



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



كلية الادارة والاقتصاد / قسم العلوم المالية والمصرفية
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University NAM :	University of Babylon
Faculty / Institute	Faculty of Administration and Economics
Scientific Departmen	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
Academic System	Courses
Accredited Program	Courses according to the Deans' Committee
Other External Influences	Summer training in government institutions
Description Preparation Date	14/3/2026
Completion Date	20/3/2026

file Audited by Quality Assurance
Department Manager

prof. Rehab Hussein Al .Kuraiti

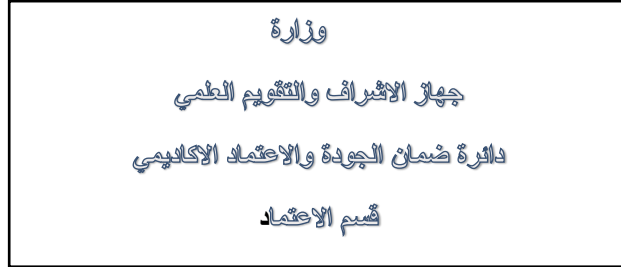
Scientific Associate Name:
Prof. Dr. Bashar Abbes AlHimyari

Department Liaison Member
M.M/SOROUR RAQI Muhammad

Head of Department Name :
Prof. Dr Ahmed Khalil Al- Hussein

Approval
Prof. Dr Zainab Abdul Razzaq
Dean of the College

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Academic Program Description

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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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



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5. External Influences

Summer Training

6. Program Structure

Program Structure	Number of Courses	Course Unit	Percentage	Notes*
Institutional Requirements	٧	١٤	%٠,١٢	Core
College Requirements	٣	٩	%٠,٠٥	Core
Department Requirements	٢٧	٦٦	%٠,٤٨	Core
Summer Training	١	٣	%٠,٠١	Core
Others	Sports or Extracurricular Activities	-	-	-

7. Program Description

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	3	-



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		Management		
	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	-

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	٣	-
	B FBS EID39	International Finance	٣	-
	B FBS FRM38	Project Feasibility and Evaluation Studies	٣	-
	B FBS CA311	Managerial Accounting 2	٣	-
	B FBS UAS310	Islamic Banking 2	٢	-
	B FBS CF213	Auditing and Financial Control 2	٢	-
	B FBS BA212	Research Project	٢	-

8. Expected Program Learning Outcomes (PLOs)



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



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clearly and confidently in speech.

9. Teaching and Learning Strategies

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

10. Assessment Methods

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

11. Academic Staff



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Faculty Members

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

Name	Rank Academic	Specialization		Requirements / Skills	Faculty Members List	
		General	Specific		Staff	Lecturer
Asst. Prof. Dr. Nasr Hamoud Maznan Fahd		Economics	Economic Development	Computer	Staff	
Asst. Prof. Dr. Eyhab Abdul Salam Mahmoud Hamoud		Economics	Crisis Management	Computer	Staff	
Asst. Prof. Dr. Asaad Munshid Muhammad Ahmed		Economics	International	Computer	Staff	
Asst. Prof. Dr. Amal Ghalib Rashid		Economics	Petroleum Economics	Computer	Staff	
Dr. Dhilal Muhammad Reda Mohsen		Economics	Monetary Policies	Computer	Staff	
Asst. Prof. Dr. Zina Hamza Khudair Abbas		Statistics	Robust Statistics	Computer	Staff	



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Asst. Prof. Dr. Ali Falah Hamza		Accounting	Accounting Theory	Computer	Staff	
Asst. Hind Abdul Ameer Ahmed		Business Administration	Knowledge Management	Computer	Staff	
Lecturer Ali Hassan Hadi		Computer Science	Human Resources	Computer	Staff	
Lecturer Sarmad Fadel Abdul Rahim		Accounting	Networks	Computer	Staff	
Lecturer Mithal Karim Kazem		Economics	Cost Accounting	Computer	Staff	
Lecturer Ahmed Saleh Kazem		Banking and Finance	Banking and Finance	Computer	Staff	

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

Professional Development

1. Orientation of New Faculty Members

Short-Term (Within the First Year)

Long-Term (Over 3–5 Years)



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1. Objectives:

- Enable new faculty members to integrate quickly into the academic environment.
- Equip them with essential teaching and classroom management skills.
- Introduce them to academic and administrative regulations and professional ethics.

2. Activities:

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.

1. Objectives

- Enhance and develop the research capabilities and scientific publication of new faculty members in reputable journals.
- Prepare and nurture future academic leaders from among the new faculty members.

2. Activities

2.1 Advanced Training Programs:

- 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



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- | | |
|--|---|
| <ul style="list-style-type: none">• Clear understanding of academic regulations and professional ethics. | <ul style="list-style-type: none">• 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.

12. Admission Criteria

- Central Admission (Biological / Applied / Literary / Top of Commercial Branch)
- Parallel Admission
- Top Graduates from Institutes Admission
- Evening Admission

13. 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.

14. Program Development Plan

	Long-Term (Over 3–5 Years)
<p>Objectives:</p> <ul style="list-style-type: none">• Continuous updating of study plans to meet local and international academic standards.• Enhance the efficiency of learning outcomes to align with labor market requirements.• Improve and develop teaching methods in the department. <p>2. Activities:</p> <p>2.1 Review and Update of Curricula:</p>	<p>1. Objectives:</p> <ul style="list-style-type: none">• Obtain national academic accreditation.• Develop and enhance scientific research in the field of financial and banking sciences.• Build strategic and effective partnerships with the banking sector. <p>2. Activities:</p> <p>2.1 Accreditation Plan:</p> <ul style="list-style-type: none">• Prepare self-evaluation reports, improvement plans, and monitor their



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- **Align courses with quality standards and academic accreditation requirements.**
- **Introduce modern courses.**

2.2 Training Workshops for Faculty Members:

- **Use of active learning methods.**
- **Develop assessment skills and exam design according to learning outcomes.**

2.3 Student Activities:

- **Organize banking seminars and field 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.**

completion.

- **Apply approved quality standards, such as the national accreditation for Colleges of Administration and Economics.**

2.2 Support for Scientific Research:

- **Support publication of research in reputable journals.**
- **Organize local financial and banking conferences.**

2.3 Partnerships with the Banking Sector:

- **Agreements for training and 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.**



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مخطط مهارات المنهج																	
مخرجات التعلم المطلوبة من البرنامج																	
القيم								المهارات			المعرفة			اساسي ام اختياري	اسم المقرر	رمز المقرر	السنة/المستوى
8ج	ج7	ج6	ج5	ج4	ج3	2ج	ج1	ب3	ب2	ب1	3ا	2ا	1ا				
مخطط مهارات المنهج																	
مخرجات التعلم المطلوبة من البرنامج																	
القيم								المهارات			المعرفة			اساسي ام اختياري	اسم المقرر	رمز المقرر	السنة/المستوى
8ج	ج7	ج6	ج5	ج4	ج3	2ج	ج1	ب3	ب2	ب1	3ا	2ا	1ا				
									*	*	*	*	*	اساسي	عمليات مصرفية	B FBS BO32	الاول / الثالثة
						*				*	*	*	*	اساسي	محاسبة تكاليف 1	B FBS CA33	
						*		*		*	*	*	*	اساسي	محاسبة مصرفية 1	B FBS BA27	
						*			*	*	*	*	*	اختياري	اساليب كمية	B FBS QM34	
						*				*	*	*	*	اساسي	اقتصاد قياسي ومالي	B FBS EF214	
						*			*	*	*	*	*	اساسي	نظام محاسبي موحد/1	B FBS UAS26	
*	*				*							*	*	اختياري	تمويل شركات 1	B FBS CF25	الثاني / الثالثة
*		*			*				*	*		*	*	اساسي	اسواق مالية	B FBS FM31	
		*			*							*	*	اساسي	تقييم قرارات الاستثمار	B FBS EID39	
	*	*			*		*	*	*	*	*		*	اختياري	ادارة المخاطر المالية	B FBS FRM38	
	*	*		*	*	*	*	*	*	*		*	*	اساسي	محاسبة تكاليف/2	B FBS CA311	
		*		*	*	*	*	*	*	*		*	*	اساسي	نظام محاسبي موحد/2	B FBS UAS310	
	*	*		*	*								*	اختياري	تمويل شركات/2	B FBS CF213	/
		*		*	*	*	*	*	*	*	*	*	*	اساسي	محاسبة مصرفية/2	B FBS BA212	
		*		*	*	*	*				*	*	*	اساسي	محفظه استثمارية	B FBSIP31	



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*	*			*	*	*	*	*	*	*	*	*	اساسي	المحاسبة الإدارية/1	B FBS MA32
*	*										*	*	اختياري	التدقيق و الرقابة المالية/1	B FBS AC 24
	*			*			*	*	*	*	*	*	اساسي	معايير مصرفية و دولية	B FBS BIS33
*	*		*	*			*	*	*	*	*	*	اساسي	مصارف اسلامية/1	B FBS IB25
*	*		*	*	*	*	*						اساسي	اخلاقيات و اساليب البحث العلمي	B FBS EMSR26

مخطط مهارات المنهج																	
مخرجات التعلم المطلوبة من البرنامج																	
القيم								المهارات			المعرفة			اساسي ام اختياري	اسم المقرر	رمز المقرر	السنة/المستوى
8ج	7ج	6ج	5ج	4ج	3ج	2ج	1ج	3ب	2ب	1ب	3ا	2ا	1ا				
*	*	*		*	*		*	*				*	*	اساسي	تمويل دولي	B FBS IF39	الثاني الرابعة /
	*			*	*			*	*			*	*	اساسي	دراسات جدوى و تقييم المشروعات	B FBS SEP310	
	*	*			*	*		*	*	*		*	*	اساسي	المحاسبة الإدارية/2	B FBS MA38	
	*	*			*			*	*	*		*	*	اساسي	مصارف اسلامية/2	B FBS IB212	
	*	*			*			*		*		*	*	اساسي	نظم معلومات محاسبية و مصرفية	B FBS ABIS37	
*	*		*	*	*	*	*		*	*		*		اساسي	مشروع بحث	B FBS RP213	
		*	*	*					*		*	*		اختياري	التدقيق و الرقابة المالية/2	B FBS AC211	



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1. Course Name: Cost Accounting 1					
2. Course Code: B FBS CA33					
3. Semester / Year: Semester					
4. Date of Preparing this Description : ٢٠٢٦/٣/١٠					
5. Available Attendance Modes : weekly					
6. Total Study Hours / Total Units: ٤٥					
7. Name of Course Coordinator (mention all if more than one) : sorour Raqi mahammad Name:- sorour Raqi mahammad email:- bus833.suror.raqy@uobabylon.edu.iq					
8. Course Objectives (according to Bloom's Taxonomy) It aims to provide students with the basic methods, procedures, principles, and theories, as well as financial and non-financial information that helps them make sound decisions.					
Course Aims					
9. Teaching and Learning Strategies: ١- Knowledge: The student will learn the scientific foundations, rules, and principles upon which cost accounting is based.					
2- Skills: The student will be able to understand cost control and the theories related to cost separation, stages, and production orders.					
Strategy					
10. Course Structure					
Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
1st		An introductory overview of cost accounting (approach, users of accounting information, objectives, importance)	Cost accounting	The lecture	Exam
2nd		Similarities and differences between cost accounting and financial and managerial accounting	Cost accounting	The lecture	Exam
3rd		Cost, expense, loss Cost classification methods	Cost accounting	The lecture	Exam
4th		Cost division into materials, labor, and costs	Cost accounting	The lecture	Exam
5th		Cost division in manufacturing	Cost accounting	The lecture	Exam
6th		marketing,	Cost accounting	The	Exam



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		and administrative costs Cost division into		lecture	
venth		direct and indirect cost	Cost accounting	The lecture	Exam
ghth		Cost division into fixed and variable	Cost accounting	The lecture	Exam
nth		costs Practical exercises Controlling	Cost accounting	The lecture	Exam
nth		the cost of materials	Cost accounting	The lecture	
eventh		Practical exercises Controlling the cost of labor	Cost accounting	The lecture	
velfth		Practical exercises	Cost accounting	The lecture	
irteenth		Practical Exercises	Cost accounting	The lecture	
urteenth		Controlling the Cost of Services	Cost accounting	The lecture	
teenth		Comprehensive Example	Cost accounting	The lecture	

11. Course Assessment

12. Teaching and Learning Resources

Required and Recommended Books (including syllabus, if available)	Library Resources
Main References (Sources)	Textbook -
Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)	Dr. Naseef Jassim, Cost Accounting
Electronic References, Websites	

13. Course Name: Cost Accounting ٢

14. Course Code: B FBS CA311

15. Semester / Year : Semester

16. Date of Preparing this Description : ٢٠٢٦//٣/١١



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17. Available Attendance Modes : weekly					
18. Total Study Hours / Total Units ٤٥					
19. Name of Course Coordinator (mention all if more than one) :					
Name:- :- sorour Raqi mahammad email:- bus833.suror.raqi@uobabylon.edu.iq					
20. Course Objectives (according to Bloom's Taxonomy) It aims to provide students with the basic methods, procedures, principles, and theories, as well as financial and non-financial information that helps them make sound decisions.					
Course Aims					
21. Teaching and Learning Strategies:					
Strategy					
22. Course Structure					
Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
1st		Job Order	Cost accounting	The lecture	Exam
2nd		Processing System Steps	Cost accounting	The lecture	Exam
3rd		Determining Product Cost	Cost accounting	The lecture	Exam
4th		Accounting Treatments for Job	Cost accounting	The lecture	Exam
5th		Order Cost	Cost accounting	The lecture	Exam
6th		Order Cost	Cost accounting	The lecture	Exam
7th		Comprehensive Practical Examples Comprehens	Cost accounting	The lecture	Exam
8th		Practical Examples Tests Process Processing System	Cost accounting	The lecture	Exam
9th		Characteristics of the Process System Similarities	Cost accounting	The lecture	Exam



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		and Difference s Between Job Orders and Process Processes Account			
nth		Treatments for Process Proc Costs	Cost accounting	The lecture	Exam
eventh		Comprehensive Practi	Cost accounting	The lecture	Exam
velfth		Examples Te	Cost accounting	The lecture	Exam
irteenth		By-Produ	Cost accounting	The lecture	Exam
urteenth		Practical Examp	Cost accounting	The lecture	Exam
teenth		Te	Cost accounting	The lecture	Exam

23. Course Assessment

24. Teaching and Learning Resources

Required and Recommended Books (including syllabus, if available)	Library Resources Textbook -
Main References (Sources)	Dr. Naseef Jassim, Cost Accounting
Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)	
Electronic References, Websites	

1. Course Name: Audit and oversight
2. Course Code: B FBS AC 24
3. Semester / Year : First semester/year 2025-2026
4. Date of Preparing this Description : 12/3/2026
5. Available Attendance Modes : My presence
6. Total Study Hours 30/ Total Units/30
7. Name of Course Coordinator (mention all if more than one) :



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Name:- AHMED SALEH KADHIM
bsc.ahmed.saleh@uobabylon.edu.iq

email: -

8. Course Objectives (according to Bloom's Taxonomy)

Course Aims

The objectives of this course are to:

Knowledge / Recall:

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.

Understanding:

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.

Application:

Apply auditing procedures to samples of financial records.

Prepare audit working papers and use financial analysis tools in the auditing process.

Analysis:

Analyze the causes of errors and fraud in financial statements.

Compare audited and unaudited reports.

Examine the strengths and weaknesses of the internal control system.

Evaluation:

Assess the quality of the auditing process in a specific organization, whether in the public or private sector.

Judge the extent to which the organization complies with accounting standards, evaluate reports with issues, and provide recommendations and solutions

9. Teaching and Learning Strategies:

Strategy

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



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analysis, evaluation, and creativity in designing
effective auditing and control systems.

10. Course Structure

Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
First	٢	High knowledge	Introduction to auditing, objectives and importance of auditing	My presence	Monthly exams, two exams for each exam (15)
Second	٢	High knowledge	Types of auditing and procedures carried out by the auditor	My presence	Duties assigned to the student (5)
Third	٢	High knowledge	Internal audit importance and objectives	My presence	Monthly exams Level of commitment inside the hall (6)
Fourth	٢	High knowledge	Internal audit standards	My presence	Oral exams: two (2) exams for each exam
Fifth	٢	High knowledge	Internal audit methods	My presence	Total score (50)
Sixth	٢	High knowledge	External audit importance and objectives	My presence	=
Seventh	٢	High knowledge	The differences between internal and external audit and aspects of cooperation between them	My presence	=
Eighth	٢	High knowledge	Operational audit importance	My presence	=



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			and objectives		
Ninth	٢	High knowledge	Financial auditing and the differences between financial and operational auditing	My presence	=
Tenth	٢	High knowledge	Operational auditors and operational audit elements	My presence	=
Eleventh	٢	High knowledge	The concept of errors and fraud	My presence	=
Twelfth	٢	High knowledge	Types of accounting error	My presence	=
Thirteenth	٢	High knowledge	The concept of fraud and why fraud is committed	My presence	=
Fourteenth	٢	High knowledge	The auditor's responsibility for errors and fraud	My presence	=
Fifteenth	٢	High knowledge	The auditor's characteristics and relationship with the unit he is auditing	My presence	=

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

Required and Recommended Books (including syllabus, if available)	
Main References (Sources)	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



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	Muhammad Othman, Kotob Printing and Publishing House, Iraq, Mosul, Second .Edition
Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)	
Electronic References, Websites	Reports from accredited websites

13. Course Name: Audit and Control	
14. Course Code: B FBS AC211	
15. Semester / Year : Second Semester / Year 2025-2026	
16. Date of Preparing this Description : 12/3/2026	
17. Available Attendance Modes : My presence	
18. Total Study Hours / Total Units 30 / number of units (total) 30	
19. Name of Course Coordinator (mention all if more than one) :	
Name:- Ahmed Saleh KADHIM	email:-
bsc.ahmed.saleh@uobabylon.edu.iq	
20. Course Objectives (according to Bloom's Taxonomy)	
Course Aims	Course Objectives: This course aims to introduce the student to internal control and its objectives, the concept of audit evidence, auditing procedures of commercial banks, the external auditor's report, and the use of sampling in auditing. Understanding: Explain the role of internal control in protecting the organization's assets. Clarify the differences between internal and external auditing. Understand the importance of control procedures in ensuring the accuracy of financial data.



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	<p>Application:</p> <p>Apply internal control procedures in daily operations.</p> <p>Use auditing tools to verify the accuracy of financial information.</p> <p>Prepare preliminary reports on errors or irregularities.</p> <p>Evaluation:</p> <p>Evaluate the efficiency of internal control systems.</p> <p>Make judgments regarding the reliability of financial and audit reports. Propose solutions to .improve the effectiveness of internal control</p>
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21. Teaching and Learning Strategies:

<p>Strategy</p>	<p>The teaching strategy relies on integrating the theoretical and practical aspects. The student begins by understanding the basic concepts through interactive lectures, then moves on to analyzing real-life case studies. Collaborative learning is encouraged, with students working in groups to solve problems, and they apply auditing and control procedures practically through class projects. This process is supported by e-learning tools to enhance interaction and review.</p> <p>The goal of this strategy is to enable students to progress from basic knowledge to skills in analysis, evaluation, and creativity in designing effective auditing and control systems.</p>
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22. Course Structure

Week	Hours	Intended Learning Outcomes	Unit / Course Name or	Teaching Method	Assessment Method
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			Topic		
First	٢	High knowledge	The concept of the internal control system	My presence	Two written exams with (15) marks for each exam
Second	٢	High knowledge	Objectives and elements of the internal control system	My presence	Student assignments (5)
Third	٢	High knowledge	Components and procedures of the internal control system	My presence	Student Assignment Reports (5)
Fourth	٢	High knowledge	The concept and types of audit risks	My presence	Level of commitment inside the hall (6
Fifth	٢	High knowledge	The concept of evidence in auditing	My presence	Oral exams Week with two exams
Sixth	٢	High knowledge	Pillars of the theory of proof	My presence	Total Grades (50)
Seventh	٢	High knowledge	General Rules of Evidence	My presence	End of Course Exam (50
Eighth	٢	High knowledge	Means of obtaining evidence	My presence	=
Ninth	٢	High knowledge	Commercial Banks Audit Procedures	My presence	=
Tenth	٢	High knowledge	Characteristics of commercial banks	My presence	=
Eleventh	٢	High knowledge	External Auditor's Report	My presence	=
Twelfth	٢	High knowledge	Main features of the auditor report	My presence	=
Thirteenth	٢	High knowledge	Aroused the auditor's	My presence	=



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				opinion on his report		
Fourteenth	٢	High knowledge	Aroused the auditor's opinion on his report	My presence	=	
Fifteenth	٢	High knowledge	Types of samples Statistics in auditing	My presence	=	

23. Course Assessment

Distributing the score out of 100 according to the tasks assigned to the student, for example, daily preparation, written exams, reports, and the end of the course exam

24. Teaching and Learning Resources

Required and Recommended Books (including syllabus, if available)	
Main References (Sources)	Main references (sources) Fundamentals of Audit and Internal Control, Dr. Abdul Razzaq Muhammad Othman, Dar Al-Kutub for Publishing and Printing, Iraq, Mosul, Second Edition Auditing, Khalid Amin Abdullah, Dar Wael for Publishing and Printing, Amman Sixth Editio.
Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)	
Electronic References, Websites	Reports from accredited websites

25. Course Name: Islamic banks

26. Course Code: B FBS IB212

27. Semester / Year : Chapter One / 2025-2026

28. Date of Preparing this Description : ٢٠٢٦/٣/١١

29. Available Attendance Modes : In person

30. 6. Total study hours: 30 hours / Total units: 30 units: 2 hours per week

31. Name of Course Coordinator (mention all if more than one) :

Name:- Hamid Akreb Mohammed.
bus620.hamid.a@uobabylon.edu.iq

email:-

32. Course Objectives (according to Bloom's Taxonomy)



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Course Aims	<p>Recall: The student will define the concept of Islamic banks and their Sharia-compliant foundations, and mention the most important Islamic financing methods such as Murabaha, Mudaraba, and Musharaka.</p> <p>Understanding: The student will explain the operating principles of Islamic banks and the differences between them and conventional banks in terms of Sharia-compliant foundations and financing mechanisms.</p> <p>Application: The student will apply Islamic financing methods to practical examples or case studies related to banking transactions.</p> <p>Analysis: The student will analyze Islamic banking operations and compare them with conventional banking operations in terms of risk, profitability, and Sharia compliance.</p> <p>Evaluation: The student will evaluate the role of Islamic banks in supporting economic development and the extent of their adherence to Sharia principles in their transactions.</p>
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33. Teaching and Learning Strategies:

Strategy	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.
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34. Course Structure

Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
First	2	high knowledge	Definition and characteristics of an Islamic bank	In person	
Second	2	high knowledge	Historical stages of the emergence of Islamic banks	In person	



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Third	2	high knowledge	Types of Islamic banks	In person	
Fourth	2	high knowledge	The difference between Islamic banks and conventional banks	In person	
Fifth	2	high knowledge	General principles of Islamic banking	In person	
Sixth	2	high knowledge	The impact of Islamic jurisprudence on banking activities	In person	
Seventh	2	high knowledge	The role of Sharia in regulating banking activity	In person	
Eighth	2	high knowledge	First month exam	In person	
Ninth	2	high knowledge	Legal bodies in Islamic banks	In person	
Tenth	2	high knowledge	The objectives of Islamic law and financial justice	In person	
Eleventh	2	high knowledge	The impact of Islamic banks on financial stability	In person	
Twelfth	2	high knowledge	The impact of Islamic banks on encouraging investment	In person	
Thirteenth	2	high knowledge	The impact of Islamic banks on economic development	In person	
Fourteenth	2	high knowledge	The impact of Islamic banks in combating inflation	In person	
Fifteenth	2	high knowledge	Second month exam	In person	

35. Course Assessment

The grade is distributed out of 100 according to the tasks assigned to the student, for example, daily preparation, monthly exams, reports, and the end-of-course exam.

36. Teaching and Learning Resources

Required and Recommended Books (including syllabus, if available)	
Main References (Sources)	<ol style="list-style-type: none">1. Abdul Ghaffar Hanafi, Islamic Banks.2. Ali Al-Salous, The Book of Contemporary Financial Transactions.3. Sami Hassan Hammoud, The Book of



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	Islamic Banks: Theory and Practice. 4. Rafiq Al-Masri, The Economics of Money and Islamic Banks.
Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)	
Electronic References, Websites	

37. Course Name: Islamic banks	
38. Course Code: B FBS IB25	
39. Semester / Year : Chapter One / 2025-2026	
40. Date of Preparing this Description : ٢٠٢٦/٣/١١	
41. Available Attendance Modes : In person	
42. 6. Total study hours: 30 hours / Total units: 30 units: 2 hours per week	
43. Name of Course Coordinator (mention all if more than one) :	
Name:- Hamid Akreb Mohammed.	email:-
bus620.hamid.a@uobabylon.edu.iq	
44. Course Objectives (according to Bloom's Taxonomy)	
Course Aims	<p>Recall: The student will define the concept of Islamic banks and their Sharia-compliant foundations, and mention the most important Islamic financing methods such as Murabaha, Mudaraba, and Musharaka.</p> <p>Understanding: The student will explain the operating principles of Islamic banks and the differences between them and conventional banks in terms of Sharia-compliant foundations and financing mechanisms.</p> <p>Application: The student will apply Islamic financing methods to practical examples or case studies related to banking transactions.</p> <p>Analysis: The student will analyze Islamic banking operations and compare them with conventional banking operations in terms of risk, profitability, and Sharia compliance.</p>



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Evaluation: The student will evaluate the role of Islamic banks in supporting economic development and the extent of their adherence to Sharia principles in their transactions.

45. Teaching and Learning Strategies:

Strategy

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.

46. Course Structure

Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
First	2	high knowledge	The concept of Murabaha in Islamic banks	In person	
Second	2	high knowledge	Risks of Murabaha in Islamic Banks	In person	
Third	2	high knowledge	Challenges facing Islamic banks in Murabaha contracts	In person	
Fourth	2	high knowledge	Partnership Contract – Concept and Types	In person	
Fifth	2	high knowledge	Speculation - Definition and difference from partnership	In person	
Sixth	2	high knowledge	Applications of participation and speculation in Islamic banks	In person	
Seventh	2	high knowledge	The difference in application between participation and speculation	In person	
Eighth	2	high knowledge	First month exam	In person	
Ninth	2	high knowledge	Peace contract – concept and application	In person	
Tenth	2	high knowledge	Istisna' Contract - Contemporary Applications	In person	



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Eleventh	2	high knowledge	Leasing – its types and banking applications	In person	
Twelfth	2	high knowledge	Islamic bonds - their nature and rulings	In person	
Thirteenth	2	high knowledge	Islamic banking services	In person	
Fourteenth	2	high knowledge	Advantages of financial statements in Islamic banks	In person	
Fifteenth	2	high knowledge	Second month exam	In person	

47. Course Assessment

The grade is distributed out of 100 according to the tasks assigned to the student, for example, daily preparation, monthly exams, reports, and the end-of-course exam.

48. Teaching and Learning Resources

Required and Recommended Books (including syllabus, if available)	
Main References (Sources)	<ol style="list-style-type: none">1. Abdul Ghaffar Hanafi, Islamic Banks.2. Ali Al-Salous, The Book of Contemporary Financial Transactions.3. Sami Hassan Hammoud, The Book of Islamic Banks: Theory and Practice.4. Rafiq Al-Masri, The Economics of Money and Islamic Banks.
Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)	
Electronic References, Websites	

49. Course Name: International Banking Standards

50. Course Code: FBB18

51. Semester / Year : : Semester 1/ 202^o-202^٦

52. Date of Preparing this Description ١٠ / ٣ / 202^٦

53. Available Attendance Modes : Attendance

54. Total Study Hours / Total Units: 3 Hours per week

55. Name of Course Coordinator (mention all if more than one) :

Name:- Ameer Ahmed Al-shalah

email:- bsc.amir.ahmed@uobabylon.edu.iq

56. Course Objectives (according to Bloom's Taxonomy)



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Course Aims	<p>Recall or Knowledge: 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>Comprehension or Comprehension: 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>Apply the capital adequacy standard through examples explained on the board. Apply the CAMELS model to some banks for subsequent analysis by the student.</p> <p>Analyze and interpret the capital adequacy ratios according to each of the Basel Accords, then compare and contrast Basel and CAMELS.</p> <p>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.</p> <p>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.</p>
57. Teaching and Learning Strategies:	
Strategy	<p>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.</p>
58. Course Structure	



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



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Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
Seventh	3	High knowledge	Basel III Accord 2010	Theoretical lecture	=
Eighth	3	High knowledge	Reforms and basic axes of the Basel III agreement	Theoretical lecture	=
Ninth	3	High knowledge	An introduction to the Camels model, its components, its working mechanism, and the characteristics of banks according to levels and its features	Theoretical lecture	=
Tenth	3	High knowledge	The six criteria of the Camels model/capital adequacy standard	Theoretical lecture	=
Eleventh	3	High knowledge	The six criteria of the Camels model / asset quality	Theoretical lecture	=
Twelfth	3	High knowledge	The six criteria of the Camels model / management efficiency	Theoretical lecture	=
Thirteenth	3	High knowledge	The six criteria of the Camels model/quality of	Theoretical lecture	=



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			earnings		
Fourteenth	3	High knowledge	The six criteria of the Camels/liquidity model	Theoretical lecture	=
Fifteenth	3	High knowledge	The six criteria of the Camels/sensitivity model	Theoretical lecture	=

59. 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.

60. Teaching and Learning Resources

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

61. Course Name: Information Systems

62. Course Code: ABB612

63. Semester / Year : :Semester ٢/ 202٥-202٦

64. Date of Preparing this Description ١٠ /٣\202٦

65. Available Attendance Modes : Attendance

66. Total Study Hours / Total Units: 3 Hours per week

67. Name of Course Coordinator (mention all if more than one) :

Name:- Ameer Ahmed Al-shalah email:- bsc.amir.ahmed@uobabylon.edu.iq

68. Course Objectives (according to Bloom's Taxonomy)

Course Aims	Recall or Knowledge: The student must understand the concept of administrative, financial, and accounting information systems, and then banking. Comprehension or Comprehension: The student must translate and explain the differences between the concept
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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. Apply these systems through examples explained on the board. These systems must be applied to real institutions or local banks for subsequent analysis by the student. 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. 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. 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.

69. Teaching and Learning Strategies:

Strategy	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.
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70. Course Structure

Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
First	3	High knowledge	The system's concept and characteristics	Theoretical	Monthly exams (2)



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				lecture	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	Theoretical lecture	=



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			and disadvantages		
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	=



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Fourteenth	3	High knowledge	Types of banking information systems	Theoretical lecture	=
Fifteenth	3	High knowledge	Security of information systems in banks	Theoretical lecture	=

71. 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.

72. Teaching and Learning Resources

Required and Recommended Books (including syllabus, if available)	Financial and banking information systems Dr. Thaer Al-Qaddoumi, 2010
Main References (Sources)	Accounting Information Systems Dr. Ahmed Helmy Gomaa, 2007
Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)	
Electronic References, Websites	

73. Course Name: Unified accounting system

74. Course Code:

75. Semester the first semester / Year : ٢٠٢٦-٢٠٢٥

76. Date of Preparing this Description :

77. Available Attendance Modes : My presence

78. Total Study Hours^٢ / Total Units^٣ .

79. Name of Course Coordinator (mention all if more than one) :

Name:- Mithal kreem kadhim Al zubady

Email mithalkarim@uobabyion.edu.iq

80. Course Objectives (according to Bloom's Taxonomy)

Course Aims 1. Understand the concept and importance of the unified



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	<p>accounting system.</p> <ol style="list-style-type: none">2. Understand the system's components and objectives.3. Distinguish between the types of accounts in the system.4. Use the unified chart of accounts correctly.5. Record financial transactions according to the unified system.6. Prepare unified accounting records and reports.7. Link daily transactions to the final accounts.
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81. Teaching and Learning Strategies:

Strategy	<ol style="list-style-type: none">١. Theoretical lectures to explain basic concepts.٢. Practical exercises on recording entries according to the Unified Accounting Manual.٣. Class discussions to understand practical cases.٤. Homework to enhance self-understanding.٥. Analysis of real or typical accounting documents and records.٦. Use of presentations and educational media
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82. Course Structure

Weeks	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment
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					Method
First		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 at class participation
Second		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 participation
Third		Explain and distinguish	Accounting measurement bases \ cash \ accrual common basis	Classroom exercises and sharing with homework	Safiya's participation
Fourth	٢	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 participation
Fifth	٢	Analyze and interpret accounting data for decision-making	Account groups under the Uniform Accounting System Manual	Classroom exercises and sharing with homework	Tests at class participation
Sixth		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 participation
Seventh		Lectures	First month exam	Exam	Safiya's participation
Eighth	٢	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 at class participation
Ninth	٢	A detailed explanation of inventory	Current assets (inventory, short-term loans, investments)	Written lectures and discussions	Tests at class participation
Tenth		Understanding and analyzing	Types of debtors Commercial debtors\Receivables\Accounts that can occur on the receipt paper	Written lectures	Tests at class participation
Eleventh		Understanding and Analyzing	Financial Position Accounts Liabilities Sources of Money Definition of Capital\Reserves Allocations	Written lectures and discussions	Tests
Twelfth		Explaining and interpreting the weighted average with equations	Definition of capital\reserves\allocations	Written lectures	Tests at class participation
Thirteenth		Understanding, distinguishing, and explaining exercises	Short-term funding sources Short-term allocations	Discussions and practical exercises	Tests



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teenth		Analyze and interpret accounting data for decision-making	Creditors\Payable Notes\Current Accounts\Commitments\Miscellaneous Accounts Payable	Discussions and practical exercises	Tests at class participation
teenth		Exam	First month exam	Exam	Tests

83. Course Assessment

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

84. 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	

85. Course Name: Unified accounting system

86. Course Code:

87. Semestert Two semester / Year : ٢٠٢٦-٢٠٢٥

88. Date of Preparing this Description :

89. Available Attendance Modes : My presence

90. Total Study Hours^٣ / Total Units^٤ ٥

91. Name of Course Coordinator (mention all if more than one) :

Name:- Mithal kreem kadhim Al zubady
email:- mithalkarim@uobabyion.edu.iq

92. Course Objectives (according to Bloom's Taxonomy)

Course Aims	<p>Introducing students to the concept and importance of the unified accounting system in organizations.</p> <p>Enabling students to understand and apply unified accounting standards in practice.</p> <p>Developing skills in recording and analyzing financial transactions within the unified system.</p>
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	<p>Preparing students to prepare reports and financial statements in accordance with the unified accounting system.</p> <p>Enhancing students' ability to use unified accounting software efficiently.</p> <p>Developing financial decision-making skills based on unified accounting data.</p>
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93. Teaching and Learning Strategies:

Strategy	<ol style="list-style-type: none">١. Theoretical lectures to explain basic concepts.٢. Practical exercises on recording entries according to the Unified Accounting Manual.٣. Class discussions to understand practical cases.٤. Homework to enhance self-understanding.٥. Analysis of real or typical accounting documents and records.٦. Use of presentations and educational media
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94. Course Structure

Weeks	Intended Learning Outcomes	it / Course Name or Topic	Teaching Method	Assessment Method
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First	٣	Understand the principles and components of a unified .accounting system	Uses (3) Salaries and wages (31) Commodity requirements 32	Description: Lectures, basic concepts of the conceptual framework with practical examples, classroom discussions	Tests and cl participation
Second	٣	Apply accounting standards and regulations within a unified framework	Contracting and Services 33 Contracting and Services 34 Purchases of land a goods for sale 35	Group Learning: Group wor activities to discuss and solve .accounting problems	Safiya's pos
Third	٣	Explain and distinguish	Depreciation 37 Transfer Expenses 38	Classroom exercises and shari with homework	Safiya's pos
Fourth	٣	Explanation and understanding	Solved questions	Classroom exercises and shari with homework	Safiya's pos
Fifth	٣	Analyze and interpret accounting d for decision-making	Resources 4	Classroom exercises and shari with homework	Tests and cl participation
Sixth	٣	Analyze the relationship between t trading account, the profit and loss account,	Commodity activit revenue 41	Written lectures and discussions	Safiya's pos
Seventh	٣	Lectures	First month exam	Exam	Safiya's pos
Eighth	٣	Analyze and interpret accounting d for decision-making	Commercial activity income42 Service activity income43	Written lectures and discussio	Tests and cl participation
Ninth	٣	A detailed explanati on of inventory	Operating income for others 44 Cost of internally manufactured assets 45 Interest and rents land 46	Written lectures and discussio	Tests and cl participation
Tenth	٣	Understanding and analyzing	Subsidies 47 Transfer revenues	Written lectures	Tests and cl participation



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eleventh	٣	Understanding and Analyzing	Solved questions and homework	Written lectures and discussions	Tests and class participation
twelfth	٣	Explaining and interpreting the weighted average with equations	Documentary cycle and accounting records	Written lectures	Tests and class participation
thirteenth	٣	Understanding, distinguishing, and explaining exercises	Receipt receipt	Discussions and practical exercises	Tests
fourteenth	٣	Analyze and interpret accounting data for decision-making	Journal entry voucher Disbursement voucher	Discussions and practical exercises	Tests and class participation
fifteenth	٣	Exam	First month exam	Exam	Tests

95. Course Assessment

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

96. 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	



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97. Course Name: Management accounting					
98. Course Code:					
99. Semestert Chapter One/ Year ٢٠٢٦-٢٠٢٥					
100. Date of Preparing this Description :					
101. Available Attendance Modes : My presence					
102. Total Study Hours^٣ / Total Units^٤					
103. Name of Course Coordinator (mention all if more than one) :					
Name:- Mithal kreem kadhim Al zubady email:- mithalkarim@uobabyion.edu.iq					
104. Course Objectives (according to Bloom's Taxonomy)					
Course Aims		-Understanding managerial accounting. -Identifying cost variables. -Using and analyzing fixed and variable costs. -Interpreting selling price and sales volume. -Interpreting results and profit margins. -Bridging theoretical knowledge with practical application. -Preparing for advanced accounting requirements and the job market.			
105. Teaching and Learning Strategies:					
Strategy		Interactive lectures to explain basic concepts. • Problem-solving and practical exercises to enhance understanding. • Group work and class discussions. • Analysis of real-life case studies. • Periodic homework and exercises. • Use of educational media and presentations. .Continuous assessment through short tests and class activities			
106. Course Structure					
Week	Hours	Intended Learning Outcomes	it / Course Name or Topic	Teaching Method	ssessment



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					Method
First	3	Understanding and interpreting the concept of recognizing the role played by planning budgets	An introductory overview of managerial accounting, its objectives, and its importance	Description: Lectures, basic concepts of the conceptual framework with practical examples, classroom discussions	Tests and participation
Second	3	Understanding and explaining the types of balances	Similarities and differences between cost accounting and financial and administrative accounting	Group Learning: Group work activities to discuss and solve accounting problems	Safiya's portfolio
Third	3	Understanding and explaining the types of balances	The role of management accounting in supporting administrative decisions	Classroom exercises and shari'ah with homework	Safiya's portfolio
Fourth	3	Explanation and understanding	The concept of relevance and the decision-making model	Classroom exercises and shari'ah with homework	Safiya's portfolio
Fifth	3	Explanation and understanding	Differential analysis model and order acceptance or rejection decision	Classroom exercises and shari'ah with homework	Tests and participation
Sixth	3	Application and registration	The decision to purchase manufacture, to retain or dispose of, and the decision to choose the production method	Written lectures and discussions	Safiya's portfolio
Seventh	3		First month exam	Exam	Safiya's portfolio
Eighth	3	Explanation and understanding	Factors affecting profit	Written lectures and discussions	Tests and participation
Ninth	3	Lectures	Cost, volume, and profit analysis	Written lectures and discussions	
Tenth	3	Explanation and understanding	Break-even point and circumventing the relationship between cost, volume, and profit	Written lectures	
Eleventh	3	Explanation and interpretation of topic	The role of	Written lectures and discussions	Tests



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Twelfth	3	Explanation and interpretation of topic	Profit margin	Written lectures	
Thirteenth	3	Explanation and interpretation of the topic	The ordered conclusions the cost-volume-profit study	Discussions and practical exercises	Tests
Fourteenth	3	Explanation and interpretation of topic	Solving exercises	Discussions and practical exercises	
Fifteenth	3	Exam	First month exam	Exam	Tests

107. Course Assessment

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

108. Teaching and Learning Resources

Required and Recommended Books (including syllabus, if available)	/
Main References (Sources)	
Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)	Prof. Dr. Nassif Jassim Mohammed Prof. Dr. Manal Jabbar Mr. Mushtaq Kamel
Electronic References, Websites	-

109. Course Name: Evaluating investment decisions

110. Course Code:

111. Semester / Year : Semester 2025-2026

112. Date of Preparing this Description : 1/9/2025

113. Available Attendance Modes : weekly

114. Total Study Hours / Total Units 45 hours, 3 units

115. Name of Course Coordinator (mention all if more than one) :

Name:- Hind Abdel Amir Ahmed email:- bus.hind.abed@uobabylon.edu.iq

116. Course Objectives (according to Bloom's Taxonomy)

Course Aims	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
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cognitive and scientific skills in the concepts of evaluating investment decisions.

117. Teaching and Learning Strategies:

Strategy

Written lecture, discussion and dialogue, case studies, preparing reports

118. Course Structure

Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
First	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
Second	3	The student will draw the organizational structure of investment management.	Organizational structure for investment management and investment decisions	Theoretical lectures, class discussions, brainstorming	Exams, class discussions, homework, and attendance
Third	3	The student will distinguish between types of investments.	Types of investment	Theoretical lectures, class discussions, brainstorming	Exams, class discussions, homework, and attendance
Fourth	٣	To explain to the student the most important investment tools.	Investment tools	Theoretical lectures, class discussions, brainstorming	Exams, class discussions, homework, and attendance
Fifth	٣	The student should know the time value of money and determine its units of measurement.	Value of money, concept, units of measurement	Theoretical lectures, class discussions, brainstorming	Exams, class discussions, homework, and attendance
Sixth	٣	The student should be able to distinguish between the future and present value of money.	The future value and present value of money	Theoretical lectures, class discussions, brainstorming	Exams, class discussions, homework, and attendance
Seventh	٣	The student should be able to distinguish between the evaluation	Evaluating current and future	Theoretical lectures, class discussions, brainstorming	Exams, class discussions, homework, and



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		of current and future forms.	investments		attendance
Eighth	٣	The student should explain the techniques used in comparing investments.	Investment differentiation techniques	Theoretical lectures, class discussions, brainstorming	Exams, class discussions, homework, and attendance
Ninth	٣	To familiarize the student with techniques that do not depend on inflation rates.	Technologies that do not depend on inflation rates	Theoretical lectures, class discussions, brainstorming	Exams, class discussions, homework, and attendance
Tenth	٣	The student should understand how to use the payback period to compare projects.	Payback period	Theoretical lectures, class discussions, brainstorming	Exams, class discussions, homework, and attendance
Eleventh	٣	The student should explain the most important techniques that depend on inflation rates.	Current yield	Theoretical lectures, class discussions, brainstorming	Exams, class discussions, homework, and attendance
Twelfth	٣	The student will understand how to use the payback period to compare projects.	Techniques that rely on inflation rates	Theoretical lectures, class discussions, brainstorming	Exams, class discussions, homework, and attendance
Thirteenth	٣	The student will explain the net present value method.	Net present value	Theoretical lectures, class discussions, brainstorming	Exams, class discussions, homework, and attendance
Fourteenth	٣	The student should explain the time rate of return.	Time rate of return	Theoretical lectures, class discussions, brainstorming	Exams, class discussions, homework, and attendance
Fifteenth	٣	The student will explain the profitability index to judge the feasibility of a project.	Profitability guide	Theoretical lectures, class discussions, brainstorming	Exams, class discussions, homework, and attendance

119. 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

120. Teaching and Learning Resources

Required and Recommended Books (including syllabus, if available)	Evaluation of investment decisions (in-kind investment and feasibility studies)
Main References (Sources)	

Evaluation method	Teaching method	Name of the unit/course or topic	Required learning outcomes	Watches
 - (2) written exams, each exam has (30) marks.	Theoretical المقرر	Stocks and bonds وصف البر	High knowledge 	the first

Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)	
Electronic References, Websites	

1- Course name:Corporate Finance	
2- Course code BFBS CF25	
3- Chapter/Year2024-2025: Second semester	
4- Date of preparation of this description:1/30/2025	
5- Available forms of attendance: presence	
6- Number of study hours (total) / Number of units (total): 2 hours per week: 30	
7- Name of the course administrator (if more than one name is mentioned):	
the name:- Prof. Dr. Jawad Kadim Al-Bakri Email: drjawadalbakri68@gmail.com	
8- Course objectives	
The course aims to:: <ul style="list-style-type: none"> • Definition on Criteria for selecting the appropriate project for the company by the financial manager. • How to make the right financing decisions by the CFO. 	Subject objectives
9- Teaching and learning strategies	
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.	Strategy
10- Course structure	



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- Oral exams (2), each exam worth (10) marks - Students are assigned (2) assignments, each assignment is worth (5) marks. - Commitment level (10) points					
=	Theoretical lecture	retained earnings	High knowledge	2	the second
=	Theoretical lecture	Methods of comparing costs and profits of the company	High knowledge	2	the third
=	Theoretical lecture	net present value	High knowledge	2	Fourth
=	Theoretical lecture	internal rate of return	High knowledge	2	Fifth
=	Theoretical lecture	Payback period standard	High knowledge	2	Sixth
=	Theoretical lecture	Monthly test	High knowledge	2	Seventh
		Accounting rate of return standard	First month test	2	The eighth
=	Theoretical lecture	Profitability Guide Standard	High knowledge	2	Ninth
=	Theoretical lecture	rate of return on investment	High knowledge	2	tenth
=	Theoretical lecture	Financial derivatives	High knowledge	2	eleventh
=	Theoretical lecture	Futures	High knowledge	2	twelfth
=	Theoretical lecture	Over-the-counter futures	High knowledge	2	thirteenth
=	Theoretical lecture	CFDsCFD	High knowledge	2	fourteenth



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		Second month test	First month test	2	fifteenth
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11- Course Evaluation

-Distribution Degree from 100 on according to Tasks The person in charge With it The student (L To prepare Daily And exams Daily and oral And monthly and editorial and reports)

12- Learning and teaching resources

There is no textbook	Required and prescribed books (methodology if any)
Advanced Financial Management, Muhammad Ali Al-Amiri, 2013, 1st ed., Amman, Jordan.	Main References (Sources)
Financial management, project evaluation foundations, company evaluation, corporate financing decisions, Ajin Pragam, translated by (Mahmoud Fattouh, Omar Abdel Karim), 2018.	Recommended supporting books and references (scientific journals, reports, etc.)
No Electronic references	Electronic references, websites

121. Course Name: Banking Accounting 1

122. Course Code: BFBS BA27

123. Semester / Year : First semester / Year 2025-2026

124. Date of Preparing this Description : ٢٠٢٥ / ٩ / ١

125. Available Attendance Modes : My presence

126. Total Study Hours / Total Units 30 hours / 2 units

127. Name of Course Coordinator (mention all if more than one) :

Name:- basmah Saleem Hussein

email:- bus608.basma.salim@uobabylon.edu.iq

128. Course Objectives (according to Bloom's Taxonomy)

Course Aims

The course aims to :-

1. To introduce student to the work of commercial banks and to distinguish the nature of the work of the different banking departments.
2. Familiarize students with the nature of various banking transactions and how to record them in accounting .



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3. Enable students to prepare accounting entries specific to banks .
4. Equip students with the ability to record banking transactions according to correct accounting principles .
5. Develop the ability to connect theory and practice through practical examples .

129. Teaching and Learning Strategies:

Strategy

- The course employs an interactive student strategy through :-
1. Theoretical lectures to explain fundamental concepts .
 2. Classroom discussions to foster critical understanding and analysis of accounting processes .
 3. Solving accounting exercises to reinforce comprehension .
 4. Continuous assessment through quizzes and assignments .

130. Course Structure

Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
First	٢	Introducing students to the concept of banking accounting and its importance	Introduction to Banking Accounting - Basis of Banking Activity - Characteristics of Banking Operations - Accounting Records Used in Banks	Theory lecture + discussion	Monthly exams, daily quizzes, student assignments, class discussions
Second	٢	Understanding the nature of banking operations and their types, as well as becoming familiar with the accounting .system of banks .	Introduction to Commercial Banks - Types of Banks - The Accounting System for Commercial Banks - Characteristics of the Accounting System - Principles of the Accounting System	Theory lecture + discussion	=
Third	٢	Understanding, comprehending, and applying correct	Treasury Department (General Administration and Branches)	Theory lecture + solving accounting	=



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		accounting constraints with high efficiency		exercises	
Fourth	٢	Understanding, comprehending, and applying correct accounting constraints with high efficiency	Treasury Department (Cases of Cash Balance Discrepancies)	Theory lecture + solving accounting exercises	=
Fifth	٢	Understanding, comprehending, and applying correct accounting constraints with high efficiency	Treasury Department (Foreign Currency Dealings)	Theory lecture + solving accounting exercises	=
Sixth	٢	Understanding, comprehending, and applying correct accounting constraints with high efficiency	Current Accounts Division	Theory lecture + solving accounting exercises	=
Seventh	٢	ATest	First month test		
Eighth	٢	Understanding, comprehending, and applying correct accounting constraints with high efficiency	Savings Accounts Division	Theory lecture + solving accounting exercises	=
Ninth	٢	Understanding, comprehending, and applying correct accounting constraints with high efficiency	Fixed deposit accounts	Theory lecture + solving accounting exercises	=
Tenth	٢	Understanding, comprehending,	Commercial Paper Discounting Department	Theory lecture +	=



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		and applying correct accounting constraints with high efficiency	(Discounted Bills of Exchange)	solving accounting exercises	
Eleventh	٢	Understanding, comprehending, and applying correct accounting constraints with high efficiency	Commercial Paper Discounting Division (Discounted Bills and Receipts)	Theory lecture + solving accounting exercises	=
Twelfth	٢	Understanding, comprehending, and applying correct accounting constraints with high efficiency	Commercial Paper Discounting Division (Bills for Collection)	Theory lecture + solving accounting exercises	=
Thirteenth	٢	Understanding, comprehending, and applying correct accounting constraints with high efficiency	Internal Money Transfers Division 1	Theory lecture + solving accounting exercises	=
Fourteenth	٢	Understanding, comprehending, and applying correct accounting constraints with high efficiency	Internal Money Transfers Division 2	Theory lecture + solving accounting exercises	=
Fifteenth	٢	A Test	Second month test		

131. Course Assessment

The student is evaluated throughout the semester out of (50) marks. These marks are distributed according to assigned tasks such as monthly exams, daily quizzes, daily preparation, student attendance and punctuality, and student behavior in the classroom .

The final exam is out of 50 marks .

132. Teaching and Learning Resources



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Required and Recommended Books (including syllabus, if available)	
Main References (Sources)	Accounting in Commercial Banks: Theoretical Foundations and Practical Applications Faiza Ibrahim Mahmoud Al-Ghaban, Thaer Sabri Mahmoud Al-Ghaban
Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)	
Electronic References, Websites	

133. Course Name: Banking Accounting 1	
134. Course Code:BFBS BA27	
135. Semester / Year : First semester / Year 2025-2026	
136. Date of Preparing this Description : ٢٠٢٥ / ٩ / ١	
137. Available Attendance Modes : My presence	
138. Total Study Hours / Total Units 30 hours / 2 units	
139. Name of Course Coordinator (mention all if more than one) :	
Name:- basmah Saleem Hussein email:- bus608.basma.salim@uobabylon.edu.iq	
140. Course Objectives (according to Bloom's Taxonomy)	
Course Aims	The course aims to :- 6. To introduce student to the work of commercial banks and to distinguish the nature of the work of the different banking departments. 7. Familiarize students with the nature of various banking transactions and how to record them in accounting . 8. Enable students to prepare accounting entries specific to banks . 9. Equip students with the ability to record banking transactions according to correct accounting principles . 10. Develop the ability to connect theory and practice through practical examples .
141. Teaching and Learning Strategies:	
Strategy	The course employs an interactive student strategy through :- 5. Theoretical lectures to explain fundamental concepts . 6. Classroom discussions to foster critical understanding



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- and analysis of accounting processes .**
7. Solving accounting exercises to reinforce comprehension .
8. Continuous assessment through quizzes and assignments .

142. Course Structure

Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
First	٢	Introducing students to the concept of banking accounting and its importance	Introduction to Banking Accounting - Basis of Banking Activity - Characteristics of Banking Operations - Accounting Records Used in Banks	Theory lecture + discussion	Monthly exams, daily quizzes, student assignments, class discussions
Second	٢	Understanding the nature of banking operations and their types, as well as becoming familiar with the accounting system of banks .	Introduction to Commercial Banks - Types of Banks - The Accounting System for Commercial Banks - Characteristics of the Accounting System - Principles of the Accounting System	Theory lecture + discussion	=
Third	٢	Understanding, comprehending, and applying correct accounting constraints with high efficiency	Treasury Department (General Administration and Branches)	Theory lecture + solving accounting exercises	=
Fourth	٢	Understanding, comprehending, and applying correct accounting constraints with high efficiency	Treasury Department (Cases of Cash Balance Discrepancies)	Theory lecture + solving accounting exercises	=
Fifth	٢	Understanding,	Treasury Department	Theory	=



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		comprehending, and applying correct accounting constraints with high efficiency	(Foreign Currency Dealings)	lecture + solving accounting exercises	
Sixth	٢	Understanding, comprehending, and applying correct accounting constraints with high efficiency	Current Accounts Division	Theory lecture + solving accounting exercises	=
Seventh	٢	A Test	First month test		
Eighth	٢	Understanding, comprehending, and applying correct accounting constraints with high efficiency	Savings Accounts Division	Theory lecture + solving accounting exercises	=
Ninth	٢	Understanding, comprehending, and applying correct accounting constraints with high efficiency	Fixed deposit accounts	Theory lecture + solving accounting exercises	=
Tenth	٢	Understanding, comprehending, and applying correct accounting constraints with high efficiency	Commercial Paper Discounting Department (Discounted Bills of Exchange)	Theory lecture + solving accounting exercises	=
Eleventh	٢	Understanding, comprehending, and applying correct accounting constraints with	Commercial Paper Discounting Division (Discounted Bills and Receipts)	Theory lecture + solving accounting exercises	=



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		high efficiency			
Twelfth	٢	Understanding, comprehending, and applying correct accounting constraints with high efficiency	Commercial Paper Discounting Division (Bills for Collection)	Theory lecture + solving accounting exercises	=
Thirteenth	٢	Understanding, comprehending, and applying correct accounting constraints with high efficiency	Internal Money Transfers Division 1	Theory lecture + solving accounting exercises	=
Fourteenth	٢	Understanding, comprehending, and applying correct accounting constraints with high efficiency	Internal Money Transfers Division 2	Theory lecture + solving accounting exercises	=
Fifteenth	٢	A Test	Second month test		

143. Course Assessment

The student is evaluated throughout the semester out of (50) marks. These marks are distributed according to assigned tasks such as monthly exams, daily quizzes, daily preparation, student attendance and punctuality, and student behavior in the classroom .

The final exam is out of 50 marks .

144. Teaching and Learning Resources

Required and Recommended Books (including syllabus, if available)	
Main References (Sources)	Accounting in Commercial Banks: Theoretical Foundations and Practical Applications Faiza Ibrahim Mahmoud Al-Ghaban, Thaer Sabri Mahmoud Al-Ghaban
Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)	



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Electronic References, Websites

145. Course Name: Banking Accounting 2					
146. Course Code: BFBS BA212					
147. Semester / Year : Second semester / Year 2025-2026					
148. Date of Preparing this Description : ٢٠٢٥ / ٩ / ١					
149. Available Attendance Modes : My presence					
150. Total Study Hours / Total Units 30 hours / 2 units					
151. Name of Course Coordinator (mention all if more than one) :					
Name:- basmah Saleem Hussein email:- bus608.basma.salim@uobabylon.edu.iq					
152. Course Objectives (according to Bloom's Taxonomy)					
Course Aims		The course aims to :-			
		11. To introduce student to the work of commercial banks and to distinguish the nature of the work of the different banking departments.			
		12. Familiarize students with the nature of various banking transactions and how to record them in accounting .			
		13. Enable students to prepare accounting entries specific to banks .			
		14. Equip students with the ability to record banking transactions according to correct accounting principles .			
		15. Develop the ability to connect theory and practice through practical examples .			
153. Teaching and Learning Strategies:					
Strategy		The course employs an interactive student strategy through :-			
		9. Theoretical lectures to explain fundamental concepts .			
		10. Classroom discussions to foster critical understanding and analysis of accounting processes .			
		11. Solving accounting exercises to reinforce comprehension .			
		12. Continuous assessment through quizzes and assignments .			
154. Course Structure					
Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
First	٢	Understanding, comprehending, and applying correct accounting	Foreign Remittances Division 1	Theory lecture + solving accounting	Monthly exams, daily quizzes, student



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		constraints with high efficiency		exercises	assignments, class discussions
Second	٢	Understanding, comprehending, and applying correct accounting constraints with .high efficiency	Foreign Remittances Division 2	Theory lecture + solving accounting exercises	=
Third	٢	Understanding, comprehending, and applying correct accounting constraints with high efficiency	Documentary Credits Division 1	Theory lecture + solving accounting exercises	=
Fourth	٢	Understanding, comprehending, and applying correct accounting constraints with high efficiency	Documentary Credits Division 2	Theory lecture + solving accounting exercises	=
Fifth	٢	Understanding, comprehending, and applying correct accounting constraints with high efficiency	Documentary transfers Division 1	Theory lecture + solving accounting exercises	=
Sixth	٢	Understanding, comprehending, and applying correct accounting constraints with high efficiency	Documentary transfers Division 2	Theory lecture + solving accounting exercises	=
Seventh	٢	A Test	First month test		
Eighth	٢	Understanding, comprehending, and applying correct accounting constraints with high efficiency	Letters of Guarantee Division 1	Theory lecture + solving accounting exercises	=
Ninth	٢	Understanding,	Letters of Guarantee	Theory	=



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		comprehending, and applying correct accounting constraints with high efficiency	Division 2	lecture + solving accounting exercises	
Tenth	٢	Understanding, comprehending, and applying correct accounting constraints with high efficiency	Banks' final accounts (profits and losses) 1	Theory lecture + solving accounting exercises	=
Eleventh	٢	Understanding, comprehending, and applying correct accounting constraints with high efficiency	Banks' final accounts (profits and losses) 2	Theory lecture + solving accounting exercises	=
Twelfth	٢	Understanding, comprehending, and applying correct accounting constraints with high efficiency	Banks' final accounts (balance sheet)1	Theory lecture + solving accounting exercises	=
Thirteenth	٢	Understanding, comprehending, and applying correct accounting constraints with high efficiency	Banks' final accounts (balance sheet)2	Theory lecture + solving accounting exercises	=
Fourteenth	٢	Understanding, comprehending, and applying correct accounting constraints with high efficiency	Comprehensive review	Theory lecture + solving accounting exercises	=
Fifteenth	٢	A Test	Second month test		

155. Course Assessment

The student is evaluated throughout the semester out of (50) marks. These marks are distributed according to assigned tasks such as monthly exams, daily quizzes, daily preparation, student attendance and punctuality, and student behavior in the classroom .



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The final exam is out of 50 marks .

156. Teaching and Learning Resources

Required and Recommended Books (including syllabus, if available)	
Main References (Sources)	Accounting in Commercial Banks: Theoretical Foundations and Practical Applications Faiza Ibrahim Mahmoud Al-Ghaban, Thaer Sabri Mahmoud Al-Ghaban
Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)	
Electronic References, Websites	

1- Course Name: Corporate finance

2- Course Code:BFBS CF213

3- Semester /Year: 2024-2025

4- Description P reparation Date : 21\11\2024

5- Available Attendance Forms: Attendance

**6- Number of Credit Hours (Total) /Number of Units
(Total):30**

**7- Course administrator's name (mention all, if more than
one name)**



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Name: Dr. Jawad Kadhim AL-Bakri
Email: bus.jawad.kadhim@uobabylon.edu.iq

8- Course objectives

Course objectives

The course aims to:

- Definition of short-term and long-term financing and the types of each.
- How to make correct financing decisions by the financial manager.

9- Course Structure:

Week	Hours	Required Learning outcomes	Unit or subject name	Learning method	Evaluation method
10. Course Structure					
Week	2	High knowledge Outcomes	Corporate finance...what it is and its relationship to other sciences	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
2	2	High knowledge	Introduction to finance	Theoretical lecture	=



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3	2	High knowledge	Types of financing	Theoretical lecture	=
4	2	High knowledge	Short-term financing sources:	Theoretical lecture	=
5	2	High knowledge	Bank credit	Theoretical lecture	=
6	2	High knowledge	Trade credit	Theoretical lecture	=
7	2	High knowledge	Commercial papers	Theoretical lecture	=
8	2	High knowledge	First month test		=
9	2	High knowledge	Stocks and bonds	Theoretical lecture	=
10	2	High knowledge	retained earnings	Theoretical lecture	=
11	2	High knowledge	Banked acceptances	Theoretical lecture	=
12	2	High knowledge	Commercial papers discount	Theoretical lecture	=
13	2	High knowledge	Long-term financing sources:	Theoretical lecture	=
14	2	High knowledge	Introduction to companies	Theoretical lecture	=
15	2	High knowledge	Second month test		=

1- Course Evaluation



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

12-Learning and teaching Resources

Required textbooks (curricular books, if any)

-

Main references (sources)

1. Advanced Financial Management, Muhammad Ali Al-Amiri, 2013, 1st edition, Amman, Jordan.
2. Financial management, foundations of project evaluation, company evaluation, corporate financing decisions, Ajin Bragham, translated by (Mahmoud Fattouh, Omar Abdel Karim), 2018.

Recommended books and refines (scientific journals ,reports...)

-

Electronic References ,Websites

-

1- Course Name: Econometrics

2- Course Code: BFBS EF214



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3- Semester /Year: Second Semester 2024-2025

4- Description P reparation Date : 31/01/25

5- Available Attendance Forms: Classroom

**6- Number of Credit Hours (Total) /Number of Units (Total):
2 hours a week**

**7- Course administrator's name (mention all, if more than
one name)**

Prof. Ehab A. Mahmood (PhD)

8- Course objectives

Course objectives

Learn students Linear regression model.
Estimate Parameters.
Forecasting.
Test Problems of Data
Study financial variables.

9- Course Structure:

Apply theoretical concepts of the practical problems.

Week	Hours	Required Learning outcomes	Unit or subject name	Learning method	Evaluation method
1		Concept of Econometrics- Purpose-	Concept of Econometrics	Attendance and Discussion	H.W



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2		Types of Models- Stages building models- Data Types- Time Series	Types of Models	Attendance and Discussion	Quiz and H.W
3		Matrix- Algebra operations – Determent- Adjoint- Inverse	Matrices	Attendance and Discussion	Quiz and H.W
4		Simple Linear Regression Model – Assumptions- OLS	Simple Linear Regression Model	Attendance and Discussion	Quiz and H.W
5		OLS by Matrix- t Test- Forecast	OLS by Matrix	Attendance and Discussion	Quiz and H.W
6		F Test	ANOVA Tabel	Attendance and Discussion	Quiz and H.W
7		Confidence Interval – Determinant Measure – Adjusted Determinant Measure	Confidence Interval	Attendance and Discussion	Quiz and H.W
8		First Exam	-----	-----	Exam
9		Multiple Linear Regression Model – Parameter Estimation -	Multiple Linear Regression	Attendance and Discussion	Quiz and H.W
10		F Test of Multiple Linear	ANOVA Table of Multiple Linear Regression	Attendance and Discussion	Quiz and H.W
11		Confidence Interval – Determinant Measure – Adjusted Determinant Measure	Confidence Interval of Multiple Linear	Attendance and Discussion	Quiz and H.W
12		Autocorrelation Problem	Data Problem	Attendance and Discussion	Quiz and H.W



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13		Heterocedasticity	Test Heterocedasticity Problem	Attendance and Discussion	Quiz and H.W
14		Multicolinearity Problem	Test Multicolinearity Problem	Attendance and Discussion	Quiz and H.W
15		Second Exam	-----	-----	Exam

1- Course Evaluation 50% Annual Quest 50% Final Exam

12-Learning and teaching Resources

Required textbooks (curricular books, if any)	الاقتصاد القياسي د.طالب نجم
Main references (sources)	اصول الاقتصاد القياسي النظرية والتطبيق أ.د. عادل عبد الغني محبوب Basic Econometrics (Damodar N.Gujarati and Porter) 2009
Recommended books and refines (scientific journals ,reports...)	
Electronic References ,Websites	

10- Course Name: Quantitative Methods



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11- Course Code: BFBS QM34

12- Semester /Year: First Semester 2024-2025

13- Description P reparation Date : 22/11/2024

14- Available Attendance Forms: Classroom

15- Number of Credit Hours (Total) /Number of Units (Total): 3 hours a week

16- Course administrator's name (mention all, if more than one name)
Prof. Ehab A. Mahmood (PhD)

17- Course objectives

Course objectives

- Learn students the quantitative analysis methods.
- Detect Problems in Finance and Banking.

18- Course Structure: Apply theoretical concepts of the practical problems.

Week	Hours	Required Learning outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Principle Quantitative Methods + Operations Research	Principle Quantitative Methods	Attendance	Discussion
2	3	Linear Programing Model + Practice Examples	Linear Programing Model	Attendance	Discussion+ Quiz+ H.W
3	3	Transport Problems	Transport Problems	Attendance	Discussion+ Quiz+ H.W



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4	3	Least Cost Method Vogel's Method	Transport Problems	Attendance	Discussion+ Quiz+ H.W
5	3	Stepping Stone Method Practice Examples	Transport Problems	Attendance	Discussion+ Quiz+ H.W
6	3	Exam	First Exam	Attendance	Discussion+ Quiz+ H.W
7	3	Assignment Model	Assignment Model	Attendance	Discussion+ Quiz+ H.W
8	3	Complete Enumeration Method	Assignment Model	Attendance	Discussion+ Quiz+ H.W
9	3	Hungarian Method	Assignment Model	Attendance	Discussion+ Quiz+ H.W
10	3	Business Networks	Business Networks	Attendance	Discussion+ Quiz+ H.W
11	3	Practical Examples	Business Networks	Attendance	Discussion+ Quiz+ H.W
12	3	Exam	Second Exam	Attendance	Discussion+ Quiz+ H.W
13	3	Probability	Probability	Attendance	Discussion+ Quiz+ H.W
14	3	Condition Probability Practical Examples	Probability	Attendance	Discussion+ Quiz+ H.W
15	3	Practical Examples	Probability	Attendance	Discussion+ Quiz+ H.W
1- Course Evaluation 50% Annual Quest 50% Final Exam					



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12-Learning and teaching Resources	
Required textbooks (curricular books, if any)	
Main references (sources)	<p>- النجار، ظافر حسين وآخرون (٢٠٠٥) "الأساليب الكمية في الإدارة" الجزيرة للطباعة والنشر .</p> <p>٢- الراوي، خاشع محمود (١٩٨٤) "المدخل الى الإحصاء" دار الكتب جامعة الموصل.</p> <p>٣- المشهداني، محمود حسن (١٩٨٨) "الإحصاء الرياضي" مطبعة جامعة بغداد.</p> <p>٤- القرشي، احسان كاظم (٢٠٠٣) "الطرائق المعلمية واللامعلمية في الاختبارات الإحصائية".</p> <p>5-Burton Glyn, et al. (1998) " Quantitative Methods for Business and Economics" , Prinrtice-Hall</p>
Recommended books and refines (scientific journals ,reports...)	
Electronic References ,Websites	

157. Course Name: international financing
158. Course Code: BFBS IF39
159. Semester / Year :Second 2025-2026
160. Date of Preparing this Description : 1 / 2 / 2026
161. Available Attendance Modes : My presence
162. Total Study Hours / Total Units 90
163. Name of Course Coordinator (mention all if more than one) :



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Name:- Prof. Dr. Abdulkhaleq Dabbi Al-Jubory
email:- bus.abdul.khaleq@uobabylon.edu.iq

164. Course Objectives (according to Bloom's Taxonomy)

Course Aims

Cognitive Objectives

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:

1. Recall the basic concepts and terminology in international finance, such as the types, sources, and forms of international finance.
2. Understand the nature of obtaining international finance and the best method for obtaining finance for developing countries.

Application and Analysis Objectives

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:

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.
2. Analyze the benefits achieved from types of finance to evaluate this type and identify its strengths and weaknesses.
3. Identify the source of finance that benefits the country.

Evaluation and Innovation Objectives

1. Evaluate alternatives to different sources of finance to implement the best.
2. Make judgments about the policy for implementing the best form of finance.



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	<p>3- Develop models of international financing to predict countries' economic development needs.</p> <p>4- Design strategies for new international financing and evaluate their economic feasibility.</p>
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165. Teaching and Learning Strategies:

Strategy	<p>Teaching Strategies</p> <p>1- Interactive Lectures: 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>2- Case Studies: 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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166. Course Structure

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



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Tenth	3	high knowledge	Forms of foreign direct investment		
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	Month examination			

167. 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.

168. Teaching and Learning Resources

Required and Recommended Books (including syllabus, if available)	Not found
Main References (Sources)	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.
Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)	International Finance, Mustafa Kafi, Dar Al-Hamed Publishing and Distribution, 2016.
Electronic References, Websites	Not found

169. Course Name: Study and evaluation of projects

170. Course Code: BFBS SEP310

171. Semester / Year :2024-2025

172. Date of Preparing this Description :2-1-2025

173. Available Attendance Modes : My presence

174. Total Study Hours / Total Units :45 (3 hours in every weak)

175. Name of Course Coordinator (mention all if more than one) :

Name:- Mustafa Habeeb obaid Al Imari



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email:- am3379667@gmail.com

176. Course Objectives (according to Bloom's Taxonomy)

Course Aims	The course aims to: <ul style="list-style-type: none">• Define the project, its characteristics, types, goals and objectives• Know the initial and detailed feasibility study of the project represented by the environmental, legal, financial, economic, marketing and societal feasibility study• Know how to calculate the quantitative aspects of the project represented by the discounted and undiscounted commercial profitability standards, liquidity and debt ratios, etc.
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177. Teaching and Learning Strategies:

Strategy	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.
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178. Course Structure

Week	Hours	Intended Learning Outcomes	Unit / Course Name or Topic	Teaching Method	Assessment Method
First	٣	High knowledge	- The concept of the project - Factors that you want to choose the appropriate location to invest in - The concept of studying financial organizations - Objectives of the feasibility study The main difference between the feasibility study for projects	theoretical lecture	- Written exams (2) each (30) marks - Oral exams (2) each (10) marks - Assignments assigned to students (2) each (5) marks - Commitment level (10) marks
Second	٣	High knowledge	- Initial feasibility study stage for projects - Components of the detailed feasibility study stage for the project	theoretical lecture	=



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			Environmental feasibility study		
Third	٣	High knowledge	- Technical feasibility study - Financial feasibility study - Legal feasibility study - Marketing feasibility study Social feasibility study	theoretical lecture	=
Fourth	٣	High knowledge	- 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	=
Fifth	٣	High knowledge	- 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	=
Sixth	٣	High knowledge	Measuring the cost of financing: - Financing cost using equity funds - Financing cost using common stocks	theoretical lecture	=



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Seventh	٣	High knowledge	- Bank loans - Financing cost using retained earnings - Financing cost using selected shares - Financing cost using borrowed funds	theoretical lecture	=
Eighth	٣	High knowledge	Financial Assets Feasibility: - Stock Evaluation - Return Analysis - Mechanism for Determining the Value of a Stock - Types of Stock Value Quantitative Formulas for Evaluation	theoretical lecture	=
Ninth	٣	High knowledge	- Capital expenditure criterion: - Factor density criterion - Project size and complexity criterion - Foreign exchange utilization criterion - Raw material criterion	theoretical lecture	=
Tenth	٣	High knowledge	Commercial Profitability Criteria: - Undiscounted Commercial Profitability Criteria: - Simple Rate of Return on Investment Payback Period Criteria	theoretical lecture	=



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Eleventh	٣	High knowledge	Discounted Commercial Profitability Criteria - Net Present Value - Internal Rate of Return - Profitability Index - National Net Value Added Criteria Partial Criteria	theoretical lecture	=
Twelfth	٣	High knowledge	Comprehensive criteria - Social rate of return criterion - Social marginal productivity criterion - Benefit-cost criterion - National net value added criterion	theoretical lecture	=
Thirteenth	٣	High knowledge	Liquidity indicators and ratios: - Liquidity - Cash turnover ratio - Activity ratios - Inventory turnover ratio Asset turnover ratio	theoretical lecture	=
Fourteenth	٣	High knowledge	- Financial structure and debt ratio - Financial independence ratio - Interest coverage ratio - Debt ratio - Profitability ratio	theoretical lecture	=
Fifteenth	٣	High knowledge	Stock and Bond	theoretical	=



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	Valuation Criteria	lecture
179. Course Assessment		
180. Teaching and Learning Resources		
Required and Recommended Books (including syllabus, if available)	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	
Main References (Sources)		
Supplementary Books and References Recommended (Scientific Journals, Reports, etc.)		
Electronic References, Websites		

1- Course Name:

Investment portfolio

2- Course Code:

BFBS IP31

3- Semester /Year:

٢٠٢٥-٢٠٢٦

4- Description P reparation Date :

٢٠٢٥/٠٩/١٦

5- Available Attendance Forms:

In person

6- Number of Credit Hours (Total) /Number of Units (Total):

٤^٥h / 3 hour in week



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7- Course administrator's name (mention all, if more than one name)

Dr. Ali Falah Hamza

bus.ali.falah@uobabylon.edu.iq

8- Course objectives

Course objectives

The program aims to increase students' scientific and cognitive capabilities about investment portfolios, their concept, objectives, policies and theories that depend on them in managing investments from financial aspects efficiently and integrating with other departments.

9- Course Structure:

Lecture/Discussion/Solving Examples and Case Studies

Week	Hours	Required Learning outcomes	Unit or subject name	Learning method	Evaluation method
1	٣	Investment portfolio	Investment Concept		Test
2	٣	=	Stocks and Bonds		
3	٣	=	Indifference Curves		
4	٣	=	Portfolio		
5	٣	=	Optimal Portfolios and Efficient Frontier		
6	٣	=	Portfolio Risk and Return		
7	٣	=	Optimal Weighting		
8	٣	=	Exam		



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9	٣	=	Three-Asset Portfolio Risk and Return		
10	٣	=	Three-Stock Weighting Derivation		
11	٣	==	Optimization Models		
12	٣	=	Capital Asset Pricing Model		
13	٣	=	Arbitrage Theory		
14	٣	=	Pricing Models and Disequilibrium		
15	٣	=	Exam		

1- Course Evaluation=

12-Learning and teaching Resources

Required textbooks (curricular books, if any)

Main references (sources)

Investment Portfolio Management
- Ghazi Al-Momani

Recommended books and refines (scientific journals)

Investment and Investment Portfolio Management - Abdul



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,reports...)	Razzaq Qasim and Ahmed Al-Ali
Electronic References ,Websites	

1- Course Name: Financial and monetary markets

2- Course Code:BFBS FM31

3- Semester /Year:202^٦-2025

4- Description P reparation Date :10/10/202^٥

5- Available Attendance Forms:weekly

6- Number of Credit Hours (Total) /Number of Units (Total): Three hours a week

7- Course administrator's name (mention all, if more than one name)

Name: Prof. Dr. Abdulkhaleq Dubai Al-Jabouri Email:
bus.abdul.khaleq@uobabylon.edu.iq

8- Course objectives

Course objectives

Introducing third-year students to the nature of markets, their types, investment tools, and the relationship between the market and interest rates, as well as identifying the tools used in the money and capital markets.



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9- Course Structure:

Week	Hours	Required Learning outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Presentation of the topic of the financial and monetary market in terms of concept, objectives, importance and types	What are the financial and monetary markets and their types?	Briefly present the lecture and then ask questions about the lecture sections.	Participation, attendance and oral examinations
2	3	Definition of market functions, origin and development	Functions of financial markets, their origins and development	Briefly present the lecture and then ask questions about the lecture sections.	Participation, attendance and oral examinations
3	3	Definition of types of dealers and the nature of the work they do	Financial and monetary market dealers	Briefly present the lecture and then ask questions about the lecture sections.	Participation, attendance and oral examinations
4	3	Definition of interest rates, the working of markets, reasons for using interest rates, and theories of their determination	Interest rates and their relationship to financial and monetary markets	Briefly present the lecture and then ask questions about the lecture sections.	Participation, attendance and oral examinations
5	3	Show these tools, explain their differences, the nature of the transaction, and the time period in	Money market instruments (treasury bills, certificates of deposit and commercial	Briefly present the lecture and then ask questions about the lecture	Participation, attendance and oral examinations



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		which they work.	papers)	sections.	
6	3	Show these tools, explain their differences, the nature of the transaction, and the time period in which they work.	Money market instruments (bankers' acceptances, repurchase agreements, Eurodollar market, and central bank balance loans)	Briefly present the lecture and then ask questions about the lecture sections.	Participation, attendance and oral examinations
7	3	Understanding common stocks in terms of value, return and cost	Capital market instruments (common shares)	Briefly present the lecture and then ask questions about the lecture sections.	Participation, attendance and oral examinations
8	3	Learn about preferred stocks in terms of importance, types and advantages	Capital Market Instruments (Preferred Stocks)	Briefly present the lecture and then ask questions about the lecture sections.	Participation, attendance and oral examinations
9	3	Show the similarities and differences between common and preferred stocks, as well as knowing the disadvantages of preferred stocks, their financing cost and return.	Similarities and differences between common and preferred stocks	Briefly present the lecture and then ask questions about the lecture sections.	Participation, attendance and oral examinations
10	3	Addressing the nature of bonds and knowing the advantages and limitations of relying on bonds, their prices,	Capital Market Instruments (Bonds)	Briefly present the lecture and then ask questions about the lecture	Participation, attendance and oral examinations



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		risks and types		sections.	
11	3	Show the similarities and differences between bonds and stocks and discuss the cost of financing bonds.	Comparison between stocks, bonds and the cost of financing bonds	Briefly present the lecture and then ask questions about the lecture sections.	Participation, attendance and oral examinations
12	3	These factors are presented in detail, including risk, liquidity, and return, as well as monetary policy and market operations.	Factors that determine investment in the money and capital market	Briefly present the lecture and then ask questions about the lecture sections.	Participation, attendance and oral examinations
13	3	Learn about the importance of investment companies and funds and their types, with examples	Investment companies and funds	Briefly present the lecture and then ask questions about the lecture sections.	Participation, attendance and oral examinations
14	3	Identify the nature of dealing in the markets and the motives for this dealing	How to deal in financial and monetary markets	Briefly present the lecture and then ask questions about the lecture sections.	Participation, attendance and oral examinations
15	3	Learn about the regulation of dealing in financial and monetary markets, the rules to which it is subject, and the procedures for registering securities.	How to organize the work of financial and monetary markets	Briefly present the lecture and then ask questions about the lecture sections.	Participation, attendance and oral examinations



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1- Course Evaluation

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

12-Learning and teaching Resources

Required textbooks (curricular books, if any)	Financial and Monetary Markets / Written by Dr. Falih Hassan Khalaf
Main references (sources)	Everything related to financial and monetary markets
Recommended books and refines (scientific journals ,reports...)	Follow up on magazines, research, conferences, seminars and satellite channels
Electronic References ,Websites	Back to the international network regarding financial and monetary markets