**Ministry of Higher Education and Scientific Research**

**Supervision and Scientific Evaluation Body**

**Quality Assurance and Academic Accreditation Office**

**Course Description Sample**

**Subject: Accounting for financial institutions**

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| This course description provides a brief survey of the most important characteristics, expected learning output, showing whether students have made full use f the learning opportunities. These characteristics have to be matched with the description of the program. |

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| 1. Educational Institution | Shatt Al-Arab University |
| 2. Department / Center | Accounting |
| 3. Course Title /Code | Accounting for financial institutions |
| 4. Lecturer Name | Zainab Jaafar Salman |
| 5. Type of Teaching | Attendance |
| 6. Academic Year /Term | first course |
| 7. Total No. of Teaching Hours | 45 Hours |
| 8. Date f Preparing this Course Description | 7/ 9/ 2024 |

9. **Course Objectives**

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| a. Providing students with the most important principles and basics of Accounting for banking operations. |
| b.Teaching students how to apply Their expertise to solve problems related to banking and insurance operations. |
| c. Providing graduates with the necessary knowledge on job in in banks and insurance organizations. |
| d. Improving the administrative skills in the field ofPreparing financial reports for commercial banks. |
| e. Providing graduates with the skills of education and creative learning. |

10. **Course Output, Methodology and Evaluation**

(A) **Cognitive Objectives**

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| a. Enabling students to acquire knowledge and the art of Knowledge and understanding of accounting concepts and procedures related to the work of banks and insurance companies |
| b. Acquainting students with how to promote their personal knowledge. |
| c. Helping students to acquire knowledge in the art of Scientific developments in banking operations. |
| d. Enabling students to sharpen their skills in the dynamic work environment. |
| e. Enabling students to invest their scientific abilities in their working place in the scope of Commercial banking and insurance companies sector. |
| f. Helping students to get the necessary knowledge to solve problems related to preparing financial statements for banks. |

(B) **Skill Objectives Related to the Program**:

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| a. Scientific Skills: Taking into account the latest accounting practices for banks and insurance companies |
| b. Leadership Skills: Working within the team |
| c. Skills Related to Administrative Work Challenges |

**Methods of Teaching and Learning**

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| a. Using already- prepared lectures. |
| b. Using up-to-date data shows. |
| c. Homework |
| d. Adopting group discussions. |

**Methods of Evaluation**

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| a. Oral tests |
| b. Monthly tests |
| c. Daily quizzes |
| d. Students' Regular Attendance |

(C) **Sentimental and Value Objectives**

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| a. Realizing ethical objectives. |
| b. Commitment to university traditions. |
| c. Compliance with the University Instructions and the Ministry Regulations. |
| d. Promoting students' personal abilities in educational scopes and how to behave well with others. |

**Methods of Teaching and Learning**

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| a. Lectures on university instructions. |
| b. Educational guidance lectures. |
| c. Continuous directing. |
| d. Visiting State and private institutions. |
| e. Showing practical cases. |

**Methods of Evaluation**

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| a. Daily quizzes. |
| b. Classroom discussions and commitment to ethics and sublime values. |
| c. Special marks for class activities. |
| d. Monthly and quarterly evaluation. |

D) **General and Qualitative Skills (other skills related to the ability of employment and personal development)**

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| a. Enabling students to acquire the skill and art of Recording accounting operations in financial institutions. |
| b. Enabling students to apply creative thinking inWorking in commercial banks and insurance companies. |
| c. Enabling students to use modern methods of analysis and conclusions. |
| d. Enabling students to Preparing financial statements for banks |

11. **Course Structure**

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| **Week** | **No of Hours** | **Required Learning Output** | **Title of Subject** | **Teaching Method** | **Evaluation** |
| 1 | 3 | understanding the material | Services provided by banks - characteristics of banking service - types of banks - accounting system in banks | - lectures  - case study  -discussions | - oral tests  -questions |
| 2 | 3 | understanding the material | Accounting treatments for the Fund Secretariat Division | - lectures  - case study  -discussions | - oral tests  -questions |
| 3 | 3 | understanding the material | Accounting treatments for the current accounts division | - lectures  - case study  -discussions | - oral tests  -questions |
| 4 | 3 | understanding the material | Accounting treatments for savings accounts division | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 5 | 3 | understanding the material | Accounting treatments for4deposits dvision | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 6 | 3 | understanding the material | Accounting treatments for bills of exchange and transfers | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 7 | 3 | understanding the material | Accounting treatments for sold and purchased internal remittances and vouchers | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 8 |  |  | monthly exam |  |  |
| 9 | 3 | understanding the material | Accounting Treatments for Sold Foreign Transfers, Travelers’ Checks Sold, Foreign Transfers Drawn on the Bank, and Foreign Transfers Drawn on the Bank for Coverage | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 10 | 3 | understanding the material | Accounting treatments for documentarycredits issued for import and received for export | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 11 | 3 | understanding the material | Accounting treatments for internal and external letters of guarantee | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 12 | 3 | understanding the material | Insurance concept | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 13 | 3 | understanding the material | and insurance contract | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 14 | 3 | understanding the material | reinsurance contract | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 15 |  |  | final exam |  |  |

12.**Infrastructure**

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| a. Textbooks | Specialized Accounting Systems / Thaer Sabri Al-Ghabban |
| b. References | Specialized Accounting/ Majeed Jassim Salman |
| c. Recommended books and periodicals (journals, reports, etc.) | Accounting in commercial banks / Mahmoud Mohamed Abdel Rahim |
| d. Electronic references, internet websites, etc |  |

13. **The Plan of Improving the Course**

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| a. Studying labor market needs. |
| b. Be informed of the experiences of other countries in the field of Accounting in financial institutions. |
| c. Be informed of research work published in national and international journals in the field of Banks and insurance companies. |