University: Shatt al-Arab
College: College of Management and Economics
Department: Accounting
Stage: Third
The lecturer's full name is: Sajjad Jawad Kadhim
Academic title: Assistant Lecturer
Academic qualification: Master of Science in Finance and Banking

Republic of Iraq
Ministry of Higher Education and Scientific Research
Scientific Supervision and Evaluation Authority

Weekly lesson schedule

<table>
<tr><td colspan="5">Sajjad Jawad Kadhim</td><td>the name</td></tr>
<tr><td colspan="5">SajjadJawad@mohesr.gov.iq</td><td>e-mail</td></tr>
<tr><td colspan="5">Accounting for financial institutions</td><td>Name of the material</td></tr>
<tr><td colspan="5">the first</td><td>Chapter syllabus</td></tr>
<tr><td colspan="5">Enhancing the student's ability to handle the accounting aspects of financial transactions in banks and insurance companies.</td><td>The overall objective of the course</td></tr>
<tr><td colspan="5">1- Definition of terms used in financial institutions.
2- Defining the types of branches and operations specific to banks and how they work.
3- Understanding the accounting constraints specific to banking transactions</td><td>Special Goals</td></tr>
<tr><td colspan="5">Specialized Accounting Systems / Dr. Thaer Sabri Mahmoud Al-Ghaban</td><td>Textbooks</td></tr>
<tr><td colspan="5">Accounting in Financial Institutions / Dr. Abbas Al-Akeeli</td><td>External sources</td></tr>
<tr><td>Final exam</td><td>Project</td><td>Daily exams</td><td>laboratory</td><td>semester</td><td rowspan="2">Chapter estimates</td></tr>
<tr><td>60</td><td>-</td><td>10</td><td>30</td><td>the first</td></tr>
<tr><td colspan="5"></td><td>Additional information</td></tr>
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Goals	Scientific material	Theoretical material	the date	Week
To understand the nature of the services provided by banks, to learn about the types of banks, and to shed light on the nature of the accounting system in banks.	Services provided by banks - Characteristics of banking services - Types of banks - Accounting system in banks	Nature of banking activity	2025-9-22	1
Identifying the operations that take place in the cash division, whether in the bank's general management or in its affiliated branches, and conducting the reconciliation.	Accounting procedures specific to the treasury department	Treasury Department	2025-9-29	2
Understanding the operations related to current accounts credit and current accounts debit.	Accounting procedures for the current accounts department	Current Accounts Division	2025-10-6	3
How to handle deposit and withdrawal transactions that take place in the savings department.	Accounting procedures for the savings accounts department	Savings Accounts Division	2025-10-13	4
Identifying the types of deposits, with a focus on fixed cash deposits and calculating interest.	Accounting procedures for the deposits department	Deposits Division	2025-10-20	5
Understanding the processes related to bills of exchange and transfers and how to calculate interest on them.	Accounting treatments for bills of exchange and transfers	Commercial Paper Discounting and Collection Division	2025-10-27	6
How to distinguish between transactions related to internal transfers, both those sold and purchased, and drafts drawn on the bank.	Accounting treatments for internal remittances (sold and purchased) and bills of exchange	Internal Money Transfers Division	2025-11-3	7
		Study exam	2025-11-10	8
Learn about the different types of foreign transfers and how to deal with each type.	Accounting treatments for sold foreign	Foreign Remittances Department	2025-11-17	9

	remittances, purchased traveler's checks, foreign remittances drawn on the bank, and foreign remittances drawn on the bank for coverage.			
Distinguishing between the types of documentary credits and the accounting treatments specific to each type.	**Accounting treatments for letters of credit issued for import and received for export**	**Money Transfers and Letters of Credit Division**	**2025-11-24**	**10**
Distinguishing between the types of letters of guarantee and the accounting treatments specific to each type.	**Accounting treatments for domestic and foreign letters of guarantee**	**Letters of Guarantee Division**	**2025-12-1**	**11**
An introduction to insurance, its importance, characteristics, and types, in addition to understanding the elements of an insurance contract.	**The concept of insurance insurance contract**	**Accounting in insurance companies**	**2025-12-8**	**12**
Understanding the difference between an insurance contract and a reinsurance contract, in addition to clarifying the elements of a reinsurance contract.	**Reinsurance contract**	**Accounting in insurance companies**	**2025-12-15**	**13**
Recording entries related to expenses and revenues from operations	**Accounting treatments for expenses and revenues of insurance operations**	**Insurance account processing**	**2025-12-22**	**14**
		End-of-course exam	**2025-12-29**	**15**

رئيس القسم
أ.م.د. عبدالكريم عبدالغني اللايذ

مدرس المادة
م.م.سجاد جواد كاظم