



Course Weekly Outline

Course Lecturer	Zainab Jafar Salman			
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Title	Accounting for financial institutions			
Course Coordinator	first			
Course Objective	Enhancing the student's ability to account for financial operations in banks and insurance companies			
Course Description				
Textbook	Specialized accounting systems / d. Thaer Sabri Mahmoud Al-Ghabban			
References	1- Accounting in financial institutions / d. Abbas Al Ugaili 2- Electronic references on websites			
Course Assessment	Term Exam	Project	Quizzes and Attendance	Final Exam
	30		10	60
General Notes				



Week	Date	Topics Covered	Number of Hours	Notes
1	2022/10/9 2022/10/10	Services provided by banks - characteristics of banking service - types of banks - accounting system in banks	4	
2	2022/10/16 2022/10/17	Accounting treatments for the Fund Secretariat Division	4	
3	2022/10/23 2022/10/24	Accounting treatments for the current accounts division	4	
4	2022/10/30 2022/10/31	Accounting treatments for savings accounts division	4	
5	2022/11/6 2022/11/7	Accounting treatments for deposits division	4	
6	2022/11/13 2022/11/14	Accounting treatments for bills of exchange and transfers	4	
7	2022/11/20 2022/11/21	Accounting treatments for sold and purchased internal remittances and vouchers	4	
8	2022/11/27	monthly exam	4	

9	2022/11/28 2022/12/4	Accounting Treatments for Sold Foreign Transfers, Travelers' Checks Sold, Foreign Transfers Drawn on the Bank, and Foreign Transfers Drawn on the Bank for Coverage		
10	2022/12/5 2022/12/11	Accounting treatments for documentary credits issued for import and received for export	4	
11	2022/12/12 2022/12/18	Accounting treatments for internal and external letters of guarantee	4	
12	2022/12/19 2022/12/25	Insurance concept	4	
13	2022/12/26	and insurance contract	4	
14	2023/1/8 2023/1/9	reinsurance contract	4	

Lecturer signature

Head of Department Signature