



وزارة التعليم العالي والبحث العلمي

جامعة بابل

كلية الادارة والاقتصاد

قسم العلوم المالية والمصرفية



## وصف البرنامج الاكاديمي والمقرر الدراسي



## Academic Program and Course Description

2024-2025





كلية الادارة والاقتصاد / قسم العلوم المالية والمصرفية  
وصف البرنامج الاكاديمي



**Description of  
Academic Program & Syllabus  
Bachelor of Financial and Banking Sciences  
Faculty of Administration and Economics**

**وصف**

**البرنامج الاكاديمي و المقرر الدراسي**

**قسم العلوم المالية و المصرفية**

**كلية الادارة و الاقتصاد**

**2025**



كلية الادارة والاقتصاد / قسم العلوم المالية والمصرفية  
وصف البرنامج الاكاديمي



University Name	University of Babylon
Faculty/Institute	Faculty of Administration and Economics
Scientific Department	Bachelor of Financial and Banking Sciences
Academic or Professional Program Name	Bachelor's degree in Finance and Banking
Certificate Name	Bachelor's degree in Finance and Banking courses
Academic System	Courses according to the Deans' Committee
Accredited program	Summer training in government institutions
Other external influences	2/2/2025
Description Preparation Date	5/2/2025
Completion Date	

file Audited by Quality Assurance Department  
Manager.

Mr. Dr. Kamel Shakir Al-Watifi

Department Liaison Member

Technical Director/ Maha Qasem Silman

Scientific Associate Name:

Prof. Dr. Bashar Abbas ALHimyari

Head of Department Name :

Prof. Dr. Ahmed Khalil Al-Husseini

Approval

Prof. Dr. Zainab Abdul Razzaq

Dean of the College





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## Academic Program Description

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The academic program of the Department of Financial and Banking Sciences comes in response to the need to prepare qualified cadres who possess a combination of theoretical knowledge, practical skills, and professional values that meet the requirements of the local and regional labor market. Based on our commitment to quality standards and academic accreditation, this program has been designed according to educational objectives that provide a gradual scientific framework for formulating learning goals and defining learning outcomes.

The program relies on three main areas:

- **Knowledge Domain:** Focuses on transferring scientific knowledge and developing students' intellectual abilities through levels that begin with remembering and understanding, passing through application and analysis, and reaching evaluation and creativity.
- **Skills Domain:** Concerned with enhancing practical competence and the ability to apply knowledge using modern professional tools and methods.
- **Ethical and Professional Values Domain:** Focuses on instilling ethical and professional values in students and developing positive attitudes toward lifelong learning and social responsibility.

Based on these domains, the program objectives have been formulated, the most prominent of which are:

- **Knowledge Level:** The student should describe the concepts and theoretical foundations in the specialization, analyze complex financial and administrative problems, and evaluate proposed alternatives and solutions to make appropriate decisions.
  - **Skills Level:** The student should apply modern professional tools and models in a real work environment, and design innovative solutions that meet the needs of institutions and markets.
  - **Ethical and Professional Values Level:** The student should commit to ethical and professional values, demonstrate initiative and teamwork, and enhance his orientation toward lifelong learning and community service.
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كلية الادارة والاقتصاد  
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## 1. Program Vision

To make the program of the Department of Financial and Banking Sciences at the College of Administration and Economics, University of Babylon, a leading model in financial and banking education at the national and regional levels, distinguished in providing high-quality academic and research programs that meet market needs and technological development requirements, and effectively contribute to supporting the national economy and sustainable development..

## 2. Program Mission

To provide a distinguished educational and training program in the field of financial and banking sciences that integrates theoretical knowledge with practical application, with the aim of preparing qualified graduates capable of meeting the requirements of the local and international labor market, and enhancing their research and professional abilities to contribute to the development of the financial and banking sector and society in general.

## 3. Program Objectives

1. Enable students to acquire advanced theoretical and applied knowledge in the fields of financial and banking sciences, in accordance with approved academic and professional standards.
2. Develop financial analysis skills and sound decision-making based on scientific foundations, in order to enhance performance efficiency in financial and banking institutions.
3. Prepare distinguished graduates with the ability to compete in the local and international labor market by providing them with the required scientific competencies and professional skills.
4. Promote scientific research and innovation in the fields of financial and banking sciences, and contribute to the development of economic knowledge in support of sustainable development.
5. Consolidate ethical and professional values among students to ensure the practice of financial and banking work with high responsibility and professionalism.

## 4. Program Accreditation

Not currently under application

## 5. External Influences

Summer Training



جامعة بابل  
كلية الادارة والاقتصاد  
وصف البرنامج المقرر



## 6. Program Structure

Program Structure	Number of Courses	Course Unit	Percentage	Notes*
Institutional Requirements	7	14	%0.12	Core
College Requirements	3	9	%0.05	Core
Department Requirements	27	66	%0.48	Core
Summer Training	1	3	%0.01	Core
Others	Sports or Extracurricular Activities	-	-	-

## 7. Program Description

Year / Level	Course Code	Course Title	Credit Hours	
			Theoretical	Practical
Second / First	B FBS PF24	General Finance 1	2	-
	B FBS FM33	Financial Mathematics and Simple Interest	3	-
	B FBS FM 26	Financial Management 1	2	-
	B FBS MB31	Money and Banking	3	-
	B FBS IA37	Intermediate Accounting 1	3	-
	B FBS CL25	Commercial Law	2	-
	B FBS PC210	Baath Party Crimes	2	-
	B FBS BD32	Banking Databases 1	2	-
	B FBS EL29	English Language	2	-
	B FBS AL28	Arabic Language	2	-
Second / Second	B FBS PF216	General Finance 2	2	-
	B FBS BI313	Financial Institutions	3	-
	B FBS BM314	Banking Marketing	3	-
	B FBS FM217	Financial Management 2	2	-



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كلية الادارة والاقتصاد  
وصف البرنامج المقرر



Year / Level Practical	Course Code	Course Title	Credit Hours	
			Theoretical	Practical
Second / Second	B FBSEC218	E-Commerce	2	-
	B FBS IA315	Intermediate Accounting 2	3	-
	B FBS MPBS311	Monetary Policies and the Banking System	3	-
	B FBS BD312	Banking Databases 2	3	-

Year / Level	Course Code	Course Title	Credit Hours	
			Theoretical	Practical
Third / First	B FBS FM31	Financial Markets	3	-
	B FBS BO32	Banking Operations	3	-
	B FBS CA33	Cost Accounting 1	3	-
	B FBS BA27	Bank Accounting 1	2	-
	B FBS QM34	Quantitative Methods	3	-
	B FBS UAS26	Unified Accounting System 1	3	-
	B FBS CF25	Corporate Finance 1	2	-
Third / Second	B FBS EF214	Econometric and Financial Economics	2	-
	B FBS EID39	Investment Decision Evaluation	3	-
	B FBS FRM38	Financial Risk Management	3	-
	B FBS CA311	Cost Accounting 2	3	-
	B FBS UAS310	Unified Accounting System 2	3	-
	B FBS CF213	Corporate Finance 2	2	-
	B FBS BA212	Bank Accounting 2	2	-



جامعة بابل  
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وصف البرنامج المقرر



Year / Level	Course Code	Course Title	Credit Hours	
			Theoretical	Practical
Fourth / First	B FBSIP31	Investment Portfolio	3	-
	B FBS MA32	Managerial Accounting 1	3	-
	B FBS BIS33	Banking and International Standards	3	-
	B FBS AC 24	Auditing and Financial Control 1	2	-
	B FBS IB25	Islamic Banking 1	2	-
	B FBS EMSR26	Ethics and Research Methods	2	-
Fourth / Second	B FBS EF214	Accounting and Banking Information Systems	3	-
	B FBS EID39	International Finance	3	-
	B FBS FRM38	Project Feasibility and Evaluation Studies	3	-
	B FBS CA311	Managerial Accounting 2	3	-
	B FBS UAS310	Islamic Banking 2	2	-
	B FBS CF213	Auditing and Financial Control 2	2	-
	B FBS BA212	Research Project	2	-

### 8. Expected Program Learning Outcomes (PLOs)

A- Knowledge		Expected Outcomes
1A	Student's knowledge of the concept of banking management	Understanding the fundamental concepts and theories in financial and banking sciences, and being familiar with banking regulations and policies locally and internationally
2A	Students' ability to assess the success of monetary and fiscal policies	
3A	Enabling students to analyze quality costs in banking services	





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كلية الادارة والاقتصاد  
وصف البرنامج المقرر



B- Skills		Expected Outcomes
1B	To become familiar with financial and banking concepts	Teamwork skills, the ability to communicate effectively, and to prepare financial and banking reports in a professional and comprehensive manner
2B	Student's ability to assess the success of monetary and fiscal policies	
3B	Enabling students to analyze quality costs in banking services	

G- Values		Expected Outcomes
1G	<b>Verbal Communication:</b> The ability to express ideas clearly and confidently in speech.	Commitment to professional ethics in all academic and practical activities
2G	<b>Teamwork:</b> Working confidently within a group.	
3G	<b>Analysis and Investigation:</b> Collecting information systematically and scientifically to establish facts and principles for problem-solving.	
4G	<b>Initiative:</b> Motivation to work, ability to take initiative, identify opportunities, and propose ideas and solutions.	
5G	<b>Written Communication:</b> The ability to express oneself clearly in writing.	
6G	<b>Planning and Organization:</b> Ability to plan activities and execute them effectively.	
7G	<b>Flexibility:</b> Successfully adapting to changing situations and work environments.	
8G	<b>Time Management:</b> Effectively managing time and prioritizing tasks.	
9G	<b>Verbal Communication:</b> The ability to express ideas clearly and confidently in speech.	



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كلية الادارة والاقتصاد  
وصف البرنامج المقرر



### 9. Teaching and Learning Strategies

Teaching	Learning
<ul style="list-style-type: none"> <li>• Method of Giving Lectures</li> <li>• Project Teams</li> <li>• Workshops</li> <li>• Brainstorming Ideas</li> <li>• Campus-based E-learning</li> <li>• Experiential Learning</li> <li>• Application-based Learning</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Problem-Based Learning:</b> Presenting real financial and banking problems to motivate students to analyze and propose appropriate solutions.</li> <li>• <b>Collaborative Learning:</b> Involving students in group projects to enhance teamwork skills.</li> <li>• <b>E-Learning:</b> Efficient use of banking computer software.</li> <li>• <b>Analytical Learning:</b> Skillful analysis of financial and banking data.</li> </ul>

### 10. Assessment Methods

- Midterm and Final Exams
- Learning Matrix
- Student Feedback (CAT)
- Learning Triangle

### 11. Academic Staff

#### Faculty Members

Name	Rank Academic	Specialization		Requirements / Skills	Faculty Members List	
		General	Specific		Staff	Lecturer
Prof. Dr. Ahmed Khalil Hassan Hussein	professor	Economics	Economic Development	Computer	Staff	
Prof. Dr. Jawad Kazem Abd Nassef	professor	Economics	Crisis Management	Computer	Staff	
Prof. Dr. Abdul Khaliq Dubai Al-Jubouri	professor	Economics	International	Computer	Staff	
Prof. Dr. Haider Ali Muhammad Al-Dulaimi	professor	Economics	Petroleum Economics	Computer	Staff	



جامعة بابل  
كلية الادارة والاقتصاد  
وصف البرنامج المقرر



Name	Rank Academic	Specialization		Requirements / Skills	Faculty Members List	
		General	Specific		Staff	Lecturer
Asst. Prof. Dr. Nasr Hamoud Maznan Fahd	assistant professor	Economics	Economic Development	Computer	Staff	
Asst. Prof. Dr. Eyhab Abdul Salam Mahmoud Hamoud	assistant professor	Economics	Crisis Management	Computer	Staff	
Asst. Prof. Dr. Asaad Munshid Muhammad Ahmed	assistant professor	Economics	International	Computer	Staff	
Asst. Prof. Dr. Amal Ghalib Rashid	assistant professor	Economics	Petroleum Economics	Computer	Staff	
Dr. Dhilal Muhammad Reda Mohsen	Lecturer	Economics	Monetary Policies	Computer	Staff	
Asst. Prof. Dr. Zina Hamza Khudair Abbas	Lecturer	Statistics	Robust Statistics	Computer	Staff	
Asst. Prof. Dr. Ali Falah Hamza	Lecturer	Accounting	Accounting Theory	Computer	Staff	
Asst. Hind Abdul Ameer Ahmed	Lecturer	Business Administration	Knowledge Management	Computer	Staff	
Lecturer Ali Hassan Hadi	Assistant Lecturer	Computer Science	Human Resources	Computer	Staff	
Lecturer Sarmad Fadel Abdul Rahim	Assistant Lecturer	Accounting	Networks	Computer	Staff	
Lecturer Mithal Karim Kazem	Assistant Lecturer	Economics	Cost Accounting	Computer	Staff	
Lecturer Ahmed Saleh Kazem	Assistant Lecturer	Banking and Finance	Banking and Finance	Computer	Staff	



جامعة بابل  
كلية الادارة والاقتصاد  
وصف البرنامج المقرر



Name	Rank Academic	Specialization		Requirements / Skills	Faculty Members List	
		General	Specific		Staff	
Lecturer Mustafa Habib Ubaid	Assistant Lecturer	Monetary and Financial	Monetary and Financial	Computer	Staff	
Lecturer Amir Ahmed Nasser	Assistant Lecturer	Banking and Finance	Banking and Finance	Computer	Staff	
Lecturer Nazem Jawad Rashid	Assistant Lecturer	Law	Law	Computer	Staff	
Lecturer Nabil Takleef Iskander	Assistant Lecturer	Economics	Economics	Computer	Staff	
Lecturer Hamed Akreb Muhammad	Assistant Lecturer	Islamic Financial and Banking Sciences	Islamic Banking	Computer	Staff	

## 12. Professional Development

### 1. Orientation of New Faculty Members

Short-Term (Within the First Year)	Long-Term (Over 3–5 Years)
<p><b>1. Objectives:</b></p> <ul style="list-style-type: none"><li>• Enable new faculty members to integrate quickly into the academic environment.</li><li>• Equip them with essential teaching and classroom management skills.</li><li>• Introduce them to academic and administrative regulations and professional ethics.</li></ul> <p><b>2. Activities:</b></p>	<p><b>1. Objectives</b></p> <ul style="list-style-type: none"><li>• Enhance and develop the research capabilities and scientific publication of new faculty members in reputable journals.</li><li>• Prepare and nurture future academic leaders from among the new faculty members.</li></ul> <p><b>2. Activities</b></p> <p><b>2.1 Advanced Training Programs:</b></p>



جامعة بابل

كلية الادارة والاقتصاد

وصف البرنامج المقرر



#### 2.1 Comprehensive Orientation Program:

- Workshops on the academic structure and internal regulations.

#### 2.2 Teaching Skills Training:

- Methods and techniques for preparing lectures and course syllabi.
- Assessment methods and exam preparation.

#### 2.3 Workshops on Communication Skills and Research Ethics:

- How to interact effectively with students and colleagues.
- Principles of academic integrity and prevention of plagiarism.

#### 2.4 Expected Outcomes:

- Faster adaptation of new faculty members to the work environment.
- Improved competence in lecture planning and classroom management.
- Clear understanding of academic regulations and professional ethics.

- How to use e-learning tools and digital platforms.
- Preparing and designing modern courses using innovative teaching methods (*Active Learning, Flipped Classroom*).

#### 2.2 Scientific Research:

- Workshops on writing research papers and drafting research proposals.
- Support for participation in local and international conferences.

#### 2.3 Academic Leadership Programs:

- Training on the functioning of academic committees.
- Gradual involvement in administrative tasks and committees.

#### 2.4 Expected Outcomes:

- Increased rate of scientific publications among new faculty members.
- Acquisition of advanced teaching experience and proficiency in using technology.
- Preparation of a generation of future academic leaders.

## 2. Professional Development of Faculty Members:

The department is committed and keen on enhancing the teaching skills of its faculty members. It continuously monitors the outcomes of teaching and learning, as well as the academic and practical development of these faculty members.

### 13. Admission Criteria

- Central Admission (Biological / Applied / Literary / Top of Commercial Branch)
- Parallel Admission



جامعة بابل

كلية الادارة والاقتصاد

وصف البرنامج المقرر



- Top Graduates from Institutes Admission
- Evening Admission

#### 14. Main Information Sources About the Program

The program is published on the department and college websites. It has been prepared by the Ministry of Higher Education and Scientific Research, and its implementation is monitored by the Head of the Department.

#### 15. Program Development Plan

	Long-Term (Over 3–5 Years)
<p><b>Objectives:</b></p> <ul style="list-style-type: none"><li>• Continuous updating of study plans to meet local and international academic standards.</li><li>• Enhance the efficiency of learning outcomes to align with labor market requirements.</li><li>• Improve and develop teaching methods in the department.</li></ul> <p><b>2. Activities:</b></p> <p><b>2.1 Review and Update of Curricula:</b></p> <ul style="list-style-type: none"><li>• Align courses with quality standards and academic accreditation requirements.</li><li>• Introduce modern courses.</li></ul> <p><b>2.2 Training Workshops for Faculty Members:</b></p> <ul style="list-style-type: none"><li>• Use of active learning methods.</li><li>• Develop assessment skills and exam design according to learning outcomes.</li></ul> <p><b>2.3 Student Activities:</b></p> <ul style="list-style-type: none"><li>• Organize banking seminars and field</li></ul>	<p><b>1. Objectives:</b></p> <ul style="list-style-type: none"><li>• Obtain national academic accreditation.</li><li>• Develop and enhance scientific research in the field of financial and banking sciences.</li><li>• Build strategic and effective partnerships with the banking sector.</li></ul> <p><b>2. Activities:</b></p> <p><b>2.1 Accreditation Plan:</b></p> <ul style="list-style-type: none"><li>• Prepare self-evaluation reports, improvement plans, and monitor their completion.</li><li>• Apply approved quality standards, such as the national accreditation for Colleges of Administration and Economics.</li></ul> <p><b>2.2 Support for Scientific Research:</b></p> <ul style="list-style-type: none"><li>• Support publication of research in reputable journals.</li><li>• Organize local financial and banking conferences.</li></ul> <p><b>2.3 Partnerships with the Banking Sector:</b></p> <ul style="list-style-type: none"><li>• Agreements for training and</li></ul>



جامعة بابل

كلية الادارة والاقتصاد

وصف البرنامج المقرر



visits to banks and financial institutions.

#### 2.4 Student and Graduate Satisfaction:

- Conduct regular surveys to evaluate the quality of courses and teaching each academic year.

#### 3. Expected Outcomes:

- Updated and accredited curricula.
- More effective teaching and assessment methods.
- Increased student and graduate satisfaction.
- Improved readiness of graduates for the local labor market.

employment of graduates.

- Joint research projects with the banking sector.

#### 2.4 Expected Outcomes:

- The program achieves academic accreditation.
- Growth in scientific output of faculty members.
- Increased graduate employment in the banking sector.

#### 2.5 Monitoring and Evaluation Mechanism:

- Semi-annual reports to track achievement of objectives.
- Periodic meetings with external partners to review program alignment with labor market needs.
- Regular surveys of students, graduates, and employers.
- Update the plan every three years according to economic and educational changes.



جامعة بابل  
كلية الادارة والاقتصاد  
وصف البرنامج المقرر



Program Skills Map

Expected Learning Outcomes Tables

year	Course Code	Course Name	Corer Elective	Knowledge			Skills			Values								
				A1	A2	A3	B1	B2	B3	C1	C2	C3	C4	C5	C6	C7	C8	
Second stage, first course	B FBS PF24	General Finance 1	Core	*	*		*	*				*	*		*			
	B FBS FM33	Financial Mathematics and Simple Interest	Core	*	*		*			*		*						
	B FBS FM 26	Financial Management1	Core	*	*	*	*		*	*								
	B FBS MB31	Money and Banking	Core		*	*	*	*				*			*	*		
	B FBS IA37	Intermediate Accounting1	Core		*		*	*	*	*	*	*	*		*	*	*	
	B FBS CL25	Commercial Law	Core	*			*	*				*	*					
	B FBS PC210	Baath Party Crimes	optional									*	*	*				
	B FBS BD32	Banking Databases 1	Core	*			*				*	*	*	*			*	*
	B FBS EL29	English Language	optional								*	*	*		*			
B FBS AL28	Arabic Language	optional								*	*	*	*	*				





جامعة بابل  
كلية الادارة والاقتصاد  
وصف البرنامج المقرر



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year	Course Code	Course Name	Corer Elective	Knowledge			Skills			Values								
				A1	A2	A3	B1	B2	B3	C1	C2	C3	C4	C5	C6	C7	C8	
Second stage, second course	B FBS PF216	General Finance 2	Core	*	*		*	*				*	*		*			
	B FBS BI313	Financial Institutions	Core	*	*	*	*	*	*		*		*			*	*	
	B FBS BM314	Banking Marketing	optional	*		*	*	*			*		*		*	*	*	
	B FBS FM217	Financial Management 2	Core	*	*	*	*		*		*							
	B FBSEC218	E-Commerce	Core	*	*	*	*	*					*	*	*	*	*	
	B FBS IA315	Intermediate Accounting 2	Core		*		*	*	*		*	*	*	*		*	*	*
	B FBS MPBS311	Monetary Policies and the Banking System	Core	*	*	*	*	*	*				*	*	*	*	*	
	B FBS BD312	Banking Databases 2	Core	*			*				*	*	*	*		*	*	

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Expected Learning Outcomes Tables																	
year	Course Code	Course Name	Corer Elective	Knowledge			Skills			Values							
				A1	A2	A3	B1	B2	B3	C1	C2	C3	C4	C5	C6	C7	C8
Stage 3, First Course	B FBS FM31	Financial Markets	Core	*	*	*	*	*									
	B FBS BO32	Banking Operations	Core	*	*	*	*				*						
	B FBS CA33	Cost Accounting 1	Core	*	*	*	*		*		*						
	B FBS BA27	Bank Accounting 1	optional		*	*	*	*			*						
	B FBS QM34	Quantitative Methods	Core	*	*	*	*				*						
	B FBS UAS26	Unified Accounting System 1	Core	*	*	*	*				*						
	B FBS CF25	Corporate Finance 1	optional	*	*							*				*	*



جامعة بابل  
كلية الادارة والاقتصاد  
وصف البرنامج المقرر



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year	Course Code	Course Name	Corer Elective	Knowledge			Skills			Values							
				A1	A2	A3	B1	B2	B3	C1	C2	C3	C4	C5	C6	C7	C8
Stage 3, Second Course	B FBS EF214	Econometric and Financial Economics	Core	*	*		*	*				*			*		*
	B FBS EID39	Investment Decision Evaluation	Core	*	*							*			*		
	B FBS FRM38	Financial Risk Management	optional	*		*	*	*	*	*		*			*	*	
	B FBS CA311	Cost Accounting 2	Core	*	*		*	*	*	*	*	*	*		*	*	
	B FBS UAS310	Unified Accounting System 2	Core	*	*		*	*	*	*	*	*	*		*		
	B FBS CF213	Corporate Finance 2	optional	*								*	*		*	*	
	B FBS BA212	Bank Accounting 2	Core		*	*	*	*	*		*	*			*		



جامعة بابل  
كلية الادارة والاقتصاد  
وصف البرنامج المقرر



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year	Course Code	Course Name	Corer Elective	Knowledge			Skills			Values							
				A1	A2	A3	B1	B2	B3	C1	C2	C3	C4	C5	C6	C7	C8
Stage 4, First Course	B FBSIP31	Investment Portfolio	Core	*	*	*				*		*			*		
	B FBS MA32	Managerial Accounting 1	Core	*	*	*	*	*	*	*	*	*			*	*	
	B FBS BIS33	Banking and International Standards	optional		*	*									*	*	
	B FBS AC 24	Auditing and Financial Control 1	Core	*	*	*	*	*	*			*			*		
	B FBS IB25	Islamic Banking 1	Core	*	*	*	*	*	*			*	*		*	*	
	B FBS EMSR26	Ethics and Research Methods	Core								*	*	*	*	*		*



جامعة بابل  
كلية الادارة والاقتصاد  
وصف البرنامج المقرر



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year	Course Code	Course Name	Corer Elective	Knowledge			Skills			Values							
				A1	A2	A3	B1	B2	B3	C1	C2	C3	C4	C5	C6	C7	C8
Stage 4, Second Course	B FBS EF214	Accounting and Banking Information Systems	Core	*	*				*	*		*	*		*	*	*
	B FBS EID39	International Finance	Core	*	*		*	*			*	*			*	*	
	B FBS FRM38	Project Feasibility and Evaluation Studies	Core	*	*		*	*	*		*				*	*	
	B FBS CA311	Managerial Accounting 2	Core	*	*		*	*	*		*				*	*	
	B FBS UAS310	Islamic Banking 2	Core	*	*		*	*	*		*				*	*	
	B FBS CF213	Auditing and Financial Control 2	Core		*		*	*		*	*	*	*	*	*	*	*
	B FBS BA212	Research Project	optional		*	*		*					*	*	*		

# Course Description

Department of Banking and Finance



## Course Description

<b>1. Course Name:Public finance</b>	
<b>2. Course Code: B FBS PF 24</b>	
<b>3. Semester / Year : First semester/year 2024-2025</b>	
<b>4. Date of Preparing this Description :18/8/2025</b>	
<b>5. Available Attendance Modes :My presence</b>	
<b>6. Number of Credit Hours (Total) 30/Number of Units (Total)30:</b>	
<b>7. Name of Course Coordinator (mention all if more than one) :</b>	
Name: AHMED SALEH KADHIM WETAIF	
email: - <a href="mailto:Bsc.ahmed.saleh@uobabylon.edu.iq">Bsc.ahmed.saleh@uobabylon.edu.iq</a>	
<b>8. Course Objectives (according to Bloom's Taxonomy)</b>	
<b>Course Aims</b>	<p><b>The course aims to:</b></p> <ul style="list-style-type: none"> <li>· Realize the importance of studying public finance</li> <li>· Address the ideas of economic schools (classical and Keynesian) and even the opinion of socialists on public finance</li> <li>· Understand the role of public finance in the economic life of individuals and society and in economic stability in general</li> <li>· Make the student understand everything related to aspects of public expenditures in terms of concept, characteristics, economic effects, and the phenomenon of increasing public expenditures and their productivity</li> </ul> <p style="text-align: center;"><b>Make the student familiar with the concept of public revenues and their regular and irregular sources</b></p> <p style="text-align: center;"><b>Objectives of the study material</b></p>
<b>9. Teaching and Learning Strategies:</b>	
<b>Strategy</b>	<p><b>Course Structure:</b>The teaching strategies in this subject focus on trying to achieve educational goals by using various teaching methods through integrating technology into education and using computer software for this purpose.</p>

## 10. Course Structure

Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
First	2	High knowledg	High knowledge of the concept of	My presence	Monthly exams, two exams each, 15
Second	2	High knowledg	public finance and public and private .needs. In-person	My presence	duties ° assigned to the student
Third	2	High knowledg	Public and private finance	My presence	Level of commitment inside the hall (6)
Fourth	2	High knowledg	The relationship between public finance and other sciences: economics, politics and law	My presence	Oral exams, 2 exams for each exam
Fifth	2	High knowledg	Overhead	My presence	Reports assigned to the student (5)
Sixth	2	High knowledg	Characteristics of overhead and images of overhead	My presence	Total score (50)
Seventh	2	High knowledg	Economic classification of public expenditures	My presence	=
Eighth	2	High knowledg	Uneconomical division of public expenditures	My presence	=
Ninth	2	High knowledg	Public spending components	My presence	=
Tenth	2	High knowledg	The phenomenon of increasing public expenditure	My presence	=
Eleventh	2	High knowledg	Economic effects of public expenditure	My presence	=
Twelfth	2	High knowledg	Public and private domain	My presence	=
Thirteenth	2	High knowledg	General drawing concept and characteristics	My presence	=
Fourteenth	2	High knowledg	The importance of public drawing in public finance	My presence	=
Fifteenth	2	High knowledge	How to determine the general price and general fee	My presence	=

## 11. Course Assessment

**Course Evaluation .The grade is distributed out of 100 according to the tasks assigned to the student, such as daily preparation, monthly exams, reports, and the .end-of-course exam**

## 12. Teaching and Learning Resources

<b>Required and Recommended Books (including syllabus, if available)</b>	
<b>Main References (Sources)</b>	<b>Main References (Sources)</b> <b>Reliable Sources:</b> <b>1. Dr. Taher Al-Janabi, Public Finance and Financial Legislation, Baghdad, Methodological Book,</b> <b>2. Dr. Adel Falih Al-Ali, Public Finance and Financial Legislation  , Dar Al-Hamed Publishing, 2007</b> <b>3. Adel Ahmed Hashish, Public Finance Economics, no edition, Alexandria, University Culture Foundation, 1083</b>  <b>4. Financial Management, Foundations of Project Evaluation, Company Evaluation, Corporate Financing Decisions, Ajin Pragam, Translated by (Mahmoud Fattouh, Omar Abdel Karim), 2018</b>
<b>Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)</b>	
<b>Electronic References, Websites</b>	<b>Reports from accredited websites</b>

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## Course Description

<b>1-Course Name: Financial Mathematics</b>					
<b>2-Course Code: B FBS FM 33</b>					
<b>3-Semester / Year :2024-2025</b>					
<b>4-Date of Preparing this Description :23-11-2024</b>					
<b>5-Available Attendance Modes : Attendance</b>					
<b>6-Total Study Hours / Total Units : 45</b>					
<b>7-Name of Course Coordinator (mention all if more than one) :</b>					
Name:- mustafa habeeb aubead marza					
email:- <a href="mailto:am3379667@gmail.com">am3379667@gmail.com</a>					
<b>8-Course Objectives (according to Bloom's Taxonomy)</b>					
<b>Course Aims</b>		The course aims to provide the student with technical skills in simple and compound banking interest, methods of calculating it, and identifying methods of discounting commercial papers.			
<b>9-Teaching and Learning Strategies:</b>					
<b>Strategy</b>		The teaching strategies in this course focus on trying to achieve educational goals through the use of various teaching methods by integrating technology into education and using computer software for this purpose.			
<b>10-Course Structure</b>					
<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>First</b>	3	High knowledge	The concept of interest and its elements	Theoretical lecture	- (2) written exams, each exam (30) points - Two (2) oral exams, each exam having a score of (10). -Assignments assigned to students: (2) for each assignment (5) points - Commitment level (10) levels

<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>Second</b>	3	High knowledge	Law of simple interest	Theoretical lecture	=
<b>Third</b>	3	High knowledge	Time extraction	Theoretical lecture	=
<b>Fourth</b>	3	High knowledge	Commercial time	Theoretical lecture	=
<b>Fifth</b>	3	High knowledge	Real time	Theoretical lecture	=
<b>Sixth</b>	3	High knowledge	Balance	Theoretical lecture	=
<b>Seventh</b>	3	High knowledge	First month test	Theoretical lecture	=
<b>Eighth</b>	3	High knowledge	The relationship between interest and balance	Theoretical lecture	=
<b>Ninth</b>	3	High knowledge	When the interest rate is unknown	Theoretical lecture	=
<b>Tenth</b>	3	High knowledge	When time is unknown	Theoretical lecture	=
<b>Eleventh</b>	3	High knowledge	Standard interest	Theoretical lecture	=
<b>Twelfth</b>	3	High knowledge	Commercial interest	Theoretical lecture	=
<b>Thirteenth</b>	3	High knowledge	The correct interest	Theoretical lecture	=
<b>Fourteenth</b>	3	High knowledge	The relationship between commercial and correct benefits	Theoretical lecture	=
<b>Fifteenth</b>	3	High knowledge	Second month test	Theoretical lecture	=

### **11-Course Assessment**

- (2) written exams, each exam (30) points
- Two (2) oral exams, each exam

## 12-Teaching and Learning Resources

<b>Required and Recommended Books (including syllabus, if available)</b>	<b>Approved sources:</b> <b>1. D. Abdul Salam Lafta Saeed, Financial Mathematics for Short-Term Operations, Part One, College of Administration and Economics, University of Baghdad, 2005.</b> <b>2. 2. D. Abdul Salam Lafta Saeed, Financial Mathematics for Long-Term Operations, Part Two, College of Administration and Economics, University of Baghdad, 2005.</b>
<b>Main References (Sources)</b>	
<b>Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)</b>	
<b>Electronic References, Websites</b>	



## Course Description

<b>1-Course Name: Financial management</b>					
<b>2-Course Code: B FBS FM 26</b>					
<b>3-Semester / Year : Semester</b>					
<b>4-Date of Preparing this Description : 1/9/2025</b>					
<b>5-Available Attendance Modes : weekly</b>					
<b>6-Total Study Hours / Total Units 30 hours, 2 units</b>					
<b>7-Name of Course Coordinator (mention all if more than one) :</b>					
Name:- Hind Abdel Amir Ahmed                      email:- bus.hind.abed@uobabylon.edu.iq					
<b>8-Course Objectives (according to Bloom's Taxonomy)</b>					
<b>Course Aims</b>		<p><b>The student will interpret financial statements.</b></p> <p><b>The student will explain financial trading tools.</b></p> <p><b>Two statements will introduce the student to the basic concepts of financial management.</b></p> <p><b>The student will interpret financial analysis statements.</b></p>			
<b>9-Teaching and Learning Strategies:</b>					
<b>Strategy</b>		<b>Lecture, discussion and dialogue, solving exercises</b>			
<b>10-Course Structure</b>					
<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>First</b>	2	The student should know financial management, its most important uses and historical development	The nature of financial management	Theoretical lecture, practical applications, class discussion, and homework	Quick tests, homework, attendance
<b>Second</b>	2	The student should explain the functions of financial management and the tasks of the financial .manager	Financial management functions and tasks of the financial manager	==	Quick tests, homework, attendance
<b>Third</b>	2	The student should distinguish between types of establishments in terms of their legal form	Basic forms of business establishments	==	Quick tests, homework, attendance

<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>Fourth</b>	2	The student should know the tools used in .trading	Trading tools in financial markets	Theoretical lecture, practical applications, class discussion, and homework	Quick tests, homework, attendance
<b>Fifth</b>	2	The student should explain activity ratios and use them in ..financial analysis	Financial statements	==	=
<b>Sixth</b>	2	The student must understand financial analysis and identify .its steps	Financial analysis concept and its steps	==	=
<b>Seventh</b>	2	The student should explain liquidity ratios and use them in ..financial analysis	(liquidity ratios)	==	=
<b>Eighth</b>	2	The student should explain activity ratios and use them in .financial analysis	(activity ratios)	==	=
<b>Ninth</b>	2	.Solve examples	Financial analysis applications	==	=
<b>Tenth</b>	2	To explain to the student the methods of planning and drawing strategies to determine and control ..financial needs	Forecasting financial needs and its relationship to financial planning and contro	==	=
<b>Eleventh</b>	2	The student should explain how to use percentages to determine financial needs and ways to ..finance them	Percentage of sales method	==	=
<b>Twelfth</b>	2	The student should understand the simple linear regression method in forecasting ..sales	Simple linear regression method	==	=
<b>Thirteenth</b>	2	To explain the financial markets and their most important classifications to the ..student	Financial markets	=	=
<b>Fourteenth</b>	2	The student should know the most important short-term ..securities in the	Money markets	=	=

Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
Fifteenth	2	The student should understand the most important long-term securities that are traded	Capital market	=	=

#### 11-Course Assessment

Distributing the score out of 50 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc

#### 12-Teaching and Learning Resources

Required and Recommended Books (including syllabus, if available)	
Main References (Sources)	Financial Management Prof. Dr. Muhammad Ali Al-Amiri
Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)	Financial Management (Dr. Fayez Salim Al-Haddad)
Electronic References, Websites	



## Course Description

<b>1-Course Name: Intermediate Accounting</b>	
<b>2-Course Code: B FBS IA37</b>	
<b>3-Semestert Two semester / Year :2024-2025</b>	
<b>4-Date of Preparing this Description :</b>	
<b>5-Available Attendance Modes : My presence</b>	
<b>6-Total Study Hours 3 / Total Units 45</b>	
<b>7-Name of Course Coordinator (mention all if more than one) :</b>	
Name:- Mithal kreem kadhim Al zubady email:- Mithalalzubaid55@gmail.com	
<b>8-Course Objectives (according to Bloom's Taxonomy)</b>	
<b>Course Aims</b>	<b>Understanding the final accounts of commercial companies.</b> <ul style="list-style-type: none"><li>• Preparing and analyzing the trading and profit and loss accounts.</li><li>• Preparing the balance sheet according to accounting principles.</li><li>• Performing inventory adjustments and closing entries.</li><li>• Applying the concepts of accrued and deferred expenses and revenues.</li><li>• Interpreting financial results and making accounting decisions.</li><li>• Linking theoretical knowledge to practical application.</li></ul>
<b>9-Teaching and Learning Strategies:</b>	
<b>Strategy</b>	<b>Interactive lectures to explain basic concepts.</b> <ul style="list-style-type: none"><li>• Problem-solving and practical exercises to enhance understanding.</li><li>• Group work and class discussions.</li><li>• Analysis of real-life case studies.</li><li>• Periodic homework and exercises.</li><li>• Use of educational media and presentations.</li></ul> <b>Continuous assessment through short tests and class activities</b>
<b>10-Course Structure</b>	

<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>First</b>	<b>3</b>	<b>Understand and interpret the concept of recognizing the role played by financial investments and ensuring the quality of :.financial reporting</b>	<b>Long-term investments Buying long-term stocks</b>	<b>Description: Lectures, basic concepts of the conceptual framework with practical examples, classroom discussions</b>	<b>Tests and class participation</b>
<b>Second</b>	<b>3</b>	<b>Understanding and explaining accounting processes</b>	<b>Accounting for long-term equity income</b>	<b>Group Learning: Group work activities to discuss and solve accounting .problems</b>	<b>Safiya's posts</b>
<b>Third</b>	<b>3</b>	<b>Explain and distinguish</b>	<b>Buying long-term bonds at the same par value, at a premium, or at a discount.</b>	<b>Classroom exercises and sharing with homework</b>	<b>Safiya's posts</b>
<b>Fourth</b>	<b>3</b>	<b>Explanation and understanding</b>	<b>Receiving interest Premium or discount on interest receipt Purchase of bonds on a date between the interest receipt dates</b>	<b>Classroom exercises and sharing with homework</b>	<b>Safiya's posts</b>
<b>Fifth</b>	<b>3</b>	<b>Understanding and analyzing the company's budget and its main components</b>	<b>Extinguishing bonds at the same nominal value at the end of their life, which is consistent with the last interest date of selling bonds during their life, selling part of them</b>	<b>Classroom exercises and sharing with homework</b>	<b>Tests and class participation</b>
<b>Sixth</b>	<b>3</b>	<b>Analyze the relationship between the trading account, the profit and loss account,</b>	<b>Short-term investments Buying stocks Recording revenue Selling stocks</b>	<b>Written lectures and discussions</b>	<b>Safiya's posts</b>
<b>Seventh</b>	<b>3</b>	<b>Lectures</b>	<b>First month exam</b>	<b>Exam</b>	<b>Safiya's posts</b>
<b>Eighth</b>	<b>3</b>	<b>Explaining and understanding inventory</b>	<b>Converting short-term stocks to long-</b>	<b>Written lectures and discussions</b>	<b>Tests and class participation</b>
<b>Ninth</b>	<b>3</b>	<b>A detailed explanation of inventory</b>	<b>Evaluation of the investment portfolio in securitie</b>	<b>Written lectures and discussions</b>	



Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
Tenth	3	Understanding and analyzing	Short-term investments in bonds Buying bonds on the interest payment date Selling short-term bonds	Written lectures	
Eleventh	3	Understanding and Analyzing	Solving exercises and questions on short-term investments	Written lectures and discussions	Tests
Twelfth	3	Explaining and interpreting the weighted average with equations	Fixed assets and their depreciation: acquisition of fixed assets, calculation of historical cost, and replacement of fixed assets with a similar or dissimilar asset	Written lectures	
Thirteenth	3	Understanding, distinguishing, and explaining exercises	Purchase of assets in assets, gifts and donations, the meaning of depreciation and methods of calculation	Discussions and practical exercises	Tests
Fourteenth	3	reconciliation application and explanation	Improvements and additions Solving the chapter exercises	Discussions and practical exercises	
Fifteenth	3	Exam	First month exam	Exam	Tests

### 11-Course Assessment

The assessment is based on exams, reports and class participation based on the assignments the student completes

### 12-Teaching and Learning Resources

Required and Recommended Books (including syllabus, if available)	/
Main References (Sources)	
Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)	Dr. Majeed Abdul Zaid Hamad Dr. Dijlah Abdul Hussein Sheikh Abdul \ Nadia Shaker Hussein Dr. Bushra Fadel \ Assistant Professor Hakim Hamoud \ Dr. Salama Ibrahim Ali
Electronic References, Websites	



<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>Third</b>	2	The student should classify the sections of the	Sections of the Legal Rule Business	Lecture + Workshop	Written test
<b>Fourth</b>	2	The student should explain the concept of the merchant and the conditions for acquiring the status, and enumerate the types of commercial papers	The Concept of Merchant - Conditions for Acquiring the Status of a Merchant - Commercial Papers and Their Types	Lectures + Practical Examples	Short Test + Group Activity
<b>Fifth</b>	2	The applicant must apply the steps of creating a commercial transfer (saftaja) and a bond for an order	How to create a commercial transfer (bill of exchange), endorsement of a commercial transfer, a bond for an order (bill of exchange) and how to create it	Internship + Case Study	Assignment + Short Test
<b>Sixth</b>	2	The student should clarify the definition of the instrument and its provisions	Definition of the instrument and explanation of its provisions;	Lectures + Analysis of Legal Texts	Short Report
<b>Seventh</b>	2	The applicant should conclude the general provisions of the company's contract	Commercial Companies, General Provisions of the Company Contract	Lectures + Discussion	Midterm Exam
<b>Eighth</b>	2	The student should explain the concept of the legal personality of the company and its rules	The legal personality of the company, the rules	Lecture + Discussion	Written duty
<b>Ninth</b>	2	The student should specify the procedures for establishing a company	Company Formation	Lectures + Practical Case Studies	Short Test

<b>Tenth</b>	2	The student should differentiate between a simple company and an individual project	Simple Company and Individual Project	Lectures + Comparison Examples	Student Presentation
<b>Eleventh</b>	2	The student should analyze the characteristics of fund companies	Money Companies	Lectures + Group Discussion	Written test
<b>Twelfth</b>	2	The student should explain the characteristics of the joint stock company and the procedures for establishing it.	Introduction to the joint stock company, its characteristics and its establishment	Lecture + Case Study	Written Assignment + Short Test
<b>Thirteenth</b>	2	The applicant should compare the limited company with the limited liability company	Limited Liability Company and Limited Liability Company	Lectures + Discussion	Short Test
<b>Fourteenth</b>	2	The student should clarify the concept of bank credits (regular and documentary)	Bank Credits Regular Credit and Documentary Credit	Lecture + Practical Application	Short Report + Classroom Questions
<b>Fifteenth</b>	2	The student should conclude the concept of the current account and its provisions	Current Account	Lectures + Discussions	Final test

### 11-Course Assessment

Distribution of the score from 100 according to the tasks assigned to the student, such as daily preparation, monthly exams, reports, and the end of course exam.

### 12-Teaching and Learning Resources

<b>Required and Recommended Books (including syllabus, if available)</b>	
<b>Main References (Sources)</b>	The Book of Principles of Commercial Law, written by Farouk Ibrahim Jassim. Doctor of Law, Assistant Professor of Commercial Law Faculty of Law/ Al-Mustansiriya University
<b>Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)</b>	
<b>Electronic References, Websites</b>	

## Course Description

<b>1-Course Name : Baath Party Crimes</b>					
<b>2-Course Code: B FBS PC 210</b>					
<b>3-Semester / Year :2024-2025</b>					
<b>4-Date of Preparing this Description :</b>					
<b>5-Available Attendance Modes : Came</b>					
<b>6-Total Study Hours 30/ Total Units2</b>					
<b>7-Name of Course Coordinator (mention all if more than one) :</b>					
Name:- . Nazim Jawad Rashid                      email:- nadim.jwaid@uobabylon.edu.iq					
<b>8-Course Objectives (according to Bloom's Taxonomy)</b>					
<b>Course Aims</b>		<p>1- <b>Knowledge and understanding:</b> Introducing the student to the history of the Baath Party, and understanding the nature of its crimes and their legal frameworks.</p> <p>2- <b>Application:</b> Employing legal and political concepts in analyzing these crimes and comparing them with others.</p> <p>3- <b>Analysis:</b> Analyzing the relationship between the party's thought and practices, and its effects on society.</p> <p>4- <b>Composition:</b> Proposing mechanisms for transitional justice and national reconciliation.</p> <p>5. <b>Evaluation:</b> Evaluation of the trials of regime figures, the positions of the international community, and criticism of the policies pursued.</p>			
<b>9-Teaching and Learning Strategies:</b>					
<b>Strategy</b>		<p>1. Giving assignments to students as preparation before the lecture date.</p> <p>2- Participation of students in discussion and asking questions</p> <p>3. Helping students to criticize constructively and express opinions while respecting the opinions of fellow students.</p>			
<b>10-Course Structure</b>					
<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>First</b>	2	The student should be familiar with the concept of crimes and their divisions	The Concept of Crimes and Their Categories	Theoretical Lecture + Classroom Discussion	Short Quiz + Participation

<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>Second</b>	<b>2</b>	The student should distinguish between the linguistic and idiomatic defini	<b>Definition of crimes language and idiom</b>	<b>Lecture + Practical Examples</b>	<b>Editorial duty</b>
<b>Third</b>	<b>2</b>	The student should classify the crime sections according to the legal bases	<b>Crime Categories</b>	<b>Lecture + Group Work</b>	<b>Short Test</b>
<b>Fourth</b>	<b>2</b>	The student must explain the crimes of the Baath according to the law of the Iraqi Supreme Criminal Court 2005	<b>Baath Party Crimes as Documented by the Iraqi Supreme Criminal Court Law of 2005</b>	<b>Lecture + Group Work</b>	<b>Short Report</b>
<b>Fifth</b>	<b>2</b>	The student should explain the psychological and social effects of the regime's violations	<b>Psychological and Social Crimes, Their Effects and the Most Prominent Violations of the Baathist Regime in Iraq</b>	<b>Lecture + Group Work</b>	<b>Share + Quiz</b>
<b>Sixth</b>	<b>2</b>	The student should show the position of the Baathist regime on religion	<b>The Baathist regime's position on religion</b>	<b>Lecture + Text Analysis</b>	<b>Short Test</b>
<b>Seventh</b>	<b>2</b>	The student must assess the extent to which the regime violates Iraqi laws	<b>Violations of Iraqi laws</b>	<b>Lecture + Analysis of Intellectual Texts</b>	<b>Individual Report</b>
<b>Eighth</b>	<b>2</b>	The student must identify the environmental crimes committed by the system	<b>Environmental Crimes of the Baath Regime in Iraq</b>	<b>Video/Documentary Presentation + Talk</b>	<b>Homework</b>
<b>Ninth</b>	<b>2</b>	The student should explain the crimes of mass graves and	<b>Mass grave crimes</b>	<b>Lecture + Certificate(s)</b>	<b>Short Test</b>

<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>Tenth</b>	<b>2</b>	<b>The student should analyze some of the political and military decisions of the Baath regime</b>	<b>Some decisions of the political and military violations of the Baath</b>	<b>Document reading + discussion</b>	<b>Short Report</b>
<b>Eleventh</b>	<b>2</b>	<b>The student should analyze some of the political and military decisions of the Baath regime</b>	<b>Prisons and detention places in the Baath regime</b>	<b>View photos/maps + talk</b>	<b>Short Test</b>
<b>Twelfth</b>	<b>2</b>	<b>The student should distinguish between the types of international crimes</b>	<b>Types of International Crimes</b>	<b>Lecture + Comparative Examples</b>	<b>Analytical Assignment</b>
<b>Thirteenth</b>	<b>2</b>	<b>The student must interpret the decisions issued by the Supreme Criminal Court</b>	<b>Decisions issued by the Supreme Criminal Judgment</b>	<b>Study of Legal Texts + Discussion</b>	<b>Presentation</b>
<b>Fourteenth</b>	<b>2</b>	<b>The student should analyze the policy of militarization of society and its impact</b>	<b>Militarization of society</b>	<b>Lecture + Interactive Discussion</b>	<b>Final Report + Participation</b>
<b>Fifteenth</b>	<b>2</b>	<b>The student should evaluate the impact of repression and wars on the environment and population</b>	<b>The Impact of Repression and Wars on the Environment and Population</b>	<b>Case Study + Group Discussion</b>	<b>Final Report + Participation</b>

### **11-Course Assessment**

**Distribution of the score from 100 according to the tasks assigned to the student, such as daily preparation, monthly exams, reports, and the end of course exam.**

## 12-Teaching and Learning Resources

<b>Required and Recommended Books (including syllabus, if available)</b>	
<b>Main References (Sources)</b>	<b>Ministry of Higher Education and Scientific Research Curriculum</b>
<b>Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)</b>	
<b>Electronic References, Websites</b>	





## Course Description

<b>1-Course Name: Banking Databases1</b>	
<b>2-Course Code: B FBS BD32</b>	
<b>3-Semester / Year : Quarterly</b>	
<b>4-Date of Preparing this Description : 1-9-2024</b>	
<b>5-Available Attendance Modes : Daily</b>	
<b>6-Total Study Hours / Total Units: 45/3</b>	
<b>7-Name of Course Coordinator (mention all if more than one) :</b>	
<b>Name:- Dhilal Mohammad Reda    email:- bus.thilal.m@uobabylon.edu.iq</b>	
<b>8-Course Objectives</b>	
<b>Course Aims</b>	<b>1- Remembering: Students can list menu tools such as clipboard, font, and styles. Students can list formatting types such as bold, italic, and underline.</b> <b>2- Comprehension: Students can explain how text formatting works in a Word document. Students can summarize the steps for inserting and editing a table.</b> <b>3- Application: Students can apply paragraph formatting using specific styles, such as (heading1). Students can insert a table and enter simple financial data.</b> <b>4- Analysis: Students can analyze a Word document and identify formatting errors, such as inappropriate font formatting and extra spaces.</b> <b>5- Evaluation: Students can evaluate two documents and determine which is clearer and more organized for financial purposes. Students can justify the choice of a specific format (such as font type and size) for presenting a formal report.</b> <b>6- Creativity: Students can create a comprehensive financial report template using Word, including a table, chart, and professional formatting. They can design a standardized document template for quarterly reports.</b>
<b>9-Teaching and Learning Strategies:</b>	
<b>Strategy</b>	<b>1- Active learning: Encourage students to actively participate through activities such as discussions and group work.</b> <b>2- Solved examples with gradual support: Present detailed steps initially, then gradually reduce support.</b>

**3- Activating prior knowledge and visual maps: Linking students' prior knowledge and visually organizing information through charts or tables to aid comprehension and understanding.**

**4- Cooperative learning: Organizing students to work in groups using interactive mapping, which enhances knowledge exchange and enriches understanding.**

**10-Course Structure**

<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>First</b>	3	Introduce the student to the basic components of the program	Learn the interface of Microsoft Word 2010	Test (theoretical and Practical)	Lecture+ Laboratory
<b>Second</b>	3	Try out the tools on the Home tab (Clipboard, Font, Alignment, Number, Styles)	Explanation of the Home Tab	Test (theoretical and Practical)	Lecture+ Laboratory
<b>Third</b>	3	Enable the student to know the tools on the Home tab (Styles, Edit)	Continuing the explanation of the Home Tab	Test (theoretical and Practical)	Lecture+ Laboratory
<b>Fourth</b>	3	Try out the tools on the page layout tab (Layout, Page Setup, Resize for Fit, Sheet Options, Arrange)	Explanation of the Page Layout Tab	Test (theoretical and Practical)	Lecture+ Laboratory
<b>Fifth</b>	3	Use the tools on the Insert tab (Tables, Illustrations)	Explanation of Insert tab	Test (theoretical and Practical)	Lecture+ Laboratory
<b>Sixth</b>	3	Enable the student to know the tools under the Insert tab (hyperlinks, header and footer, text, symbols)	Continuing the explanation of the Insert Tab	Test (theoretical and Practical)	Lecture+ Laboratory
<b>Seventh</b>	3		the first exam		

<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>Eighth</b>	3	Inable Tea Student to Nouf Tea Tools Under Tea Incert Tab (Hyperlinks, Hyder & Footer, Text, Symbols)	Explanation of Page Layout Tab	Test (theoretical and Practical)	Lecture+ Laboratory
<b>Ninth</b>	3	Enable the student to know the tools under the Page Layout tab (Page Background)	Page Layout tab explanation	Test (theoretical and Practical)	Lecture+ Laboratory
<b>Tenth</b>	3	Enable the student to know the tools under the Page Layout tab (Page Background,)	Page Layout	Test (theoretical and Practical)	Lecture+ Laboratory
<b>Eleventh</b>	3	Enable the student to know the tools under the Page Layout tab (Paragraph, Order)	Complement to the page layout tab explanation	Test (theoretical and Practical)	Lecture+ Laboratory
<b>Twelfth</b>	3	Use the tools on the review tab (audit group, language, comments)	Page Layout	Test (theoretical and Practical)	Lecture+ Laboratory
<b>Thirteenth</b>	3	Use the tools on the review tab (comments, changes, outline)	Complement to the page layout tab explanation	Test (theoretical and Practical)	Lecture+ Laboratory
<b>Fourteenth</b>	3	Using the tools on the View tab (Workbook Views, Show, Zoom In / Zoom Out, Window)		Test (theoretical and Practical)	Lecture+ Laboratory
<b>Fifteenth</b>	3	Introduce the student to the basic components of the program	the first exam		

**11-Course Assessment**

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc

**12-Teaching and Learning Resources**

Required and Recommended Books (including syllabus, if available)	اساسيات الحاسوب وتطبيقاته المكتبية -مايكروسوفت وورد ٢٠١٠
Main References (Sources)	
Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)	
Electronic References, Websites	



## Course Description

<b>1-Course Name: Public Finance</b>	
<b>2-Course Code: B FBS PF 216</b>	
<b>3-Semester / Year : Second course / 2024-2025</b>	
<b>4-Date of Preparing this Description :30/1/2025</b>	
<b>5-Available Attendance Modes : In person</b>	
<b>6-Total Study Hours / Total Units30 hours / Number of units (total): 30 units – 2 hours per week</b>	
<b>7-Name of Course Coordinator (mention all if more than one) :</b>	
Name:- Assistant Professor Hamid Akrab Mohammed Al-Jabouri email:- bus620.hamid.a@uobabylon.edu.iq	
<b>8-Course Objectives (according to Bloom's Taxonomy) Providing students with theoretical knowledge and practical skills to understand the state's role in economic activity through public revenues, taxes, expenditures, and the general budget. This will enhance their ability to analyze financial policies and evaluate their economic and social impacts, and provide them with an awareness of the importance of rational management of public resources in achieving justice, efficiency, and sustainable development.</b>	
<b>Course Aims</b>	<p><b>1- Knowledge:</b> The student will accurately define the concept of taxation and the general budget.</p> <p><b>2- Comprehension:</b> The student will explain the relationship between tax revenues and general budget financing in clear language.</p> <p><b>3- Application:</b> The student will apply a numerical example to illustrate how a specific tax is calculated and its impact on the budget.</p> <p><b>4- Analysis:</b> The student will analyze the impact of tax exemptions on the general budget deficit.</p> <p><b>◦-Evaluation/Synthesis:</b> The student will evaluate the effectiveness of tax policy in achieving social justice and economic stability within the framework of the general budget.</p>
<b>9-Teaching and Learning Strategies: Interactive learning, collaborative learning, brainstorming, and discussion.</b>	
<b>Strategy</b>	The strategy for teaching the topic of taxes and the public budget is based on:

- 1. Introduction and brainstorming:** Relate the topic to students' daily lives (e.g., prices, salaries, public services).
- 2. Demonstration:** Use real-life examples and graphs to explain the concept of taxes and budgets and their objectives.
- 3. Interactive discussion:** Ask stimulating questions about tax fairness and the importance of budgeting.
- 4. Practical application:** Assign students to solve problems or study a case (e.g., prepare a simple budget or calculate a tax).
- 5. Evaluation:** Measure understanding through short questions or group activities, and conclude the lesson with a summary.

### 10-Course Structure

Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
First	2	The student knows the concept of tax and its characteristics.	The concept of tax and its characteristics	In person	group discussion
Second	2	Student knowledge of tax theories	Basis of taxation	In person	brainstorming
Third	2	The student distinguishes between tax rules.	General tax rules	In person	Group question
Fourth	2	The student differentiates between direct and indirect tax.	Types of taxes	In person	quiz
Fifth	2		monthly exam	In person	
Sixth	2	Student knowledge of the meaning of double taxation and its types	double taxation	In person	Discussion and brainstorming
Seventh	2	Full knowledge of the economic effects of taxes	Economic effects of taxes	In person	Individual test
Eighth	2	To familiarize the student with the methods of calculating real	Tax calculation methods	In person	group discussion

Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
Ninth	2		monthly exam	In person	
Tenth	2	Student knowledge of the definition of budget and its characteristics	The concept of budget and its characteristics	In person	Brainstorming activity
Eleventh	2	To familiarize the student with the importance of the budget from a political, economic and social perspective.	The importance of the general budget	In person	Writing a report (homework)
Twelfth	2	Thorough knowledge of the general budget rules	General budget rules	In person	quiz
Thirteenth	2	Student knowledge of the general budget cycle	General budget cycle	In person	group discussion
Fourteenth	2	Student knowledge of methods of monitoring the implementation of the general budget	Oversight of the implementation of the general budget	In person	Individual test
Fifteenth	2		monthly exam	In person	

#### 11-Course Assessment

The grade is distributed out of 100 based on the tasks assigned to the student, such as daily preparation, monthly exams, reports, and the end-of-course exam.

#### 12-Teaching and Learning Resources

Required and Recommended Books (including syllabus, if available)	Dr. Taher Al-Janabi, Public Finance and Financial Legislation, Baghdad, a methodological book.
Main References (Sources)	Public Finance (Tax Systems and State Budget) (Dr. Fawzi Atwi)
Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)	
Electronic References, Websites	





<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>Fourth</b>	3	The student should explain the objectives of financial institutions and their relationship to the economy	Objectives of Financial Institutions	Lecture + Workshops	Short Report + Quiz
<b>Fifth</b>	3	The student should list the main activities of financial institutions	Distinctive Activities of Financial Institutions	Case Study + Group Activity	Presentation + Group Assessment
<b>Sixth</b>	3	The student should analyze the impact of financial institutions on economic development	Services provided by financial institutions and their role in the economy	Lecture + Discussion + Practical Examples	Quiz + Short Research
<b>Seventh</b>	3	The student should describe the administrative and supervisory structure of financial institutions	Management of Financial Institutions (Administrative and Supervisory Structure)	Lecture + Mini Workshop	Practice Report + Testing
<b>Eighth</b>	3	The student should compare the roles of international financial institutions	International financial institutions and their roles (e.g., IMF and World Bank)	Lecture + Documentary Video + Discussion	Test + Individual Assignment
<b>Ninth</b>	3	The student should apply marketing strategies for financial institutions	Marketing of Financial Institutions (Marketing Strategies and Methods)	Workshop + Case Study	Hands-on Project + Presentation
<b>Tenth</b>	3	The student should explain the Asset Ratio Index and its significance	Financial Institutions and Asset Ratio Index	Lecture + Practical Problem Solving	Short Test + Assignment
<b>Eleventh</b>	3	The student should classify the types of banks and explain their characteristics	Definition and Types of Banks.	Lecture + Discussion	Quiz + Participation
<b>Twelfth</b>	3	The student should explain the role of the Central Bank in financial stability	Central Banks: Their Definition, Functions, and Importance	Lecture + Discussion	Test + Report
<b>Thirteenth</b>	3	The student should analyze the tools of monetary policy	Central Bank Monetary Policy and Instruments	Lecture + Practical Problem Solving	Test + Assignment
<b>Fourteenth</b>	3	The student should evaluate the role of commercial banks in economic activity	Commercial Banks: Their Definition, Characteristics, and Importance.	Lecture + Case Study	Test + Writing Assignment
<b>Fifteenth</b>	3	The student should conclude the role of banks in supporting development	The Role of Banks in Economic Development	Lecture + Open Discussion	Short Research + Presentation

<b>11-Course Assessment</b>	
<b>Distribution of the score from 100 according to the tasks assigned to the student, such as daily preparation, monthly exams, reports, and the end of course exam.</b>	
<b>12-Teaching and Learning Resources</b>	
<b>Required and Recommended Books (including syllabus, if available)</b>	
<b>Main References (Sources)</b>	The book of financial institutions management (a contemporary intellectual introduction) Author: Prof. Dr. Alaa Farhan Taleb Dr. Haider Younis Al-Musawi a. Mohamed Faiz Hassan Release Date: 2019 National Library Amman - Jordan Deposit Number: 1180
<b>Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)</b>	
<b>Electronic References, Websites</b>	



## Course Description

<b>1-Course Name: Bank Marketing</b>					
<b>2-Course Code: B FBS BM 314</b>					
<b>3-Semester / Year :2024-2025</b>					
<b>4-Date of Preparing this Description :1/9/2025</b>					
<b>5-Available Attendance Modes :</b>					
<b>6-Total Study Hours / Total Units : 75 hours / 3 units</b>					
<b>7-Name of Course Coordinator (mention all if more than one) :</b>					
<b>Name:- Ali Hassan Hadi Al-Masafri      email:- bus.alihasan@uobabylon.edu.iq</b>					
<b>8-Course Objectives (according to Bloom's Taxonomy)</b>					
<b>Course Aims</b>		<p>This course description provides a concise overview of the course's main features and the learning outcomes students are expected to achieve, demonstrating that they have made the most of the available learning opportunities. These outcomes must be linked to the overall program description</p>			
<b>9-Teaching and Learning Strategies:</b>					
<b>Strategy</b>		<ul style="list-style-type: none"> <li>• <b>Knowledge Domain:</b> Students will understand the principles of bank marketing and the marketing mix, and analyze customer behavior.</li> <li>• <b>Skills Domain:</b> Students will gain the ability to prepare marketing plans, design promotional campaigns, and solve marketing problems.</li> <li>• <b>Affective/Behavioral Domain:</b> Students will appreciate the importance of professional ethics in bank marketing and work effectively in a team.</li> </ul>			
<b>10-Course Structure</b>					
<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>First</b>	<b>3</b>	<b>High Knowledge</b>	<b>Definitional Introduction to Marketing</b>	<b>Theoretical Lecture</b>	<b>Mentioned below</b>
<b>Second</b>	<b>3</b>	<b>High Knowledge</b>	<b>The Concept of Bank Marketing</b>	<b>Theoretical Lecture</b>	<b>Mentioned below</b>

<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>Third</b>	<b>3</b>	<b>High Knowledge</b>	<b>Introduction to the Services Industry</b>	<b>Theoretical Lecture</b>	<b>Mentioned below</b>
<b>Fourth</b>	<b>3</b>	<b>High Knowledge</b>	<b>The Marketing Environment for Banking Services</b>	<b>Theoretical Lecture</b>	<b>Mentioned below</b>
<b>Fifth</b>	<b>3</b>	<b>High Knowledge</b>	<b>Banking Marketing Information Systems</b>	<b>Theoretical Lecture</b>	<b>Mentioned below</b>
<b>Sixth</b>	<b>3</b>	<b>High Knowledge</b>	<b>The Behavior of the Banking Service Recipient</b>	<b>Theoretical Lecture</b>	<b>Mentioned below</b>
<b>Seventh</b>	<b>-</b>	<b>-</b>	<b>First Month Exam</b>	<b>-</b>	<b>-</b>
<b>Eighth</b>	<b>3</b>	<b>High Knowledge</b>	<b>Banking Services</b>	<b>Theoretical Lecture</b>	<b>Mentioned below</b>
<b>Ninth</b>	<b>3</b>	<b>High Knowledge</b>	<b>Pricing Strategy for Banking Services</b>	<b>Theoretical Lecture</b>	<b>Mentioned below</b>
<b>Tenth</b>	<b>3</b>	<b>High Knowledge</b>	<b>Marketing Communications Strategy for Banking Services</b>	<b>Theoretical Lecture</b>	<b>Mentioned below</b>
<b>Eleventh</b>	<b>3</b>	<b>High Knowledge</b>	<b>Distribution Strategy for Banking Services</b>	<b>Theoretical Lecture</b>	<b>Mentioned below</b>
<b>Twelfth</b>	<b>3</b>	<b>High Knowledge</b>	<b>The Process of Providing</b>	<b>Theoretical Lecture</b>	<b>Mentioned below</b>

Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
Thirteenth	3	High Knowledge	Physical Evidence and Banking Services	Theoretical Lecture	Mentioned below
Fourteenth	-	-	Second Month	-	-
Fifteenth	3	Report Discussion	Semester Report	In-person	Mentioned

#### 11-Course Assessment

- Written Exams: 30 points
- Oral Exams: 10 points
- Student Assignments: 5 points
- Attendance and Discipline: 5 points

#### 12-Teaching and Learning Resources

<b>Required and Recommended Books (including syllabus, if available)</b>	
<b>Main References (Sources)</b>	<ul style="list-style-type: none"> <li>• Taysir Al-Ajarmeh, <i>Bank Marketing</i>, First Edition, Dar Al-Hamid for Publishing and Distribution, Jordan, 2005.</li> <li>• Professor Dr. Naji Ma'al, <i>The Scientific Foundations of Bank Marketing</i>, Dar Al-Masirah, 2013.</li> </ul>
<b>Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)</b>	<ul style="list-style-type: none"> <li>• "Lectures in Bank Marketing" - Dr. Hussam Ali Al-Lami, University of Baghdad.</li> </ul>
<b>Electronic References, Websites</b>	

## Course Description

<b>1-Course Name: Financial management</b>					
<b>2-Course Code: B FBS FM 26</b>					
<b>3-Semester / Year : Semester</b>					
<b>4-Date of Preparing this Description : 1/9/2025</b>					
<b>5-Available Attendance Modes : weekly</b>					
<b>6-Total Study Hours / Total Units 30 hours, 2 units</b>					
<b>7-Name of Course Coordinator (mention all if more than one) :</b>					
Name:- Hind Abdel Amir Ahmed                      email:- bus.hind.abed@uobabylon.edu.iq					
<b>8-Course Objectives (according to Bloom's Taxonomy)</b>					
<b>Course Aims</b>		<p>The student will interpret financial statements.</p> <p>The student will explain financial trading tools.</p> <p>Two statements will introduce the student to the basic concepts of financial management.</p> <p>The student will interpret financial analysis statements.</p>			
<b>9-Teaching and Learning Strategies:</b>					
<b>Strategy</b>		Lecture, discussion and dialogue, solving exercises			
<b>10-Course Structure</b>					
<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
First	2	The student should know financial management, its most important uses and historical development	The nature of financial management	Theoretical lecture, practical applications, class discussion, and homework	Quick tests, homework, attendance
Second	2	=	Financial management functions and tasks of the financial manager	=	=
Third	2	The student should distinguish between types of	Basic forms of business establishments	=	Quick tests, homework, attendance

<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>Fourth</b>	<b>2</b>	<b>The student should know the tools used in .trading</b>	<b>Trading tools in financial markets</b>	<b>Theoretical lecture, practical applications, class discussion, and homework</b>	<b>=</b>
<b>Fifth</b>	<b>2</b>	<b>The student should explain activity ratios and use them in financial ..analysis</b>	<b>Financial statements</b>	<b>=</b>	<b>=</b>
<b>Sixth</b>	<b>2</b>	<b>The student must understand financial analysis and identify its .steps</b>	<b>Financial analysis concept and its steps</b>	<b>=</b>	<b>=</b>
<b>Seventh</b>	<b>2</b>	<b>The student should explain liquidity ratios and use them in financial ..analysis</b>	<b>(liquidity ratios)</b>	<b>=</b>	<b>=</b>
<b>Eighth</b>	<b>2</b>	<b>The student should explain activity ratios and use them in financial .analysis</b>	<b>(activity ratios)</b>	<b>=</b>	<b>=</b>
<b>Ninth</b>	<b>2</b>	<b>.Solve examples</b>	<b>Financial analysis applications</b>	<b>=</b>	<b>=</b>
<b>Tenth</b>	<b>2</b>	<b>To explain to the student the methods of planning and drawing strategies to determine and</b>	<b>Forecasting financial needs and its relationship to financial planning and contro</b>	<b>=</b>	<b>=</b>

<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>Eleventh</b>	<b>2</b>	<b>The student should explain how to use percentages to determine financial needs and ways to ..finance them</b>	<b>Percentage of sales method</b>	<b>=</b>	<b>=</b>
<b>Twelfth</b>	<b>2</b>	<b>The student should understand the simple linear regression method in forecasting ..sales</b>	<b>Simple linear regression method</b>	<b>=</b>	<b>=</b>
<b>Thirteenth</b>	<b>2</b>	<b>To explain the financial markets and their most important classifications to ..the student</b>	<b>Financial markets</b>	<b>=</b>	<b>=</b>
<b>Fourteenth</b>	<b>2</b>	<b>The student should know the most important short-term securities in the ..money market</b>	<b>Money markets</b>	<b>=</b>	<b>=</b>
<b>Fifteenth</b>	<b>2</b>	<b>The student should understand the most important long-term securities that are traded</b>	<b>Capital market</b>	<b>=</b>	<b>=</b>

#### **11-Course Assessment**

**Distributing the score out of 50 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc**



<b>12-Teaching and Learning Resources</b>	
<b>Required and Recommended Books (including syllabus, if available)</b>	
<b>Main References (Sources)</b>	<b>Financial Management Prof. Dr. Muhammad Ali Al-Amiri</b>
<b>Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)</b>	<b>Financial Management (Dr. Fayez Salim Al-Haddad</b>
<b>Electronic References, Websites</b>	



## Course Description

<b>1-Course Name: Electronic commerce</b>					
<b>2-Course Code: B FBS EC 218</b>					
<b>3-Semester / Year : 2/ 2024-2025</b>					
<b>4-Date of Preparing this Description : 1/9/2025</b>					
<b>5-Available Attendance Modes : Lectures</b>					
<b>6-Total Study Hours / Total Units:2</b>					
<b>7-Name of Course Coordinator (mention all if more than one) : <u>Prof.Dr</u> AMAL GHALIB RASHID</b>					
<b>Name:- AMAL GHALIB RASHID</b>					
<b>email:- med.amal.rashid@uobabylon.edu.iq</b>					
<b>8-Course Objectives (according to Bloom's Taxonomy): Students acquire cognitive skills in e-commerce law and develop legal concepts related to this trade by focusing on the concept of e-commerce business as well as concluded e-contracts and referring to e-government contracts to determine the extent of the necessity of concluding them and how to sign before concluding those contracts.</b>					
<b>Course Aims</b>		<b>Knowing the importance of e-commerce in the labor market for decision-making - knowing the tools, means and methods of legal e-commerce</b>			
<b>9-Teaching and Learning Strategies: 1- Thinking strategy according to the student's ability, 2- High-level thinking skill strategy, 3- Critical thinking strategy in learning, 4- Brainstorming</b>					
<b>Strategy</b>					
<b>10-Course Structure</b>					
<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>First</b>	2		The concept of e-commerce, characteristics and advantages of e-commerce, risks of e-commerce, methods and forms of e-commerce	Assigning assignments to students as preparation before the lecture. - Engaging students in discussions and asking questions. -Helping students provide constructive criticism and express their opinions while respecting the opinions of their fellow students.	<b>Daily contributions and the nature of questions raised in the .lecture</b>
<b>Second</b>	2		=	=	=

<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>Third</b>	2		Electronic administrative contracts, the importance of electronic administrative contracts, offer and acceptance in electronic administrative contracts	Assigning assignments to students as preparation before the lecture. - Engaging students in discussions and asking questions. -Helping students provide constructive criticism and express their opinions while respecting the opinions of their fellow students	<b>Daily contributions and the nature of questions raised in the lecture</b>
<b>Fourth</b>	2		Rules governing public tenders and auctions, methods for selecting the contracting party with the administration, and resolving disputes through electronic arbitration.	=	=
<b>Fifth</b>	2		Pillars of electronic arbitration	=	=
<b>Sixth</b>	2		Proof of electronic contracts	=	=
<b>Seventh</b>	2		Electronic signature, electronic signature images	=	=
<b>Eighth</b>	2		Features and advantages of electronic signature	=	=
<b>Ninth</b>	2		Disadvantages of electronic signature, validity of electronic signature, conditions for enjoying electronic signature	=	=
<b>Tenth</b>	2		Electronic signature effects	=	=
<b>Eleventh</b>	2		Legal protection of electronic signatures	=	=

Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
Twelfth	2		Electronic loyalty	Assigning assignments to students as preparation before the lecture. - Engaging students in discussions and asking questions. -Helping students provide constructive criticism and express their opinions while respecting the opinions of their fellow students	Daily contributions and the nature of questions raised in the lecture
Thirteenth	2		Types of electronic loyalty cards	=	=
Fourteenth	2		The legal nature of credit cards	=	=
Fifteenth	2		Electronic Consumer Protection	=	=

#### 11-Course Assessment

#### 12-Teaching and Learning Resources

Required and Recommended Books (including syllabus, if available)	E-commerce management
Main References (Sources)	
Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)	
Electronic References, Websites	CHAT GPT

## Course Description

<b>1-Course Name: Banking databases 2</b>	
<b>2-Course Code: B FBS BD312</b>	
<b>3-Semester / Year : Quarterly</b>	
<b>4-Date of Preparing this Description : 1-9-2024</b>	
<b>5-Available Attendance Modes : Daily</b>	
<b>6-Total Study Hours / Total Units: 45/3</b>	
<b>7-Name of Course Coordinator (mention all if more than one) :</b>	
<b>Name:- Dhilal Mohammed Reda      email:- bus.thilal.m@uobabylon.edu.iq</b>	
<b>8-Course Objectives (according to Bloom's Taxonomy)</b>	
<b>Course Aims</b>	<p><b>1- Remembering:</b> The student can identify the LazyTab interface (such as rows, columns, cells, bars). The student can identify toolbar elements (such as Home, Insert, Formulas).</p> <p><b>2- Understanding:</b> The student can explain the concept of a cell and how to enter data into it. The student can summarize the steps for saving a file in different formats (such as CSV, XLSX). The student can distinguish between a range and individual cells.</p> <p><b>3- Application:</b> The student can apply simple financial functions (such as: sum, average) to perform calculations. The student can insert and create charts for financial data. The student can format data tables to make them easier to read (such as: number formatting, conditional formatting).</p> <p><b>4- Analysis:</b> The student can analyze financial data using pivot tables to extract averages and statistics. The student can compare data changes over time using line charts. The student can identify unexpected data patterns (such as extreme values).</p> <p><b>5- Evaluation:</b> The student can evaluate the accuracy of the financial model in an Excel file and identify areas of error. The student can justify the choice of a specific function (e.g., vlookup, index, match) to improve the data search process. The student can estimate the impact of using a macro to achieve automated replication instead of manual implementation.</p> <p><b>6- Creativity:</b> The student can create a comprehensive</p>

financial model in Excel that includes data entry, financial calculations, graphs, and pivot tables. The student can develop a template for a reusable periodic financial report. The student can program a macro using Visual Basic that performs an automatic calculation or formatting.

#### 9-Teaching and Learning Strategies:

<b>Strategy</b>	<p><b>1- Active learning:</b> Encourage students to actively participate through activities such as discussions and group work.</p> <p><b>2- Solved examples with gradual support:</b> Present detailed steps initially, then gradually reduce support.</p> <p><b>3- Activating prior knowledge and visual maps:</b> Linking students' prior knowledge and visually organizing information through charts or tables to aid comprehension and understanding.</p> <p><b>4- Cooperative learning:</b> Organizing students to work in groups using interactive mapping, which enhances knowledge exchange and enriches understanding.</p>
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#### 10-Course Structure

Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
First	3	Introduce the student to the basic components of the program	Learn the interface of Microsoft Excel 2010	Lecture+ Laboratory	Test (theoretical and Practical)
Second	3	Try out the tools on the Home tab (Clipboard, Font, Alignment, Number, Styles)	Explanation of the Home Tab	Lecture+ Laboratory	Test (theoretical and Practical)
Third	3	Try out the tools on the Home tab (Cells, Edit)	Continuing the explanation of the Home Tab	Lecture+ Laboratory	Test (theoretical and Practical)
Fourth	3	Try out the tools on the page layout tab (Layout, Page Setup, Resize for Fit, Sheet Options, Arrange)	Explanation of the Page Layout Tab	Lecture+ Laboratory	Test (theoretical and Practical)

<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>Fifth</b>	3	Use the tools on the Insert tab (Tables, Illustrations)	Explanation of Insert tab	Lecture+ Laboratory	Test (theoretical and Practical)
<b>Sixth</b>	3	Use the tools on the Insert tab (Charts, Sparklines)	Continuing the explanation of the Insert Tab	Lecture+ Laboratory	Test (theoretical and Practical)
<b>Seventh</b>	3		the first exam	Lecture+ Laboratory	Test (theoretical and Practical)
<b>Eighth</b>	3	Using the tools within the Formulas tab (functions library, rules for writing mathematical formulas, comparison and reference operators)	Explanation of Formulas Tab	Lecture+ Laboratory	Test (theoretical and Practical)
<b>Ninth</b>	3	Using the tools included in the Formulas tab (if condition clause, defined names, checking formulas, calculation)	Complementing the explanation of the Formulas Tab	Lecture+ Laboratory	Test (theoretical and Practical)
<b>Tenth</b>	3	Use the tools under the Data tab (Get External Data, Communications)	Explanation of Data Tab	Lecture+ Laboratory	Test (theoretical and Practical)
<b>Eleventh</b>	3	Use the tools under the Data tab (Sort and Filter)	Complementing the explanation of the Data Tab	Lecture+ Laboratory	Test (theoretical and Practical)
<b>Twelfth</b>	3	Use the tools on the review tab (audit group, language,	Explanation of the Review Tab	Lecture+ Laboratory	Test (theoretical and Practical)

Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
Thirteenth	3	Using the tools on the View tab (Workbook Views, Show, Zoom In / Zoom Out, Window)	Explanation of the view tab	Lecture+ Laboratory	Test (theoretical and Practical)
Fourteenth	3	Using the tools on the View tab (Workbook Views, Show, Zoom In / Zoom Out, Window)	Explanation of the view tab	Lecture+ Laboratory	Test (theoretical and Practical)
Fifteenth	3		The second exam	Lecture+ Laboratory	Test (theoretical and Practical)

#### 11-Course Assessment

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc

#### 12-Teaching and Learning Resources

Required and Recommended Books (including syllabus, if available)	اساسيات الحاسوب وتطبيقاته المكتبية - مايكروسوفت اكسل ٢٠١٠
Main References (Sources)	
Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)	
Electronic References, Websites	



## Course Description

<b>1-Course Name: Intermediate Accounting2</b>					
<b>2-Course Code: B FBS IA 315</b>					
<b>3-Semester First semester / Year :2024/2025</b>					
<b>4-Date of Preparing this Description :1/9/2024</b>					
<b>5-Available Attendance Modes : My presence</b>					
<b>6-Total Study Hours 3 / Total Units 45</b>					
<b>7-Name of Course Coordinator (mention all if more than one) :</b>					
Name:- Mithal kreem kadhim Al zubady email:- Mithalalzubaid55@gmail.com					
<b>8-Course Objectives (according to Bloom's Taxonomy)</b>					
<b>Course Aims</b>		<ol style="list-style-type: none"> <li>1. Understand the conceptual framework and accounting standards.</li> <li>٢. Prepare and analyze financial statements.</li> <li>٣. Process accounting transactions (cash, receivables, inventory, assets, etc.).</li> <li>٤. Use the double-entry system and accounting books.</li> <li>٥. Apply International Accounting Standards (IFRS).</li> <li>6. Develop analytical skills to make accounting decisions</li> </ol>			
<b>9-Teaching and Learning Strategies:</b>					
<b>Strategy</b>		<p><b>Interactive lectures to explain basic concepts.</b></p> <ul style="list-style-type: none"> <li>• Problem-solving and practical exercises to enhance understanding.</li> <li>• Group work and class discussions.</li> <li>• Analysis of real-life case studies.</li> <li>• Periodic homework and exercises.</li> <li>• Use of educational media and presentations.</li> </ul> <p><b>Continuous assessment through short tests and class activities</b></p>			
<b>10-Course Structure</b>					
Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method

First	3	Understanding the concept of the conceptual framework :and its importance	The intellectual framework of accounting Accounting Cycle	Description: Lectures, basic concepts of the conceptual framework with practical examples, classroom discussions	Tests and class participation
Second	3	Understanding and explaining accounting processes	Identify constraint adjustments Identify accrued and prepaid expenses And the revenue is received	Group Learning: Group work activities to discuss and solve accounting .problems	Safiya's posts
Third	3	Explain and distinguish between settlements and clarify the concepts	Completing the lecture on registration adjustments with solving exercises and doing assignments	Classroom exercises and sharing with homework	Safiya's posts
Fourth	3	Explanation and understanding	Financial and final statements of commercial companies Learn about the trading account, profit and loss account, and budget	Classroom exercises and sharing with homework	Safiya's posts
Fifth	3	Understanding and analyzing the company's budget and its main components	Learn about financial statement lists and income statement equations while solving daily exercises and assignments	Classroom exercises and sharing with homework	Tests and class participation
Sixth	3	Analyze the relationship between the trading account, the profit and loss account, .and the balance sheet	Financial and final statements of commercial companies Learn about the	Written lectures and discussions	Safiya's posts

Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
Seventh	3	Lectures	First month exam	Exam	Safiya's posts
Eighth	3	Explaining and understanding inventory valuation methods	Stock of goods	Written lectures and discussions	Tests and class participation
Ninth	3	A detailed explanation of inventory	For periodic and continuous inventory	Written lectures and discussions	
Tenth	3	Understanding and analyzing inventory methods	First in, first out and practical exercises	Written lectures	
Eleventh	3	Understanding and Analyzing	"What comes last, goes first" and practical exercises	Written lectures and discussions	Tests
Twelfth	3	Explaining and interpreting the weighted average with equations	Weighted average and exercises solution	Written lectures	
Thirteenth	3	Understanding, distinguishing, and explaining exercises	Solving exercises on inventory and solving daily homework	Discussions and practical exercises	Tests
Fourteenth	3	Bank reconciliation application and explanation	Bank Account Balance Reconciliation Homework Solution	Discussions and practical exercises	
Fifteenth	3	Exam	First month exam	Exam	Tests

### 11-Course Assessment

The assessment is based on exams, reports and class participation based on the assignments the student completes

### 12-Teaching and Learning Resources

<b>Required and Recommended Books (including syllabus, if available)</b>	/
<b>Main References (Sources)</b>	
<b>Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)</b>	<b>Dr. Majeed Abdul Zaid Hamad Dr. Dijlah Abdul Hussein Sheikh Abdul \ Nadia Shaker Hussein Dr. Bushra Fadel \ Assistant Professor Hakim Hamoud \ Dr. Salama Ibrahim Ali</b>
<b>Electronic References, Websites</b>	

## Course Description

<b>1-Course Name: Financial and monetary markets</b>	
<b>2-Course Code: B FBS FM 31</b>	
<b>3-Semester / Year : First 2024-2025</b>	
<b>4-Date of Preparing this Description : 16/ 8 / 2025</b>	
<b>5-Available Attendance Modes : My presence</b>	
<b>6-Total Study Hours / Total Units 90</b>	
<b>7-Name of Course Coordinator (mention all if more than one) :</b>	
Name:-Pro.Dr. Abdulkhaleq Dabbi Aljubory email: <a href="mailto:bus.abdul.khaleq@uobabylon.edu.iq">bus.abdul.khaleq@uobabylon.edu.iq</a>	
<b>8-Course Objectives (according to Bloom's Taxonomy)</b>	
Course Aims	<p><b>Cognitive Objectives</b> This stage aims to provide students with the theoretical foundations of the subject and enable them to recall and understand basic concepts. The most prominent objectives include:</p> <ol style="list-style-type: none"> <li>1. Recalling the basic concepts and terminology in financial and monetary markets, such as the financial market, the money market, various types of stocks, various types of bonds, and the markets for contracts, options, and financial derivatives.</li> <li>2- Understanding the nature of financial and monetary market transactions (buying and selling stocks, bonds, and other instruments, generating returns and profits, and expanding joint-stock companies)</li> </ol> <p><b>Application and Analysis Objectives</b> This stage focuses on using theoretical knowledge in practical contexts and solving problems that hinder market operations. These problems are then broken down into smaller parts for a better understanding. The most prominent of these objectives are:</p> <ol style="list-style-type: none"> <li>1- Applying market evaluation tools and methods, such as the instruments used, the term of these instruments, the type of participants and their objectives, and the interest rate used.</li> <li>2- Analyzing the returns and profits achieved to evaluate market performance and identify its strengths and</li> </ol>

	<p>weaknesses.</p> <p><b>3- Determining the interest rates for the instruments used in the market.</b></p> <p><b>Evaluation and Innovation Objectives</b></p> <p><b>1- Evaluating alternatives to traded instruments to determine the optimal market structure.</b></p> <p><b>2- Making judgments about the return distribution policy for company expansion and growth.</b></p> <p><b>3- Creating models for financial and monetary markets to predict the market's development and growth needs.</b></p> <p><b>4- Designing strategies for financing new markets and evaluating their economic feasibility.</b></p>
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**9-Teaching and Learning Strategies:**

Strategy	<p><b>Teaching Strategies</b></p> <p><b>1- Interactive Lectures: The professor focuses on presenting the basic theoretical concepts of financial and monetary markets in an interactive manner, encouraging students to ask questions and participate in discussions.</b></p> <p><b>2-Case Studies: Real or hypothetical cases from well-known markets are used, and the professor analyzes the tools used, helping students connect theory to practical reality.</b></p>
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**10-Course Structure**

Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
First	3	high knowledge	What are financial and monetary markets and their types?	theoretical lecture	
Second	3	high knowledge	Financial Markets Jobs	theoretical lecture	
Third	3	high knowledge	Market participants	theoretical lecture	
Fourth	3	high knowledge	Interest rates and their relationship to financial and monetary markets	theoretical lecture	
Fifth	3	high knowledge	Money market instruments)	theoretical lecture	

<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
Sixth	3	high knowledge	Money market instruments (bankers' acceptances, repurchase agreements, the Eurodollar market, and central balance loans)	theoretical lecture	
Seventh	3				
Eighth	3	high knowledge	Capital market instruments (common and preferred stocks)	theoretical lecture	
Ninth	3	high knowledge	Similarities and differences between common and preferred stocks	theoretical lecture	
Tenth	3	high knowledge	Capital market instruments (bonds)	theoretical lecture	
Eleventh	3	high knowledge	Comparison between stocks, bonds, and the cost of bond financing	theoretical lecture	
Twelfth	3	high knowledge	Factors that determine investment in the money and capital market	theoretical lecture	
Thirteenth	3	high knowledge	Investment companies and funds	theoretical lecture	
Fourteenth	3	high knowledge	How to deal in financial and monetary markets	theoretical lecture	
Fifteenth	3				

### **11-Course Assessment**

**Course Evaluation: The grade is distributed according to the tasks assigned to the student, such as daily preparation, monthly exams, and oral exams, so that the total final grade is 100.**

<b>12-Teaching and Learning Resources</b>	
Required and Recommended Books (including syllabus, if available)	Not found
Main References (Sources)	Financial and Monetary Markets, Falih Hassan Khalaf, 1st ed., Irbid, Modern Books World, 2006.
Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)	Financial Markets, A Framework for Regulation and Evaluation of Instruments, Arshad Fouad Al-Tamimi, Al-Yazudi Scientific Publishing and Distribution House, Amman, 2010.
Electronic References, Websites	Not found



## Course Description

<b>1-Course Name: Banking operations</b>					
<b>2-Course Code: B FBS BO 32</b>					
<b>3-Semester / Year : Semester</b>					
<b>4-Date of Preparing this Description : 1/9/2024</b>					
<b>5-Available Attendance Modes : weekly</b>					
<b>6-Total Study Hours / Total Units 45 hours, 3 units</b>					
<b>7-Name of Course Coordinator (mention all if more than one) :</b>					
Name:- Hind Abdel Amir Ahmed                      email:- bus.hind.abed@uobabylon.edu.iq					
<b>8-Course Objectives (according to Bloom's Taxonomy)</b>					
<b>Course Aims</b>		<p>The student will be able to distinguish between types of deposits, developing their cognitive and scientific skills in banking concepts.</p> <p>The student will be able to explain the investment methods used to manage excess reserves.</p>			
<b>9-Teaching and Learning Strategies:</b>					
<b>Strategy</b>		Lecture, discussion and dialogue, solving exercises			
<b>10-Course Structure</b>					
<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>First</b>	3	The student explains the historical development of bank management	Historical development of bank management	theoretical lecture, Class discussion, group work teams	Exams, class discussions, homework, and attendance
<b>Second</b>	3	The student should know the bank and how it distinguishes itself from financial institutions	The concept of bank management	theoretical lecture, Class discussion, group work teams	=
<b>Third</b>	3	The student should distinguish between types of banks	Types of banks	theoretical lecture, Class discussion, group work teams	=



<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>Fourth</b>	3	<b>The student identifies the most important sources relied upon in banks</b>	<b>Sources of bank funds</b>	<b>theoretical lecture, Class discussion, group work teams</b>	<b>Exams, class discussions, homework, and attendance</b>
<b>Fifth</b>	3	The student will be able to define the commercial bank and ways to distinguish it from other banks	Definition of commercial banks	theoretical lecture, Class discussion, group work teams	=
<b>Sixth</b>	3	The student should distinguish between the financial and non-financial functions of the bank	Commercial banking jobs	theoretical lecture, Class discussion, group work teams	=
<b>Seventh</b>	3	The student will be able to know the organizational structures of banks and how to grant authority and responsibilities that coincide with the hierarchical hierarchy of the structure	Banking organizational structure	theoretical lecture, Class discussion, group work teams	=
<b>Eighth</b>	3	The student will explain the most important methods of creating deposits and how to calculate legal reserves and surplus reserves	Deposit creation process	theoretical lecture, Class discussion, group work teams	=
<b>Ninth</b>	3	The student should explain documentary credits.	Creation of deposits by a single bank	theoretical lecture, Class discussion, group work teams	=
<b>Tenth</b>	3	The student should distinguish between the methods of creating deposits in the banking system and in individual banks	Creation of deposits by the banking system	theoretical lecture, Class discussion, group work teams	=

<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>Eleventh</b>	3	The student should know bank transfers and their types.	Current accounts	theoretical lecture, Class discussion, group work teams	Exams, class discussions, homework, and attendance
<b>Twelfth</b>	3	The student should understand the procedures for opening current accounts	Deposits	theoretical lecture, Class discussion, group work teams	=
<b>Thirteenth</b>	3	The student should explain the bills of exchange and the conditions for granting them.	Banking facilities	theoretical lecture, Class discussion, group work teams	=
<b>Fourteenth</b>	3	The student must specify the types of guarantees provided in exchange for banking facilities	Bank guarantees	theoretical lecture, Class discussion, group work teams	=
<b>Fifteenth</b>	3	To explain to the student the method of creating deposits	Bank loans	theoretical lecture, Class discussion, group work teams	=

#### **11-Course Assessment**

**Distributing the score out of 50 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc**

#### **12-Teaching and Learning Resources**

<b>Required and Recommended Books (including syllabus, if available)</b>	
<b>Main References (Sources)</b>	<b>Banking Operations Management (Dr. Muhammad Al- Sayrafi)</b>
<b>Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)</b>	
<b>Electronic References, Websites</b>	

## Course Description

<b>1-Course Name: Banking Accounting 1</b>	
<b>2-Course Code: B FBS BA 27</b>	
<b>3-Semester / Year : : Semester 1/ 202٤-202٥</b>	
<b>4-Date of Preparing this Description ١٦ \٨\202٥</b>	
<b>5-Available Attendance Modes : Attendance</b>	
<b>6-Total Study Hours / Total Units: 2 Hours per week / (30)</b>	
<b>7-Name of Course Coordinator (mention all if more than one) :</b>	
<b>Name:- Ameer Ahmed Al-shalah                      email:- <a href="mailto:bsc.amir.ahmed@uobabylon.edu.iq">bsc.amir.ahmed@uobabylon.edu.iq</a></b>	
<b>8-Course Objectives (according to Bloom's Taxonomy)</b>	
<b>Course Aims</b>	<p><b>Recall or Knowledge:</b> The student will understand the operation of commercial banks and distinguish between the functions of each division within the commercial bank.</p> <p><b>Comprehension or Comprehension:</b> The student will translate and explain the differences in accounting entries and explain the accounting treatment for each division separately.</p> <p><b>Apply</b> accounting entries through examples explained in the textbook and on the board.</p> <p><b>Analyze</b> and explain the parties involved in each division within the bank, and then demonstrate the relationship between the bank's divisions on the one hand, and other commercial banks and the central bank on the other.</p> <p>The student will formulate new examples based on the examples learned, which they will compose themselves by changing different numbers and years. Finally, there is the evaluation phase, where the student will discuss the use of all accounting entries between the main branch of the commercial bank and its affiliated branches, other local commercial banks, and foreign banks.</p>
<b>9-Teaching and Learning Strategies:</b>	
<b>Strategy</b>	<p>The strategy of engaging with the student and making them part of the learning strategy is adopted by the instructor first explaining the accounting procedures and supporting them with an example. Then, the student is involved in another example that is solved in the classroom in two ways: either on the board or through a daily written exam (quiz). This helps determine the extent of the student's understanding and comprehension of what has been explained and what weaknesses students share so that they can be addressed</p>
<b>10-Course Structure</b>	

<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>First</b>	2	Applying accounting entries with high efficiency	Characteristics of banking work Features of the unified accounting system for banks and insurance companies Principles and foundations of the unified accounting system accounting records used in banks Types of accounts in the unified accounting system for banks and insurance companies	Theoretical lecture	Monthly exams (2) 40 marks Whiteboard exams (2) 3 marks Homework (2) 3 marks Attendance 4 marks
<b>Second</b>	2	Applying accounting entries with high efficiency	Fund Secretariat Division, General Administration and Branches	Theoretical lecture	=
<b>Third</b>	2	Applying accounting entries with high efficiency	Fund Secretariat Division, shortages and increases	Theoretical lecture	=
<b>Fourth</b>	2	Applying accounting entries with high efficiency	Secretariat of the Foreign Currency Fund	Theoretical lecture	=
<b>Fifth</b>	2	Applying accounting entries with high efficiency	Current Accounts/Deposit Division	Theoretical lecture	=

<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>Sixth</b>	2	Applying accounting ===	Current Accounts/ Withdrawals Division	Theoretical lecture	=
<b>Seventh</b>	2	Applying accounting entries with high efficiency	Savings/Deposit Accounts Division	Theoretical lecture	=
<b>Eighth</b>	2	Applying accounting entries with high efficiency	Savings/Withdrawal Accounts Division	Theoretical lecture	=
<b>Ninth</b>	2	Applying accounting entries with high efficiency	Cash deposits/deposit	Theoretical lecture	=
<b>Tenth</b>	2	Applying accounting entries with high efficiency	Cash deposits/withdrawals	Theoretical lecture	=
<b>Eleventh</b>	2	Applying accounting entries with high efficiency	Commercial Paper Discount Division	Theoretical lecture	=
<b>Twelfth</b>	2	Applying accounting entries with high efficiency	Discounted bill of exchange	Theoretical lecture	=
<b>Thirteenth</b>	2	Applying accounting entries with high efficiency	Discounted transfer	Theoretical lecture	=

Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
Fourteenth	2	Applying accounting entries with high efficiency	Receipt bonds	Theoretical lecture	=
Fifteenth	2	Applying accounting ===	Receipt bonds	Theoretical lecture	=

#### 11-Course Assessment

The student is evaluated out of 50 points during the semester through monthly exams, daily written exams, or interactive oral exams, as well as an evaluation of the student's behavior and attendance in the classroom, and a final exam of 50 points.

#### 12-Teaching and Learning Resources

Required and Recommended Books (including syllabus, if available)	Banking Accounting / Dr. Thaer Al-Ghabban
Main References (Sources)	
Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)	
Electronic References, Websites	



## Course Description

<b>1-Course Name: Unified accounting system</b>					
<b>2-Course Code: B FBS UAS 26</b>					
<b>3-Semester the first semester / Year :2024/2025</b>					
<b>4-Date of Preparing this Description :1/9/2024</b>					
<b>5-Available Attendance Modes : My presence</b>					
<b>6-Total Study Hours 2 / Total Units 30</b>					
<b>7-Name of Course Coordinator (mention all if more than one) :</b>					
Name:- Mithal kreem kadhim Al zubady email:- Mithalalzubaid55@gmail.com					
<b>8-Course Objectives (according to Bloom's Taxonomy)</b>					
<b>Course Aims</b>		<ol style="list-style-type: none"> <li>1. Understand the concept and importance of the unified accounting system.</li> <li>2. Understand the system's components and objectives.</li> <li>3. Distinguish between the types of accounts in the system.</li> <li>4. Use the unified chart of accounts correctly.</li> <li>5. Record financial transactions according to the unified system.</li> <li>6. Prepare unified accounting records and reports.</li> <li>7. Link daily transactions to the final accounts.</li> </ol>			
<b>9-Teaching and Learning Strategies:</b>					
<b>Strategy</b>		<ol style="list-style-type: none"> <li>1. Theoretical lectures to explain basic concepts.</li> <li>2. Practical exercises on recording entries according to the Unified Accounting Manual.</li> <li>3. Class discussions to understand practical cases.</li> <li>4. Homework to enhance self-understanding.</li> <li>5. Analysis of real or typical accounting documents and records.</li> <li>6. Use of presentations and educational media</li> </ol>			
<b>10-Course Structure</b>					
Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method

First	۲	Understand the principles and components of a unified accounting system	Introduction to the accounting system	Description: Lectures, basic concepts of the conceptual framework with practical examples, classroom discussions	Tests and class participation
Second	۲	Apply accounting standards and regulations within a unified framework	Characteristics, objectives, components, similarities and differences between governmental accounting and commercial accounting	Group Learning: Group work activities to discuss and solve accounting problems	Safiya's posts
Third	۲	Explain and distinguish	Accounting measurement bases \ cash \ accrual common basis	Classroom exercises and sharing with homework	Safiya's posts
Fourth	۲	Explanation and understanding	Definition of the unified accounting system. Development of the system. Objectives of the system. Characteristics of the system. Scope of application. Guide to the unified accounting system.	Classroom exercises and sharing with homework	Safiya's posts
Fifth	۲	Analyze and interpret accounting data for decision-making	Account groups under the Uniform Accounting System Manual	Classroom exercises and sharing with homework	Tests and class participation
Sixth	۲	Analyze the relationship between the trading account, the profit and loss account,	Financial Position Accounts Assets Non-Current and Intangible Assets	Written lectures and discussions	Safiya's posts
Seventh	۲	Lectures	First month exam	Exam	Safiya's posts
Eighth	۲	Analyze and interpret accounting data for decision-making	Restrictive treatments for non-current assets (acquisition of land and buildings, long-term loans, investments)	Written lectures and discussions	Tests and class participation
Ninth	۲	A detailed explanation of inventory	Current assets (inventory, short-term loans, investments)	Written lectures and discussions	Tests and class participation
Tenth	۲	Understanding and analyzing	Types of debtors Commercial debtors \ Receivables \ Actions that can occur on the receipt paper	Written lectures	Tests and class participation



Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
Eleventh	٢	Understanding and Analyzing	Financial Position Accounts Liabilities Liabilities Sources of Money Definition of Capital\Reserves Allocations	Written lectures and discussions	Tests
Twelfth	٢	Explaining and interpreting the weighted average with equations	Definition of capital\reserves\allocations	Written lectures	Tests and class participation
Thirteenth	٢	Understanding, distinguishing, and explaining exercises	Short-term funding sources Short-term allocations	Discussions and practical exercises	Tests
Fourteenth	٢	Analyze and interpret accounting data for decision-making	Creditors\Payable Notes\Current Accounts\Commitments\Miscellaneous Accounts Payable	Discussions and practical exercises	Tests and class participation
Fifteenth	٢	Exam	First month exam	Exam	Tests

#### 11-Course Assessment

The assessment is based on exams, reports and class participation based on the assignments the student completes

#### 12-Teaching and Learning Resources

Required and Recommended Books (including syllabus, if available)	/
Main References (Sources)	
Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)	Dr. Abdul Karim Mohammed Salman Al-Baqari
Electronic References, Websites	

## Course Description

<b>1-Course Name: Corporate finance</b>	
<b>2-Course Code: B FBS CF 25</b>	
<b>3-Semester / Year : First 2024-2025</b>	
<b>4-Date of Preparing this Description : 16\8\2025</b>	
<b>5-Available Attendance Modes : Attendance</b>	
<b>6-Total Study Hours / Total Units: 30</b>	
<b>7-Name of Course Coordinator (mention all if more than one) :</b>	
Name:- Jawad Kadhim AL-Bakri                      email:- bus.jawad.kadhim@uobabylon.edu.iq	
<b>8-Course Objectives (according to Bloom's Taxonomy)</b>	
<b>Course Aims</b>	<p><b>Cognitive Objectives (Remembering &amp; Understanding)</b> This stage aims to provide students with the theoretical foundations of the subject and enable them to recall and understand the basic concepts. The most important objectives are:</p> <ol style="list-style-type: none"><li>1. Recall the basic concepts and terms in corporate finance, such as the time value of money, cost of capital, and capital structure.</li><li>2. .Understand the nature of basic corporate financial decisions (financing, investment, and dividend decisions) and how they impact the company's value.</li></ol> <p><b>Application &amp; Analysis Objectives</b> This stage focuses on using theoretical knowledge in practical contexts and solving financial problems, then breaking them down into smaller parts for better understanding. The most important objectives are:</p> <ol style="list-style-type: none"><li>1. Apply financial evaluation tools and methods, such as the Net Present Value (NPV) method and the Internal Rate of Return (IRR), to make capital investment decisions.</li><li>2. .Analyze companies' financial statements to evaluate their financial performance and identify their strengths and weaknesses.</li><li>3. .Identify the factors affecting the cost of capital in companies.</li></ol>

### Evaluating and Creating Objectives

These are the highest levels in Bloom's Taxonomy, requiring students to make judgments, offer solutions, and create financial models. Key objectives include:

1. Evaluate various financing alternatives (stocks, bonds, loans) to determine the optimal capital structure for a company.
2. .Make judgments about the most appropriate dividend policy for a company.
3. Create financial models to predict future financing needs for companies.
4. Design strategies for financing new projects and evaluate their economic feasibility.

### 8-Teaching and Learning Strategies:

<b>Strategy</b>	<b>Teaching Strategies</b>
	<ol style="list-style-type: none"><li>1. <b>Interactive Lectures:</b> The professor focuses on presenting the basic theoretical concepts of corporate finance in an interactive manner, encouraging students to ask questions and participate in discussions.</li><li>2. <b>.Case Studies:</b> Real or hypothetical cases of well-known companies are used, and the professor analyzes their financial decisions, helping students connect theory to practice.</li></ol>

### 9-Course Structure

Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
First	۲	High Knowledge	Corporate Finance... Its Nature and Relationship to Other Sciences	theoretical lecture	- Two (2) written exams, each with (30)
Second	۲	High Knowledge	Introduction to Finance	theoretical lecture	
Third	2	High Knowledge	Types of Finance	theoretical lecture	
Fourth	2	High Knowledge	Short-Term Financing Sources:	theoretical lecture	

Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	- Two (2) assignments, each
Fifth	2	High Knowledge	Bank Credit	theoretical lecture	
Sixth	2	High Knowledge	Commercial Credit	theoretical lecture	
Seventh	2	High Knowledge	Commercial Paper	theoretical lecture	
Eighth	2	First Month Test			
Ninth	2	High Knowledge	Banker's Acceptances	theoretical lecture	
Tenth	2	High Knowledge	Commercial Paper Discounting	theoretical lecture	
Eleventh	2	High Knowledge	Long-Term Financing Sources:	theoretical lecture	
Twelfth	2	High Knowledge	Introduction to Companies	theoretical lecture	
Thirteenth	2	High Knowledge	Types of Companies	theoretical lecture	
Fourteenth	2	High Knowledge	Financing Decisions	theoretical lecture	
Fifteenth	2	Second Month Test			

#### 11-Course Assessment

The grade is distributed out of 100 based on the tasks assigned to the student, such as daily preparation, daily, oral, monthly and written exams, and reports.

#### 12-Teaching and Learning Resources

<b>Required and Recommended Books (including syllabus, if available)</b>	<b>Not available</b>
<b>Main References (Sources)</b>	1. Advanced Financial Management, Muhammad Ali Al-Amri, 2013, 1st ed., Amman, Jordan. 2. Financial Management, Foundations of Project Evaluation, Company Evaluation, Corporate Financing Decisions, Ajin Pragam, translated by (Mahmoud Fattouh, Omar Abdel Karim), 2018.
<b>Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)</b>	Corporate Finance: Concepts and Applications, Part One, Salem Muhammad Abboud Ahmad, Muhammad Fahmi Saeed Al-Barzanji, 2021.
<b>Electronic References, Websites</b>	<b>Not available</b>

## Course Description

<b>1-Course Name: Evaluating investment decisions</b>					
<b>2-Course Code: B FBSEID 39</b>					
<b>3-Semester / Year : Semester</b>					
<b>4-Date of Preparing this Description : 1/9/2024</b>					
<b>5-Available Attendance Modes : weekly</b>					
<b>6-Total Study Hours / Total Units 45 hours, 3 units</b>					
<b>7-Name of Course Coordinator (mention all if more than one) :</b>					
Name:- Hind Abdel Amir Ahmed                      email:- bus.hind.abed@uobabylon.edu.iq					
<b>8-Course Objectives (according to Bloom's Taxonomy)</b>					
<b>Course Aims</b>		The student should explain the main types of investment. The student should also demonstrate the most important criteria used in making investment decisions, which contributes to developing the student's cognitive and scientific skills in the concepts of evaluating investment decisions.			
<b>9-Teaching and Learning Strategies:</b>					
<b>Strategy</b>		Written lecture, discussion and dialogue, case studies, preparing reports			
<b>10-Course Structure</b>					
<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>First</b>	3	The student will understand the concept of investment and identify its most important determinants.	Definition of investment and determinants of investment	Theoretical lectures, class discussions, brainstorming	Exams, class discussions, homework, attendance
<b>Second</b>	3	The student will draw the organizational structure of investment management.	Organizational structure for investment management and investment decisions	=	=
<b>Third</b>	3	The student will distinguish between types of investments.	Types of investment	Theoretical lectures, class discussions, brainstorming	Exams, class discussions, homework, and attendance

<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>Fourth</b>	3	To explain to the student the most important investment tools.	Investment tools	=	=
<b>Fifth</b>	3	The student should know the time value of money and determine its units of measurement.	Value of money, concept, units of measurement	=	=
<b>Sixth</b>	3	The student should be able to distinguish between the future and present value of money.	The future value and present value of money	=	=
<b>Seventh</b>	3	The student should be able to distinguish between the evaluation of current and future forms.	Evaluating current and future investments	=	=
<b>Eighth</b>	3	The student should explain the techniques used in comparing investments.	Investment differentiation techniques	=	=
<b>Ninth</b>	3	To familiarize the student with techniques that do not depend on inflation rates.	Technologies that do not depend on inflation rates	=	=
<b>Tenth</b>	3	The student should understand how to use the payback period to compare projects.	Payback period	=	=
<b>Eleventh</b>	3	The student should explain the most important techniques that depend on inflation rates.	Current yield	=	=
<b>Twelfth</b>	3	The student will understand how to use the payback period to compare projects.	Techniques that rely on inflation rates	=	=
<b>Thirteenth</b>	3	The student will explain the net present value	Net present value	Theoretical lectures, class discussions,	=

Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
Fourteenth	3	The student should explain the time rate of return.	Time rate of return	=	=
Fifteenth	3	The student will explain the profitability index to judge the feasibility of a project.	Profitability guide	=	=

#### 11-Course Assessment

Distributing the score out of 50 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc

#### 12-Teaching and Learning Resources

Required and Recommended Books (including syllabus, if available)	
Main References (Sources)	Evaluation of investment decisions (in-kind investment and feasibility studies)
Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)	
Electronic References, Websites	

COLLEGE OF ADMINISTRATION AND ECONOMIC





<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>Fourth</b>	3	<b>Understanding exchange rate fluctuations, interest rates, stock prices</b>	<b>Market Risk Management</b>	<b>Lecture + Practical Examples</b>	<b>Short Test</b>
<b>Fifth</b>	3	<b>Knowing Strategies to Reduce Loan Default</b>	<b>Credit Risk Management</b>	<b>Lecture + Bank Case Analysis</b>	<b>Individual Report</b>
<b>Sixth</b>	3	<b>Understanding the role of liquidity in the stability of institutions</b>	<b>Liquidity Risk Management</b>	<b>Lecture + Discussion</b>	<b>Short Questions</b>
<b>Seventh</b>	3	<b>Identify operational risks and technology impact</b>	<b>Operational Risk Management</b>	<b>Lecture + Case Study</b>	<b>duty</b>
<b>Eighth</b>	3	<b>Application of derivatives instruments (futures, options, swaps)</b>	<b>Hedging Strategies</b>	<b>Lecture + Workshop</b>	<b>Practical Exercise</b>
<b>Ninth</b>	3	<b>Understanding the role of insurance companies in reducing risk</b>	<b>Insurance as a risk management tool</b>	<b>Lecture + Specialist Guest</b>	<b>Short Report</b>
<b>Tenth</b>	3	<b>Dive into Banking and Corporate Applications</b>	<b>Risk Management in Financial Institutions</b>	<b>Lecture + Case Study</b>	<b>Short Test</b>
<b>Eleventh</b>	3	<b>Understand regulatory requirements and capital management</b>	<b>International Standards for Risk Management (Basel II and III)</b>	<b>Lecture + Presentation</b>	<b>Group Show</b>
<b>Twelfth</b>	3	<b>Linking performance indicators and risk</b>	<b>Performance and Risk Measurement Tools</b>	<b>Lecture + Discussion</b>	<b>Analytical Exercise</b>
<b>Thirteenth</b>	3	<b>Designing a Practical Risk Management Framework within an Organization</b>	<b>Preparing a risk management plan</b>	<b>Lecture + Case Study</b>	<b>Mini-project</b>
<b>Fourteenth</b>	3	=			
<b>Fifteenth</b>	3	<b>Connecting concepts and preparing for the final exam</b>	<b>General Review and Final Evaluation</b>	<b>Lecture + Practical Examples</b>	<b>Final test</b>

**11-Course Assessment**

Distributing the score out of 50 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc

**12-Teaching and Learning Resources**

<b>Required and Recommended Books (including syllabus, if available)</b>	
<b>Main References (Sources)</b>	
<b>Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)</b>	
<b>Electronic References, Websites</b>	



## Course Description

<b>1-Course Name: Unified accounting system</b>	
<b>2-Course Code: B FBS UAS 310</b>	
<b>3-Semestert Two semester / Year :2024/2025</b>	
<b>4-Date of Preparing this Description :</b>	
<b>5-Available Attendance Modes : My presence</b>	
<b>6-Total Study Hours 3 / Total Units 45</b>	
<b>7-Name of Course Coordinator (mention all if more than one) :</b>	
Name:- Mithal kreem kadhim Al zubady email:- Mithalalzubaid55@gmail.com	
<b>8-Course Objectives (according to Bloom's Taxonomy)</b>	
<b>Course Aims</b>	<p><b>Introducing students to the concept and importance of the unified accounting system in organizations.</b></p> <p><b>Enabling students to understand and apply unified accounting standards in practice.</b></p> <p><b>Developing skills in recording and analyzing financial transactions within the unified system.</b></p> <p><b>Preparing students to prepare reports and financial statements in accordance with the unified accounting system.</b></p> <p><b>Enhancing students' ability to use unified accounting software efficiently.</b></p> <p><b>Developing financial decision-making skills based on unified accounting data.</b></p>
<b>9-Teaching and Learning Strategies:</b>	
<b>Strategy</b>	<ol style="list-style-type: none"> <li>١. Theoretical lectures to explain basic concepts.</li> <li>٢. Practical exercises on recording entries according to the Unified Accounting Manual.</li> <li>٣. Class discussions to understand practical cases.</li> <li>٤. Homework to enhance self-understanding.</li> <li>٥. Analysis of real or typical accounting documents and records.</li> <li>٦. Use of presentations and educational media</li> </ol>
<b>10Course Structure</b>	

<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>First</b>	<b>3</b>	<b>Understand the principles and components of a unified .accounting system</b>	<b>Uses (3) Salaries and wages (31)  Commodity requirements 32</b>	<b>Description: Lectures, basic concepts of the conceptual framework with practical examples, classroom discussions</b>	<b>Tests and class participation</b>
<b>Second</b>	<b>3</b>	<b>Apply accounting standards and regulations within a unified framework</b>	<b>Contracting and Services 33 Contracting and Services 34 Purchases of land and goods for sale 35</b>	<b>Group Learning: Group work activities to discuss and solve accounting .problems</b>	<b>Safiya's posts</b>
<b>Third</b>	<b>3</b>	<b>Explain and distinguish</b>	<b>Depreciation 37  Transfer Expenses 38</b>	<b>Classroom exercises and sharing with homework</b>	<b>Safiya's posts</b>
<b>Fourth</b>	<b>3</b>	<b>Explanation and understanding</b>	<b>Solved questions</b>	<b>Classroom exercises and sharing with homework</b>	<b>Safiya's posts</b>
<b>Fifth</b>	<b>3</b>	<b>Analyze and interpret accounting data for decision-making</b>	<b>Resources 4</b>	<b>Classroom exercises and sharing with homework</b>	<b>Tests and class participation</b>
<b>Sixth</b>	<b>3</b>	<b>Analyze the relationship between the trading account, the profit and loss account,</b>	<b>Commodity activity revenue 41</b>	<b>Written lectures and discussions</b>	<b>Safiya's posts</b>
<b>Seventh</b>	<b>3</b>	<b>Lectures</b>	<b>First month exam</b>	<b>Exam</b>	<b>Safiya's posts</b>
<b>Eighth</b>	<b>3</b>	<b>Analyze and interpret accounting data for decision-making</b>	<b>Commercial activity income42 Service activity income43</b>	<b>Written lectures and discussions</b>	<b>Tests and class participation</b>
<b>Ninth</b>	<b>3</b>	<b>A detailed explanation of inventory</b>	<b>Operating income for others 44 Cost of internally manufactured assets 45 Interest and rents of land 46</b>	<b>Written lectures and discussions</b>	<b>Tests and class participation</b>
<b>Tenth</b>	<b>3</b>	<b>Understanding and analyzing</b>	<b>Subsidies 47 Transfer revenues 48</b>	<b>Written lectures</b>	<b>Tests and class participation</b>

Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
Eleventh	3	Understanding and Analyzing	Solved questions and homework	Written lectures and discussions	Tests and class participation
Twelfth	3	Explaining and interpreting the weighted average with equations	Documentary cycle and accounting records	Written lectures	Tests and class participation
Thirteenth	3	Understanding, distinguishing, and explaining exercises	Receipt receipt	Discussions and practical exercises	Tests
Fourteenth	3	Analyze and interpret accounting data for decision-making	Journal entry voucher Disbursement voucher	Discussions and practical exercises	Tests and class participation
Fifteenth	3	Exam	First month exam	Exam	Tests

#### 11-Course Assessment

The assessment is based on exams, reports and class participation based on the assignments the student completes

#### 12-Teaching and Learning Resources

Required and Recommended Books (including syllabus, if available)	/
Main References (Sources)	
Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)	Dr. Abdul Karim Mohammed Salman Al-Baqari
Electronic References, Websites	

## Course Description

<b>1-Course Name: Banking Accounting 2</b>	
<b>2-Course Code: B FBS BA 212</b>	
<b>3-Semester / Year : : Semester 1/ 2024-2025</b>	
<b>4-Date of Preparing this Description 16\8\2025</b>	
<b>5-Available Attendance Modes : Attendance</b>	
<b>6-Total Study Hours / Total Units: 2 Hours per week / (30)</b>	
<b>7-Name of Course Coordinator (mention all if more than one) :</b>	
<b>Name:- Ameer Ahmed Al-shalah                      email:- <a href="mailto:bsc.amir.ahmed@uobabylon.edu.iq">bsc.amir.ahmed@uobabylon.edu.iq</a></b>	
<b>8-Course Objectives (according to Bloom's Taxonomy)</b>	
<b>Course Aims</b>	<p><b>Recall or Knowledge:</b> The student will understand the operation of commercial banks and distinguish between the functions of each division within the commercial bank.</p> <p><b>Comprehension or Comprehension:</b> The student will translate and explain the differences in accounting entries and explain the accounting treatment for each division separately.</p> <p><b>Apply</b> accounting entries through examples explained in the textbook and on the board.</p> <p><b>Analyze</b> and explain the parties involved in each division within the bank, and then demonstrate the relationship between the bank's divisions on the one hand, and other commercial banks and the central bank on the other.</p> <p>The student will formulate new examples based on the examples learned, which they will compose themselves by changing different numbers and years. Finally, there is the evaluation phase, where the student will discuss the use of all accounting entries between the main branch of the commercial bank and its affiliated branches, other local commercial banks, and foreign banks.</p>
<b>9-Teaching and Learning Strategies:</b>	
<b>Strategy</b>	<p>The strategy of engaging with the student and making them part of the learning strategy is adopted by the instructor first explaining the accounting procedures and supporting them with an example. Then, the student is involved in another example that is solved in the classroom in two ways: either on the board or through a daily written exam (quiz). This helps determine the extent of the student's understanding and comprehension of what has been explained and what weaknesses students share so that they can be addressed</p>

## 10-Course Structure

Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
First	2	Applying accounting entries with high efficiency	Internal transfers (sold transfers)	Theoretical lecture	Monthly exams (2) 40 marks Whiteboard exams (2) 3 marks Homework (2) 3 marks Attendance 4 marks
Second	2	=	Internal transfers (purchased transfers)	Theoretical lecture	=
Third	2	=	Internal transfers (swafts)	Theoretical lecture	=
Fourth	2	=	External transfers 1	Theoretical lecture	=
Fifth	2	=	External transfers 2	Theoretical lecture	=
Sixth	2	Applying accounting ===	Documentary Credits Division 1	Theoretical lecture	=
Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
Seventh	2	Applying accounting entries with high efficiency	Documentary Credits Division 2	Theoretical lecture	=
Eighth	2	Applying accounting entries with high efficiency	Letters of guarantee 1	Theoretical lecture	=
Ninth	2	=	Letters of guarantee 2	=	=

Tenth	2	=	Accounts exchanged between the bank and its branches 1	=	=
Eleventh	2	=	Accounts exchanged between the bank and its branches 2	=	=
Twelfth	2	=	Final accounts of commercial banks (balance sheet)1	=	=
Thirteenth	2	=	Final accounts of commercial banks (balance sheet)2	=	=
Fourteenth	2	=	Final accounts of commercial banks (profits and losses)1	=	=
Fifteenth	2	=	Final accounts of commercial banks (profits and losses) 2	=	=

#### 11-Course Assessment

The student is evaluated out of 50 points during the semester through monthly exams, daily written exams, or interactive oral exams, as well as an evaluation of the student's behavior and attendance in the classroom, and a final exam of 50 points.

#### 12-Teaching and Learning Resources

Required and Recommended Books (including syllabus, if available)	Banking Accounting / Dr. Thaer Al-Ghabban
Main References (Sources)	
Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)	
Electronic References, Websites	



## Course Description

<b>1-Course Name: Investment Portfolio</b>	
<b>2-Course Code: B FBS SIP 31</b>	
<b>3-Semester / Year :3</b>	
<b>4-Date of Preparing this Description :</b>	
<b>5-Available Attendance Modes :</b>	
<b>6-Total Study Hours / Total Units</b>	
<b>7-Name of Course Coordinator (mention all if more than one) :</b>	
Name:- <u>Dr.ali falah</u> email:- <u>bus.ali.falah@uobabylon.edu.iq</u>	
<b>8-Course Objectives (according to Bloom's Taxonomy)</b>	
<b>Course Aims</b>	<ol style="list-style-type: none"><li>1. Introduce the student to the concept of the investment portfolio and its importance in money management</li><li>2. The student is able to analyze securities and estimate expected returns.</li><li>3. Develop the skill of measuring and managing risk using indicators such as variance, standard deviation, and beta coefficient.</li><li>4. Encouraging the student to continuously follow up on the financial markets and linking the academic aspect with practical application.</li></ol>
<b>9-Teaching and Learning Strategies:</b>	
<b>Strategy</b>	<ol style="list-style-type: none"><li>1. Explain the basic concepts (portfolio, return, risk, diversification).</li><li>2. A practical application for building a portfolio using Excel spreadsheets or financial analysis software.</li><li>3. Assigning students to group projects to build various portfolios.</li><li>4. Practical Presentation: Asking students to provide market analysis in front of their peers</li></ol>
<b>10-Course Structure</b>	

<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>First</b>		Introducing the student to the concept of investment and investment portfolio and its objectives	Introduction to Investment and Portfolio	Lecture + Discussion	Short Quiz + Participation
<b>Second</b>		Understanding the relationship between return and risk	The concept of return and risk	Lecture + Practical Examples	Homework
<b>Third</b>		Calculating expected returns and risks	Measuring return and risk	Lecture + Practical Training	Practical Exercise
<b>Fourth</b>		Distinguishing between systematic and irregular risks	Types of Risks	Lecture + Case Study	Short Test
<b>Fifth</b>		Understanding the concept of diversification and its impact	Diversification and risk reduction	Lecture + Group Activity	duty
<b>Sixth</b>		Using the Markowitz Model to Build a Portfolio	Markowitz Model	Lecture + Excel Training	Practical test
<b>Seventh</b>		Understanding the concept of efficiency in portfolios	Efficient Frontier	Lecture + Explanation	Classroom Participation
<b>Eighth</b>		Employing CAPM in Estimating Returns	Capital Asset Pricing Model (CAPM)	Lecture + Arithmetic Training	Midterm Exam
<b>Ninth</b>		Distinguishing between theoretical models of asset pricing	Introduction to Investment and Portfolio	Lecture + Discussion	Short research assignment
<b>Tenth</b>		Introducing the student to the various investment tools	The concept of return and risk	Lecture + Practical Cases	exercise
<b>Eleventh</b>		Evaluating the performance of investment portfolios	Measuring return and risk	Lecture + Practical Training	Short Test

<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>Twelfth</b>		<b>Clarifying portfolio management in light of inflation and volatility</b>	<b>Types of Risks</b>	<b>Lecture + Case Study</b>	<b>duty</b>
<b>Thirteenth</b>		<b>Learn about specialized portfolios</b>	<b>Diversification and risk reduction</b>	<b>Lecture + Discussion</b>	<b>Classroom Participation</b>
<b>Fourteenth</b>		<b>A comprehensive practical application for portfolio building</b>	<b>Markowitz Model</b>	<b>Lecture + Discussion</b>	<b>project evaluation</b>
<b>Fifteenth</b>		<b>General Review and Final Exam Preparation</b>	<b>Efficient Frontier</b>	<b>Lecture + Practical Examples</b>	<b>Final test</b>

### **11-Course Assessment**

### **12-Teaching and Learning Resources**

<b>Required and Recommended Books (including syllabus, if available)</b>	
<b>Main References (Sources)</b>	
<b>Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)</b>	
<b>Electronic References, Websites</b>	



## Course Description

<b>1-Course Name: Management Accounting</b>					
<b>2-Course Code: B FBS MA 32</b>					
<b>3-Semester / Year : First 2024-2025</b>					
<b>4-Date of Preparing this Description : 1/9/2024</b>					
<b>5-Available Attendance Modes : Face-to-face lecture</b>					
<b>6-Total Study Hours / Total Units Three hours a week</b>					
<b>7-Name of Course Coordinator (mention all if more than one) :</b>					
Name:- Dr.Asaad Munshid Mohammed email:- bus.asaad.munshid@uobabylon.edu.iq					
<b>8-Course Objectives (according to Bloom's Taxonomy)</b>					
<b>Course Aims</b>		Enhancing the concepts and methods of management accounting for the graduate student of the program			
<b>9-Teaching and Learning Strategies:</b>					
<b>Strategy</b>		<ol style="list-style-type: none"> <li>1. Lecture Strategy</li> <li>2. Discussion Strategy</li> <li>3. Problem-Solving Strategy</li> <li>4. Brainstorming Strategy</li> </ol>			
<b>10-Course Structure</b>					
Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
<b>First</b>	3	The concept of management accounting - its objectives - its functions	Introduction to Management Accounting	Lecture	discussion
<b>Second</b>	3	Historical stages of management accounting - the difference between management accounting and other accounting	Introduction to Management Accounting	Lecture	discussion
<b>Third</b>	3	The concept of cost - excellence, expense, loss and loss - classification of costs - the concept of appropriate and inappropriate costs	Cost concepts and behavior	Lecture	Brainstorming

<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>Fourth</b>	3	Differential costs – opportunity cost – controlled and uncontrolled costs	Cost concepts and behavior	Lecture	Brainstorming
<b>Fifth</b>	3	The concept of appropriateness - its characteristics - the decision-making model	Appropriate costs and decisions to trade-off between alternatives	Lecture	discussion
<b>Sixth</b>	3	Differential Analysis Form - Decision to accept a special order - Purchase or manufacturing decision	Appropriate costs and decisions to trade-off between alternatives	Problem solving	examination
<b>Seventh</b>	3	Decisions to dispense or retain - the decision to choose the method of production - the decision to allocate scarce resources	Appropriate costs and decisions to trade-off between alternatives	Problem solving	examination
<b>Eighth</b>	3	Equalization point calculation	Analysis of the relationship between cost, volume and profit	Problem solving	Brainstorming
<b>Ninth</b>	3	Cost, volume and profit analysis	Analysis of the relationship between cost, volume and profit	Problem solving	discussion
<b>Tenth</b>	3	Margin of Safety - Sensitivity Analysis	Analysis of the relationship between cost, volume and profit	Problem solving	discussion
<b>Eleventh</b>	3	Discuss the basic assumptions of CVP analysis	Analysis of the relationship between cost, volume and profit	Lecture	discussion
<b>Twelfth</b>	3	Cost Structure Interpretation – Operational Leverage in CVP Analysis	Analysis of the relationship between cost, volume and profit	Lecture	discussion
<b>Thirteenth</b>	3	Key factors in pricing decisions – pricing formulas under the accounting approach	Cost analysis and pricing decisions	Lecture	examination
<b>Fourteenth</b>	3	Pricing formulas under the variable cost and total cost portal	Cost analysis and pricing decisions	Lecture	examination
<b>Fifteenth</b>	3	Target costs	Cost analysis and pricing decisions	Lecture	examination

<b>11-Course Assessment</b>	
umulative – 50 final exams	
<b>12-Teaching and Learning Resources</b>	
<b>Required and Recommended Books (including syllabus, if available)</b>	<b>No</b>
<b>Main References (Sources)</b>	<b>Management Accounting Book</b>
<b>Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)</b>	<b>Periodicals and magazines dealing with the topics of the course</b>
<b>Electronic References, Websites</b>	<b>Wikipedia</b>



## Course Description

<b>1-Course Name: International Banking Standards</b>	
<b>2-Course Code: B FBS BIS 33</b>	
<b>3-Semester / Year : : Semester 1/ 2024-2025</b>	
<b>4-Date of Preparing this Description 16\8\2025</b>	
<b>5-Available Attendance Modes : Attendance</b>	
<b>6-Total Study Hours / Total Units: 3 Hours per week</b>	
<b>7-Name of Course Coordinator (mention all if more than one) :</b>	
<b>Name:- Ameer Ahmed Al-shalah                      email:- <a href="mailto:bsc.amir.ahmed@uobabylon.edu.iq">bsc.amir.ahmed@uobabylon.edu.iq</a></b>	
<b>8-Course Objectives (according to Bloom's Taxonomy)</b>	
<b>Course Aims</b>	<p><b>Recall or Knowledge:</b> The student will understand the work of commercial banks and distinguish between the Basel Committee and the three Basel Accords on Banking Supervision, as well as the CAMELS model for evaluating banking performance.</p> <p><b>Comprehension or Comprehension:</b> The student will translate and explain the differences between the Bank for Settlements, central banks, and commercial banks, and explain the banking standards used for supervision and performance evaluation.</p> <p><b>Apply the capital adequacy standard through examples explained on the board. Apply the CAMELS model to some banks for subsequent analysis by the student.</b></p> <p><b>Analyze and interpret the capital adequacy ratios according to each of the Basel Accords, then compare and contrast Basel and CAMELS.</b></p> <p><b>The student will develop new examples based on the examples learned for new banks to apply the capital adequacy standard and then the CAMELS model.</b></p> <p><b>Finally, the evaluation role will be played, where the student will discuss the use and application of these international banking standards in supervising commercial banks and evaluating their performance.</b></p>
<b>9-Teaching and Learning Strategies:</b>	
<b>Strategy</b>	<p><b>The strategy of engaging with the student and making them part of the learning strategy is adopted by the instructor first explaining the scientific material and supporting it with examples from our everyday lives. The instructor then engages the student with another example based on their understanding of the lecture. A daily written exam (QUEZ) is also adopted to determine the extent of the student's understanding and comprehension of what was explained and to determine the weaknesses common among students so that these can be addressed.</b></p>

## 10-Course Structure

<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>First</b>	<b>3</b>	<b>High knowledge</b>	<b>Sources and uses of funds for commercial banks</b>	<b>Theoretical lecture</b>	<b>Monthly exams (2) 40 marks Whiteboard exams (2) 3 marks Homework (2) 3 marks Attendance 4 marks</b>
<b>Second</b>	<b>3</b>	<b>High knowledge</b>	<b>Introduction to Banking Standards/Basel Committee</b>	<b>Theoretical lecture</b>	<b>=</b>
<b>Third</b>	<b>3</b>	<b>High knowledge</b>	<b>Basel I Convention 1988</b>	<b>Theoretical lecture</b>	<b>=</b>
<b>Fourth</b>	<b>3</b>	<b>High knowledge</b>	<b>Implementation of the Basel I Convention Capital adequacy ratio</b>	<b>Theoretical lecture</b>	<b>=</b>
<b>Fifth</b>	<b>3</b>	<b>High knowledge</b>	<b>Basel II Accord 2004</b>	<b>Theoretical lecture</b>	<b>=</b>
<b>Sixth</b>	<b>3</b>	<b>High knowledge</b>	<b>The basic pillars of Basel II</b>	<b>Theoretical lecture</b>	<b>=</b>
<b>Seventh</b>	<b>3</b>	<b>High knowledge</b>	<b>Basel III Accord 2010</b>	<b>Theoretical lecture</b>	<b>=</b>
<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>



<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>Eighth</b>	<b>3</b>	<b>High knowledge</b>	<b>Reforms and basic axes of the Basel III agreement</b>	<b>Theoretical lecture</b>	<b>=</b>
<b>Ninth</b>	<b>3</b>	<b>High knowledge</b>	<b>An introduction to the Camels model, its components, its working mechanism, and the characteristics of banks according to levels and its features</b>	<b>Theoretical lecture</b>	<b>=</b>
<b>Tenth</b>	<b>3</b>	<b>High knowledge</b>	<b>The six criteria of the Camels model/capital adequacy standard</b>	<b>Theoretical lecture</b>	<b>=</b>
<b>Eleventh</b>	<b>3</b>	<b>High knowledge</b>	<b>The six criteria of the Camels model / asset quality</b>	<b>Theoretical lecture</b>	<b>=</b>
<b>Twelfth</b>	<b>3</b>	<b>High knowledge</b>	<b>The six criteria of the Camels model / management efficiency</b>	<b>Theoretical lecture</b>	<b>=</b>
<b>Thirteenth</b>	<b>3</b>	<b>High knowledge</b>	<b>The six criteria of the Camels model/quality of earnings</b>	<b>Theoretical lecture</b>	<b>=</b>
<b>Fourteenth</b>	<b>3</b>	<b>High knowledge</b>	<b>The six criteria of the Camels/liquidity model</b>	<b>Theoretical lecture</b>	<b>=</b>
<b>Fifteenth</b>	<b>3</b>	<b>High knowledge</b>	<b>The six criteria of the Camels/sensitivity</b>	<b>Theoretical lecture</b>	<b>=</b>

**11-Course Assessment**

Two monthly exams, totaling 40 marks, with daily written exams totaling 5 marks, in addition to 5 marks for student commitment and attendance in the classroom, and finally a final exam, 50 marks.

**12-Teaching and Learning Resources**

<b>Required and Recommended Books (including syllabus, if available)</b>	
<b>Main References (Sources)</b>	
<b>Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)</b>	
<b>Electronic References, Websites</b>	



## Course Description

<b>1-Course Name: Audit and oversight</b>	
<b>2-Course Code: B FBSAC 24</b>	
<b>3-Semester / Year : First semester/year 2024-2025</b>	
<b>4-Date of Preparing this Description :18/8/2025</b>	
<b>5-Available Attendance Modes :My presence</b>	
<b>6-Total Study Hours 30/ Total Units/30</b>	
<b>7-Name of Course Coordinator (mention all if more than one) :</b>	
Name:- AHMED SALEH KADHIM email: - bsc.ahmed.saleh@uobabylon.edu.iq	
<b>8-Course Objectives (according to Bloom's Taxonomy)</b>	
<b>Course Aims</b>	<b>The objectives of this course are to:</b>  <b>Knowledge / Recall:</b>  Remind students of the concept of auditing and its types, the differences between internal and external auditing, the differences between operational and financial auditing, and the concepts of errors and fraud.  <b>Understanding:</b>  Explain the role of auditing in enhancing confidence in financial reports.  Clarify the relationship between auditing and corporate governance.  Interpret the differences between internal and external auditing.  <b>Application:</b>  Apply auditing procedures to samples of financial records.  Prepare audit working papers and use financial analysis tools in the auditing process.  <b>Analysis:</b>  Analyze the causes of errors and fraud in financial statements.

	<p><b>Compare audited and unaudited reports.</b></p> <p><b>Examine the strengths and weaknesses of the internal control system.</b></p> <p><b>Evaluation:</b></p> <p><b>Assess the quality of the auditing process in a specific organization, whether in the public or private sector.</b></p> <p><b>Judge the extent to which the organization complies with accounting standards, evaluate reports with issues, and provide recommendations and solutions</b></p>
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**9-Teaching and Learning Strategies:**

<b>Strategy</b>	<p><b>It focuses on combining the theoretical and practical aspects through interactive lectures, case studies, and collaborative learning, in addition to practical applications and class projects, supported by e-learning tools. This strategy aims to enable the student to move from basic knowledge to skills in analysis, evaluation, and creativity in designing effective auditing and control systems.</b></p>
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**10-Course Structure**

<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>First</b>	2	High knowledge	Introduction to auditing, objectives and importance of auditing	My presence	Monthly exams, two exams for each exam (15)
<b>Second</b>	2	High knowledge	Types of auditing and procedures carried out by the auditor	=	Duties assigned to the student (5)
<b>Third</b>	2	High knowledge	Internal audit importance and objectives	=	Monthly exams Level of commitment inside the hall (6)
<b>Fourth</b>	2	High knowledge	Internal audit standards	=	Oral exams: two (2) exams for each exam

<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>Fifth</b>	2	<b>High knowledge</b>	<b>Internal audit methods</b>	<b>My presence</b>	<b>Total score (50)</b>
<b>Sixth</b>	2	<b>High knowledge</b>	<b>External audit importance and objectives</b>	<b>My presence</b>	=
<b>Seventh</b>	2	<b>High knowledge</b>	<b>The differences between internal and external audit and aspects of cooperation between them</b>	=	=
<b>Eighth</b>	2	<b>High knowledge</b>	<b>Operational audit importance and objectives</b>	=	=
<b>Ninth</b>	2	<b>High knowledge</b>	<b>Financial auditing and the differences between financial and operational auditing</b>	=	=
<b>Tenth</b>	2	<b>High knowledge</b>	<b>Operational auditors and operational audit elements</b>	=	=
<b>Eleventh</b>	2	<b>High knowledge</b>	<b>The concept of errors and fraud</b>	=	=
<b>Twelfth</b>	2	<b>High knowledge</b>	<b>Types of accounting error</b>	=	=
<b>Thirteenth</b>	2	<b>High knowledge</b>	<b>The concept of fraud and why fraud is committed</b>	=	=
<b>Fourteenth</b>	2	<b>High knowledge</b>	<b>The auditor's responsibility for errors and fraud</b>	=	=
<b>Fifteenth</b>	2	<b>High knowledge</b>	<b>The auditor's characteristics and relationship with the unit he is auditing</b>	=	=

**11-Course Assessment**

**Course Evaluation. Distribution of the grade out of 100 according to the tasks - assigned to the student, for example, daily preparation and monthly exams Reports ..and end-of-course exam.**

**12-Teaching and Learning Resources**

<b>Required and Recommended Books (including syllabus, if available)</b>	
<b>Main References (Sources)</b>	<b>Main References (Sources) – Smart Exact Science, Khaled Amin Abdullah, Wael Publishing and Printing House, Amman, Sixth Edition. – Principles of Auditing and Internal Control, Dr. Abdul Razzaq Muhammad Othman, Kotob Printing and Publishing House, Iraq, Mosul, Second .Edition</b>
<b>Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)</b>	
<b>Electronic References, Websites</b>	<b>Reports from accredited websites</b>



## Course Description

<b>1-Course Name: Islamic Banking</b>	
<b>2-Course Code: B FBS IB 25</b>	
<b>3-Semester / Year :2024-2025</b>	
<b>4-Date of Preparing this Description :2024-2025</b>	
<b>5-Available Attendance Modes : In-person</b>	
<b>6-Total Study Hours / Total Units : 60 hours / 2 units</b>	
<b>7-Name of Course Coordinator (mention all if more than one) :</b>	
<b>Name:- Ali Hassan Hadi                      email:- bus.alihassan@uobabylon.edu.i</b>	
<b>8-Course Objectives (according to Bloom's Taxonomy)</b>	
<ul style="list-style-type: none"> <li>• <b>Knowledge Domain:</b> Students will understand the fundamental concepts of Islamic banking, such as the prohibition of usury (riba), Sharia principles, and key Islamic financial products like Murabaha and Musharaka.</li> <li>• <b>Skills Domain:</b> Students will be able to analyze and apply these concepts to practical cases and evaluate the differences between Islamic and conventional banks.</li> <li>• <b>Affective/Behavioral Domain:</b> Students will appreciate the economic and social role of Islamic banks and develop a positive attitude toward the ethics and values underpinning them.</li> </ul>	
<b>Course Aims</b>	<p>This course aims to describe Islamic banks in terms of the banking services they offer, the investment and financing structures they deal with, the principles of profit distribution, and supervision. It also covers the relationship between Islamic banks and the central bank, in addition to methods for evaluating the experience of Islamic banks, the challenges they face, and the recent expansion of Islamic banking. Furthermore, it addresses improving banking procedures, information automation, and the use of modern methods in customer relations.</p>
<b>9-Teaching and Learning Strategies:</b>	
<b>Strategy</b>	<ul style="list-style-type: none"> <li>• <b>Project-Based Learning (PBL):</b> Develops practical skills.</li> <li>• <b>Collaborative Learning:</b> Enhances teamwork.</li> <li>• <b>Case Studies:</b> Connects theory to real-world application.</li> <li>• <b>Interactive Lectures:</b> Fosters critical thinking and active participation.</li> <li>• <b>Field Trips:</b> Provides hands-on experience by visiting banks.</li> </ul>
<b>10-Course Structure</b>	

<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>First</b>	3	High Knowledge	Introduction to Islamic Economics	Theoretical Lecture	Mentioned below
<b>Second</b>	3	High Knowledge	Concepts in Islamic Finance	Theoretical Lecture	Mentioned below
<b>Third</b>	3	High Knowledge	The Essence of Islamic Banks	Theoretical Lecture	Mentioned below
<b>Fourth</b>	3	High Knowledge	Principles, Objectives, and Controls of Islamic Banks	Theoretical Lecture	Mentioned below
<b>Fifth</b>	3	High Knowledge	Sharia Supervision in Islamic Banks	Theoretical Lecture	Mentioned below
<b>Sixth</b>	3	High Knowledge	Relationship of Islamic Banks with other Banks	Theoretical Lecture	Mentioned below
<b>Seventh</b>	3	High Knowledge	Internal Sources of Funds	Theoretical Lecture	Mentioned below
<b>Eighth</b>	3	High Knowledge	External Sources of Funds	Theoretical Lecture	Mentioned below
<b>Ninth</b>	-	-	<b>First Month Exam</b>	-	-
<b>Tenth</b>	3	High Knowledge	Letters of Credit	Theoretical Lecture	Mentioned below
<b>Eleventh</b>	3	High Knowledge	Letters of Guarantee	Theoretical Lecture	Mentioned below
<b>Twelfth</b>	3	High Knowledge	Collection of Commercial Papers	Theoretical Lecture	Mentioned below
<b>Thirteenth</b>	3	High Knowledge	Other Services	Theoretical Lecture	Mentioned below
<b>Fourteenth</b>	-	-	<b>Second Month Exam</b>	-	-
<b>Fifteenth</b>	-	Report Discussion	Report Discussion	Theoretical Lecture	Mentioned below

### **11-Course Assessment**



- **Written Exams: 30 points (two months)**
- **Daily Quizzes and Participation: 10 points**
- **Student Assignments: 5 points**
- **Attendance and Discipline: 5 points**

## 12-Teaching and Learning Resources

<b>Required and Recommended Books (including syllabus, if available)</b>	
<b>Main References (Sources)</b>	<ul style="list-style-type: none"> <li>• "The Subprime Mortgage Crisis and Islamic Banking" - Sundus Hamid Musa, Ph.D. Thesis 2011.</li> <li>• "Islamic Banks: Theory and Applications" - Abdul Latif Hamza, Dar Al-Kutub, Libya, 2011.</li> </ul>
<b>Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)</b>	<ul style="list-style-type: none"> <li>• "The Role of Sharia Supervision and Auditing in Islamic Banks" - Queen Rania Center for Studies - Yarmouk University, 2012.</li> <li>• "Lectures in the Islamic Banking Experience" - Najah Abdel Alim Al-Fatouh, 2011.</li> </ul>
<b>Electronic References, Websites</b>	<ul style="list-style-type: none"> <li>• Wikipedia - "Information about Islamic Banking on universalis.fr".</li> <li>• Research and Markets (20 March 2019). "Global Islamic Finance Markets Report 2019: Islamic Banking is the Largest Sector, Contributing to 71%, or USD 1.72 Trillion".</li> </ul>

## Course Description

<b>1-Course Name: Information Systems</b>	
<b>2-Course Code: : B FBS ABI 37</b>	
<b>3-Semester / Year : :Semester 2/ 2024-2025</b>	
<b>4-Date of Preparing this Description 16\8\2025</b>	
<b>5-Available Attendance Modes : Attendance</b>	
<b>6-Total Study Hours / Total Units: 3 Hours per week</b>	
<b>7-Name of Course Coordinator (mention all if more than one) :</b>	
<b>Name:- Ameer Ahmed Al-shalah                      email:- <a href="mailto:bsc.amir.ahmed@uobabylon.edu.iq">bsc.amir.ahmed@uobabylon.edu.iq</a></b>	
<b>8-Course Objectives (according to Bloom's Taxonomy)</b>	
<b>Course Aims</b>	<p><b>Recall or Knowledge:</b> The student must understand the concept of administrative, financial, and accounting information systems, and then banking.</p> <p><b>Comprehension or Comprehension:</b> The student must translate and explain the differences between the concept of the system as a whole and the derived administrative, financial, and banking systems, and how they can be utilized by upper, middle, and lower management.</p> <p><b>Apply these systems through examples explained on the board.</b> These systems must be applied to real institutions or local banks for subsequent analysis by the student.</p> <p><b>Analyze and explain the pros and cons of using information systems by various types of institutions, then compare and contrast each system individually and then examine their interconnectedness.</b></p> <p><b>The student must formulate new examples based on the examples they have learned for new banks, institutions, or companies, applying their knowledge and understanding of information systems.</b></p> <p><b>Finally, the role of evaluation is to discuss the use and application of these systems to improve institutional performance and also save time and cost.</b></p>
<b>9-Teaching and Learning Strategies:</b>	
<b>Strategy</b>	<p><b>The strategy of engaging with the student and making them part of the learning strategy is adopted by the instructor first explaining the scientific material and supporting it with examples from our everyday lives. The instructor then engages the student with another example based on their understanding of the lecture. A daily written exam (QUEZ) is also adopted to determine the extent of the student's understanding and comprehension of what was explained and to determine the weaknesses common among students so that these can be addressed.</b></p>
<b>10-Course Structure</b>	

<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
First	3	High knowledge	The system's concept and characteristics	Theoretical lecture	Monthly exams (2) 40 marks Whiteboard exams (2) 3 marks Homework (2) 3 marks Attendance 4 marks
Second	3	High knowledge	Management information systems, their concept and importance	Theoretical lecture	=
Third	3	High knowledge	Functions of management information systems, their characteristics, importance and goals	Theoretical lecture	=
Fourth	3	High knowledge	Accounting Information Systems	Theoretical lecture	=
Fifth	3	High knowledge	How to use accounting information systems and their functions	Theoretical lecture	=
Sixth	3	High knowledge	Functions of the accounting information system, its parts, advantages and disadvantages	Theoretical lecture	=

Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
Seventh	3	High knowledge	Financial information systems, definition, components and how to make decisions	Theoretical lecture	=
Eighth	3	High knowledge	Form of the elements of financial information systems and the subsystems that make up financial information systems	Theoretical lecture	=
Ninth	3	High knowledge	Characteristics and standards of financial information systems	Theoretical lecture	=
Tenth	3	High knowledge	Banking information systems 1	Theoretical lecture	=
Eleventh	3	High knowledge	Banking information systems 2	Theoretical lecture	=
Twelfth	3	High knowledge	Stages of using computers in banking activities	Theoretical lecture	=
Thirteenth	3	High knowledge	Description of banking information systems, challenges facing information systems in banks	Theoretical lecture	=
Fourteenth	3	High knowledge	Types of banking information systems	Theoretical lecture	=
Fifteenth	3	High knowledge	Security of information systems in banks	Theoretical lecture	=

### 11-Course Assessment

Two monthly exams, totaling 40 marks, with daily written exams totaling 5 marks, in addition to 5 marks for student commitment and attendance in the classroom, and finally a final exam, 50 marks.

<b>12-Teaching and Learning Resources</b>	
<b>Required and Recommended Books (including syllabus, if available)</b>	<b>Financial and banking information systems Dr. Thaer Al-Qaddoumi</b>
<b>Main References (Sources)</b>	<b>Accounting Information Systems Dr. Ahmed Helmy Gomaa</b>
<b>Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)</b>	
<b>Electronic References, Websites</b>	



## Course Description

<b>1-Course Name: international financing</b>	
<b>2-Course Code: B FBS IF 39</b>	
<b>3-Semester / Year :Second 2024-2025</b>	
<b>4-Date of Preparing this Description : 16 / 8 / 2025</b>	
<b>5-Available Attendance Modes : My presence</b>	
<b>6-Total Study Hours / Total Units 90</b>	
<b>7-Name of Course Coordinator (mention all if more than one) :</b>	
Name:- Prof. Dr. Abdulkhaleq Dabbi Al-Jubory email:- <a href="mailto:bus.abdul.khaleq@uobabylon.edu.iq">bus.abdul.khaleq@uobabylon.edu.iq</a>	
<b>8-Course Objectives (according to Bloom's Taxonomy)</b>	
<b>Course Aims</b>	<p><b>Cognitive Objectives</b> This stage aims to provide the student with the theoretical foundations of the subject and enable them to recall and understand the basic concepts. The most prominent objectives are:</p> <ol style="list-style-type: none"><li>1. Recall the basic concepts and terminology in international finance, such as the types, sources, and forms of international finance.</li><li>2. Understand the nature of obtaining international finance and the best method for obtaining finance for developing countries.</li></ol> <p><b>Application and Analysis Objectives</b> This stage focuses on using theoretical knowledge in practical contexts, solving problems facing international finance, and then breaking these problems down into smaller parts to better understand them. The most prominent of these objectives are:</p> <ol style="list-style-type: none"><li>1. Apply tools and methods for evaluating international finance, such as direct and indirect foreign investment, international debt, global banking, and the balance of payments.</li><li>2. Analyze the benefits achieved from types of finance to evaluate this type and identify its strengths and weaknesses.</li><li>3. Identify the source of finance that benefits the country.</li></ol> <p><b>Evaluation and Innovation Objectives</b></p> <ol style="list-style-type: none"><li>1. Evaluate alternatives to different sources of finance to implement the best.</li><li>2. Make judgments about the policy for implementing the best form of finance.</li><li>3- Develop models of international financing to predict countries'</li></ol>

economic development needs.

4- Design strategies for new international financing and evaluate their economic feasibility.

**9-Teaching and Learning Strategies:**

<b>Strategy</b>	<p><b>Teaching Strategies</b></p> <p><b>1- Interactive Lectures:</b> The professor focuses on presenting the basic theoretical concepts of international finance in an interactive manner, encouraging students to ask questions and participate in discussions.</p> <p><b>2- Case Studies:</b> Real or hypothetical cases of countries that have benefited from financing are used, and the professor analyzes the applied model, helping students connect theory to practical reality.</p>
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**10-Course Structure**

<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>First</b>	3	high knowledge	The concept of financing and its types		
<b>Second</b>	3	high knowledge	Official and private international funding sources		
<b>Third</b>	3	high knowledge	International and regional financial institutions for international financing		
<b>Fourth</b>	3	high knowledge	global banking system		
<b>Fifth</b>	3	high knowledge	balance of payments		
<b>Sixth</b>	3	high knowledge	Balance of Payments System		
<b>Seventh</b>	3				
<b>Eighth</b>	3	high knowledge	Examples of entries in the balance of payments		
<b>Ninth</b>	3	high knowledge	Foreign investment as a source of financing		
<b>Tenth</b>	3	high knowledge	Forms of foreign direct investment		

Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
Eleventh	3	high knowledge	Feasibility, importance and determinants of foreign investment		
Twelfth	3	high knowledge	indirect foreign investment		
Thirteenth	3	high knowledge	Exchange rate and its relationship to international finance		
Fourteenth	3	high knowledge	Theories of exchange rate determination and factors affecting currency prices		
Fifteenth	3				

#### 11-Course Assessment

**Course Evaluation:** The grade is distributed according to the tasks assigned to the student, such as daily preparation, monthly and oral exams, so that the total final grade is 100.

#### 12-Teaching and Learning Resources

<b>Required and Recommended Books (including syllabus, if available)</b>	Not found
<b>Main References (Sources)</b>	International Finance, Theoretical Foundations and Analytical Methods, Maih Shabib Al-Shammari, Hassan Karim Hamza, 1st ed., University of Kufa, College of Administration and Economics, 2015.
<b>Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)</b>	International Finance, Mustafa Kafi, Dar Al-Hamed Publishing and Distribution, 2016.
<b>Electronic References, Websites</b>	Not found



## Course Description

<b>1-Course Name: Study and evaluation of projects</b>					
<b>2-Course Code: B FBS SEP310</b>					
<b>3-Semester / Year :2024-2025</b>					
<b>4-Date of Preparing this Description :2-1-2025</b>					
<b>5-Available Attendance Modes : My presence</b>					
<b>6-Total Study Hours / Total Units :45 ( 3 hours in every weak)</b>					
<b>7-Name of Course Coordinator (mention all if more than one) :</b>					
<b>Name:- Mustafa Habeeb obaid Al Imari                      email:- <a href="mailto:am3379667@gmail.com">am3379667@gmail.com</a></b>					
<b>8-Course Objectives (according to Bloom's Taxonomy)</b>					
<b>Course Aims</b>		<p><b>The course aims to:</b></p> <ul style="list-style-type: none"> <li>• Define the project, its characteristics, types, goals and objectives</li>   <li>• Know the initial and detailed feasibility study of the project represented by the environmental, legal, financial, economic, marketing and societal feasibility study</li>   <li>• Know how to calculate the quantitative aspects of the project represented by the discounted and undiscounted commercial profitability standards, liquidity and debt ratios, etc.</li> </ul>			
<b>9-Teaching and Learning Strategies:</b>					
<b>Strategy</b>		<p><b>Course Structure: The teaching strategies in this subject focus on trying to achieve educational goals through the use of diverse teaching methods by integrating technology into education and using computer software for this purpose.</b></p>			
<b>10-Course Structure</b>					
<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
First	3	High knowledge	<ul style="list-style-type: none"> <li>- The concept of the project</li> <li>- Factors that you want to choose the appropriate location to invest in</li> <li>- The concept of studying financial organizations</li> </ul>	theoretical lecture	<ul style="list-style-type: none"> <li>- Written exams (2) each (30) marks</li> <li>- Oral exams (2) each (10) marks</li> <li>- Assignments</li> </ul>

<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>Second</b>	3	<b>High knowledge</b>	- Initial feasibility study stage for projects - Components of the detailed feasibility study stage for the project Environmental feasibility study	theoretical lecture	=
<b>Third</b>	3	<b>High knowledge</b>	- Technical feasibility study - Financial feasibility study - Legal feasibility study - Marketing feasibility study Social feasibility study	theoretical lecture	=
<b>Fourth</b>	3	<b>High knowledge</b>	- The stage of making the investment decision for the project - The concept of a rational investment decision - The foundations of making a rational investment decision	theoretical lecture	=
<b>Fifth</b>	3	<b>High knowledge</b>	- Determining the optimal financing structure for investment: - The concept of the project financing structure - Determinants of the financing structure - Financial leverage - Investment size - Risk	theoretical lecture	=
<b>Sixth</b>	3	<b>High knowledge</b>	Measuring the cost of financing: - Financing cost using equity funds - Financing cost using common stocks - Bank loans	theoretical lecture	=
<b>Seventh</b>	3	<b>High knowledge</b>	- Financing cost using retained	theoretical lecture	=

			<p>earnings</p> <ul style="list-style-type: none"> <li>- Financing cost using selected shares</li> <li>- Financing cost using borrowed funds</li> </ul>		
<b>Eighth</b>	3	<b>High knowledge</b>	<p>Financial Assets Feasibility:</p> <ul style="list-style-type: none"> <li>- Stock Evaluation</li> <li>- Return Analysis</li> <li>- Mechanism for Determining the Value of a Stock</li> <li>- Types of Stock Value</li> </ul> <p>Quantitative Formulas for Evaluation</p>	theoretical lecture	=
<b>Ninth</b>	3	<b>High knowledge</b>	<ul style="list-style-type: none"> <li>- Capital expenditure criterion:</li> <li>- Factor density criterion</li> <li>- Project size and complexity criterion</li> <li>- Foreign exchange utilization criterion</li> <li>- Raw material criterion</li> </ul>	theoretical lecture	=
<b>Tenth</b>	3	<b>High knowledge</b>	<p>Commercial Profitability Criteria:</p> <ul style="list-style-type: none"> <li>- Undiscounted Commercial Profitability Criteria:</li> <li>- Simple Rate of Return on Investment</li> <li>Payback Period Criteria</li> </ul>	theoretical lecture	=
<b>Eleventh</b>	3	<b>High knowledge</b>	<p>Discounted Commercial Profitability Criteria</p> <ul style="list-style-type: none"> <li>- Net Present Value</li> <li>- Internal Rate of Return</li> <li>- Profitability Index</li> <li>- National Net Value Added Criteria</li> <li>Partial Criteria</li> </ul>	theoretical lecture	=

Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
Twelfth	3	High knowledge	Comprehensive criteria - Social rate of return criterion - Social marginal productivity criterion - Benefit-cost criterion - National net value added criterion	theoretical lecture	=
Thirteenth	3	High knowledge	Liquidity indicators and ratios: - Liquidity - Cash turnover ratio - Activity ratios - Inventory turnover ratio Asset turnover ratio	theoretical lecture	=
Fourteenth	3	High knowledge	- Financial structure and debt ratio - Financial independence ratio - Interest coverage ratio - Debt ratio - Profitability ratio	theoretical lecture	=
Fifteenth	3	High knowledge	Stock and Bond Valuation Criteria	theoretical lecture	=

#### 11-Course Assessment

#### 12-Teaching and Learning Resources

<b>Required and Recommended Books (including syllabus, if available)</b>	Approved sources: - Dr. Shaqiri Nouri, Osama Aziz, Economic Feasibility Study and Evaluation of Investment Projects, Dar Al-Masirah for Printing and Publishing, 2016 - Dr. Majed Abu Al-Naja Al-Sharqawi, Economic Feasibility Study and Evaluation of Projects, Al-Mutanabbi Library for Publishing, 1st ed., 2019
<b>Main References (Sources)</b>	
<b>Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)</b>	
<b>Electronic References, Websites</b>	

## Course Description

<b>1-Course Name: Management Accounting</b>					
<b>2-Course Code: B FBS MA 38</b>					
<b>3-Semester / Year : Second 2024-2025</b>					
<b>4-Date of Preparing this Description : 1/9/2024</b>					
<b>5-Available Attendance Modes : Face-to-face lecture</b>					
<b>6-Total Study Hours / Total Units Three hours a week</b>					
<b>7-Name of Course Coordinator (mention all if more than one) :</b>					
Name:- Dr.Asaad Munshid Mohammed email:- <a href="mailto:bus.asaad.munshid@uobabylon.edu.iq">bus.asaad.munshid@uobabylon.edu.iq</a>					
<b>8-Course Objectives (according to Bloom's Taxonomy)</b>					
<b>Course Aims</b>		Enhancing the concepts and methods of management accounting for the graduate student of the program			
<b>9-Teaching and Learning Strategies:</b>					
<b>Strategy</b>		5. Lecture Strategy 6. Discussion Strategy 7. Problem-Solving Strategy 8. Brainstorming Strategy			
<b>10-Course Structure</b>					
Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
First	3	Introduction to management accounting	discussion	Lecture	discussion
Second	3	Management functions and their adaptation to managerial accounting	discussion	Lecture	discussion
Third	3	Current focus of management accounting	discussion	Lecture	Brainstorming
Fourth	3	The difference between managerial and financial accounting	discussion	Lecture	Brainstorming
Fifth	3	Distinguish between cost, expense and los	Brain storming	Lecture	discussion
Sixth	3	Cost classifications	discussion	Problem solving	examination
Seventh	3	Distinguish between appropriate costs and inappropriate costs	discussion	Problem solving	examination
Eighth	3	Equalization point	discussion	Problem	Brainstorming

<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>Ninth</b>	3	The concept of differential cost and lost opportunity cost	Brain storming	Problem solving	discussion
<b>Tenth</b>	3	The concept of suitability and its characteristics	discussion	Problem solving	discussion
<b>Eleventh</b>	3	Decision-making model - differential analysis model	discussion	Lecture	discussion
<b>Twelfth</b>	3	Applications for short-term decisions	discussion	Lecture	discussion
<b>Thirteenth</b>	3	The concept of the break-even point and methods for calculating it The concept of cvp and its uses	discussion	Lecture	examination
<b>Fourteenth</b>	۳	Discuss the basic assumptions of CVP analysis	discussion	Lecture	examination
<b>Fifteenth</b>	۳	Explain the role of cost structure and operating leverage	Cost analysis and pricing decisions	Lecture	examination

### **11-Course Assessment**

**umulative – 50 final exams**

### **12-Teaching and Learning Resources**

<b>Required and Recommended Books (including syllabus, if available)</b>	<b>No</b>
<b>Main References (Sources)</b>	<b>Management Accounting Book</b>
<b>Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)</b>	<b>Periodicals and magazines dealing with the topics of the course</b>
<b>Electronic References, Websites</b>	<b>Wikipedia</b>

## Course Description

<b>1-Course Name: Islamic Banking</b>	
<b>2-Course Code: B FBS IB 212</b>	
<b>3-Semester / Year :2024-2025</b>	
<b>4-Date of Preparing this Description :1/9/2024</b>	
<b>5-Available Attendance Modes : In-person</b>	
<b>6-Total Study Hours / Total Units : 60 hours / 2 units</b>	
<b>7-Name of Course Coordinator (mention all if more than one) :</b>	
<b>Name:- Ali Hassan Hadi                      email:- bus.alihassan@uobabylon.edu.i</b>	
<b>8-Course Objectives (according to Bloom's Taxonomy)</b>	
<ul style="list-style-type: none"> <li>• <b>Knowledge Domain:</b> Students will understand the fundamental concepts of Islamic banking, such as the prohibition of usury (riba), Sharia principles, and key Islamic financial products like Murabaha and Musharaka.</li> <li>• <b>Skills Domain:</b> Students will be able to analyze and apply these concepts to practical cases and evaluate the differences between Islamic and conventional banks.</li> <li>• <b>Affective/Behavioral Domain:</b> Students will appreciate the economic and social role of Islamic banks and develop a positive attitude toward the ethics and values underpinning them.</li> </ul>	
<b>8-Course Aims</b>	<b>This course aims to describe Islamic banks in terms of the banking services they offer, the investment and financing structures they deal with, the principles of profit distribution, and supervision. It also covers the relationship between Islamic banks and the central bank, in addition to methods for evaluating the experience of Islamic banks, the challenges they face, and the recent expansion of Islamic banking. Furthermore, it addresses improving banking procedures, information automation, and the use of modern methods in customer relations.</b>
<b>9-Teaching and Learning Strategies:</b>	
<b>Strategy</b>	<ul style="list-style-type: none"> <li>• <b>Project-Based Learning (PBL):</b> Develops practical skills.</li> <li>• <b>Collaborative Learning:</b> Enhances teamwork.</li> <li>• <b>Case Studies:</b> Connects theory to real-world application.</li> <li>• <b>Interactive Lectures:</b> Fosters critical thinking and active participation.</li> <li>• <b>Field Trips:</b> Provides hands-on experience by visiting banks.</li> </ul>
<b>10-Course Structure</b>	

<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>First</b>	2	High Knowledge	Financing formulas based on partnership and profit & loss sharing	Financing formulas based on partnership and profit & loss sharing	Mentioned below
<b>Second</b>	2	High Knowledge	Financing formulas based on sales	Financing formulas based on sales	Mentioned below
<b>Third</b>	2	High Knowledge	Financing formulas based on leasing	Financing formulas based on leasing	Mentioned below
<b>Fourth</b>	2	High Knowledge	Financing formulas based on agriculture	Financing formulas based on agriculture	Mentioned below
<b>Fifth</b>	2	High Knowledge	Monthly Report	Monthly Report	Mentioned below
<b>Sixth</b>	2	High Knowledge	On-site and off-site control mechanisms in Islamic banks	On-site and off-site control mechanisms in Islamic banks	Mentioned below
<b>Seventh</b>	2	High Knowledge	The financial crisis: definition and types	The financial crisis: definition and types	Mentioned below
<b>Eighth</b>	2		<b>First Month Exam</b>		
<b>Ninth</b>	2	High Knowledge	Addressing the crisis from an Islamic perspective	Addressing the crisis from an Islamic perspective	Mentioned below
<b>Tenth</b>	2	High Knowledge	Takaful insurance companies	Takaful insurance companies	Mentioned below
<b>Eleventh</b>	2	High Knowledge	Solidarity finance institutions	Solidarity finance institutions	Mentioned below
<b>Week</b>	<b>Hours</b>	<b>Intended Learning</b>	<b>Unit / Course Name or Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>



		<b>Outcomes</b>			
<b>Twelfth</b>	2	High Knowledge	Stock markets	Stock markets	Mentioned below
<b>Thirteenth</b>	2	High Knowledge	Challenges facing Islamic banking	Challenges facing Islamic banking	Mentioned below
<b>Fourteenth</b>	-	-	<b>Second Month Exam</b>		
<b>Fifteenth</b>	-	Report Discussion	Monthly Report	Monthly Report	Mentioned below

### 11-Course Assessment

- **Written Exams: 30 points (two months)**
- **Daily Quizzes and Participation: 10 points**
- **Student Assignments: 5 points**
- **Attendance and Discipline: 5 points**

### 12-Teaching and Learning Resources

<b>Required and Recommended Books (including syllabus, if available)</b>	
<b>Main References (Sources)</b>	<ul style="list-style-type: none"> <li>• "The Subprime Mortgage Crisis and Islamic Banking" - Sundus Hamid Musa, Ph.D. Thesis 2011.</li> <li>• "Islamic Banks: Theory and Applications" - Abdul Latif Hamza, Dar Al-Kutub, Libya, 2011.</li> </ul>
<b>Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)</b>	<ul style="list-style-type: none"> <li>• "The Role of Sharia Supervision and Auditing in Islamic Banks" - Queen Rania Center for Studies - Yarmouk University, 2012.</li> <li>• "Lectures in the Islamic Banking Experience" - Najah Abdel Alim Al-Fatouh, 2011.</li> </ul>
<b>Electronic References, Websites</b>	<ul style="list-style-type: none"> <li>• Wikipedia - "Information about Islamic Banking on universalis.fr".</li> <li>• Research and Markets (20 March 2019). "Global Islamic Finance Markets Report 2019: Islamic Banking is the Largest Sector, Contributing to 71%, or USD 1.72 Trillion".</li> </ul>