



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	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 : 6			
Module Level		Semester of Delivery	4 th Semester
Administering Department	Accounting	College	Administrative 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	Fundamentals of government accounting	Semester	3 rd Semester
Co-requisites module	N/A	Semester	

Department: Accounting

Discipline: 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	G.W	Quiz	Reading	Assignment	Report	Midterm Exam.	Final Exam.
1st Week (Registration)	1	-		-	-	-	-	-	-
2nd Week	2	1			2			18	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				
13th Week	2	1			2				
14th Week	2	1			2				
15th Week (Final Exam)									
TOTAL	27	13		12	26	4	5	18	30

Delivery Plan (Weekly Syllabus)	
	Material Covered
Week 1 Week 2	<p style="text-align: center;">The Organizational Structure of the Governmental Accounting System and the Distribution of the General Treasury in Iraq</p> <ul style="list-style-type: none"> • - 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.
Week 3 Week 4 Week 5	<p style="text-align: center;">Centralized Accounting System</p> <ul style="list-style-type: none"> • - 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
Week 6 Week 7	<p style="text-align: center;">Decentralized Accounting System</p> <ul style="list-style-type: none"> • - Advantages of Decentralized Accounting System • - Disadvantages of Decentralized Accounting System
Week 8	Mid-Term Exam - Lecturing
Week 9 Week 10	<p style="text-align: center;">The Documentation in Governmental Accounting System</p> <ul style="list-style-type: none"> • - Analysis of the Accounts used in the Government Accounting System • - Assets, Liabilities, Expenditures, Revenues
Week 11 Week 12 Week 13	<p style="text-align: center;">Public Treasury Accounts and State General Budget Accounts</p> <ul style="list-style-type: none"> • - Accounting Entries for the Expense of Public Expenditure • - Accounting Entries for the General Revenues of Public Revenues • - Advances
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 treasury's functions.

	3. Preparing professional personnel to work in the government sector and institutions that are centrally funded by the state's public treasury.
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. 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.
Learning and Teaching Strategies	
Strategies	<p>The strategies to deliver this module can be as follows:</p> <p>Quizzes, homework, assignments, and group work Group discussions and participation Mid-term exam Final Exam</p>

Module Evaluation					
Assessment Types		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
	Quizzes	12hrs. /3	15	4,7,12	
	Assignment	4hrs. /3	10	3,5,10,11	
	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)		

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
<p>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.</p>				

Approved by Head of the Branch / Department	
Signature	
Date	
Name	Dr. Munadhil Al-salim

Approved by Curriculum Development Committee and Bologna Process Committee

Signature

Date

Name