Financial Science |
| 4. Time (in hours) per week | 3 hours per week |
| 5. Office hours | Saturday from 9:00 am to 2:00pm |
| 6. Course code | / |
| 7. Teacher's academic profile | Education: - MSc. In Accounting, University of Sulaimani/ College of Administration and Economics (2019). - BSc. In Accounting, University of Suaimani / Commerce College (2013-2014). |
| 8. Keywords | / |
| 9. Course overview: | <p>The Governmental Accounting operational tool for the public budget of the state and the mediator in the installation information for financial transactions are planned to be carried out by units of different state in the time period next The actual results of those financial transactions and a comparison of real data with chart data in order to secure the means to conduct oversight and ensure the safety behaviours and identify deviations to correct the path of the future plans in light of the availability of information, and this course is designed to teach students all about government accountability installation of financial information and operational procedures and financial and insurance means a control to ensure the safety of financial transactions.</p> |
| 10. Course objective: | <p>1- provide students with the knowledge necessary for a branch of accounting, which is for the units is aimed to make a profit and that depend on spending on annual allocations in the state budget.</p> <p>2- Provide students with knowledge about the structure of government regulation and the executive branch of the public budget and style central and decentralized execution of the public treasury services.</p> <p>3-Preparing professional staff to work in the government sector and centrally funded institutions from the public treasury of the state.</p> |
| 11. Student's obligation | <p>1. To complete this course you will need to come to class each week prepared, read all assigned materials and always be ready to discuss the assigned materials and ask questions to clarify any parts of the material that you do not understand.</p> <p>2. You are strongly encouraged to use group study techniques.</p> <p>3. If you have to miss class for any reason, you are responsible to get any missed information from a classmate.</p> <p>4. Examinations will be closed book and close notes. Total examination time is selected by the Institute.</p> |

12. Forms of teaching

- 1- Lecturing to students after guiding them to sources that must be adopted in order to create an atmosphere for discussion, as well as a short exam in order to push the student to follow-up and preparation of the topics included in the syllabus for the Government Accountability material.
- 2- Illustrate the theoretical side of where the structure of the government accounting system for students.
- 3- Intensify practical exercises of the reality of the state departments.
- 4- Give intensive duties and assignments for students.
- 5-To prepare reports for the governmental accounting system in government departments.

13. Assessment scheme

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| Midterm Examination | 30 % |
| Quiz and class activity | 10 % |
| Final examination | 60 % |

14. Student learning outcome:

Upon completion of this module, the student:

1. Understand what the meaning of government accounting, being a branch of the accounting pertaining to not for-profit institutions.
2. Learning can be a way to secure the control procedure and ensure the safety of behavior in financial institutions or government units.
3. Understand and ability to adopt all the operational procedures for financial institutions which is funded centrally from the public treasury.

15. Course Reading List and References:

- الاصول النظرية والعملية للمحاسبة الحكومية مع التطبيقات لجمهورية العراق – الاستاذ المساعد حسن عبد الكريم سلوم – دار الكتب / 2001 (يتم ترجمة المحاضرات الى اللغة الانكليزية)
- المحاسبة الحكومية والادارة المالية العامة / الجزء الاول – حنا رزوقي الصائغ – الطبعة الخامسة/1989
- محاضرات في المحاسبة الحكومية والموازنة العامة - د. ماهر موسى العبيدي / بغداد
- المحاسبة الحكومية – د. خالد شحادة الخطيب , د. محمد خالد المهاني / وائل – 2000

16. The Topics:

Topics

Chapter One: The theoretical framework of the government accounting system

- Definition of Governmental Accounting
- The Objectives of Governmental Accounting
- The importance of Governmental Accounting
- Governmental Accounting characteristics
- Legislation and Governmental Accounting
- Governmental Accounting and Financial Accounting

Chapter Two: Theories that define the expenditure ability in governmental units

- Proprietary Theory
- Entity Theory
- Revenue Theory
- Money allocated Theory
- The general budget and money allocated theory.

Chapter Three: The general budget of state

- Definition of the general budget
- Types of general budget state
- Objectives of general budget state
- Principles of the preparation of the state budget
- Distributions of the general budget

Chapter Four: Iraqi legislation and elements of the implementation of the money allocated theory

- Legislation and quantitative aspect
- Legislation and qualitative aspect
- Legislation and time aspect

Naz Hiwa Ghani
Main Lecturer incharged

Dr. Munadil Alsalem
Head of The Department