

## Academic Program Description Form

University name: University Tikrit

College/Institute: College Management and Economics

Scientific Department: Department Financial and Banking Sciences

Name of academic or professional program: Department of Banking and Financial Sciences

Final Certificate Name: Bachelor Finance and Banking Sciences

Academic system: Course system

Description preparation date: 28/1/2024

Date of filling the file: 28/1/2024

التوقيع:

اسم المعاون العلمي: ا.م.د. أشرف هاشم فارس

التاريخ: 2024 / 1 / 28

التوقيع:

اسم رئيس القسم: ا.م.د. إبراهيم

علي كردي

التاريخ: 2024 / 1 / 28

دقق الملف من قبل :

شعبة ضمان الجودة والأداء الجامعي

اسم مدير شعبة ضمان الجودة والأداء الجامعي: م.م. خلدون عبدالله خلف

التوقيع:

المدرس المساعد  
خلدون عبدالله خلف

مدير شعبة ضمان الجودة والأداء الجامعي

التاريخ: 2024 / 1 / 28

مصادقة السيد العميد

## 1. Program Vision

It is represented by forming a deep and comprehensive understanding of the academic and research fields related to the specializations of financial and banking sciences, in addition to familiarity with the latest theoretical and practical innovations in this sector. It also seeks to achieve student empowerment by providing them with the necessary practical skills in supporting fields such as management, accounting, and economics, which qualifies them to participate effectively in banks, financial markets, and other financial institutions. In addition, the vision includes enhancing the scientific research capabilities of faculty members

## 2. Program message

It is summarized in developing distinguished administrative and financial cadres that combine strategic and professional competence and social responsibility, with a focus on constructive interaction with local and international institutions. The department aims to prepare students to be capable leaders, who possess knowledge, skills and good morals, in addition to the ability to think creatively that enables them to compete strongly in the market, by adhering to high standards of quality in all activities and programs offered by the college.

## 3. Program objectives

The department seeks to achieve a set of strategic objectives that include::

- 1.Ensuring quality and academic excellence in the fields of finance and banking.
2. Graduating students equipped with comprehensive scientific and applied knowledge and the skills necessary for the specialization..
- 3.Adapting and responding to environmental changes and new developments in the financial and banking sector to capitalize on emerging opportunities.
- 4.Enhancing scientific research and developing research skills among faculty members.
- 5.Building collaborative relationships with the local community, public and private sectors, and providing consulting and training programs.
6. Establishing cooperation and partnerships with similar departments in the field of financial and banking sciences at universities inside and outside the country with the aim of exchanging experiences and information. This enhances the capabilities of faculty members in the department by motivating them to participate in conferences and practical workshops, and to implement specialized research and studies in the field of financial and banking sciences..
- 7.Cooperating with various state organizations by providing consultations to address the administrative challenges they face.
- 8.Striving to integrate students into the government sector through their participation in field research and studies, with the aim of preparing cadres with a high degree of

scientific competence and intellectual skills.

#### 4. Program accreditation

DoThe programIs the program accredited? And from which authority? both .1

#### 5. Other external influences

Is there a sponsor? ForprogramYes, Ministry of Higher Education and Scientific .2  
Research

#### 6. Program Structure

| comments | percentage | Study unit | Number of courses | Program Structure          |
|----------|------------|------------|-------------------|----------------------------|
|          | 8%         | 10         | 5                 | Institutional Requirements |
|          | 7%         | 12         | 4                 | College Requirements       |
|          | 85%        | 129        | 51                | Department Requirements    |
|          |            |            |                   | Summer training            |
|          |            |            |                   | Other                      |

\*Notes may include whether the course is basic or optional.

#### 7. Program Description / Curriculum of the Department of Banking and Financial Sciences

| Credit hours |             | Course name                    | Course code      | Year/Level   |
|--------------|-------------|--------------------------------|------------------|--------------|
| practical    | theoretical |                                |                  |              |
|              | 3           | Accounting principles          | The first course | <b>First</b> |
|              | 3           | Management principles          |                  |              |
|              | 3           | Principles of Economics        |                  |              |
|              | 3           | Principles of Statistics       |                  |              |
|              | 2           | Reading in Banking and Finance |                  |              |
|              | 2           | Human rights And               |                  |              |

|   |   |                                       |                  |        |
|---|---|---------------------------------------|------------------|--------|
|   |   | democracy                             |                  |        |
|   | 2 | Arabic                                |                  |        |
|   | 2 | English language                      |                  |        |
|   | 3 | Accounting principles 2               | Second course    |        |
|   | 3 | Principles of Management 2            |                  |        |
|   | 3 | Principles of Economics2              |                  |        |
|   | 3 | Principles of Statistics 2            |                  |        |
|   | 2 | Reading in Banking and Finance        |                  |        |
| 1 | 2 | Computer                              |                  |        |
|   | 2 | Financial Mathematics                 | The first course |        |
|   | 3 | Intermediate Accounting               |                  |        |
|   | 3 | Money and Banking                     |                  |        |
|   | 2 | Commercial Law                        |                  |        |
|   | 2 | Public Finance                        |                  |        |
|   | 2 | Financial management                  |                  |        |
| 1 | 2 | Databases                             |                  |        |
|   | 2 | English language                      |                  |        |
|   | 2 | Crimes of the Baath regime<br>in Iraq |                  | Second |
|   | 2 | Public Finance2                       | Second course    |        |
|   | 3 | Financial and banking<br>institutions |                  |        |
|   | 3 | Intermediate Accounting 2             |                  |        |
|   | 3 | Banking Marketing                     |                  |        |
|   | 2 | Financial Management 2                |                  |        |
|   | 2 | E-commerce                            |                  |        |
|   | 3 | Monetary policy                       |                  |        |
| 1 | 2 | Databases2                            |                  |        |
|   | 2 | Econometrics and Finance              | The first course |        |
|   | 2 | Corporate Finance                     |                  |        |
|   | 3 | Quantitative methods                  |                  |        |
|   | 2 | accounting system                     |                  | Third  |
|   | 3 | Banking operations                    |                  |        |
|   | 2 | Bank accounting                       |                  |        |
|   | 3 | Cost accounting                       |                  |        |

|  |   |  |                  |  |
|--|---|--|------------------|--|
|  | 2 | English language                           |                  |  |
|  | 3 | Financial markets                          | Second course    |  |
|  | 2 | Corporate Finance2                         |                  |  |
|  | 3 | Financial risk management                  |                  |  |
|  | 3 | Accounting system 2                        |                  |  |
|  | 3 | Evaluating investment decisions            |                  |  |
|  | 2 | Bank Accounting 2                          |                  |  |
|  | 3 | Cost Accounting 2                          |                  |  |
|  | 3 | Banking information systems                | The first course |  |
|  | 3 | Investment portfolio                       |                  |  |
|  | 2 | Audit and control                          |                  |  |
|  | 3 | Banking standards                          |                  |  |
|  | 2 | Research ethics                            |                  |  |
|  | 3 | Management accounting                      |                  |  |
|  | 2 | Islamic banks                              |                  |  |
|  | 2 | Graduation project                         | Second course    |  |
|  | 2 | Audit and control 2                        |                  |  |
|  | 3 | Management Accounting 2                    |                  |  |
|  | 3 | International financing                    |                  |  |
|  | 2 | Islamic banks2                             |                  |  |
|  | 3 | Feasibility studies and project evaluation |                  |  |
|  | 2 | English language                           |                  |  |

**Fourth**

### 8. Expected learning outcomes of the program

#### Knowledge

The ability of the department's graduates to develop their cognitive and financial skills and achieve leadership in leading financial institutions.

Providing leading cadres in financial institutions covering both the public and private sectors.  
Disseminating knowledge in government institutions to achieve the

|   |   |  |
|---|---|--|
|   |   | aspirations of society.  |
| <b>Skills</b>   |   |  |
| Graduates of the Department of Finance and Banking Sciences have the ability to think and solve financial problems.                                 | - | Developing and supporting the spirit of creativity, innovation and leadership.<br>Creating an open environment for cultural and intellectual exchange. |
| Our outputs should be knowledgeable and skilled in how to accomplish the tasks assigned to them.  | - | Communicate and interact constructively with stakeholders.   |
| <b>Values</b>   |   |  |
| Adherence to professional ethics and the ability to demonstrate high professional competence.   | - | Establishing social and ethical responsibility.<br>Serving the community and meeting its requirements.   |
| The student must believe in the principles of integrity and transparency, and have the ability to apply the concepts of quality management at work. | - | Integrity and transparency.<br>Quality.  |

### 9. Teaching and learning strategies

- Active learning: Encouraging students' active participation in learning processes, such as discussions, group activities, and problem solving, to enhance their deep understanding of mathematical concepts. .1
- Cooperative learning: Encouraging students to work together in small groups to solve problems related to their studies and sharing ideas, which contributes to enhancing interaction and knowledge exchange between them. .2
- Use of Technology: Leveraging technology to provide interactive learning tools such as computer software and online resources to enhance student understanding and motivation. .3

Learning based solution Problems: Present specific problems and encourage students to think critically and use skills. Finance To solve it. .4

Multiple Instructional Strategies: Providing a variety of instructional strategies, such as interactive lectures, practical lessons, and hands-on exercises, to meet the diverse needs of students. .5

Promote thinking Administrative Encourage students to develop thinking skills. Administrative Such as analysis, planning and inference, by providing stimulating questions and applied problems. .6

Provide immediate feedback: Provide mechanisms to provide immediate feedback to students on their performance and understanding of concepts. Administrative, whether through periodic assessments or direct interaction with the teacher. .7

## 10. Evaluation methods

Classroom performance assessment: This includes assessing students' performance during lessons, lectures and workshops, whether through written tests or continuous assessment of their participation and understanding of the material. .1

Participation in discussions and activities: Students' participation in class discussions, group activities, and individual projects can be assessed to assess their understanding and engagement with the material. .2

Tests and assignments: Students may be given regular tests and assessment assignments to assess their problem-solving skills related to their field of expertise and their understanding of the concepts presented. .3

Evaluating participation in research: The extent to which students participate in research activities and scientific projects can be assessed, and an evaluation can be provided of their presentation style and analysis of their results and conclusions. .4

Practical Performance Evaluation: Students can be evaluated in practical performance through: Visits Process and participation in applied activities. .5

Evaluation of external participation: This includes evaluation of the extent of students' participation in external activities such as conferences, seminars, and .6

sports competitions.

Evaluation of Personal and Professional Development: Students' personal, professional and academic development can be evaluated during their participation in the faculty mentoring program.

## 11. Faculty

### Faculty members

| Faculty preparation |       | Requirements/<br>Skills (if any) | Specialization          |                     | Academic Rank                         |
|---------------------|-------|----------------------------------|-------------------------|---------------------|---------------------------------------|
| lecturer            | angel |                                  | private                 | general             |                                       |
|                     | angel |                                  | Bank management         | Finance and Banking | A.M.D. Ibrahim Ali Kurdi              |
|                     | angel |                                  | Financial management    | business management | Asst. Prof. Dr. Jamal Hadash Mohammed |
|                     | angel |                                  | Numerical analysis      | mathematics         | A.M. Awni Mohammed Kaftan             |
|                     | angel |                                  | Finance and Banking     | Finance and Banking | A.M. Ahmed Farid Nagi                 |
|                     | angel |                                  | administrationFinancial | business management | A.Mr. Daham Latif Daham               |
|                     | angel |                                  | PoliciesCritical        | economy             | A.Mr. Raad Mohammed Neda              |
|                     | angel |                                  | administrationFinancial | business management | A.Mr. Drid Musa Mahmoud               |
|                     | angel |                                  | Financial management    | business management | Mr. Muqdad Ibrahim Jassim             |
|                     | angel |                                  | sciencesBanking         | Finance and Banking | Mr. Ali Abdel Qader Ahmed             |
|                     | angel |                                  | sciencesBanking         | Finance and Banking | M. Muneeb Khalaf Muhaimid             |
|                     | angel |                                  | Financial management    | Finance and Banking | Mr. Louay Ali Mahmoud                 |



|  |       |  |                          |                      |                                   |
|--|-------|--|--------------------------|----------------------|-----------------------------------|
|  | angel |  | Finance and Banking      | Finance and Banking  | Mr. Mohammed Abdel Karim Ahmed    |
|  | angel |  | administrati onmarketing | business management  | Mr. Ali Mohammed Ibrahim          |
|  | angel |  | administrati onmarketing | business management  | M. Turkan Hussein Dawoud          |
|  | angel |  | administrati onmarketing | business management  | Mr. Mohammed Jadaan Hammad        |
|  | angel |  | Monetary policies        | economy              | M. Anas Diab Salem                |
|  | angel |  | accounting               | accounting           | Mr. Ali Fouad Taha                |
|  | angel |  | audit                    | Financial accounting | M.M. Kamel Mamdouh Kamel          |
|  | angel |  | Financial managemen t    | business management  | M.M. Anwar Mahmoud Ghafouri       |
|  | angel |  | the language             | Arabic               | Mr. Wissam Mustafa Hassan         |
|  | angel |  | Computer                 | Computer             | Asst. Prof. Dr. Qusay Abboudi Ali |
|  | angel |  | accounting               | accounting           | Prof. Dr. Saddam Mohammed Mahmoud |
|  | angel |  | Public Finance           | economy              | Prof. Dr. Khalaf Mohammed Hamad   |
|  | angel |  | accounting               | accounting           | A.M. Asmaa Noman Jassim           |
|  | angel |  | International Economy    | economy              | Mr. Hamoud Saad Muhaimid          |
|  | angel |  | accounting               | accounting           | Mr. Basem Rashid                  |
|  | angel |  | count                    | count                | Ms. Aisha Abdelkhaleq Ismail      |
|  | angel |  | accounting               | accounting           | Mr. Abdullah Hussein Jameel       |
|  | angel |  | accounting               | accounting           | M.M. Ihsan Fadel Muhammad         |
|  | angel |  | accounting               | accounting           | M.M. Lubna Laith Khalil           |

|  |              |  |                     |                  |                               |
|--|--------------|--|---------------------|------------------|-------------------------------|
|  | lecture<br>r |  | law                 | law              | Mr. Ihab Abdullah<br>Muhaimid |
|  | lecture<br>r |  | English<br>language | English language | A.M. Ahmed Khaled<br>Hassoun  |
|  | lecture<br>r |  | Computer            | Computer         | A.M. Nayef<br>Mohammed Hamash |
|  | lecture<br>r |  | law                 | law              | Mr. Maher Sabah<br>Habib      |
|  | lecture<br>r |  | English<br>language | English language | Mr. Taha Mahmoud<br>Hamoud    |

### Professional development

#### Orientation of new faculty members

Determining the needs of the university and the department: The needs of the university and the department are determined in terms of the required educational cadres and preferred specializations. -1

Orientation Programs: Customized orientation programs are designed for new, visiting, full-time and part-time members based on their needs and specialties. -2

Introduction to the University Environment: A comprehensive introduction is provided about the university and the department. General Administration, including About the Department And the vision And the message The objectives and services available. -3

Providing support resources: New members are provided with the necessary resources and support, including training courses, workshops, and technical assistance. -4

Academic Orientation: New members are oriented regarding the curricula, research areas and teaching methods used in the department. -5

Administrative Orientation: New members are oriented to administrative procedures, responsibilities, university policies and code of conduct. -6

Ongoing Support: Ongoing support is provided to new, visiting, full-time and part-time faculty members through advisory sessions, workshops and periodic evaluations. -7

## Professional development for faculty members

Identifying needs and setting goals: Faculty needs are identified through surveys and performance evaluations, and then specific goals to be achieved within the program are identified. .1

Development Program Design: Based on the specific needs and objectives, a comprehensive development program is designed that includes a set of activities, training courses, workshops, and educational resources. .2

Program Implementation: The development program is implemented in a regular and organized manner, including organizing workshops, conducting training courses, and providing appropriate educational resources. .3

Use effective teaching strategies: Faculty members learn to use and apply modern and effective teaching strategies, such as cooperative learning, active learning, and educational technology. .4

Evaluation of learning outcomes: The effectiveness of the development program is evaluated by evaluating the learning outcomes of faculty members, such as increased levels of knowledge, teaching skills, and interaction with students. .5

Continuous Development: Ongoing feedback and support is provided to faculty members to promote ongoing professional and academic development. .6

Participation in scientific research and publishing: Urges and Faculty members are encouraged to engage in scientific research and publish results in prestigious academic journals, which enhances their academic standing and contributes to the development of knowledge in their fields. .7

## 12. Acceptance Criteria

Central acceptance. -1

Accepting exceptions (martyrs' families, children of faculty, distinguished employees, top students in institutes, foreign students). -2

Private government education -3

Accepting evening studies. -4

## 13. The most important sources of information about the program

University, college and electronic department website. -1

Priorities for establishing the department. -2  
 Project to develop and update the curricula of the faculties of management and economics in Iraqi universities for the year 2017. -3

#### 14. Program Development Plan

Curriculum development. -1  
 Open postgraduate studies (higher diploma equivalent to a master's degree). -2  
 Developing teaching and administrative staff through courses, seminars and workshops in areas of specialization. -3  
 Supporting scientific research efforts by encouraging faculty members to publish, especially in international journals. -4  
 Conducting training programs to develop students' capabilities in technical and information technology fields. -5  
 Organizing field visits and scientific trips for students to government institutions. -6

#### Program Skills Chart

Required learning outcomes of the program

| Values |    |    |    | Skills |    |    |    | Knowledge |    |    |    | Essential or optional? | Course name                    | Course code | Year/Level |
|--------|----|----|----|--------|----|----|----|-----------|----|----|----|------------------------|--------------------------------|-------------|------------|
| A4     | A3 | A2 | A1 | B4     | B3 | B2 | B1 | A4        | A3 | A2 | A1 |                        |                                |             |            |
| ✓      | ✓  | ✓  | ✓  | ✓      | ✓  | ✓  | ✓  | ✓         | ✓  | ✓  | ✓  |                        | Accounting principles          |             | First year |
| ✓      | ✓  | ✓  | ✓  | ✓      | ✓  | ✓  | ✓  | ✓         | ✓  | ✓  | ✓  |                        | Management principles          |             |            |
| ✓      | ✓  | ✓  | ✓  | ✓      | ✓  | ✓  | ✓  | ✓         | ✓  | ✓  | ✓  |                        | Principles of Economics        |             |            |
| ✓      | ✓  | ✓  | ✓  | ✓      | ✓  | ✓  | ✓  | ✓         | ✓  | ✓  | ✓  |                        | Principles of Statistics       |             |            |
| ✓      | ✓  | ✓  | ✓  | ✓      | ✓  | ✓  | ✓  | ✓         | ✓  | ✓  | ✓  |                        | Reading in Banking and Finance |             |            |
| ✓      | ✓  | ✓  | ✓  | ✓      | ✓  | ✓  | ✓  | ✓         | ✓  | ✓  | ✓  |                        | Human rights And democracy     |             |            |
| ✓      | ✓  | ✓  | ✓  | ✓      | ✓  | ✓  | ✓  | ✓         | ✓  | ✓  | ✓  |                        | Arabic                         |             |            |
| ✓      | ✓  | ✓  | ✓  | ✓      | ✓  | ✓  | ✓  | ✓         | ✓  | ✓  | ✓  |                        | English language               |             |            |
| ✓      | ✓  | ✓  | ✓  | ✓      | ✓  | ✓  | ✓  | ✓         | ✓  | ✓  | ✓  |                        | Accounting principles 2        |             |            |
| ✓      | ✓  | ✓  | ✓  | ✓      | ✓  | ✓  | ✓  | ✓         | ✓  | ✓  | ✓  |                        | Principles of Management 2     |             |            |
| ✓      | ✓  | ✓  | ✓  | ✓      | ✓  | ✓  | ✓  | ✓         | ✓  | ✓  | ✓  |                        | Principles of Economics2       |             |            |
|        |    |    |    |        |    |    |    |           |    |    |    |                        | Principles of Statistics 2     |             |            |

|   |   |   |   |   |   |   |   |   |   |   |   |  |                                    |  |             |
|---|---|---|---|---|---|---|---|---|---|---|---|--|------------------------------------|--|-------------|
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Reading in Banking and Finance     |  |             |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Financial Mathematics              |  | Second year |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Intermediate Accounting            |  |             |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Money and Banking                  |  |             |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Commercial Law                     |  |             |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Public Finance                     |  |             |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Financial management               |  |             |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Databases                          |  |             |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | English language                   |  |             |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Crimes of the Baath regime in Iraq |  |             |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Public Finance2                    |  |             |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Financial and banking institutions |  |             |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Intermediate Accounting 2          |  |             |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Banking Marketing                  |  |             |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Financial Management 2             |  |             |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | E-commerce                         |  |             |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Monetary policy                    |  |             |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Databases2                         |  |             |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Econometrics and Finance           |  | Third year  |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Corporate Finance                  |  |             |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Quantitative methods               |  |             |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | accounting system                  |  |             |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Banking operations                 |  |             |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Bank accounting                    |  |             |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Cost accounting                    |  |             |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | English language                   |  |             |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Financial                          |  |             |

|   |   |   |   |   |   |   |   |   |   |   |   |  |  |  |                |
|---|---|---|---|---|---|---|---|---|---|---|---|--|--|--|----------------|
|   |   |   |   |   |   |   |   |   |   |   |   |  | markets                                    |  | Fourth<br>year |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Corporate Finance2                         |  |                |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Financial risk management                  |  |                |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Accounting system 2                        |  |                |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Evaluating investment decisions            |  |                |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Bank Accounting 2                          |  |                |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Cost Accounting 2                          |  |                |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Banking information systems                |  |                |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Investment portfolio                       |  |                |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Audit and control                          |  |                |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Banking standards                          |  |                |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Research ethics                            |  |                |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Management accounting                      |  |                |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Islamic banks                              |  |                |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Graduation project                         |  |                |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Audit and control 2                        |  |                |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Management Accounting 2                    |  |                |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | International financing                    |  |                |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Islamic banks2                             |  |                |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | Feasibility studies and project evaluation |  |                |
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |  | English language                           |  |                |

\*Please tick the boxes corresponding to the individual learning outcomes of the programme being assessed.

### Course Description Form

1. Course name

Intermediate Accounting 2

**2. Course code**

ACB102

**3. Semester/Year**

Second

**4. Date this description was prepared**

1/28/2024

**5. Available forms of attendance**

My presence

**6. Number of study hours (total) / Number of units (total)**

45 hours / 3 units

**7. Name of the course supervisor (if more than one name is mentioned)**

Prof. Dr. Saddam Mohamed Mahmoud and M.M. Kamel Mamdouh Kamel

**8. Course objectives**

A.Focusing on students and building them on a strong foundation of scientific knowledge, especially in the field of intermediate accounting, and constantly striving to support them in various fields.  
Dr.Introducing modern methods into the education system that increase students' ability to be creative and innovative.

A. Preparing an educated generation armed with science and adopting it as a sound basis for bringing about radical changes, placing scientific knowledge and the scientific method of thinking and analysis in the service of the country's goals, enabling it to pursue its higher education and adapt to the development of technology in order to keep pace with the expansion of human needs.  
for.Preparing administrative staffYAndYIt is responsible for studying the country's needs for development and progress and is capable ofAndTo meet the needs of the labor market in state institutions.

**9. Teaching and learning strategies**

A.Adherence to professional ethics and the ability to demonstrate high professional competence.  
Dr.To be knowledgeable and skilled in information technology.

A.Graduates of the Department of Finance and Banking Sciences have the ability to think, solve problems, and manage resources and time.  
for.The student should be able to speak in a fluent manner.

**10. Course Structure**

| Evaluation method | Learning method | Name of the unit or topic | Required learning | Watches | The week |
|-------------------|-----------------|---------------------------|-------------------|---------|----------|
|-------------------|-----------------|---------------------------|-------------------|---------|----------|

|      |             |   | outcomes                             |   |              |
|------|-------------|---|--------------------------------------|---|--------------|
| Exam | theoretical | Investment concept,Types of securities  | Accounting for financial investments | 3 | the first    |
| Exam | theoretical | Accounting for financial investments in equity securities (shares)                  | Accounting for financial investments | 3 | the second   |
| Exam | theoretical | Accounting for investments in debt securities (bonds)                               | Accounting for financial investments | 3 | the third    |
| Exam | theoretical | Investment portfolio and its evaluation at the end of the financial period          | Accounting for financial investments | 3 | Fourth       |
| Exam | theoretical | The concept of accounting for inventory in commercial and industrial establishments | Accounting for inventory             | 3 | <b>Fifth</b> |
| Exam | theoretical | Accounting for inventory according to the periodic inventory system                 | Accounting for inventory             | 3 | Sixth        |
| Exam | theoretical | Accounting for inventory under the perpetual inventory system                       | Accounting for inventory             | 3 | Seventh      |
| Exam | theoretical | Inventory Valuation (Pricing) Methods   | Accounting for inventory             | 3 | The eighth   |
| Exam | theoretical | Concept of assetsFixed, PropertiesAssetsFixed, methodsGet fixed assets              | Fixed assets accounting              | 3 | Ninth        |
| Exam | theoretical | Depreciation of fixed assets and methods of calculating and proving it              | Fixed assets accounting              | 3 | tenth        |
| Exam | theoretical | impairment of asset   | Fixed assets accounting              | 3 | eleventh     |
| Exam | theoretical | Fixed assets disposal methods   | Fixed assets accounting              | 3 | twelfth      |
| Exam | theoretical | Types of intangible assets  | Accounting for intangible assets     | 3 | fourteenth   |
| Exam | theoretical | Accounting for intangible assets  | Accounting for intangible assets     | 3 | fifteenth    |

### 11. Course Evaluation

- Monthly exams •
- Daily posts •
- Daily attendance •
- Duties •

### 12. Learning and teaching resources

|   |   |
|---|---|
| Intermediate Accounting2  | Required textbooks (methodology if any) |
| Intermediate Accounting Book by Prof. Talal Al-Jajawi and Asst. | Main References (Sources)               |



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|--|--|
| Prof. Haider Al-Masoudi                              |  |
| Books available in the library or<br>on the Internet | Recommended supporting books and<br>references (scientific journals, reports...) |
| All available on the internet                        | Electronic references, websites  |