



**Department of Accounting**

**College of Administration and Financial Science**

**Cihan University - Sulaimaniya**

**Subject: Governmental Accounting (II)**

**Course Book – (2<sup>nd</sup> Stage) – Second Semester**

**Lecturer's name: Naz Hiwa Ghani**

**Academic Year: 2023/2024**

## Course Book

<b>1. Course name</b>	<b>Governmental Accounting (1)</b>
<b>2. Lecturer in charge</b>	<b>Naz Hiwa Ghani</b>
<b>3. Department/ College</b>	<b>Accounting Department/College of Administration &amp; Financial Science</b>
<b>4. Time (in hours) per week</b>	<b>3 hours per week</b>
<b>5. Office hours</b>	<b>Saturday from 9:00 am to 2:00pm</b>
<b>6. Course code</b>	<b>/</b>
<b>7. Teacher's academic profile</b>	<b>Education:</b> <b>- MSc. In Accounting, University of Sulaimani/ College of Administration and Economics (2019).</b> <b>- BSc. In Accounting, University of Suaimani / Commerce College (2013-2014).</b>
<b>8. Keywords</b>	<b>/</b>
<b>9. Course overview:</b> <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>	
<b>10. Course objective:</b> <p>1- Provide students with the necessary knowledge of the accounting branch, which is a non-profit unit that relies on spending on annual appropriations in the state budget.</p> <p>2- Provide students with knowledge about the structure of government organization, the executive authority of the public budget, and the method of central and decentralized implementation of public treasury services.</p> <p>3- Prepare professional cadres to work in the government sector and institutions funded centrally from the state's general treasury.</p>	
<b>11. Student's obligation</b> <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.

## 13. Assessment scheme

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

## 14. Student learning outcome:

Upon completion of this module, the student will:

1. Understand the concept of treasury and treasury duties.
2. Understand the concept of Centralized and Decentralized accounting system.
3. Know the advantages and disadvantages of Centralized and Decentralized accounting system.
4. Make accounting entries in case of surplus and deficit in the main and subsidiary treasuries.
5. Make accounting entries for the general revenues and expenses of public revenues and expenses.
6. Understand the documentation in the governmental accounting system

## 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 المهديني / وائل – 2000

## 16. The Topics:

### Topics

#### **The Organizational Structure of the Governmental Accounting System and the Distribution of the General Treasury in Ira**

- General Treasury
- Treasury Duties
- Main Treasury
- Subsidiary Treasury
- Accounting entries in case of surplus in the main and subsidiary treasuries.
- Accounting entries in case of deficit in the main and subsidiary treasuries.

#### **Centralized Accounting System**

- Advantages of Centralized Accounting System
- Reasons for Iraq's Application of the Centralized Accounting System
- Disadvantages of Centralized Accounting System
- Control in the Centralized Accounting System

#### **Decentralized Accounting System**

- Advantages of Decentralized Accounting System
- Disadvantages of Decentralized Accounting System

#### **The Documentation in Governmental Accounting System**

- Analysis of the Accounts used in the Government Accounting System
- Assets, Liabilities, Expenditures, Revenues

#### **Public Treasury Accounts and State General Budget Accounts**

- Accounting Entries for the Expense of Public Expenditure
- Accounting Entries for the General Revenues of Public Revenues
- Advances

**Naz Hiwa Ghani**  
Main Lecturer incharged

**Dr. Munadil Alsalem**  
Head of The Department