

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 of 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	Sajjad Jawad Kadhim
5. Type of Teaching	Attendance
6. Academic Year /Term	first course
7. Total No. of Teaching Hours	45 Hours
8. Date of Preparing this Course Description	2025-9-1

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 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 in Working 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 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	- lectures - case study - discussions	- oral tests - questions

			current accounts division		
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	- lectures - case study -discussions	- lectures - case study -discussions

			Transfers Drawn on the Bank, and Foreign Transfers Drawn on the Bank for Coverage		
10	3	understanding the material	Accounting treatments for documentary credits 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

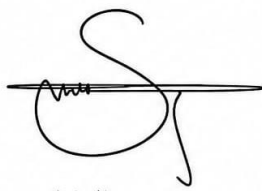
a. Textbooks	Specialized Accounting Systems / Thaer Sabri Al-Ghabban
b. References	Specialized Accounting/ Majeed Jassim Salman
c. Recommended books and periodicals (journals, reports, etc.)	Accounting in commercial banks / Mahmoud Mohamed Abdel Rahim
d. Electronic references, internet websites, etc	

13. The Plan of Improving the Course

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.


رئيس القسم
أ.م.د. عبدالكريم عبدالغني الالايذ




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م.م. سجاد جواد كاظم