



CIHAN UNIVERSITY-SULAIMANIYA

Course Outline

2025-2026

**Address: Chwarchra-Opposite to Family Mall
Sulaymaniyah City
Kurdistan Region-Iraq
Tel: 07714695656,
email: presidency@sulicihan.edu.krd**

MODULE DESCRIPTION FORM

Module Information			
Module Title	Fundamental of Government Accounting		
Module Type	Degree	<input type="checkbox"/> Theory <input type="checkbox"/> Lecture <input type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar <input type="checkbox"/> Report <input type="checkbox"/> Extra activity	
Module Code			
Language	English		
ECTS Credits : 5			
Module Level		Semester of Delivery	1 st Semester
Administering Department	Accounting	College	Administration and Financial Sciences
Lecturer	Naz Hiwa Ghani		
Academic Title	Assistant Lecturer	Qualification	Msc. In Accounting
Module Tutor	Naz Hiwa Ghani	e-mail	naz.hiwa@sulicihan.edu.krd
Peer Reviewer Name		e-mail	
Scientific Committee Approval Date		Version Number	
Cycle of Study	Bachelor	Form of Education	Full time

Relation with other Modules			
Prerequisite module	N/A	Semester	
Co-requisites module	N/A	Semester	

Cihan University Sulaymaniya

College of Administration and Financial Sciences

Department: Accounting

Discipline: Fundamental of Government Accounting

Stage: 2nd stage



Total Contact Hours:	40
Total Self Study Hours:	95
Total No. Hours:	135
ECTS:	5

No. of Weeks	Contact Hours			Self-Study					
	Theoretical	Practical	Lab	Quiz	Reading	Assignment Group work	Report	Midterm Exam.	Final Exam.
1st Week (Registration)	1	-		-	-	-	-	-	-
2nd Week	2	1			2			17	30
3rd Week	2	1			2	1			
4th Week	2	1		4	2				
5th Week	2	1			2	1			
6th Week	2	1			2		5		
7th Week	2	1		4	2				
8th Week	2	1			2				
9th Week	2	1			2				
10th Week	2	1			2	1			
11th Week	2	1			2	1			
12th Week	2	1		4	2	1			
13th Week	2	1			2	1			
14th Week	2	1			1				
15th Week (Final Exam)									
TOTAL	27	13		12	25	6	5	17	30

Delivery Plan (Weekly Syllabus)	
	Material Covered
Week 1	(Registration)
Week 2 Week 3 Week 4	<p>The theoretical framework of the government accounting system</p> <ul style="list-style-type: none"> • - 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
Week 5 Week 6 Week 7	<p>Theories that define the expenditure ability in governmental units</p> <ul style="list-style-type: none"> • - Proprietary Theory • - Entity Theory • - Revenue Theory • - Money allocated Theory • - The general budget and money allocated theory.
Week 8	Mid-Term Exam - Lecturing
Week 9 Week 10 Week 11	<p>The general budget of state</p> <ul style="list-style-type: none"> • - 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
Week 12 Week 13	<p>Iraqi legislation and elements of the implementation of the money allocated theory</p> <ul style="list-style-type: none"> • - Legislation and quantitative aspect • - Legislation and qualitative aspect • - Legislation and time aspect • - Distribution of allocated funds
Week 14	Review
Week 15	Final Exams

Module Aims, Learning Outcomes and Indicative Contents	
Module Objectives	<p>The main objectives of this module are:</p> <ol style="list-style-type: none"> 1. Providing the student with the necessary knowledge about a branch of accounting related to non-profit units, which rely on annual allocations in the state's general budget for their expenditures. 2. Equipping the student with knowledge about the structure of government organization, the executive apparatus of the general budget, and the methods of centralized and decentralized execution of the public

	<p>treasury's functions.</p> <p>3. Preparing professional personnel to work in the government sector and institutions that are centrally funded by the state's public treasury.</p>
Module Learning Outcomes	<p>The Government accounting is considered the executive tool for the state's general budget and serves as the intermediary in recording information about the financial actions planned by the various state units for the upcoming period. It documents the actual results of these financial actions and compares real data with planned data to provide a means for conducting oversight, ensuring the correctness of the financial actions, and identifying deviations to correct future plans based on the available information. This course aims to teach students everything related to government accounting, including the recording of financial information, financial execution procedures, and providing a means for oversight to ensure the correctness of financial actions.</p> <p>On completion of the module, the student should be able to:</p> <ol style="list-style-type: none"> 1. The concept of government accounting as a branch of accounting specifically for non-profit government units. 2. The theories that define the spending capacity of government units. 3. The state's general budget in terms of preparation, execution, and control, and its relationship with the government accounting system. 4. The structure of government accounting organization in Iraq and the executive apparatus of the general budget. 5. Documentary documentation, analysis of the accounts used, and the accounting treatments for expenditures and revenues in the budget, from both theoretical and practical perspectives.
Learning and Teaching Strategies	
Strategies	<p>The strategies to deliver this module can be as follows:</p> <p>Quizzes, homework, assignments, and group work</p> <p>Group discussions and participation</p> <p>Mid-term exam</p> <p>Final Exam</p>

Module Evaluation					
Assessment Types		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
	Quizzes	12hrs. /3	15	4,7,12	
	Assignment Group work	6hrs. /6	10	3,5,10,11,12, 13	
	Report	5hrs. /1	5	6	
Summative assessment	Midterm Exam	18 hrs. /1	20	8	
	Final Exam	30 hrs. /1	50	15	

Total assessment	100% (100 Marks)		
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Learning and Teaching Resources		
	Text	Available in the Library?
Required Texts	<ul style="list-style-type: none"> • 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 • المحاسبة الحكومية –د. خالد شحادة الخطيب , د. محمد خالد المهائني /وائل – 2000 	
Recommended Texts	<ul style="list-style-type: none"> • محاضرات في المحاسبة الحكومية والموازنة العامة - د. ماهر موسى العبيدي / بغداد 	
Websites	/	

Grading Scheme				
مخطط الدرجات				
Group	Grade	التقدير	Marks %	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

Approved by Head of the Branch / Department	
Signature	
Date	1/9/2025

Name	Dr. Munadhil Al-salim
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Approved by Curriculum Development Committee and Bologna Process Committee

Signature	
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Date	
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Name	
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