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

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.

| 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 | 2024 /9 /1 |
| Description | |

9. Course Objectives

- 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 of Preparing 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

- 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:

- 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

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

Methods of Evaluation

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

(C) Sentimental and Value Objectives

- 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

- 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

- 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)

- 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

| Week | No of Hours | Required Learning Output | Title of Subject | Teaching Method | Evaluation |
|------|----------------|-------------------------------|---|---|----------------------------|
| 1 | 3 | understanding the material | Services provided by banks - characteristics of | - lectures - case study -discussions | - oral tests -questions |
| | | | banking service - types of banks - accounting system in banks | | |
| 2 | 3 | understanding the material | Accounting treatments for the Fund Secretariat Division | lecturescase studydiscussions | - oral tests -questions |
| 3 | 3 | understanding the material | Accounting treatments for the | lecturescase studydiscussions | - oral tests -questions |

| | | | current accounts | | |
|---|---|-------------------------------|---------------------------|----------------------------|---|
| | | | division | | |
| 4 | 3 | understanding the material | Accounting | - lectures - case study | lecturescase study |
| | | | treatments for | -discussions | -discussions |
| | | | savings accounts | | |
| | | | division | | |
| 5 | 3 | understanding the material | Accounting | - lectures - case study | - lectures - case study |
| | | | treatments | -discussions | -discussions |
| | | | for4deposits dvision | | |
| 6 | 3 | understanding the material | Accounting | - lectures - case study | - lectures - case study |
| | | | treatments for bills | -discussions | -discussions |
| | | | of exchange and | | |
| | | | transfers | | |
| 7 | 3 | understanding | Accounting | - lectures | - lectures |
| | | the material | treatments for sold | - case study | - case study |
| | | | and purchased internal | -discussions | -discussions |
| | | | remittances and | | |
| | | | vouchers | | |
| 0 | | | | | |
| 8 | | | monthly exam | | |
| 9 | 3 | understanding the material | Accounting | - lectures - case study | - lectures - case study |
| | | | Treatments for Sold | -discussions | -discussions |
| | | | Foreign Transfers, | | |
| | | | Travelers' Checks | | |
| | | | Sold, Foreign | | |

| | 1 | T | | I | |
|----|---|-------------------------------|---------------------|------------------------------|------------------------------|
| | | | Transfers Drawn on | | |
| | | | the Bank, and | | |
| | | | Foreign Transfers | | |
| | | | Drawn on the Bank | | |
| | | | for Coverage | | |
| 10 | 3 | understanding the material | Accounting | - lectures - case study | - lectures - case study |
| | | | treatments for | -discussions | -discussions |
| | | | documentarycredits | | |
| | | | issued for import | | |
| | | | and received for | | |
| | | | export | | |
| 11 | 3 | understanding the material | Accounting | - lectures - case study | - lectures - case study |
| | | | treatments for | -discussions | -discussions |
| | | | internal and | | |
| | | | external letters of | | |
| | | | guarantee | | |
| 12 | 3 | understanding the material | Insurance concept | - lectures | - lectures |
| | | the material | | - case study -discussions | - case study -discussions |
| 13 | 3 | understanding | and insurance | - lectures | - lectures |
| | | the material | contract | - case study -discussions | - case study -discussions |
| 14 | 3 | understanding | | - lectures | - lectures |
| | | the material | reinsurance | - case study | - case study |
| | | | contract | -discussions | -discussions |
| 15 | | | final exam | | |
| | | | | | |

12.Infrastructure

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

13. The Plan of Improving the Course

- 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.

نموذج وصف لقرر

وصف لقرر

| 2. القيسم الغيمي / المهائيز المحلية المصابية المهائية مي / المهائيز المحلية المهائية معروب المهائية معروب المهائية المه | بس ة لتغيي ة جامع ةشط لع ب | حامع ةشط لع ب |
|---|--|--------------------------------------|
| 4. أَمْرِكَ ال لَهِ صَور لَهَ احة وَ اللهِ عَلَيْهِ وَ اللهِ اللهُ الله | ة سياح مل له لكن المركن | الم حلاي ة |
| 5. فيصل / ليرن ة فيصل لولم يول أول /2024-2025 6. عدد ليراعات لولمرية)لكاني (45ساع قبوق ع 3 ساعات بل لم يوع | م ارمز ل قرر ال ما المناس المن | ر حلاي ة ل فش آت ل ملي ة |
| 6. عدد الساعات للولمرية)لمالىي (45ساع قبوقى 2 ساعاتب للماليوع | ال ل ضور ل الماحة المراي ة | اعة والمرية |
| | ىل / لىدنة فيمسل لولسي لأو | <u>ب</u> صل لـولمبي لـأول /2024-2025 |
| 7. تاري خ إعداد هذا لهصف .7 / 2024 | د ليساعات للولمرية)لكالي (45ساع قبوق ع 3س | \$ 4 ساع قبوق ع 3 س اع التبل أمريوع |
| | خ إعداد هذا لوصف | 2024/ 9/1 |

8. أهداف ل قرر

- تزويد لطلببلم في ومات لخص قبل علي ات لم حلاي قلة عامل مع ل فش آت لم اي ة
 - للمامبالنظام لمحلهي للمصرف وشركات لهاأين

9. مخ جات لرقرر وطلئق لتخدم ولتخدم والتوء

المد عدالكريم عدالتي عودة المد عدالتي عودة المد عدالتي عودة المدارة والاقتصاد



Qu's م.م زينب جعفر سلمان