





# **Course Description**

# Al-Bayan University College of Business Administration

2024-2025

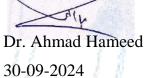
Department of Banking and financial sciences September 16 2024

| University                                | Al-Bayan University                        |
|---|--|
| Faculty                                   | College of Business Administration         |
| Department                                | Banking and financial sciences             |
| Title of Academic Program                 | Banking and financial sciences             |
| Degree                                    | Bachelor in Banking and financial sciences |
| Type of Study                             | courses                                    |
| Date of Preparing the Course Description  | 16-09-2024                                 |
| Date of Completing the Course Description | 30-09-2024                                 |

|       | Head of Department       |
|-------|--------------------------|
| Signe | -                        |
| Name  | Dr.shereen badri tawfeeq |
| Date  | 30-09-2024               |

### **Deputy Dean for Scientific Affairs**

| Signe |
|-------|
| Name  |
| Date  |



This File has been checked by Quality Assurance and University Performance Director of Quality Assurance and University Performance Department

| Hea   | ad of Quality Assurance Section |
|-------|---------------------------------|
| Signe | the                             |
| Name  | Rosa Saeed Abdulhadi            |
| Date  | 30-09-2024                      |



Madin Abdul Wahab as Dean Approved by The Dean

#### 1. The Vision of the Academic Program

To be a pioneering center capable of preparing qualified entrepreneurs with scientific competence and social responsibility through education that combines theory and practical application, with a commitment to excellence in scientific research and contributing to the development of society to achieve the goals of sustainable development.

#### 2. The Message of the Academic Program

To be a distinguished scientific center to provide specialized and comprehensive educational programs, disseminate scientific knowledge, conduct research with an impact in the scientific and practical field, and develop business leaders with leadership values, through a supportive educational environment for them to promote critical and creative thinking in accordance with the goals of sustainable development and respond to local and regional challenges

#### 3. The Objectives of the Academic Program

1. Enabling students to enhance their leadership and entrepreneurial skills necessary in the labor market through educational curricula for the purpose of facing contemporary business challenges and problems. With the support of scientific research, innovation and creativity.

2. Contribute to achieving the requirements of the digital economy and sustainable development goals through programs and initiatives that support the green economy and responsible practices and encourage participation in them.

3. Relentless pursuit to develop labor standards by managing total quality and continuous improvement of the educational process for the purpose of making the college's outputs serve the labor market and according to the economic and social variables in Iraq.

4. Providing educational services with cognitive dimensions in an integrated manner for all college students without discrimination on the basis of gender or race.

### 4. The Program Accreditation

N/A

### **5.** Other External Influences

N/A

#### 6. Program Structure

| Course Structure           | Number of<br>Courses                  | Credit<br>Units  | (%)  | Notes |
|----------------------------|---------------------------------------|--|--|-------|
| Institutional Requirements | Contraction of the Contraction of the |  | and the second   |       |
| College Requirements       | No.                                   | and the second   | NOZ  | 1     |
| Department Requirements    | ATT                                   |  |  |       |
| Summer Training            | 12 Y (1)                              | N. S.  | - Aller and a second   |       |
| Other                      |                                       | and the second s | and the second s |       |
|                            |                                       | and the second se  |  |       |

<sup>-</sup> State - State -

| 7. Program Desc | ription            |             |                     |                        |
|-----------------|--------------------|-------------|---------------------|------------------------|
| Year / Level    | <b>Course Code</b> | Course Name | Cred<br>Theoretical | lit Hours<br>Practical |

|                 | МСВ         | Accounting                                | 3      |
|-----------------|-------------|---|--------|
|                 |             | Principles (1)                            |        |
|                 | ECB         | Principles of                             | 3      |
|                 |             | Economics(1)                              | 2      |
|                 | MGB         | Principles of business administration (1) | 3      |
|                 | STD         | Principles of statistics<br>(1)           | 3      |
|                 | ENG         | English                                   | 3      |
|                 | HDB         | Human rights and                          | 2      |
| 1 <sup>st</sup> | Alarman and | democracy                                 |        |
|                 | COD         | Computer skills                           | -3     |
|                 | MCB         | Accounting                                | 3      |
|                 |             | principles(2)                             |        |
|                 | ECB         | Principles of                             | 3      |
|                 | 1 × × 12    | Economics(2)                              | ~~~ X  |
|                 | MGB         | Principles of business                    | 3      |
|                 | 114 M 12    | administration (2)                        |        |
|                 | MCB         | Principles of statistics                  | 3      |
|                 |             | (2)                                       | *      |
|                 | ARB         | Arabic                                    | 2      |
|                 | ACB         | Financial                                 | 3      |
|                 |             | Mathematics(1)                            |        |
|                 | FBB         | Money and banks                           | 3      |
|                 | FBB         | Public Finance(1)                         | 2      |
|                 | MGB         | Financial<br>Management (1)               | 3      |
|                 | ACB         | Intermediate                              | 3      |
|                 |             | Accounting (1)                            | 113.11 |
|                 | FBB         | Banking databases(1)                      | 3      |
| 2 <sup>nd</sup> | CLB         | Commercial law                            | 2      |
|                 | FBB         | Banking marketing                         | 3      |
|                 | EC001       | electronic trade                          | 2      |
|                 | FBB         | Public Finance (2)                        |        |
|                 | MGB         | Financial                                 | 3      |
|                 |             | Management (2)                            | 1 / J  |
|                 | ACB         | Intermediate                              | 3      |
|                 |             | Accounting (2)                            | 6      |
|                 | FBB         | Banking databases(2)                      | 3      |
|                 | ENB         | English                                   | 2      |
|                 | FBB         | Econometrics                              | 2      |
|                 | FBB         | Corporate financing 1                     | 2      |
|                 | FBB         | Cost accounting 1                         | 3      |
| 3 <sup>rd</sup> | ACB         | Unified accounting                        | 2      |
| -               |             | system                                    |        |
|                 |             |   |        |
|                 | FBB<br>FBB  | Bank accounting 1<br>Banking operations   | 2<br>3 |

|                 | ACB      | Cost accounting 2      | 3  |
|-----------------|----------|------------------------|--|
|                 | FBB      | financial markets      | 3  |
|                 | FBB      | Corporate financing 2  | 2  |
|                 | FBB      | Financial risk         | 3  |
|                 |          | management             |  |
|                 | ACB      | Unified accounting     | 3  |
|                 |          | system 2               |  |
|                 | FBB      | Evaluating             | 3  |
|                 |          | investment decisions   |  |
|                 | FBB      | Bank accounting 2      | 2  |
|                 | ACB      | Cost accounting 2      | 3  |
|                 | ENG      | English                | 2  |
|                 | MSR      | Methods and ethics     | 2  |
|                 |          | of scientific research |  |
|                 | ACB      | accounting             | 3  |
|                 |          | administration 1       |  |
|                 | ACB      | Banking audit and      | 3  |
|                 | 1.481 2  | supervision 1          |  |
|                 | FBB      | Investment portfolio   | 3  |
|                 | FBB 🛷    |                        | 2  |
|                 | ABB      | Accounting             | 3  |
|                 |          | Information Systems    |  |
| .41.            | FBB      | Ethics and methods     | 2  |
| 4 <sup>th</sup> |          | of scientific research |  |
|                 | TOC      | research project       | 2  |
|                 | FBB      | International          | 3  |
|                 |          | financing              | 11 11  |
|                 | ACB      | accounting             | 3  |
|                 | 1 AN ANT | administration 2       |  |
|                 | ACB      | Banking audit and      | 3  |
|                 | 5 / Year | supervision 2          | 71/2011  |
|                 | AA001    | Study and evaluate     | - 3 A. 1   |
|                 |          | projects               | - C.N. I.  |
|                 | FBB      | Islamic banks 2        | 2  |
|                 | ENG      | English                | 2 / /  |
|                 |          | NUN                    | Sector and the sector of the s |

| 11. | Staff |
|-----|-------|
|-----|-------|

|                | Speci   | ialist   | Requirements | Num   | bers |
|----------------|---------|----------|--------------|-------|------|
| Titles         | General | Specific | (if any)     | Staff | Lec  |
| Prof           | 1       | -        |              | 1     | -    |
| Ass. Prof      | 2       | -        |              | 2     | -    |
| Lecturers      | -       | -        |              | -     | -    |
| Ass. Lecturers | 4       | 3        |              | 4     | -    |

### Professional Development

### **Guidance for New Faculty Members**

1- Preparing qualified graduates to meet the needs of the financial and banking sectors, who have the ability to perform their duties with high efficiency.

2- Preparing and qualifying students to pursue postgraduate studies by developing their intellectual, scientific and research skills.

3- Providing students with the principles, values, and ethical, regulatory, and social responsibilities of financial and banking sciences.

4- Developing and encouraging scientific research and various scientific activities in the field of financial and banking sciences.

5- Active contribution to community service by working to find suitable and appropriate solutions to financial and banking problems.

6- Keeping pace with the scientific development of the educational process and its implementation status. 7- Opening knowledge channels in research, professional and advisory communication with public and private counterparts.

### **Professional Development for Faculty Members**

Encouraging students to achieve the highest grades in the final stages of study at the college so that they will be among the first to achieve their future dreams of completing their studies in postgraduate studies.

### **12. Admission Criteria**

First: Ministry instructions For central admission Second: Admission to the department is subject to specific criteria Third: Graduates of the scientific department exclusively Fourth: Absorptive capacity Fifth: The department's sequence within the college's departments

13. Key Sources of Information about the Program

Methodical and assistance books, as well as relevant laws and instructions.

1 - Ministry controls and instructions

2-The Sectoral Committee for Financial and Banking Sciences

3 - Access to the experiences of other Iraqi, Arab and foreign universities.

### 14. Program Development Plan

Relying on recent versions of international standards on a regular basis.

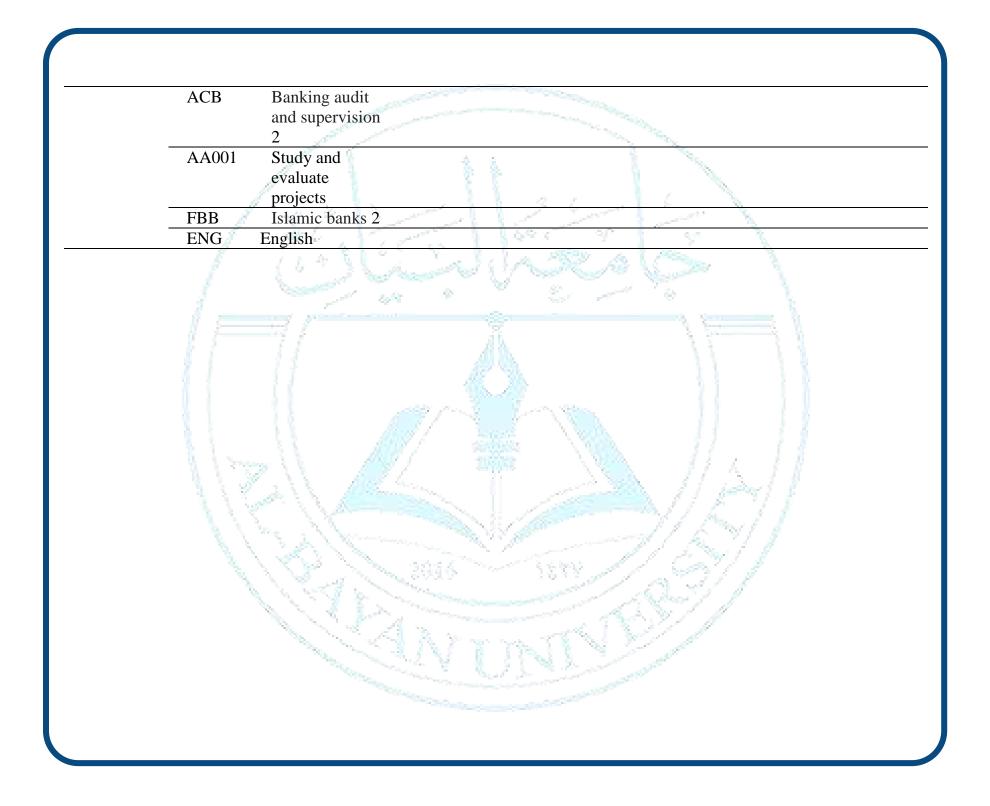


|                 |                |  | Progr                  | am Skills  |                    |  |  |              |      |          |            |   |
|-----------------|----------------|--|------------------------|------------|--------------------|--|--|--------------|------|----------|------------|---|
|                 |                | 8  |                        |            | g Outcon           | mes Req  |  |              | Prog |          |            |   |
| Year/Level      | Course<br>Code | Course Title   | Primary or<br>Optional | A1 A2      | wledge<br>A3 A     | 4 B1   | Skil<br>B2 H   | lls<br>33 B4 | C1   | Va<br>C2 | lues<br>C3 | С |
|                 | MCB            | Accounting<br>Principles (1)                             | -1                     | 12         | 6                  |  | an.  | 1            |      |          |            |   |
| -               | ECB            | Principles of<br>Economics(1)                            | S. I                   | 1.4        |                    | 1.   | 57   | N            |      |          |            |   |
| -               | MGB            | Principles of<br>business                                |                        | <u>y s</u> |                    |  | -  |              |      |          |            |   |
| -               | 1=             | administration<br>(1)                                    |                        | a          |                    |  | ۱.E  |              |      |          |            |   |
|                 | STD            | Principles of  | Å                      | Ú.         |                    |  | ŤÌ.  |              | T.   |          |            |   |
|                 | ENG            | statistics (1)<br>English                                |                        |            |                    |  | 1  |              |      |          |            |   |
| 1 <sup>st</sup> | HDB            | Human rights<br>and democracy                            |                        |            |                    |  | -11  |              | 11   |          |            |   |
|                 | COD            | Computer<br>skills                                       | L. 10                  |            | X                  |  | H  | 51           | 1    |          |            |   |
| -               | MCB            | Accounting<br>principles(2)                              |                        |            |                    | -las f   | 77   |              | 1    |          |            |   |
| -               | ECB            | Principles of<br>Economics(2)                            |                        |            | لىتىرىپ<br>مەركانى | 77   | Â,   | 11           |      |          |            |   |
| -               | MGB            | Principles of business                                   |                        |            |                    | æ  | 7  | 1            |      |          |            |   |
| -               | МСВ            | administration<br>(2)<br>Principles of<br>statistics (2) | W                      | N          | S                  | Section of the sectio | and the second s |              |      |          |            |   |

|                 | ARB                                     | Arabic              |
|-----------------|---|---------------------|
|                 | ACB                                     | Financial           |
|                 |   | Mathematics(1)      |
|                 | FBB                                     | Money and           |
|                 |   | banks               |
|                 | FBB                                     | Public              |
|                 |   | Finance(1)          |
|                 | MGB                                     | Financial           |
|                 | la de la dela de la dela dela dela dela | Management          |
| _               |   |                     |
| 2 <sup>nd</sup> | ACB                                     | Intermediate        |
|                 |   | Accounting (1)      |
|                 | FBB                                     | Banking             |
|                 |   | databases(1)        |
|                 | CLB                                     | Commercial          |
|                 |   | law                 |
|                 | FBB                                     | Banking             |
|                 |   | marketing           |
|                 | EC001                                   | electronic trade    |
|                 | FBB                                     | Public Finance      |
|                 | MOD                                     |                     |
|                 | MGB                                     | Financial           |
|                 | N 1                                     | Management (2)      |
|                 | ACB                                     | (2)<br>Intermediate |
|                 | ACD                                     | Accounting (2)      |
|                 | FBB                                     | Banking             |
|                 |   | databases(2)        |
|                 | ENB                                     | English             |
| 3 <sup>rd</sup> | FBB                                     | Econometrics        |
| •               | 1.00                                    | 200/10/10/201       |

| FBB      | Corporate      |
|----------|----------------|
|          | financing 1    |
| FBB      | Cost           |
|          | accounting 1   |
| ACB      | Unified        |
|          | accounting     |
| 1        | system         |
| FBB 🥖    | Bank           |
| - K      | accounting 1   |
| FBB      | Banking        |
| 1        | operations     |
| ACB      | Financial      |
|          | markets        |
| ACB      | Cost           |
|          | accounting 2   |
| FBB      | financial      |
|          | markets        |
| FBB      | Corporate      |
| 112      | financing 2    |
| FBB      | Financial risk |
| 11       | management     |
| ACB      | Unified        |
| - X 1    | accounting     |
| <u> </u> | system 2       |
| FBB      | Evaluating     |
|          | investment     |
|          | decisions      |
| FBB      | Bank           |
|          | accounting 2   |
|          |                |
|          |                |
|          |                |

|                 | ACB    | Cost                            |
|-----------------|--------|---------------------------------|
|                 |        | accounting 2                    |
|                 | ENG    | English                         |
|                 | MSR    | Methods and                     |
|                 |        | ethics of                       |
|                 |        | scientific                      |
|                 |        | research                        |
|                 | ACB    | accounting                      |
|                 |        | administration                  |
|                 | ACB    | L Doubling availt               |
|                 | АСЬ    | Banking audit and a supervision |
|                 | 1 /=   |                                 |
|                 | FBB    | Investment                      |
|                 | TDD    | portfolio                       |
|                 | FBB    | Islamic banks 1                 |
| 4 <sup>th</sup> | ABB    | Accounting                      |
|                 |        | Information                     |
|                 | 1.1.20 | Systems                         |
|                 | FBB    | Ethics and                      |
|                 | 111    | methods of                      |
|                 | 15     | scientific                      |
|                 |        | research                        |
|                 | TOC    | research                        |
|                 |        | project                         |
|                 | FBB    | International                   |
|                 |        | financing                       |
|                 | ACB    | accounting<br>administration    |
|                 |        | 2                               |
|                 |        | 2                               |
|                 |        |                                 |





| 1. 0  | Cours                                | e Name   | Financial Mathematics                       |  |  |
|---|--------------------------------------|--|---|--|--|
| 2. (  | 2. Course Code                       |  | ACB02032102                                 |  |  |
| 3. S  | emes                                 | ter / Year   | Semester 2024                               |  |  |
| 4. The history of preparation of this description     |                                      |  | 2024/9/16                                   |  |  |
| 5. A  | vaila                                | ble Attendance Forms                               | Presence                                    |  |  |
| 6. N  | lumb                                 | er of Credit Hours (Total)                         | 45  |  |  |
| 7. Number of Units (Total)45                          |                                      |  | 45  |  |  |
| 8. Course administrator name Dr. Aladdin Mahmoud Kari |                                      |  | Dr. Aladdin Mahmoud Karim                   |  |  |
| E   | Email     Aladdin.m@albayan.edu.iq   |  |   |  |  |
| 9. C  | 9. Course Objectives                 |  |   |  |  |
|   | A1                                   | 1 Knowledge of the basic law of i                  | nterest and simple sentence.                |  |  |
| dge   | A2                                   | 2. Definition of interest and eleme                | ents of interest                            |  |  |
| Knowledge   | A3                                   | <b>3.</b> The course aims at one installm benefits | ent, interest in advance and equal periodic |  |  |
| Kı  | A4                                   |  |   |  |  |
|   | <b>B1</b>                            | B 1 - The skill of dealing in finance              | cial mathematics and interest               |  |  |
|   | <b>B2</b>                            | 2. A statement of all the informati                | on that constitutes the student in general  |  |  |
| Skills  | <b>B3</b>                            |  |   |  |  |
| S   | <b>B4</b>                            |  |   |  |  |
|   | <b>C1</b>                            | Monthly exams.                                     |   |  |  |
| es  |                                      | Daily exams.                                       |   |  |  |
| Values  | C3                                   | Homework.  |   |  |  |
|   | C4                                   | Class participations.                              |   |  |  |
| 10.   | 10. Teaching and Learning Strategies |  |   |  |  |



| Evaluation method | Learning method | Unit or subject name  | Required Learning<br>Outcomes   | Hour<br>s | The<br>week |
|-------------------|-----------------|---|---|-----------|-------------|
|                   | Lecture         | Basic Law of Interest with<br>Explanation of examples                                 | Basic Law of Interest with<br>Explanation of examples                                 | 3         | 1           |
| Daily exam        | Lecture         | Wholesale law of interest with<br>Explanation of examples                             | Wholesale law of interest withExplanation of examples                                 | 3         | 2           |
|                   | Lecture         | Simple types of interest with<br>explanation<br>Examples                              | Simple types of interest with<br>explanation<br>Examples                              | 3         | 3           |
| Daily exam        | Lecture         | Shortcut method of calculating<br>Interest and wholesale                              | Shortcut method of calculating<br>Interest and wholesale                              | 3         | 4           |
|                   | Lecture         | Equal and regular payments<br>With a simple benefit :<br>First: Payments Interest Law | Equal and regular payments<br>With a simple benefit :<br>First: Payments Interest Law | 3         | 5           |
| Daily exam        | Lecture         | Second: Elements of interest<br>payments<br>Payments                                  | Second: Elements of interest<br>payments<br>Payments                                  | 3         | 6           |
|                   | Lecture         | Third: Total Payments<br>Quarter: Types of payments<br>Examples explained             | Third: Total Payments<br>Quarter: Types of payments<br>Examples explained             | 3         | 7           |
|                   | Lecture         |   |   | 3         | 8           |
| Daily exam        | Lecture         | Fifth: Miscellaneous cases in Payments  |   |           | 9           |



|            | Lecture | Examples explained  | Fifth: Miscellaneous cases in<br>Payments<br>Examples explained   | 10 |
|------------|---------|---|---|----|
|            | Lecture | First monthly exam  | First monthly exam  | 11 |
|            | Lecture | <ul> <li>To repay short-term loans</li> <li>Equal Cyclical Benefits</li> <li>Single installment</li> <li>Benefits in advance</li> </ul> | <ul> <li>To repay short-term loans</li> <li>Equal Cyclical Benefits</li> <li>Single installment</li> <li>Benefits in advance</li> </ul> | 12 |
| Daily exam | Lecture | <ul> <li>Unequal premiums</li> <li>Equal periodic installments<br/>Examples explained</li> </ul>  | <ul> <li>Unequal premiums</li> <li>Equal periodic installments</li> <li>Examples explained</li> </ul>                                   | 13 |
|            | Lecture | Debt Deduction :<br>• Law of deduction and value<br>Finance<br>• Discount types and value<br>Finance                                    | Debt Deduction :<br>• Law of deduction and value<br>Finance<br>• Discount types and value<br>Finance                                    | 14 |
|            | Exam    |   |   | 15 |



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

| 13. Learning and Teaching Resources                                      |                        |  |  |  |
|--|------------------------|--|--|--|
| 1) Financial mathematics book by Dr. Abdel Salam gest Required textbooks |                        |  |  |  |
| Saeed  | (Methodology, if any)  |  |  |  |
| Mathematics of Finance and Investment - Dr. Muhammad                     | Main references        |  |  |  |
| Al-Mamouri and Eng. Maha Mezher A  | (Sources)              |  |  |  |
| For my spring  |                        |  |  |  |
| 3) Websites for reports and information on science                       | Recommended supporting |  |  |  |
| With simple and compound interest.                                       | books and references   |  |  |  |
|  | (Scientific journals,  |  |  |  |
|  | reports)               |  |  |  |
|  | Electronic references, |  |  |  |
|  | Websites               |  |  |  |



|  | ~                               |   |  |  |  |  |
|--|---------------------------------|---|--|--|--|--|
| 1. Course Title  |                                 | Money and banks   |  |  |  |  |
| 2. Course Code   |                                 | 02032101  |  |  |  |  |
| 3. Semester/Year   |                                 |   | First semester of the academic year 2024/2025  |  |  |  |
| <b>4.</b> D  | 4. Description Preparation Date |   |  | 2024/9/16                                    |  |  |
| 5. Available Attendance Form                                     |                                 |   | Daily attendance as per schedule   |  |  |  |
| 6. N   | lo. of                          | 'Hours (Total)  | 45 hou   | ırs  |  |  |
| 7. N   | lo. of                          | Credits (Total)   | 3 ho   | ours a week                                  |  |  |
| <b>8.</b> C  | Cours                           | e Administrator Name  | M.M. I   | Inam Abdul Zahra Rahma                       |  |  |
| 9. E   | 2-mai                           | il  | 1995an   | naam@gmail.com                               |  |  |
| 10.  | Co                              | ourse Objectives  |  |  |  |  |
| ge   | A1                              | Learn about the historical development of money                   |  |  |  |  |
| Knowledge  | A2                              | Clarifying and explaining   | the supp   | ly of money and the demand for money         |  |  |
| non  | A3                              | Identify the types of mone  | tary syst  | ems  |  |  |
| Kı   | A4                              | Identify commercial banks   | s and stat   | te the commercial bank budget                |  |  |
|  | B1                              |   | The skill of learning graphs to illustrate money supply and money demand curve<br>Meaningful dialogue skills |  |  |  |
|  | <b>B2</b>                       | Know the importance of money in the economic development movement |  |  |  |  |
| Skills   | <b>B</b> 3                      | Knowledge of the develop<br>banking institutions                  | ment of :  | money and its economic impact on financial a |  |  |
| Sk   | <b>B4</b>                       | Class posts   |  |  |  |  |
|  | <b>C1</b>                       | Monthly exams   |  |  |  |  |
| C2 Daily exams<br>C3 Scientific reports<br>C4 Scientific reports |                                 |   |  |  |  |  |
|  |                                 |   |  |  |  |  |
| · C+ Scientific reports  |                                 |   |  |  |  |  |
| 11.  | Teac                            | ching and Learning Strate   | gies   |  |  |  |
| 1.   | The                             | oretical lectures, discussio                                      | ons  | 4.   |  |  |
| 2.   |                                 | lective work teams  |  | 5.   |  |  |
| 3.   |                                 |   |  | 6.   |  |  |



| . The | The Structure of the Course |      |                                   |                 |                   |  |
|-------|-----------------------------|------|-----------------------------------|-----------------|-------------------|--|
| Week  | Hours                       | RLOs | <b>Topic/Subject Name</b>         | Learning Method | Evaluation Method |  |
| 1     | 3                           |      | The barter system and the difficu |                 |                   |  |
|       |                             |      | of applying it in the economy     |                 |                   |  |
| 2     | 3                           |      | The concept of money              |                 |                   |  |
|       |                             |      | Money functions                   |                 |                   |  |
|       |                             |      | Characteristics and attributes    |                 |                   |  |
|       |                             |      | money                             |                 |                   |  |
| 3     | 3                           |      | The value of money and price lev  |                 |                   |  |
| 4     | 3                           |      | Types of money                    |                 |                   |  |
|       |                             |      | - Commodity money                 |                 |                   |  |
|       |                             |      | - Coins                           |                 |                   |  |
|       |                             |      | - Paper money                     |                 |                   |  |
| 5     | 3.                          |      | Money supply                      |                 |                   |  |
|       |                             |      | - Money supply in the narrow ser  |                 |                   |  |
|       |                             |      | - Money supply in the broad sens  |                 |                   |  |
|       |                             |      | - Money supply in the broad       |                 |                   |  |
|       |                             |      | sense                             |                 |                   |  |
| 6     | 3                           |      | Demand for money                  |                 |                   |  |
|       |                             |      |                                   |                 |                   |  |
|       |                             |      |                                   |                 |                   |  |
|       |                             |      |                                   |                 |                   |  |
|       |                             |      |                                   |                 |                   |  |
|       |                             |      | Commercial banks performat        |                 |                   |  |
|       |                             |      | indicators                        |                 |                   |  |
| 7     | 3                           |      | First exam                        |                 |                   |  |
| 8     | 3                           |      | Monetary system                   |                 |                   |  |



| 9  | 3 | Money, liquidity and wealth   |  |
|----|---|---|--|
| 10 | 3 | The emergence and development<br>the banking system in Iraq             |  |
| 11 | 3 | Commercial banks  |  |
| 12 | 3 | Analysis of the balance sheet commercial banks                          |  |
| 13 | 3 | Commercial banks performation indicators                                |  |
| 14 | 3 | Central banks<br>- The concept<br>-Characteristics<br>- Goals<br>- Jobs |  |
| 15 | 3 | Second exam   |  |



| .3. Course Evaluation  |   |  |  |
|--|---|--|--|
| توزيع الدرجة من 100 على وفق المهام المكلف بها الطالب مثل التحضير اليومي والامتحانات اليومية والشفوية |   |  |  |
| والشهرية والتحريرية والتقارير الخ  |   |  |  |
| First month exam (15)  |   |  |  |
| Second month exam (15)   |   |  |  |
| Participation and attendance (5)   |   |  |  |
| Daily exam and reports (5)   |   |  |  |
| Final exam (60)  |   |  |  |
| 14. Learning & Teaching Resources  |   |  |  |
|  |   |  |  |
| Required textbooks   | - Basic texts                             |  |  |
| (curricular if any)  | - Course books                            |  |  |
|  | - Other                                   |  |  |
| Main References  | - Al-Dulaimi, Awad, (1990) "Money and     |  |  |
| (sources)  | Banks"                                    |  |  |
|  | - Al-Saadi, Sobhi, (2024) "Al-Nafoud and  |  |  |
|  | Banks"                                    |  |  |
|  | - Saleh, Adnan, (2024) "Money, Banks, and |  |  |
|  | Monetary Policy"                          |  |  |
|  |   |  |  |
| Recommended Books & References   | Reports, letters and theses, websites     |  |  |
| (Scientific Journals, Reports)   |   |  |  |



| 1. Course Title                 | Public Finance/1           |
|---------------------------------|----------------------------|
| 2. Course Code                  | 02032105                   |
| 3. Semester/Year                | Chapter 1                  |
| 4. Description Preparation Date | 2024/9/16                  |
| 5. Available Attendance Form    | In-person lectures         |
| 6. No. of Hours (Total)         | 30                         |
| 7. No. of Credits (Total)       | 2                          |
| 8. Course Administrator Name    | Rosa Saeed Abdul hadi      |
| 9. E-mail                       | rozaalmurhj@albayan.edu.iq |
|                                 | •                          |

### **10.** Course Objectives

| -   |   |   |    |   |  |
|---|---|---|----|---|--|
| <b>A1</b> nature of government activity through |   |   |    | surrounding public finance in terms of blic expenditures and achieving their go |  |
| dge   | A2 The student's knowledge of public revenues.  |   |    |   |  |
| Knowledge                                       | A3 The student's knowledge of tax policy and the economic effects of both prevenues.                                    |   |    | and the economic effects of both put  |  |
| K   | A4  | Know the nature of the general budget.  |    |   |  |
|   | <b>B1</b>   | Memorization skills   |    |   |  |
|   | <b>B2</b>   | Analysis skills   |    |   |  |
| Skills  | <b>B3</b> Providing the student with more specific vocabulary in the field of specializate develop his financial skills |   |    | vocabulary in the field of specialization                                       |  |
| SI  | <b>B4</b>   |   |    |   |  |
|   | <b>C1</b>   | Daily oral exams, in addition to monthly written and final exams.                           |    |   |  |
|   | <b>C2</b>   | Show books and examples.  |    |   |  |
| Values  | C3  | Activating dialogues and discussions and creating a spirit of competition within classroom. |    |   |  |
| V.  | <b>C4</b>   | 4   |    |   |  |
| 11.   | 11. Teaching and Learning Strategies  |   |    |   |  |
| 1.  |   |   | 4. | How to explain and clarify  |  |
| 2.  |   | ě   | 5. |   |  |
| 3.  | Student interaction and discussion  |   |    |   |  |



| 2. The | . The Structure of the Course |  |  |                 |                        |  |
|--------|-------------------------------|--|--|-----------------|------------------------|--|
| Week   | Hours                         | RLOs   | Topic/Subject Name   | Learning Method | Evaluation Method      |  |
| 1      | 2                             | Identifying the emergence of<br>the science of public finance:<br>Elements of public finance:<br>Objectives of Public Finance:<br>The relationship between<br>public finance and other<br>sciences | General concepts of public finance.                              | Lectures        | Questions & Discussion |  |
| 2      | 2                             | Definition of general needs<br>and special needs: The role of<br>the government in satisfying<br>public needs: The difference<br>between public and private<br>needs:                              | General needs and special needs                                  | Lectures        | Questions & Discussion |  |
| 3      | 2                             | Learning about intellectual<br>schools Public Finance View:<br>Definition of public<br>expenditure: Divisions of<br>overheads:   | Schools of thought that view public finance                      | Lectures        | Questions & Discussion |  |
| 4      | 2                             | Definition of public<br>expenditure: Divisions of<br>overheads: Overhead<br>Expenditure Controls: Control  | Characteristics of public<br>expenditures in developing<br>count | Lectures        | Questions & Discussion |  |



|    |   | of public spending: Overhead limits:   |   |          |                        |
|----|---|--|---|----------|------------------------|
| 5  | 2 | Identify the nature of put revenues and their importance   | Public revenue concept a importance   | Lectures | Questions & Discussion |
| 6  | 2 | •  | Types of public revenues / Taxes<br>the most important types of put<br>revenue  | Lectures | Questions & Discussion |
| 7  | 2 | Learn about the properties T<br>system in countries Advanced a<br>what are its characteristics T<br>system in countries Developing | Characteristics of the tax system<br>developed countries<br>Characteristics of the tax system<br>developing countries | Lectures | Questions & Discussion |
| 8  | 2 | Understand and understand<br>economic effects of taxes a<br>double taxation  | Economic effects of taxation/dou taxation   | Lectures | Questions & Discussion |
| 9  | 2 | Learn about the concept<br>budgeting The general nature<br>the state and its importance  | The state's general budget, conc<br>and importance.   | Lectures | Questions & Discussion |
| 10 | 2 | Test 1   | A written exam 1  |          |                        |
| 11 | 2 | Identify the types<br>budgets/budget imbalances  | Types of budgets/bud<br>imbalances  | Lectures | Questions & Discussion |
| 12 | 2 | Understand what is meant oversight Public budget   | Oversight of the general budget   | Lectures | Questions & Discussion |
| 13 | 2 | Learn about the general budget<br>Iraq and what its characteristics  | The general budget<br>Iraq/characteristics  | Lectures | Questions & Discussion |
| 14 | 2 | Understanding and clarify<br>budget preparation methods<br>practical study of the budget<br>Iraq                                   | Methods of preparing the budge<br>practical study of the budget in In   | Lectures | Questions & Discussion |
| 15 | 2 | Test 2   | A written exam2   | Lectures | Questions & Discussion |



Semester endeavor: 40 marks distributed over monthly exams, reports, and student semester exams-of-attendance, and, 60 marks for end-of-semester exams

| 2. Learning & Teaching Resources  |  |
|-----------------------------------|--|
| Required textbooks                | Dr. Bassem Khamis Obaid Public Finance,  |
| (curricular if any)               | Fiscal and Monetary Policies 2023, books |
|                                   | approved by Al Mustansiriya University.  |
| Main References                   |  |
| (sources)                         |  |
| Recommended Books & References    |  |
| (Scientific Journals, Reports)    |  |
| Websites or Electronic References |  |



| 1. (                                 | Cour   | se Title   | financial management 1                             |  |  |  |
|--------------------------------------|--|--|--|--|--|--|
| 2. Course Code                       |  |  | 02032104   |  |  |  |
| 3. S                                 | lemes  | ster/Year  | 2024/2025  |  |  |  |
| <b>4.</b> D                          | )escr  | iption Preparation Date  | 2024/9/16  |  |  |  |
| 5. A                                 | vaila  | able Attendance Form   | Lectures   |  |  |  |
| 6. N                                 | lo. of   | <sup>e</sup> Hours (Total)   | 30   |  |  |  |
| 7. N                                 | lo. of   | Credits (Total)  | 2  |  |  |  |
| 8. 0                                 | Cours  | se Administrator Name  | Dr. Abdulazeez B. Mohsin                           |  |  |  |
| 9. E                                 | E-mai  | il   | Aziz.b@albayan.edu.iq                              |  |  |  |
| 10.                                  | С  | ourse Objectives   |  |  |  |  |
|                                      | A1   | Understanding the principles and concepts of financial management and their applications in the business environment   |  |  |  |  |
| dge                                  | A2   |  |  |  |  |  |
| wle                                  | A3   | Develop smart innovation skills by studying typical case scenarios   |  |  |  |  |
| Knowledge                            | A4   | Understand the role of the economy and interaction   | financial market and financial institutions in the |  |  |  |
|                                      | B1   | Financial Statement Analysis: The ability to read and interpret financial data such<br>as income, balance, and cash flow statements, and understand what these data<br>mean for the company's financial performance. |  |  |  |  |
|                                      | B2   | Financial Decision Making: The ability to make sound financial decisions based on financial analysis, forecasts, and the financial needs of the organizati   |  |  |  |  |
|                                      | <b>B3</b>  | Financial risk management: The ability to analyze and evaluate financial risks<br>and develop strategies to manage and deal with them effectively.   |  |  |  |  |
| Skills                               | Understanding the financial montrat and financial institutions. The shility to |  |  |  |  |  |
|                                      | <b>C1</b>  | - ·  | hancing awareness of the importance of financial   |  |  |  |
|                                      | C2   | ÷  | of the organization and its stakeholders.          |  |  |  |
| Values                               | C3   | Excellence and Innovation:   | Encouraging innovative thinking and developing     |  |  |  |
| V                                    | <b>C4</b>  | Continuous Learning: Enco  | ouraging students to continue developing their     |  |  |  |
| 11. Teaching and Learning Strategies |  |  |  |  |  |  |



| 1. | Theoretical lectures and group<br>Discussions | 4. | Participatory evaluation        |
|----|---|----|---------------------------------|
| 2. | Financial simulation                          | 5. | Practical case studies          |
| 3. | Cooperative learning                          | 6. | Stimulate curiosity and inquiry |



| 2. The | The Structure of the Course |      |   |   |                   |  |
|--------|-----------------------------|------|---|---|-------------------|--|
| Week   | Hours                       | RLOs | Topic/Subject Name  | Learning Method   | Evaluation Method |  |
| 1      |                             |      | The nature of financial managem   | Theoretical Lectures<br>practical applications, cla<br>discussions, homework, a<br>group work |                   |  |
| 2      |                             |      | Financial management<br>functions and tasks of the<br>financial manager | =   | =                 |  |
| 3      |                             |      | Financial management objectives   | =   | =                 |  |
| 4      |                             |      | Basic forms of busin establishments                                     |   | =                 |  |
| 5      |                             |      | The nature of financial<br>markets and their<br>classifications         | =   | =                 |  |
| 6      |                             |      | First month exam  | =   | =                 |  |
| 7      |                             |      | Financial statements (income<br>and<br>balance sheet)                   | =   | =                 |  |
| 8      |                             |      | The nature of financial analysis  | =   | =                 |  |
| 9      |                             |      | Financial analysis with<br>financial ratios (liquidity and<br>activity) | =   | =                 |  |
| 10     |                             |      | Financial analysis with financial ratios (leverage and profitability)   |   | =                 |  |
| 11     |                             |      | Financial analysis applications (exercises)                             | =   | =                 |  |
| 12     |                             |      | Financial analysis applications (exercises                              | =   | =                 |  |
| 13     |                             |      | Forecasting financial needs<br>and its                                  | =   | =                 |  |



|    | relationship to financial plann and control                        |   |   |
|----|--|---|---|
| 14 | Financial forecasting<br>applications (percentage of sa<br>method) | = | = |
| 15 | First month exam   | = | = |



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| 14. Learning & Teaching Resources         |  |
|---|--|
| Required textbooks<br>(curricular if any) | 1- Al-Amiri, Muhammad Ali Ibrahim.   |
|   | (2001). Financial Management, 1st  |
|   | edition, University of Baghdad.  |
|   | 2- Al-Amiri, Muhammad Ali Ibrahim.   |
|   | (2007). Financial Management, 1 <sup>st</sup><br>edition, University of Baghdad. |
| Main References                           |  |
| (sources)                                 |  |
| Recommended Books & References            |  |
| (Scientific Journals, Reports)            |  |
| Websites or Electronic References         |  |



| 1. Course Title                 | Intermediate accounting |
|---------------------------------|-------------------------|
| 2. Course Code                  | 20231202                |
| 3. Semester/Year                | First semester          |
| 4. Description Preparation Date | 2024/9/16               |
| 5. Available Attendance Form    | Lectures                |
| 6. No. of Hours (Total)         | Three hours aweek       |
| 7. No. of Credits (Total)       | 45 hours                |
| 8. Course Administrator Name    | M.M. Hind Ghaleb Jassim |
| 9. E-mail                       | hind.j@albayan.edu.iq   |
|                                 |                         |

### **10.** Course Objectives

|           | <b>A1</b>                            | Inventory evaluation and recognized accounting methods   |  |  |  |  |  |
|-----------|--------------------------------------|--|--|--|--|--|--|
|           | A2                                   | Identify the concept of investments in securities and their types  |  |  |  |  |  |
| dge       | <b>A3</b>                            | Solving exercises  |  |  |  |  |  |
| Knowledge | A4                                   | Explain the accounting treatments related to the acquisition and evaluation of fix assets  |  |  |  |  |  |
|           | <b>B</b> 1                           | The ability to think about how to conclude these contracts, their advantages, a how to benefit from means of communication                                       |  |  |  |  |  |
|           | <b>B2</b>                            | The ability to represent theoretical material with practical examples  |  |  |  |  |  |
| Skills    | <b>B3</b>                            | The ability to sequence ideas and link topics  |  |  |  |  |  |
| Sk        | <b>B4</b>                            |  |  |  |  |  |  |
|           | C1                                   | Gaining knowledge through familiarity with the basics of the subject,<br>explaining<br>methods, and knowing the laws related to these works.                     |  |  |  |  |  |
|           | C2                                   | Acquiring cognitive skills by stating the understanding and perception<br>acquired<br>the student about the chapter within the subject in general and brief term |  |  |  |  |  |
| Values    | C3                                   | Developing the student's ability to work on performing assignments   |  |  |  |  |  |
| ٧٤        | <b>C4</b>                            | Developing the student's ability to dialogue and discuss.  |  |  |  |  |  |
| 11.       | 11. Teaching and Learning Strategies |  |  |  |  |  |  |



| 1. | Interrogation method.                  | 4. | Delivering theoretical lectures with scientific examples |
|----|--|----|--|
| 2. | Lecture method.                        | 5. |  |
| 3. | How to discuss and conduct interactive | 6. |  |
|    | dialogues among                        |    |  |
|    | students.                              |    |  |



| 2. The | . The Structure of the Course |   |                                       |  |  |  |
|--------|-------------------------------|---|---------------------------------------|--|--|--|
| Week   | Hours                         | RLOs  | Topic/Subject Name                    | Learning Method  | Evaluation Method                          |  |
| 1      |                               | Knowledge of the<br>characteristics of accountin<br>information, assumptions<br>accounting principles | Theoretical framework                 | Discussion with Exa<br>The quick one<br>And intellectual | Discussions<br>And the questions<br>Direct |  |
| 2      |                               | Definition of the most import financial statements  | Final Accounts                        |  |  |  |
| 3      |                               | Knowing the profit, cost of goods sold and available, an gr profit                                    | Exercise on the inco statement        |  |  |  |
| 4      |                               | Ability to prepare a balance she  | Exercises on the balance she          |  |  |  |
| 5      |                               | Know the principle of match revenues with expenses  | Constraint adjustments                |  |  |  |
| 6      |                               | <u>^</u>  | the first exam                        |  |  |  |
| 7      |                               | Ability to solve exercises related settlements  | Exercise<br>on constraint adjustments |  |  |  |
| 8      |                               | Knowledge of debtors account a methods for calculating allowance fo doubtful debts                    |                                       |  |  |  |
| 9      |                               | The student's understandi accounting operations debtors   | Exercises on debtors                  |  |  |  |
| 10     |                               | Differentiating between profits a retained earning  | Statement of retained earnin          |  |  |  |
| 11     |                               | Solve exercises related to retain earnings  |                                       |  |  |  |



| 12 | Understanding                | Exercises on the statement retain |
|----|------------------------------|-----------------------------------|
|    | operational, investment      | earnings                          |
|    | and financing flows          |                                   |
| 13 | The student's ability to     | Statement of Cash Flows           |
|    | prepare a list of flows Cash |                                   |
| 14 | The student's understandi    | Exercises on the cash flow statem |
|    | of accounting                |                                   |
|    | operations debtors           |                                   |
| 15 |                              | final exam                        |



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| 14. Learning & Teaching Resources |  |  |  |  |  |
|-----------------------------------|--|--|--|--|--|
| Required textbooks                | For Intermediate Financial Accounting as per     |  |  |  |  |
| (curricular if any)               | IAS Standards and Standards                      |  |  |  |  |
|                                   | International financial reporting                |  |  |  |  |
|                                   | standards for international funds                |  |  |  |  |
| Main References<br>(sources)      | Intermediate Financial Accounting, College       |  |  |  |  |
| (sources)                         | of Administration and Economics                  |  |  |  |  |
|                                   | Written by Dr. Bushra Fadel Al-Taie Dr.          |  |  |  |  |
|                                   | Hakim Hammoud Falih                              |  |  |  |  |
|                                   | Dr. Salama Ibrahim Ali                           |  |  |  |  |
| Recommended Books & References    | Recent relevant scientific research and articles |  |  |  |  |
| (Scientific Journals, Reports)    | that contribute to providing the student with    |  |  |  |  |
|                                   | important scientific information in his field    |  |  |  |  |
|                                   | of   |  |  |  |  |
|                                   | specialization.                                  |  |  |  |  |
| Websites or Electronic References |  |  |  |  |  |



|                                      |                  | Cour  |                                 |                            |                             |  |  |
|--------------------------------------|------------------|---|---------------------------------|----------------------------|-----------------------------|--|--|
| 1. Course Title                      |                  |   | Bankin                          | Banking databases1         |                             |  |  |
| 2. Course Code                       |                  | 02032106  |                                 |                            |                             |  |  |
| 3. S                                 | 3. Semester/Year |   |                                 | First Semester (2024-2025) |                             |  |  |
| <b>4.</b> E                          | Descr            | iption Preparation Date   | 2024/9/16                       |                            |                             |  |  |
| 5. Available Attendance Form         |                  |   | Classroom (theory + laboratory) |                            |                             |  |  |
| 6. No. of Hours (Total)              |                  |   | 45                              |                            |                             |  |  |
| 7. N                                 | lo. of           | Credits (Total)   | 3                               |                            |                             |  |  |
| 8. 0                                 | Cours            | se Administrator Name   | Ass. Lecture maha hasan sultan  |                            |                             |  |  |
| 9. E-mail                            |                  |   | Maha.h                          | Maha.h@albayan.edu.iq      |                             |  |  |
| 10. Course Objectives                |                  |   |                                 |                            |                             |  |  |
|                                      | A1               | Enabling the student to know the use of databases in accounting, administrative                                       |                                 |                            |                             |  |  |
| lge                                  | A2               | financial operations in the field of banking<br>Learn about the types of databases and how to store and preserve data |                                 |                            |                             |  |  |
| vleč                                 | A3               |   |                                 |                            |                             |  |  |
| Knowledge                            | A4               | Using technological techniques in the field of computers to provide student   |                                 |                            |                             |  |  |
|                                      | <b>B1</b>        | Developing students' abilities to use the Access program in creating financial a administrative databases             |                                 |                            |                             |  |  |
|                                      | B2               | The student's knowledge of the types of methods for storing information in banking and accounting sector              |                                 |                            |                             |  |  |
| Skills                               | <b>B3</b>        | Enabling the student to understand and realize the modern methods used in workflow of banks                           |                                 |                            |                             |  |  |
| Sk                                   | <b>B4</b>        |   |                                 |                            |                             |  |  |
|                                      | <b>C1</b>        |   |                                 |                            |                             |  |  |
| es<br>S                              | <b>C2</b>        | Developing commitment to university ethics  |                                 |                            |                             |  |  |
| Values                               | <b>C3</b>        | Developing commitment to university ethics  |                                 |                            |                             |  |  |
| V                                    | <b>C4</b>        | Developing creativity, init   | iative an                       |                            |                             |  |  |
| 11. Teaching and Learning Strategies |                  |   |                                 |                            |                             |  |  |
| 1.                                   | Lec              | tures in pdf format   |                                 | 4.                         | Preparing class assignments |  |  |
| 2.                                   |                  | senting lectures using data s   | how                             | 5.                         |                             |  |  |
|                                      |                  | computor  |                                 |                            |                             |  |  |

6.

3.

and computer Interactive lectures in class



| 2. The Structure of the Course |       |   |   |                             |                         |  |  |  |  |
|--------------------------------|-------|---|---|-----------------------------|-------------------------|--|--|--|--|
| Week                           | Hours | RLOs  | Topic/Subject Name                              | Learning Method             | Evaluation Method       |  |  |  |  |
| 1                              | 3     | Start a program access<br>Main window components  | the chapterthe first:<br>the introduction       | Face-to-face lectu          | Daily exams and homewor |  |  |  |  |
| 2                              | 3     | ConceptsBasic<br>Steps to create a database<br>the keyBasic(primary key)  | Chapter Two:<br>Creating the database           | +Practical in laboratory    | Daily exams and homewor |  |  |  |  |
| 3                              | 3     | Open a previous database<br>Make a modification to the<br>database<br>table   | Chapter Three:<br>Modifying the database table  | Face-to-face<br>lectures    | Daily exams and homewor |  |  |  |  |
| 4                              | 3     | Example of creating a<br>database<br>Page format<br>Font format<br>Formatting records or rows<br>Formatting fields or columns<br>Some properties of general field                       | Chapter Four:<br>Formatting the data entry page | +Practical in<br>laboratory | Daily exams and homewor |  |  |  |  |
| 5                              | 3     | Review general specific<br>characteristics<br>In text type<br>Review general specific<br>characteristics<br>In digital type<br>Review some search features<br>For different field types | Chapter Five:<br>Characteristics of fields      | Face-to-face<br>lectures    | Daily exams and homewor |  |  |  |  |

|    |   |  | جامع بالبيان   |                             |                         |
|----|---|--|--|-----------------------------|-------------------------|
| 6  | tables<br>Directly<br>Datashee<br>The seco<br>design th<br>by yourse<br>Th<br>tables                | nd method: How to  | Chapter Six: Methods of creating tables                | +Practical in<br>laboratory | Daily exams and homewor |
| 7  | <sup>3</sup> Theoreti   | cal + practical exam   |  | Face-to-face<br>lectures    | Daily exams and homewor |
| 8  | tables<br>SpeciesR<br>tables<br>Steps to o<br>between<br>Applicati<br>between<br>Modify r<br>tables | ceRelationships betwe<br>elationships between<br>create a relationship<br>two tables<br>ons on the relationship<br>two tables<br>elationships between ty<br>relationship between t | Chapter Seven: Relationsh<br>between tables            |                             | Daily exams and homewor |
| 9  | 3 Search, s   | ort and filter   | Chapter Eight:<br>Methods of extracting<br>information | Face-to-face<br>lectures    | Daily exams and homewor |
| 10 | Steps to a<br>Ways to   | new query<br>create a query<br>create queries<br>ng queries and tables   | Chapter Nine: Inquiries                                | +Practical in<br>laboratory | Daily exams and homewor |



| 11 | 3 | Definition of standard<br>ImportanceStandard<br>Standard classifications | Chapter Ten:<br>Query standard | Face-to-face<br>lectures    | Daily exams and homewor |
|----|---|--|--------------------------------|-----------------------------|-------------------------|
| 12 | 3 | How to design the form<br>How to process the form                        | Chapter Eleven: Models         | +Practical in<br>laboratory | Daily exams and homewor |
| 13 | 3 | How to design reports<br>Report wizard method                            | Chapter Twelve: Reports        | Face-to-face<br>lectures    | Daily exams and homewor |
| 14 | 3 | Theoretical + practical exam   |                                | +Practical in<br>laboratory | Daily exams and homewor |
| 15 | 3 | review   | Examples and general exercises | Face-to-face<br>lectures    | Daily exams and homewor |



توزيع الدرجة من 100 على وفق المهام المكلف بها الطالب مثل التحضير اليومي والامتحانات اليومية والشفوية والشهرية والتحريرية والتقارير .... الخ

| Required textbooks                | Nothing                                    |
|-----------------------------------|--|
| (curricular if any)               |  |
| Main References                   | A book explaining Microsoft Office         |
| (sources)                         | programs, Access program /                 |
| Recommended Books & References    | Engineer Muhammad Abu Al-Ela               |
| (Scientific Journals, Reports)    |  |
| Websites or Electronic References | Scientific journals in information systems |
|                                   | specializations                            |



| 1 (                                  | Cour                                 | se Title                    | Comm                             |               |                                  |  |
|--------------------------------------|--------------------------------------|-----------------------------|----------------------------------|---------------|----------------------------------|--|
|                                      |                                      |                             |                                  |               |                                  |  |
| 2. Course Code                       |                                      |                             | 02032107                         |               |                                  |  |
| 3. 8                                 | Semes                                | ster/Year                   | 1 semes                          | ster 2        | 2024                             |  |
| 4. I                                 | Descr                                | iption Preparation Date     | 2024/9/                          | /16           |                                  |  |
| <b>5.</b> A                          | Availa                               | able Attendance Form        | Availal                          | ble at        | lecture                          |  |
| 6. N                                 | No. of                               | Hours (Total)               | 2 week                           | kly           |                                  |  |
| 7. N                                 | No. of                               | Credits (Total)             | 20 h                             | nours         |                                  |  |
| 8. (                                 | Cours                                | se Administrator Name       | Dr hela                          | an ad         | nan ahmed                        |  |
| 9. F                                 | E <b>-ma</b> i                       | il                          | H_adn                            | an80          | @yahoo.com                       |  |
| 10.                                  | Co                                   | ourse Objectives            |                                  |               |                                  |  |
| ge                                   | A1                                   | Legal information Knowle    | edge and its scope               |               |                                  |  |
| rled                                 | A2                                   | Basis of legal norm         |                                  |               |                                  |  |
| Knowledge                            | A3                                   | Commercial transaction an   | nd commercial contract           |               |                                  |  |
| Kı                                   | A4                                   | Commercial transaction an   | id banking legal norms           |               |                                  |  |
|                                      | <b>B1</b>                            | Understanding legal norms   | s concern                        | ning c        | commercial activity              |  |
|                                      | <b>B2</b>                            | Establishing banks and fire | ms                               |               |                                  |  |
| Skills                               | <b>B3</b>                            | Forming contract and com    | mercial conditions               |               |                                  |  |
| S                                    | <b>B4</b>                            |                             |                                  |               |                                  |  |
|                                      | <b>C1</b>                            | Realis relating between ba  |                                  |               | •                                |  |
| es                                   | C2                                   |                             | s concerning commercial property |               |                                  |  |
| alu                                  | C3 Legal statement for stabilit      |                             |                                  | ity for firms |                                  |  |
| ➢ C4                                 |                                      |                             |                                  |               |                                  |  |
| 11. Teaching and Learning Strategies |                                      |                             |                                  |               |                                  |  |
| 1.                                   | <b>1.</b> Theoretical and analytical |                             |                                  | 4.            | Forms for commercial transaction |  |
| 2.                                   | Cas                                  | es and judicial decisions   |                                  | 5.            |                                  |  |
| 3.                                   | 3. Contract forms                    |                             |                                  | 6.            |                                  |  |



| . The Structure of the Course |       |      |                                 |                 |                   |  |
|-------------------------------|-------|------|---------------------------------|-----------------|-------------------|--|
| Week                          | Hours | RLOs | Topic/Subject Name              | Learning Method | Evaluation Method |  |
| 1                             | 2     |      | Law definition                  | Theoretical     | Discussion        |  |
| 2                             | 2     |      | Sources of law                  | Theoretical     | Discussion        |  |
| 3                             | 2     |      | Source of obligation            | Theoretical     | Discussion        |  |
| 4                             | 2     |      | Contract and will               | Theoretical     | Discussion        |  |
| 5                             | 2     |      | Unjust enrichment               | Theoretical     | Discussion        |  |
| 6                             | 2     |      | Illegal result                  | Theoretical     | Discussion        |  |
| 7                             | 2     |      | Legitimate and illegitimate act | Theoretical     | Discussion        |  |
| 8                             | 2     |      | Tort                            | Theoretical     | Discussion        |  |
| 9                             | 2     |      | Contractual responsibilities    | Theoretical     | Exam              |  |
| 10                            | 2     |      | Tort responsibility             | Theoretical     | Discussion        |  |
| 11                            | 2     |      | Firm contract                   | Theoretical     | Discussion        |  |
| 12                            | 2     |      | Joint stock company             | Theoretical     | Discussion        |  |
| 13                            | 2     |      | Single commercial activity      | Theoretical     | Discussion        |  |
| 14                            | 2     |      | Grant company                   | Theoretical     | Discussion        |  |
| 15                            | 2     |      | Type of companies               | Theoretical     | Discussion        |  |
| 16                            | 2     |      | Oral exam and written exam      | Theoretical     | Exam              |  |



توزيع الدرجة من 100 على وفق المهام المكلف بها الطالب مثل التحضير اليومي والامتحانات اليومية والشفوية والشهرية والتحريرية والتقارير .... الخ

| Required textbooks<br>(curricular if any)                           |                                     |
|---|-------------------------------------|
| Main References<br>(sources)  | Commercial law<br>Prof Akram jamlki |
| Recommended Books & References                                      | of                                  |
| (Scientific Journals, Reports)<br>Websites or Electronic References |                                     |



| Baath Party Crimes                       |
|--|
| 02032109                                 |
| First course2025 -2024                   |
| 2024/9/16                                |
| My day is my presence                    |
| 2 hours per week for 15 weeks per course |
| 20 hours                                 |
| Dr Zayad kahlif nazzal                   |
| Law19841984@gmail.com                    |
|  |

## **10.** Course Objectives

| A1                                   | Legal information Knowledge and its scope The student's knowledge of the conc<br>of crime in various sciences idiomatically and linguistically |   |  |  |  |
|--------------------------------------|--|---|--|--|--|
| A2                                   | Introducing the student to the most important sections and types of crimes   |   |  |  |  |
| A3                                   | Statement of the most important rights and freedoms that must be adopted democratic systems Which the Iraqi individual should enjoy            |   |  |  |  |
| A4                                   | Statement of respect for international rules and conventions that regimes m follow and not violate   |   |  |  |  |
| <b>B1</b>                            | Motivating and encouraging students on the intellectual side in spreading justice a enjoying rights and freedoms                               |   |  |  |  |
| B2                                   | -Know the most important rights and freedoms of expression and the   |   |  |  |  |
| <b>B3</b>                            | -Understanding legal systems in the field of practical and social life   |   |  |  |  |
| <b>B4</b>                            | - Interact with the owners of legal issues in order to achieve the right   |   |  |  |  |
| <b>C1</b>                            | Continuous testing   |   |  |  |  |
| <b>C2</b>                            |  |   |  |  |  |
| C3                                   | Ask intellectual questions within the to search for the correct answer.  | e scoj  | be of the lecture and leave room for stude   |  |  |
| <b>C4</b>                            | Asking practical questions within t  | he fra  | mework of the political system   |  |  |
| 11. Teaching and Learning Strategies |  |   |  |  |  |
|                                      |  | 4.  | Lecture Strategy   |  |  |
| Disc                                 | covery Learning Strategy   | 5.  | Questioning and discussion strategy  |  |  |
| <b>3.</b> Brainstorming strategy     |  |   | The strategy of using modern teaching aids   |  |  |
|                                      | A2<br>A3<br>A4<br>B1<br>B2<br>B3<br>B3<br>B4<br>C1<br>C2<br>C3<br>C3<br>C4<br>Teac<br>Prot<br>Disc   | A1of crime in various sciences idiomaA2Introducing the student to the mostA3Statement of the most important<br>democratic systems Which the Iraq<br>follow and not violateA4Statement of respect for internati<br>follow and not violateB1Motivating and encouraging studen<br>enjoying rights and freedomsB2-Know the most important right<br>important violations that must be aB3-Understanding legal systems in the<br>to search for the correct answer.C4Ask intellectual questions within the<br>to search for the correct answer.C4Asking practical questions within the<br>to search for the correct answer.Problem Solving StrategyDiscovery Learning Strategy | A1of crime in various sciences idiomaticallA2Introducing the student to the most important rights<br>democratic systems Which the Iraqi inditA3Statement of the most important rights<br>democratic systems Which the Iraqi inditA4Statement of respect for international<br>follow and not violateB1Motivating and encouraging students on<br>enjoying rights and freedomsB2-Know the most important rights an<br>important violations that must be avoideB3-Understanding legal systems in the fielB4- Interact with the owners of legal issuesC1Continuous testingC2Ask analytical questions within the time<br>to search for the correct answer.C4Asking practical questions within the fra<br>Teaching and Learning StrategiesProblem Solving Strategy4.Discovery Learning Strategy5. |  |  |



| 2. The | The Structure of the Course |                             |  |  |                                |  |
|--------|-----------------------------|-----------------------------|--|--|--------------------------------|--|
| Week   | Hours                       | RLOs                        | Topic/Subject Name                           | Learning Method  | <b>Evaluation Method</b>       |  |
| 1      | 2                           | An intellectual question    | Narrative explanation                        | Violations of rights and freedoms  | Understanding<br>and knowledge |  |
| 2      | 2                           | Daily test                  | Scientific contrast                          | A descriptive overview of the<br>political systems in Iraq<br>(1921-2003)                        | Understandin<br>and knowledge  |  |
| 3      | 2                           | Question within the lecture | Cooperative Education                        | Violations of Public<br>Rights and Freedoms by<br>the Baathist Regime                            | Understanding<br>and knowledge |  |
| 4      | 2                           | Panel Discussion            | Education by Teaching                        | Following the behavior<br>of the Baathist regime in society<br>and its domination over the state | Understanding<br>and knowledge |  |
| 5      | 2                           | Mandated                    | Problem Solving Strate                       | Following the transitional period in the fight against authoritarian polit                       | Understanding<br>and knowledge |  |
| 6      | 2                           | question                    | Brainstorming strategy                       | Psychological field  | Understanding<br>and knowledge |  |
| 7      | 2                           | Question & Discussion       | Physical<br>Presentation Strategy            | Social field   | Understanding<br>and knowledge |  |
| 8      | 2                           | An intellectual question    | Discovery<br>Learning Strategy               | Religion and the state   | Understanding<br>and knowledge |  |
| 9      | 2                           | Daily test                  | Discovery<br>Questioning Strategy            | Culture, media and themilitarization of society  | Understanding<br>and knowledge |  |
| 10     | 2                           | Question within the lecture | Through<br>lectures and<br>physical delivery | Following wars and repression on<br>environment and the population                               | Understanding<br>and knowledge |  |



| 11 | 2        |                       |                       | Use of internationally banne | •                 |
|----|----------|-----------------------|-----------------------|------------------------------|-------------------|
|    |          | Panel Discussion      | Questioning Strategy  | weapons and environmenta     | knowledge         |
|    |          |                       |                       | pollution                    |                   |
| 12 | 2        | Mandated              | Normative explanation | Scorched Earth Policy        | Understanding and |
|    |          | Mandated              | Narrative explanation |                              | knowledge         |
| 13 | 2        | question              | Scientific contrast   | Drying of marshes and forc   | Understanding and |
|    | question |                       | Scientific contrast   | migration                    | knowledge         |
| 14 | 2        |                       |                       | Destruction of the agricultu | Understanding and |
|    |          | Question & Discussion | Cooperative Education | and animal environment and   | knowledge         |
|    |          |                       |                       | radioactive pollution        |                   |
| 15 | 2        | Monthly test          | Education by Taaching | Mass graves and shelling of  | Understanding and |
|    |          | Monuny test           | Education by Teaching | places of worship            | knowledge         |
| 16 | 2        |                       |                       | Use of internationally banne | Understanding and |
|    |          | Panel Discussion      | Questioning Strategy  | weapons and environmental    | knowledge         |
|    |          |                       |                       | pollution                    |                   |



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

| 14. Learning and Teaching Resource       | s  |
|--|--|
| Required textbooks (Methodology, if any) | Required textbooks (Methodology, if any) |
| References to the President              | References to the President              |
| (Sources)                                | (Sources)                                |
| Recommended supporting books and         | Recommended supporting books and         |
| references                               | references                               |
| (Scientific journals, reports)           | (Scientific journals, reports)           |
| Electronic references, Websites          | Electronic references, Websites          |



# المرحلة الثالثة



|                | ~                                    |   |   |  |  |
|----------------|--------------------------------------|---|---|--|--|
| 1. (           | Cours                                | se Title  | Corporate Finance                                     |  |  |
| 2. Course Code |                                      |   | 20233102  |  |  |
| <b>3.</b> S    | emes                                 | ster/Year   | First semester  |  |  |
| <b>4.</b> D    | )escri                               | iption Preparation Date   | 2024/9/16   |  |  |
| 5. A           | vaila                                | able Attendance Form  | Daily attendance according to the prescribed schedule |  |  |
| 6. N           | lo. of                               | <sup>2</sup> Hours (Total)  | Two hours per week                                    |  |  |
| 7. N           | lo. of                               | Credits (Total)   | 30 hours  |  |  |
| 8. 0           | Cours                                | e Administrator Name  | Assist. Prof. Aladdin Mahmoud Karim                   |  |  |
| 9. E           | C-mai                                | il  | aladdin.m@albayan.edu.ia                              |  |  |
| 10.            | Co                                   | ourse Objectives  |   |  |  |
|                | A1                                   | The course aims to explain the concept of companies and their impact<br>economic activity |   |  |  |
| e              | A2                                   | Multiple sources of corpo   | orate financing.                                      |  |  |
| Knowledge      | A3                                   | It aims to clarify the rol<br>companies.  | le of financial institutions in promoting the wor     |  |  |
| Kno            | A4                                   | The learner should know corporate finance   | the role of banks and non-bank financial institution  |  |  |
|                | <b>B1</b>                            | The skill of learning the cl finance.   | haracteristics of banks and their importance in corpo |  |  |
|                | <b>B2</b>                            | Statement of mergers of co  | ompanies, and the search for new sources of financin  |  |  |
| Skills         | <b>B3</b>                            |   |   |  |  |
| SI             | <b>B4</b>                            |   |   |  |  |
|                | <b>C1</b>                            | The skill of learning the characteristics of banks and financial institutions.            |   |  |  |
| Se             | <b>C2</b>                            | Demonstrating the impact  | of exponential development in technology              |  |  |
| Values         | <b>C3</b>                            |   |   |  |  |
| V:             | C4                                   |   |   |  |  |
| 11.            | 11. Teaching and Learning Strategies |   |   |  |  |
| 1.             | .Le                                  | ecture method   | 4.  |  |  |
| 2.             |                                      |   | 5.  |  |  |
| 3.             | 6.                                   |   |   |  |  |



#### **12.** Course Structure

| Week   | Hours  | Required Learning Outcomes       | Unit or subject name | Learning method | Evaluation<br>method |
|--------|--------|----------------------------------|----------------------|-----------------|----------------------|
| First  | 1 2    | The concept of financing         | Lecture              |                 |                      |
| Second | 3<br>4 | The evolution of finance science | Lecture              | Daily exam      |                      |
| Third  | 5<br>6 | Funding & Operating Environment  | Lecture              |                 |                      |
|        |        | The problem of housing finance   |                      |                 |                      |
| Fourth | 7<br>8 |                                  | Lecture              |                 |                      |



|         |          | Functions and functions of the financ<br>system<br>Financial Institutions                            |         |            |  |
|---------|----------|--|---------|------------|--|
| V       | 9<br>10  |  | Lecture |            |  |
| Sixth   | 11<br>12 | Objectives of financial institutions   | Lecture | Daily exam |  |
| Seventh | 13<br>14 | Financial institutions and their role in<br>society<br>Credit Policies for Financial<br>Institutions | Lecture |            |  |
| Eighth  | 15<br>16 | First month exam   | Lecture | Daily exam |  |



| r        |          |                                 |         |              | , |
|----------|----------|---------------------------------|---------|--------------|---|
| Ninth    | 17<br>18 | Commercial Banks                | Lecture |              |   |
| Х        | 19<br>20 | Non-profit lending institutions |         | Written exam |   |
| Eleventh | 21<br>22 | Specialized Banks               | Lecture |              |   |
| Twelfth  | 23<br>24 | Financial Markets               | Lecture |              |   |
|          |          | Second month exam               |         |              |   |



| Thirteenth | 25<br>26 | Lecture |              |  |
|------------|----------|---------|--------------|--|
|            |          | Lecture |              |  |
| Fourteenth | 27<br>28 |         |              |  |
| Fifteenth  | 29<br>30 |         | Written exam |  |
|            |          |         |              |  |



First month exam (15 marks) Second month exam (15 marks) Attendance (5 marks) Daily exam (5 marks)

Final Exam (60 marks)

| Required textbooks                | Basic texts                               |
|-----------------------------------|---|
| (curricular if any)               | Course Book                               |
|                                   | Other                                     |
| Main References                   | Principles of Finance and Investment      |
| (sources)                         | Dr. Murtada Awad Alkareem                 |
| Recommended Books & References    | Corporate Finance Reports                 |
| (Scientific Journals, Reports)    |   |
| Websites or Electronic References | _alastthmar_waltmwyl_byn_alnzryt_walttbyq |
|                                   |   |



|                                    |                                       |  |                | 1        |   |
|------------------------------------|---------------------------------------|--|----------------|----------|---|
| <b>1.</b> C                        | ours                                  | e Name   | Cost Accou     | unting / | Banking Sector  |
| 2. (                               | <b>2. Course Code</b> 02033107        |  |                |          |   |
| <b>3.</b> S                        | <b>3. Semester / Year</b> 2024 - 2025 |  |                |          |   |
|                                    |                                       | story of preparation<br>description                                    | 2024/9/16      |          |   |
| 5. A                               |                                       | ble Attendance   | Came           |          |   |
|                                    |                                       | er of Credit<br>(Total)  | 45             |          |   |
| 7. N                               | umb                                   | er of Units (Total)  | 45             |          |   |
|                                    | 'ours<br>ame                          | e administrator  | Eng. Ibtiha    | j Tahir  | Saber   |
| Eı                                 | Email Ibtihaj.t@albayan.edu.iq        |  |                | .edu.iq  |   |
| 9. C                               | 9. Course Objectives                  |  |                |          |   |
| lge                                | A1                                    | Knowledge of the basics of cost accounting                             |                |          |   |
| vled                               | A2                                    | Introduce the student to how to measure, distribute and allocate costs |                |          | e, distribute and allocate costs  |
| Knowledge                          | A3                                    |  |                |          | ounting   |
| Kı                                 | A4                                    | Teaching the studen  | t to install a | ccount   | ing entries for cost accounting   |
|                                    | <b>B1</b>                             | Cost of money calcu  | ulation skills | 5        |   |
|                                    | <b>B2</b>                             | Cost-of-work skills  |                |          |   |
| Skills                             | <b>B3</b>                             | Skills of calculating  | and distribu   | uting ex | spenses   |
| Š                                  | <b>B4</b>                             | Cost Lists Organizi  | ng Skills      |          |   |
|                                    | C1                                    |  |                |          | lentification of their level of developmer<br>and evaluation scores during the year |
| S                                  | <b>C2</b>                             | Intensive daily and  | monthly exa    | ims to l | earn about the student's development  |
| C3 Assigning students with daily a |                                       | with daily as  | -              |          |   |
| Ņ                                  | <sup>5</sup> C4                       |  |                |          |   |
| 10.                                | Teac                                  | ching and Learning   | Strategies     |          |   |
| •                                  | Ed                                    | ucation Strategy and   |                | 4        |   |
| ۱.                                 |                                       | rticipatory Concept P  | lanning        | .٤       |   |
| ۲.                                 |                                       | ainstorming  |                | .°       |   |
| ۳.                                 | See                                   | quence of notes strate   | egy            | ٦.       |   |



| 11. Course Structure               |   |  |  |       |             |  |
|------------------------------------|---|--|--|-------|-------------|--|
| Evaluation method                  | Learning method                                 | Unit or subject name                         | Required Learning<br>Outcomes  | Hours | The<br>week |  |
| Weekly and daily<br>exams          | Participatory<br>education Dail<br>preparation  | Introduction to Cost<br>Accounting           | A basic understanding of cost<br>accounting, definition and<br>objectives as well as cost<br>classification according to the<br>four approaches to the cost<br>classification  |       | !•2•3       |  |
| Weekly, daily and quarterly exams  | Participatory<br>education, dail<br>preparation | Concepts, cost classification                | Concepts and classification of costs   |       | 4           |  |
| Weekly, daily and quarterly exams  | Participatory<br>education, dail<br>preparation | Control and accounting for cost of materials | Determining the cost of acquir<br>materials - control of materials<br>documentary cycle for the<br>purchase of materials - for the<br>disbursement of materials -<br>constrained treatments for<br>damage and inventory deficit i<br>materials |       | 5.6.7       |  |
| Daily, monthly and quarterly exams | Participatory<br>education, dail<br>preparation | Control and accounting for cost of services  | The concept of indirect industr<br>costs - methods of allocation a<br>distribution of indirect industri<br>costs - redistribution of indirect<br>industrial costs to service center<br>to production centers - ABC<br>method                   |       | 8.9.10      |  |



| Weekly, daily and quarterly exams  | Participatory<br>education, dail<br>preparation | Measuring the cost of mone                    | Measure the cost of funds –<br>credit interest rate – debit inter<br>rate – cost rate                           |                  | 11 -12-1<br>14    |
|------------------------------------|---|---|---|------------------|-------------------|
|                                    |   |   | Semester Exam   |                  | 15                |
| Daily, monthly and quarterly exams | Participatory<br>education, dail<br>preparation | Methods of calculating and distributing costs | Measuring the cost of work  |                  | 16-17-1           |
| Daily, monthly and quarterly exams | Participatory<br>education Dail<br>preparation  | Methods and costing                           | Daily wage rate, overtime rate  |                  | 19-20-2           |
| Daily, monthly and quarterly exams | Participatory<br>education, dail<br>preparation | Methods of calculating and distributing costs | Holidays and events fees,<br>measuring and charging other<br>costs  |                  | 22-23-2           |
| Daily, monthly and quarterly exams |   | Methods of calculating and distributing costs | Direct method of charging cost<br>total method, descending<br>distribution method, total<br>distribution method |                  | 25-26-2'<br>28-29 |
|                                    |   |   |   | Semester<br>Exam | 30                |



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

| 13. Learning and Teaching Resources      |                        |  |  |  |
|--|------------------------|--|--|--|
| Cost Accounting Book / Nassif Al-Jubouri | Required textbooks     |  |  |  |
| Cost Accounting / Salah Al-Hadithi       | (Methodology, if any)  |  |  |  |
| Cost Accounting / Kwaz                   |                        |  |  |  |
|  | Main references        |  |  |  |
|  | (Sources)              |  |  |  |
|  | Recommended supporting |  |  |  |
|  | books and references   |  |  |  |
|  | (Scientific journals,  |  |  |  |
|  | reports)               |  |  |  |
|  | Electronic references, |  |  |  |
|  | Websites               |  |  |  |



| 1. Course Title                 | Uniform Accounting System (1)  |  |  |  |
|---------------------------------|--------------------------------|--|--|--|
| 2. Course Code                  | 02033104                       |  |  |  |
| 3. Semester/Year                | First semester                 |  |  |  |
| 4. Description Preparation Date | 2024/9/16                      |  |  |  |
| 5. Available Attendance Form    | Lectures                       |  |  |  |
| 6. No. of Hours (Total)         | Three hours aweek              |  |  |  |
| 7. No. of Credits (Total)       | 45 hours                       |  |  |  |
| 8. Course Administrator Name    | M.M. Hind Ghaleb Jassim        |  |  |  |
| 9. E-mail                       | Hindkk4@gmail.com              |  |  |  |
| 10. Course Objectives           |                                |  |  |  |
| A1 Drowiding information rate   | ted to the facility's activity |  |  |  |

#### A1 Providing information related to the facility's activity Knowledge A2 Developing internal control and controlling accounting control A3 Linking the economic unit accounts to the national accounts Providing the basic data and analytical tools necessary for planning, implementat A4 and control at all levels The student's knowledge of the types of approved accounting records **B1 B2** Identify the basis of registration according to the theory of double entry The student will be able to separate fixed and current assets **B3** The student is able to prepare the final accounts and prepare the balance sh Skills prepared in accordance with the unified accounting system approved by **B4** Financial Control Bureau. C1 Knowledge and financial management of institutions Knowing how to make businesses profitable **C2** Values **C3 C4 11. Teaching and Learning Strategies**

| 1. | Lecture method | 4. | Reports and studies |
|----|----------------|----|---------------------|
| 2. | Student groups | 5. |                     |
| 3. | Workshops      | 6. |                     |



| 2. The | Structur | e of the Course |  |                                  |                                 |
|--------|----------|-----------------|--|----------------------------------|---------------------------------|
| Week   | Hours    | RLOs            | Topic/Subject Name   | Learning Method                  | Evaluation Method               |
| 1      | 3        | Lectures        | Definition of the unified account<br>system<br>•The features, principles,<br>foundations and by the unified<br>accounting system and the scope<br>its application.basic consideration<br>adopted | System (1)                       | Daily, weekly and monthly exams |
| 2      | 3        | Lectures        | General Framework of the<br>Accounts Manual<br>•Total Accounts<br>•Budget Accounts<br>•Sum Accounts  | Uniform Accounting<br>System (1) |                                 |
| 3      | 3        | Lectures        | Restrictive treatment: Methods of<br>obtaining the asset<br>•Purchase from the local market<br>•Purchase from the foreign market<br>•Gifts   | System (1)                       |                                 |
| 4      | 3        | Lectures        | Constraint Processing: Methods of<br>Acquiring Inventory<br>•Creation of Inventory by<br>Contractors<br>•Creation of Inventory by Self-<br>Financing and Withdrawal from<br>Production           | Uniform Accounting<br>System (1) |                                 |



| 5  | 3 | Lectures | Record processing:              | Uniform Accounting |  |
|----|---|----------|---------------------------------|--------------------|--|
|    |   |          | •Replacement of fixed assets    | System (1)         |  |
|    |   |          | •Damaged and lost assets        |                    |  |
| 6  | 3 | Lectures | Definition of inventory         | Uniform            |  |
|    |   |          | •Types of inventory             | Accounting Syst    |  |
|    |   |          |                                 | (1)                |  |
| 7  | 3 |          | Record processing:              | Uniform            |  |
|    |   | Lectures | • Stock of commodity supplies   | Accounting System  |  |
|    |   |          | when purchasing locally and     |                    |  |
|    |   |          | abroad                          |                    |  |
|    |   |          | •Stock of waste and consumables |                    |  |
| 8  | 3 | Lectures | Record processing:              | Uniform            |  |
|    |   |          | • Documentary credits on        | Accounting Syst    |  |
|    |   |          | behalf of others                | (1)                |  |
| 9  | 3 | Lectures | Restrictive treatment:          | Uniform            |  |
|    |   |          | • Loans granted                 | Accounting Syst    |  |
|    |   |          |                                 | (1)                |  |
| 10 | 3 | Lectures | Record processing:              | Uniform            |  |
|    |   |          | Loans received                  | Accounting Syst    |  |
|    |   |          |                                 | (1)                |  |
| 11 | 3 |          | Record Broking:                 | Uniform            |  |
|    |   | Lectures | • Received text                 | Accounting Syst    |  |
|    |   |          |                                 | (1)                |  |
| 12 | 3 | Lectures | Record processing:              | Uniform            |  |
|    |   |          | •Debtors                        | Accounting Syst    |  |
|    |   |          | •Creditors                      | (1)                |  |
| 13 | 3 | Lectures | Record processing:              | Uniform            |  |
|    |   |          | •Receivables                    | Accounting Syst    |  |
|    |   |          | •Payables                       | (1)                |  |



| 14 | 3 Lectures | Record processing: | Uniform         |  |
|----|------------|--------------------|-----------------|--|
|    |            | •Receivables       | Accounting Syst |  |
|    |            | •Payables          | (1)             |  |
| 15 | 3 Lectures | Accounts payable   | Uniform         |  |
|    |            |                    | Accounting Syst |  |
|    |            |                    | (1)             |  |



توزيع الدرجة من 100 على وفق المهام المكلف بها الطالب مثل التحضير اليومي والامتحانات اليومية والشفوية والشهرية والتحريرية والتقارير .... الخ

| 14. Learning & Teaching Resources |   |
|-----------------------------------|---|
| Required textbooks                | Unified Accounting System/Board of          |
| (curricular if any)               | Financial                                   |
|                                   | Supervision                                 |
| Main References                   | Research, theses and dissertations related  |
| (sources)                         | to the topics                               |
|                                   | of the unified accounting system.           |
| Recommended Books & References    | Research published on the Iraqi academic    |
| (Scientific Journals, Reports)    | journals                                    |
|                                   | website, and financial statements published |
|                                   | on the Iraq                                 |
|                                   | Stock Exchange website prepared in          |
|                                   | accordance                                  |
|                                   | with the unified accounting system.         |
| Websites or Electronic References | The website of the Federal Financial        |
|                                   | Supervision Bureau.                         |

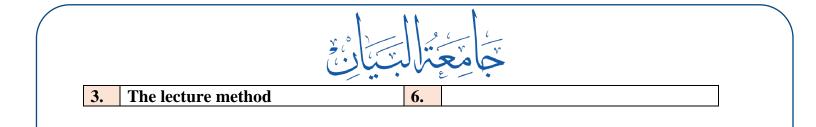


| 1. Course Title                 | Banking operations                            |
|---------------------------------|---|
| 2. Course Code                  | 02033105                                      |
| 3. Semester/Year                | First semester of the academic year 2024/2025 |
| 4. Description Preparation Date | 2024/9/16                                     |
| 5. Available Attendance Form    | Daily attendance as per schedule              |
| 6. No. of Hours (Total)         | 30 hours                                      |
| 7. No. of Credits (Total)       | 2 hours a week                                |
| 8. Course Administrator Name    | M.M. Inam Abdul Zahra Rahma                   |
| 9. E-mail                       | 1995anaam@gmail.com                           |
|                                 |   |

### **10.** Course Objectives

method

|           | A1                                | The course aims to explain the con  | cept o | of banking operations and their types.     |  |  |  |
|-----------|-----------------------------------|---|--------|--|--|--|--|
| Γ         | A2                                | Identify the most important bank accounts and explain the importance of ba        |        |  |  |  |  |
| e         | <b>A2</b>                         | accounts.   |        |  |  |  |  |
| Knowledge | A3                                | • • •   | dits,  | explain their benefits and identify the ty |  |  |  |
| [MO       |                                   | of documentary credits.   |        |  |  |  |  |
| Kn        | A4                                |   | k mar  | agement, identifying the types of risks a  |  |  |  |
| _         |                                   | ways to prevent them.   | ofo    | pening a bank account, and distinguish     |  |  |  |
|           | <b>B1</b>                         | between its types.  | 010    | penning a bank account, and distinguish    |  |  |  |
|           | <b>B2</b>                         | Aims at the mechanism of dealing  | with   | panking operations of all kinds.           |  |  |  |
|           |                                   | To know and understand the steps of implementing documentary credit, skills       |        |  |  |  |  |
| s         | <b>B3</b>                         | issuing letters of guarantee.   |        |  |  |  |  |
| Skills    | <b>B4</b>                         | The skill of explaining the difference between documentary credit and letter      |        |  |  |  |  |
| S         | D4                                | guarantee.  |        |  |  |  |  |
|           | <b>C1</b>                         | Using various scales that are compatible with the objectives of learning the subj |        |  |  |  |  |
|           | ~                                 | of banking operations from mathematical concepts and operations.                  |        |  |  |  |  |
| es        | C2                                | Using various mind maps.  |        |  |  |  |  |
| Values    | <b>C3</b>                         |   |        |  |  |  |  |
|           | <b>C4</b>                         |   |        |  |  |  |  |
| 11.       | Teac                              | ching and Learning Strategies   |        |  |  |  |  |
|           |                                   |   |        |  |  |  |  |
| 1.        |                                   | ng the field visit method for   | 4.     | Banking risk management strategy           |  |  |  |
|           | fina                              | ncial and banking institutions  |        | using an illustrative framework.           |  |  |  |
| 2.        | Using the discussion and dialogue |   |        |  |  |  |  |





| 2. The | . The Structure of the Course |   |   |                 |                            |  |  |
|--------|-------------------------------|---|---|-----------------|----------------------------|--|--|
| Week   | Hours                         | RLOs  | Topic/Subject Name  | Learning Method | Evaluation Method          |  |  |
| 1      | 2                             | Formulating the intended learn outcomes of the course | The concept of banking operation<br>and their importance<br>Historical development of bank<br>operations. |                 | Attendance and Participati |  |  |
| 2      | 2                             |   | Characteristics of bank<br>operations<br>Types of banking operations                                      | The lecture     | Daily Exam                 |  |  |
| 3      | 2                             |   | Current account   | The lecture     | Daily Exam                 |  |  |
| 4      | 2                             |   | Savings and Fixed Deposit Acco  | The lecture     | Attendance and Participati |  |  |
| 5      | 2                             |   | Documentary credits   | The lecture     | Daily Exam                 |  |  |
| 6      | 2                             |   | Letters of guarantee  | The lecture     | Attendance and Participati |  |  |
| 7      | 2                             |   | Bank transfers  | The lecture     | Written Exam               |  |  |
| 8      | 2                             |   | First month exam  | The lecture     |                            |  |  |
| 9      | 2                             |   | Banking risk management   | The lecture     |                            |  |  |
| 10     | 22                            |   | Bank credit   | The lecture     |                            |  |  |
| 11     | 2                             |   | Concept of bank loans   | The lecture     |                            |  |  |
| 12     | 2                             |   | Electronic banks  | The lecture     |                            |  |  |
| 13     | 2                             |   | Concept and definition of electro banks   | The lecture     |                            |  |  |
| 14     | 2                             |   | Electronic banking services   | The lecture     |                            |  |  |
| 15     | 2                             |   | Electronic marketing Second mo<br>exam  |                 | Written Exam               |  |  |



| 3. Course Evaluation   |  |  |  |  |  |
|--|--|--|--|--|--|
| توزيع الدرجة من 100 على وفق المهام المكلف بها الطالب مثل التحضير اليومي والامتحانات اليومية والشفوية |  |  |  |  |  |
| والشهرية والتحريرية والتقارير الخ  |  |  |  |  |  |
| First month exam (15)  |  |  |  |  |  |
| Second month exam (15)   |  |  |  |  |  |
| Participation and attendance (5)   |  |  |  |  |  |
| Daily exam and reports (5)   |  |  |  |  |  |
| Final exam (60)  |  |  |  |  |  |
| 14. Learning & Teaching Resources  |  |  |  |  |  |
|  |  |  |  |  |  |
| Required textbooks   | • Basic texts                              |  |  |  |  |
| (curricular if any)  | • Course books                             |  |  |  |  |
|  | • Others1                                  |  |  |  |  |
| Main References  | Al-Sayrafi, Muhammad, (2016), "Banking     |  |  |  |  |
| (sources)  | <b>Operations Management</b> "             |  |  |  |  |
|  |  |  |  |  |  |
|  | Youssef Hassan Youssef, (2012),            |  |  |  |  |
| "Electronic Banks"   |  |  |  |  |  |
| <b>Recommended Books &amp; References Reports, theses and dissertations on</b>                       |  |  |  |  |  |
| (Scientific Journals, Reports)   | banking operations.                        |  |  |  |  |
| Websites or Electronic References  | https://www.researchgate.net/profile/Teba- |  |  |  |  |
|  | Majed/publication                          |  |  |  |  |



|                 | Course Description (1)  |   |                        |           |  |  |
|-----------------|---|---|------------------------|-----------|--|--|
| 1. Course Title |   |   | Banking Accounting (1) |           |  |  |
| 2. Course Code  |   |   | 02033106               |           |  |  |
| <b>3.</b> S     | emes  | ster/Year   | First semester         |           |  |  |
| <b>4.</b> D     | escr  | iption Preparation Date   | 2024/9/                | 2024/9/16 |  |  |
| 5. A            | vaila   | able Attendance Form  | Daily a                | ttend     | lance as per schedule  |  |
| 6. N            | lo. of  | Hours (Total)   | 30hour                 | rs du     | ring the first semester  |  |
| 7. N            | lo. of  | Credits (Total)   | 2un                    | its       |  |  |
| <b>8.</b> C     | Cours   | se Administrator Name   | Athma                  | r abo     | l Al-rahman  |  |
| 9. E            | -mai  | il  | Athmar                 | a@a       | lbayan.edu.iq  |  |
| 10.             | Co  | ourse Objectives  |                        |           |  |  |
| Knowledge       | A1  | Providing the student with a cognitive skill about the concept, specification |                        |           | n recording banking operations in t  |  |
| Kno             | A2  | Providing the student with .Central Bank and directed                         |                        |           | kill regarding the instructions issued by t<br>nt and private banks            |  |
|                 | <b>B1</b> The student's knowledge of the types of accounting records approved un Companies Law, the Government and Private Banks Law, and other au records  |   |                        |           | •  |  |
|                 | <b>B2</b>   | .Identification of the basis  | for recor              | ding      | various banking operations   |  |
|                 | <b>B3</b>   | The student is able to sep<br>.companies                                      | parate fix             | xed a     | nd current assets in banks from those  |  |
| Skills          | <b>B4</b> The student is able to prepare the final accounts (trading, profits and loss prepare the balance sheet prepared in accordance with the unified acc system and the banking accounting system in accordance with the instruct |   |                        |           | accordance with the unified accounti<br>em in accordance with the instructions |  |
|                 |   |   |                        |           | skill according to the student's ability a                                     |  |
| es              | <b>C2</b>   | Developing and enhancing  | g the strat            | tegy o    | of critical thinking in learning   |  |
| Values          | C3  |   |                        |           |  |  |
|                 | C4<br>Teac  | ching and Learning Strate   | oies                   |           |  |  |
| 11.             | Ital  | thing and Learning Strate   | 6105                   |           |  |  |
| 1.              |   | ture method   |                        | 4.        | Reports and studies  |  |
| 2.              |   |   |                        | <u>5.</u> |  |  |
| 3.              | 3. Workshops  |   |                        | 6.        |  |  |



| 2. The | The Structure of the Course |   |  |                 |                    |  |
|--------|-----------------------------|---|--|-----------------|--------------------|--|
| Week   | Hours                       | RLOs  | Topic/Subject Name                     | Learning Method | Evaluation Method  |  |
| 1      | 2                           | Getting to know the bank system   | Introduction and basic review          | a lecture       | Exams of all kinds |  |
| 2      | 2                           | Getting to know the bank system   | Introduction to commercial bank        | a lecture       | Exams of all kinds |  |
| 3      | 2                           | Getting to know the bank system   | Types of banks                         | a lecture       | Exams of all kinds |  |
| 4      | 2                           | Getting to know the bank system   | Basis of banking activity              | a lecture       | Exams of all kinds |  |
| 5      | 2                           | Getting to know the bank system   | Accounting system for the banki system | a lecture       | Exams of all kinds |  |
| 6      | 2                           |   | First mont                             | th exam         |                    |  |
| 7      | 2                           | Getting to know the banki system  | Islamic Banking Accounting             | a lecture       | Exams of all kinds |  |
| 8      | 2                           | The student is able to reco<br>accounting operations a<br>practical financial events from r<br>life in the accounting reco<br>approved by banks in the field<br>banking operations. | cashier's department                   | a lecture       | Exams of all kinds |  |
| 9      | 2                           |   |  | a lecture       | Exams of all kinds |  |

|    |   |   | بَجَامَعٍ بَالَبْ يَانَ                                 |           |                    |
|----|---|---|---|-----------|--------------------|
| 10 | 2 | The student is able to reco<br>accounting operations a<br>practical financial events from r<br>life in the accounting reco<br>approved by banks in the field<br>banking operations. | savings accounts department                             | a lecture | Exams of all kinds |
| 11 | 2 | The student is able to reco<br>accounting operations a<br>practical financial events from r<br>life in the accounting reco<br>approved by banks in the field<br>banking operations. |   | a lecture | Exams of all kinds |
| 12 | 2 | The student is able to reco<br>accounting operations a<br>practical financial events from r<br>life in the accounting reco<br>approved by banks in the field<br>banking operations. |   | a lecture | Exams of all kinds |
| 13 | 2 | The student is able to reco<br>accounting operations a  | discounting and collection commercial papers department | a lecture | Exams of all kinds |
| 14 | 2 | The student is able to reco<br>accounting operations a<br>practical financial events from r<br>life in the accounting reco<br>approved by banks in the field<br>banking operations. | internal transfers department                           | a lecture | Exams of all kinds |
| 15 |   |   | Second month  | exam      |                    |



| 3. Course Evaluation              |  |
|-----------------------------------|--|
| First month exam $= 15$           |  |
| Second month exam = $15$          |  |
| Today's evaluation $= 10$         |  |
| Final exam $= 60$                 |  |
| 14. Learning & Teaching Resources |  |
|                                   |  |
| Required textbooks                | Accounting in Banking Activity - Dr.   |
| (curricular if any)               | Ibrahim Al-Jazrawi, Dr. Majeed Jassim  |
|                                   | and Dr. Muhammad Ali Aziz              |
| Main References                   | Specialized Accounting - Dr. Thaer Al- |
| (sources)                         | Ghaban and Ms. Faiza Al-Ghaban         |
| Recommended Books & References    |  |
| (Scientific Journals, Reports)    |  |
| Websites or Electronic References | Specialized websites                   |



| 1. Course Title                 | Quantitative methods                                  |  |
|---------------------------------|---|--|
| 2. Course Code                  | 02033103  |  |
| 3. Semester/Year                | \ the first2024-2025                                  |  |
| 4. Description Preparation Date | 2024/9/16   |  |
| 5. Available Attendance Form    | weekly  |  |
| 6. No. of Hours (Total)         | hours (3 hours per week, 15 weeks per 45<br>(semester |  |
| 7. No. of Credits (Total)       | 3   |  |
| 8. Course Administrator Name    | Dr. Awatif Ibrahim Mohammed                           |  |
| 9. E-mail                       | Awatif.ibrahim@albayan.edu.iq                         |  |
| 10 Course Objectives            |   |  |

#### **10.** Course Objectives

| Knowledge                            | A1        | that he methods Providing the student with cognitive skills about quantitative .needs in the field of work   |    |               |  |  |  |
|--------------------------------------|-----------|--|----|---------------|--|--|--|
|                                      | A2        | The student learns the concept of a model and how to formulate a .mathematical model of a management problem   |    |               |  |  |  |
|                                      | A3        | The student learns about the quantitative methods that can be adopted in .making administrative decisions under different decision-making conditions |    |               |  |  |  |
|                                      | A4        |  |    |               |  |  |  |
| Skills                               | <b>B1</b> | .administrative problems by applying the relevant software   |    |               |  |  |  |
|                                      | <b>B2</b> | Expand the student's ability to quantitative analysis  |    |               |  |  |  |
|                                      | <b>B3</b> |  |    |               |  |  |  |
| Sk                                   | <b>B4</b> |  |    |               |  |  |  |
| Values                               | C1        | Developing and enhancing thinking skills according to the student's ability<br>and moving him to the level of thinking.                              |    |               |  |  |  |
|                                      | <b>C2</b> | Develop and enhance critical thinking strategy in learning.  |    |               |  |  |  |
|                                      | <b>C3</b> |  |    |               |  |  |  |
| N.                                   | C4        |  |    |               |  |  |  |
| 11. Teaching and Learning Strategies |           |  |    |               |  |  |  |
| 1.                                   |           | hinking strategy according to the tudent's ability   |    | Brainstorming |  |  |  |
| 2.                                   |           |  | 5. |               |  |  |  |
| 3.                                   | Crit      | ical thinking strategy in learning   | 6. |               |  |  |  |



| 2. The Structure of the Course |       |      |                                       |                        |                           |  |  |  |
|--------------------------------|-------|------|---------------------------------------|------------------------|---------------------------|--|--|--|
| Week                           | Hours | RLOs | Topic/Subject Name                    | Learning Method        | <b>Evaluation Method</b>  |  |  |  |
| 1                              | 3     | A1   | Introduction to Quantitative          | Method of giving -1    | Exams of all kinds -1     |  |  |  |
|                                |       | A2   | Applications (Concept and Importance) | lect                   | Feedback from students -2 |  |  |  |
|                                |       | A3   |                                       | ure                    | Method of expression -3   |  |  |  |
|                                |       |      |                                       | S                      | with faces                |  |  |  |
|                                |       |      |                                       | Student groups-2       | Learning matrix-4         |  |  |  |
|                                |       |      |                                       | Workshops-3            | Reports and studies -5    |  |  |  |
|                                |       |      |                                       | Reports and studies -4 |                           |  |  |  |
| 2                              | 3     | B1   | The concept of the model-             | Method of giving -1    | Exams of all kinds -1     |  |  |  |
|                                |       | B2   | Types of models and their -           | lect                   | Feedback from students -2 |  |  |  |
|                                |       |      | classifications                       | ure                    | Method of expression -3   |  |  |  |
|                                |       |      | Reasons for using models -            | S                      | with faces                |  |  |  |
|                                |       |      | Model properties-                     | Student groups-2       | Learning matrix-4         |  |  |  |
|                                |       |      |                                       | Workshops-3            | Reports and studies -5    |  |  |  |
|                                |       |      |                                       | Reports and studies -4 |                           |  |  |  |
| 3                              | 3     | B1   | Formulating mathematical models       | Method of giving -1    | Exams of all kinds -1     |  |  |  |
|                                |       | B2   | exercises                             | lect                   | Feedback from students -2 |  |  |  |
|                                |       |      |                                       | ure                    | Method of expression -3   |  |  |  |
|                                |       |      |                                       | S                      | with faces                |  |  |  |
|                                |       |      |                                       | Student groups-2       | Learning matrix-4         |  |  |  |
|                                |       |      |                                       | Workshops-3            | Reports and studies -5    |  |  |  |
|                                |       |      |                                       | Reports and studies -4 |                           |  |  |  |
| 4                              | 3     | A1   | Decision theory                       | Method of giving -1    | Exams of all kinds -1     |  |  |  |
|                                |       | A2   | Administrative decision-making steps  | lect                   | Feedback from students -2 |  |  |  |
|                                |       | A3   | Quantitative methods adopted in -     | ure                    | Method of expression -3   |  |  |  |
|                                |       | B1   | administrative decision-making        | S                      | with faces                |  |  |  |
|                                |       | B2   | Decisions under complete certainty-   | Student groups-2       | Learning matrix-4         |  |  |  |
|                                |       |      | : Decisions under uncertainty         | Workshops-3            | Reports and studies -5    |  |  |  |



|   | 1 |                       | Ontimistic standard                     | Reports and studies -4 |                              |
|---|---|-----------------------|---|------------------------|------------------------------|
|   |   |                       | Pessimistic standard-                   | Reports and studies -4 |                              |
|   |   |                       | Pessimistic standard-                   |                        |                              |
| 5 | 3 | B1                    | criterion of regret-                    | Method of giving -1    | Exams of all kinds -1        |
|   | 5 | B1<br>B2              | Hurwitz criterion-                      | le le                  |                              |
|   |   | D2                    | Laplace's criterion-                    | ur                     |                              |
|   |   |                       | Decisions under risk-                   | S                      | with faces                   |
|   |   |                       | Expected value criterion-               | Student groups-2       | Learning matrix-4            |
|   |   |                       | Decision tree standard-                 | Workshops-3            | Reports and studies -5       |
|   |   |                       |   | Reports and studies    | 1                            |
| 6 | 3 | B1                    | :Decisions in the context of conflict-  | Method of giving -1    | Exams of all kinds -1        |
| 0 | 5 | B1<br>B2              | Game theory -                           | le le                  |                              |
|   |   | D2                    | Game theory -                           | ur                     |                              |
|   |   |                       |   | S                      | with faces                   |
|   |   |                       |   | Student groups-2       | Learning matrix-4            |
|   |   |                       |   | Workshops-3            | Reports and studies -5       |
|   |   |                       |   | Reports and studies    | 1                            |
| 7 | 3 | B1                    | Linear programming                      | Method of giving -1    | Exams of all kinds -1        |
| / | 5 | B1<br>B2              | Graphical method for solving            | 0 0                    | ct Feedback from students -2 |
|   |   | A1                    | maximization problems                   | ur                     |                              |
|   |   | A1<br>A2              | Graphical method for solving            | S                      | with faces                   |
|   |   | $\Lambda \mathcal{L}$ | minimization problems                   | Student groups-2       | Learning matrix-4            |
|   |   |                       | minimization problems                   | Workshops-3            | Reports and studies -5       |
|   |   |                       |   | Reports and studies    | 1                            |
| 8 | 3 | B1                    | Special cases of the graphical solution | Method of giving -1    | Exams of all kinds -1        |
|   | 5 | B1<br>B2              | :method                                 | le                     |                              |
|   |   | 124                   | Unsolvable-                             | ur                     |                              |
|   |   |                       | Unlimited solution-                     | S                      | with faces                   |
|   |   |                       | dissolution                             | Student groups-2       | Learning matrix-4            |
|   |   |                       | Multiplicity of optimal solutions-      | Workshops-3            | Reports and studies -5       |
|   |   |                       | Multipliency of optimal solutions-      | Reports and studies    |                              |
|   |   |                       |   |                        |                              |



| 9  |   |          |  | Method of giving -1    | Exams of all kinds -1     |
|----|---|----------|--|------------------------|---------------------------|
|    |   |          |  | lect                   | Feedback from students -2 |
|    |   | B1       | Linear programming                               | ure                    | Method of expression -3   |
|    | 3 | B1<br>B2 | Simplex method -                                 | S                      | with faces                |
|    |   | ΒZ       | Big M Method                                     | Student groups-2       | Learning matrix-4         |
|    |   |          |  | Workshops-3            | Reports and studies -5    |
|    |   |          |  | Reports and studies -4 |                           |
| 10 |   |          |  | Method of giving -1    | Exams of all kinds -1     |
|    |   |          |  | lect                   | Feedback from students -2 |
|    |   | B1       | Special access of the Simpley and Pig M          | ure                    | Method of expression -3   |
|    | 3 | B1<br>B2 | Special cases of the Simplex andBig M<br>methods | S                      | with faces                |
|    |   | DZ       | methods  | Student groups-2       | Learning matrix-4         |
|    |   |          |  | Workshops-3            | Reports and studies -5    |
|    |   |          | Reports and studies -4                           |                        |                           |
| 11 |   |          | Transport  | Method of giving -1    | Exams of all kinds -1     |
|    |   |          | Initial solution methods for                     | lectures               | Feedback from students -2 |
|    |   | B1<br>B2 | :transport models                                | Student groups-2       | Method of expression -3   |
|    | 3 |          | .Northwest corner method -                       | Workshops-3            | with faces                |
|    |   | D2       | .Low cost method -                               | Reports and studies -4 | Learning matrix-4         |
|    |   |          | .Vogel's approximate method -                    |                        | Reports and studies -5    |
|    |   |          |  |                        |                           |
| 12 |   |          |  | Method of giving -1    | Exams of all kinds -1     |
|    |   |          | Special cases of transport models                | lectures               | Feedback from students -2 |
|    | 3 | B1       | Optimal solution for transportation              | Student groups-2       | Method of expression -3   |
|    | 5 | B2       | models   | Workshops-3            | with faces                |
|    |   |          | models   | Reports and studies -4 | e                         |
|    |   |          |  |                        | Reports and studies -5    |
| 13 |   |          | Customization Models                             | Method of giving -1    | Exams of all kinds -1     |
|    | 3 | B1       | Comprehensive inventory -                        | lectures               | Feedback from students -2 |
|    | 5 | B2       | method   | Student groups-2       | Method of expression -3   |
|    |   |          | Johnson's algorithm                              | Workshops-3            | with faces                |



|    |   |    |  | Reports and studies -4 | Learning matrix-4         |
|----|---|----|--|------------------------|---------------------------|
|    |   |    |  |                        | Reports and studies -5    |
| 14 |   |    |  | Method of giving -1    | Exams of all kinds -1     |
|    |   |    | Special cases of customization models    | lectures               | Feedback from students -2 |
|    | 2 | B1 | Project management and business -        | Student groups-2       | Method of expression -3   |
|    | 5 | B2 | .networks                                | Workshops-3            | with faces                |
|    |   |    | .iletworks                               | Reports and studies -4 | Learning matrix-4         |
|    |   |    |  |                        | Reports and studies -5    |
| 15 |   |    |  | Method of giving -1    | Exams of all kinds -1     |
|    |   |    |  | lectures               | Feedback from students -2 |
|    | 2 | B1 | Preparing project implementation         | Student groups-2       | Method of expression -3   |
|    | 5 | B2 | schedules using the critical path method | Workshops-3            | with faces                |
|    |   |    |  | Reports and studies -4 | Learning matrix-4         |
|    |   |    |  | _                      | Reports and studies -5    |



### 13. Course Evaluation

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

# 14. Learning & Teaching Resources

| Required textbooks                | Operations Research Applications in      |
|-----------------------------------|--|
| (Curricular if any)               | Management/ Ithraa Publishing and        |
|                                   | Distribution House/ Second Edition 2016/ |
|                                   | Dr. Saleh Mahdi Al-Amiri and Dr. Awatif  |
|                                   | Ibrahim Al-Haddad                        |
| Main References                   |  |
| (sources)                         |  |
| Recommended Books & References    |  |
| (Scientific Journals, Reports)    |  |
| Websites or Electronic References | Google classroom                         |



# Course Description (1)

| 1. (           | Cours                                  | se Title   | Professional ethics  |                |                                      |  |
|----------------|--|--|--|----------------|--------------------------------------|--|
| 2. Course Code |  |  | 02033108   |                |                                      |  |
| 3. S           | emes                                   | ster/Year  | Courses  |                |                                      |  |
| <b>4.</b> D    | )escr                                  | iption Preparation Date  | 2024/9/1   | .6             |                                      |  |
| 5. A           | vaila                                  | able Attendance Form   | Lectures   | s              |                                      |  |
| 6. N           | lo. of                                 | Hours (Total)  | 2*15=30  | 0 ho           | urs                                  |  |
| 7. N           | lo. of                                 | Credits (Total)  | 2  |                |                                      |  |
| 8.0            | Cours                                  | se Administrator Name  | M.M. Ro  | osa            | Saeed Abdel Hadi                     |  |
| 9. E           | 2-mai                                  | il   | <u>rozaalm</u>   | urh            | j@gmail.com                          |  |
| 10.            | Co                                     | ourse Objectives   | •  |                |                                      |  |
| lge            | <b>A1</b>                              | Introducing the student to   | the nature   | of             | professional ethics                  |  |
| vled           | A2                                     | Knowing the importance of professional ethics  |  |                |                                      |  |
| Knowledge      | <b>A3</b>                              | Identify the basic considerations in professional ethics   |  |                |                                      |  |
| K              | <b>A4</b>                              |  |  |                |                                      |  |
|                | <b>B1</b>                              | Enabling the student to pra  | actice worl  | k wi           | th professional ethics in the future |  |
|                | <b>B2</b>                              | Increase the student's mora  | al awarene   | ess a          | nd expand his perceptions            |  |
| Skills         | <b>B3</b>                              | Keeping pace with developments in professional ethics according to the changes affecting the daily life of society |  |                |                                      |  |
| Sk             | <b>B4</b>                              |  |  |                |                                      |  |
|                | <b>C1</b>                              | Helping the student unders   |  | <u> </u>       |                                      |  |
|                | C2                                     | Introducing the student to the effective application of the principles and values of professional ethics.          |  |                |                                      |  |
| alues          | C3                                     | Establishing sound moral bindividuals in society   | Establishing sound moral behavior and its reflection on the actions of |                |                                      |  |
| Λ              |  |  |  |                |                                      |  |
|                |  | ching and Learning Strate  | 0  |                |                                      |  |
| 1.             |  | tures  |  | <u>4.</u><br>- | Reports                              |  |
| 2.             |  | cussion sessions   |  | <u>5.</u>      |                                      |  |
| 3.             | <b>3.</b> Asking questions to students |  |  | 6.             |                                      |  |



| 2. The Structure of the Course |       |   |                    |                 |                                    |  |
|--------------------------------|-------|---|--------------------|-----------------|------------------------------------|--|
| Week                           | Hours | RLOs  | Topic/Subject Name | Learning Method | Evaluation Method                  |  |
| 1                              | 2     | The concept of professional ethics and<br>importance, sources of ethics in the<br>business organization |                    | Perspective     | Daily, weekly and<br>monthly exams |  |
| 2                              | 2     | Means of establishing professional eth  |                    | Perspective     | _                                  |  |
| 3                              | 2     | The ethical framework for<br>administrative decisions and the<br>factors affecting them                 |                    | Perspective     |                                    |  |
| 4                              | 2     | -   |                    | Perspective     |                                    |  |
| 5                              | 2     | Social Responsibility and Business<br>Ethics in Marketing   |                    | Perspective     |                                    |  |
| 6                              | 2     | exam  |                    | perspective     | _                                  |  |
| 7                              | 2     |   |                    | Perspective     |                                    |  |
| 8                              | 2     | Social responsibility and business<br>ethics in management Finance &<br>Accounting                      |                    | Perspective     |                                    |  |
| 9                              | 2     | Social Responsibility and Business<br>Ethics in Public Relations and<br>Administrative Functions        |                    | Perspective     |                                    |  |
| 10                             | 2     | Psychological foundations   |                    | Perspective     |                                    |  |

|    | جامع تلاب بان   |             |  |  |  |  |
|----|---|-------------|--|--|--|--|
| 11 | 2 The concept of aggressive behavior,<br>psychological foundations Aggressive<br>behavior has physiological foundation<br>For aggressive behavior | Perspective |  |  |  |  |
| 12 | 2 Theories explaining aggressive behavior<br>forms and manifestations and the reaso<br>for aggressive behavior                                    | Perspective |  |  |  |  |
| 13 | 2 The concept of administrative corrupti<br>manifestations of corruption<br>administrative causes - types - forms                                 | Perspective |  |  |  |  |
| 14 | 2 The effects of administrative corrupti<br>the most important initiatives a<br>international anti-corruption document                            | Perspective |  |  |  |  |
| 15 | 2 exam  | Perspective |  |  |  |  |



## **13. Course Evaluation**

توزيع الدرجة من 100 على وفق المهام المكلف بها الطالب مثل التحضير اليومي والامتحانات اليومية والشفوية والشهرية والتحريرية والتقارير .... الخ

| 14. Learning & Teaching Resources |   |
|-----------------------------------|---|
| Required textbooks                |   |
| (curricular if any)               |   |
| Main References                   | Values and ethics of work and           |
| (sources)                         | management / Medhat Abu Al-Nasr         |
|                                   | Business ethics / Prof. Mahdi Saleh Al- |
|                                   | Samuraii                                |
| Recommended Books & References    |   |
| (Scientific Journals, Reports)    |   |
| Websites or Electronic References |   |



# Course Description (1)

| 1. Co     | urse   | Title   | Econometrics and Finance / Stage III                         |  |  |
|-----------|--|---|--|--|--|
| 2. Co     | ırse   | Code  |  |  |  |
| 3. Sen    | neste  | er/Year   | First Semester of the Academic Year 2024/2025                |  |  |
| 4. Des    | crip   | tion Preparation Date   | 2024/9/16  |  |  |
| 5. Ava    | ailab  | le Attendance Form  | Theoretical lectures in the classroom                        |  |  |
| 6. No.    | of H   | Iours (Total)   | (30) study hours (2) hours per week                          |  |  |
| 7. No.    | of C   | Credits (Total)   | 2 - Unit   |  |  |
| 8. Co     | ırse   | Administrator Name  | Assoc. Prof. Dr. Sherine Badri Tawfiq                        |  |  |
| 9. E-n    | nail   |   | Shereen.badry@albyan.edu.iq                                  |  |  |
| 10.       | Cou  | rse Objectives  |  |  |  |
|           | A1   | To familiarize the student wi<br>mathematical and statistical   | th the concept of econometrics and its methods.              |  |  |
| e         | A2   | The student should know the types of standard methods   |  |  |  |
| Knowledge | A3   | Providing the student with scientific knowledge about the concept of financial variables and the factors affecting them |  |  |  |
| Kno       | A4   | Introducing the student to ho financial variables (independ   | ow to build a standard model consisting of lent - dependent) |  |  |
|           | B1   | The skill of thinking and intand finance  | troducing the student to the foundations of econometri       |  |  |
|           | <b>B2</b>  | Skill of observation and kn   | owledge elicit related to econometrics and finance           |  |  |
|           | <b>B</b> 3   | The skill of analysis and knowledge of the link between financial variables a patterns of their branches.               |  |  |  |
| Skills    | The skill of the student's thinking in different models and how to deal with |   |  |  |  |
|           | <b>C1</b>  |   | to study econometric and financial methods                   |  |  |
|           | C2   | Discuss how and how to int<br>(dependent and independent  | eract between standard variables                             |  |  |
|           | C3   | Deepening the student's ana research papers   | lytical ability by discussing topics and                     |  |  |
| Values    | C4   | Enhancing student confidence<br>discussions   | e by involving him in scientific dialogues and               |  |  |



| 11. To | eaching and Learning Strategies  |    |  |
|--------|--|----|--|
| 1.     | Methodological books written on the same subject, auxiliary books and related research             | 4. | Keeping abreast of developments in<br>the applications of monetary and<br>banking policies |
| 2.     | Conduct simple tests to measure the student's understanding of the topic                           | 5. |  |
| 3.     | Developing the student's discussion<br>and dialogue skills and deepening the<br>analytical ability | 6. |  |



| 2. The | Structur | e of the Course  |  |                    |  |
|--------|----------|--|--|--------------------|--|
| Week   | Hours    | RLOs   | Topic/Subject Name   | Learning Method    | <b>Evaluation Method</b>                           |
| 1      | 2        | The nature of econometrics, the<br>purposes of econometrics, the<br>components of econometrics<br>(economic theory,<br>facts and data, their types and<br>properties,<br>standard and statistical methods)   | General concepts in econometrics                                   | Scientific lecture | ,Daily questions<br>discussions and posts          |
| 2      | 2        | Econometrics is closely related t<br>economic theory, mathematical<br>economics, and economic<br>statistics.<br>and mathematical statistics, and<br>that these branches are integrated<br>for<br>Provide numerical values for<br>parameters of different econor<br>variables | Econometric objectives<br>and their relationship<br>Other sciences | Scientific lecture | Questions & Discussion<br>And daily participations |
| 3      | 2        | The aim of the model is to estim<br>numerical values of the paramete<br>of the relationship between<br>economic variables in order to<br>predict or analyze an economic<br>structure or<br>Evaluation of economic policy. T<br>economic model uses symbols a                 | Standard model types   | Scientific lecture | ,Daily questions<br>discussions and posts          |



|   |   | mathematical relations to repres   |  |                    |  |
|---|---|--|--|--------------------|--|
| 4 |   | it,  |  |                    |  |
| 4 | 2 | Econometrics (applied) is<br>concerned with measuring the<br>coefficients<br>of the model used in estimating<br>and predicting the values of<br>economic variables and this<br>requires following a certain<br>methodology in research, becaus<br>the relationship between<br>Economic variables are causal,<br>meaning that change<br>In some variables, it has an eff<br>on other variables  | Stages of preparing the form                       | Scientific lecture | Questions & Discussion<br>And daily participations |
| 5 | 2 | Simple linear model: model with<br>cutter and model without<br>Categorically, coefficient of<br>determination, properties of<br>estimates, distribution of model<br>indicator estimates in both cases<br>hypothesis test: t-test,<br>Table of Analysis of Variance, F<br>Test, Normal Distribution Test<br>For random limits, test the stabil<br>of indicator estimates,<br>Test the form formula. Examples<br>and applications on the compute | Simple linear regression<br>(least squares method) | Scientific lecture | Questions & Discussion<br>And daily participations |



| 6  | 2 | Describe the types of tests,<br>understand their elements, and<br>identify Factors affecting it  | The concept of linear mode hypotheses        | Scientific lecture | ,Daily questions<br>discussions and posts          |
|----|---|--|--|--------------------|--|
| 7  | 2 | Identify estimation methods<br>and techniques, compare<br>quantitative and qualitative<br>methods, describe and<br>evaluate quantitative methods   | Linear model estimation<br>methods           | Scientific lecture | Questions & Discussion<br>And daily participations |
| 8  | 2 |  | First exam                                   |                    |  |
| 9  | 2 | After estimating the paramet<br>of the regression model, it is<br>imperative that we evaluate<br>Estimated regression model, by<br>conducting tests<br>Economic and statisti<br>significance of the results of<br>model estimation               | Statistical tests                            | Scientific lecture | Questions & Discussion<br>And daily participations |
| 10 | 2 | In order to test whether or $notb_0$<br>$0b_1 = 0$<br>After conducting the tests, the<br>process of summarizing the resu<br>begins with a table<br>It is called analysis of variance<br>and through it we test the<br>significance of each model | Standard Error Test/ T<br>Test/ -Rmodulus of | Scientific lecture | Questions & Discussion<br>And daily participations |
| 11 | 2 | The previous simple linear   | Multiple linear regression model             | Scientific lecture | Daily questions, discussio<br>and posts            |

| 1        | 1  |       |   |
|----------|----|-------|---|
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|    |   |   | E Contraction of the second |                    |                            |
|----|---|---|---|--------------------|----------------------------|
|    |   | dependent variable (y) on many<br>variables |   |                    |                            |
|    |   | independent () This is called the           |   |                    |                            |
|    |   | regression model $X_1, X_2, \dots X_k$      |   |                    |                            |
|    |   | Multilinear                                 |   |                    |                            |
| 12 | 2 | Identify the multiple linear mo             | Statistical tests of the  |                    | Questions & Discussion     |
|    |   | tests and tools that are used               | linear model/-Correlation   | Scientific lecture | And daily participations   |
|    |   | correlation calculation                     | coefficient   |                    | And daily participations   |
| 13 | 2 | Ability to indicate problems the            |   |                    |                            |
|    |   | arise after choosing a model                |   |                    |                            |
|    |   | Recognize the concept and                   | Econometric problems  |                    | Daily questions, discussio |
|    |   | importance of the autocorrelation           | Auto-correlation problem  | Scientific lecture | and posts                  |
|    |   | problem                                     | Implications for its axis   |                    | and posts                  |
|    |   | on the estimated model and clar             | _   |                    |                            |
|    |   | its disadvantages                           |   |                    |                            |
| 14 | 2 | Identify the concept of financial           | Applied Financial   | Scientific lecture |                            |
|    |   | econometrics and its modern                 | Econometrics  |                    | Questions & Discussion     |
|    |   | methods in choosing financial               |   |                    | Questions & Discussion     |
|    |   | variables                                   |   |                    | And daily participations   |
|    |   |   |   |                    |                            |
| 15 | 2 |   |   |                    |                            |



### **13. Course Evaluation**

- 1. Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, written exams, reports .... etc
- 2. Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, written exams, reports .... etc
- 3. First monthly exam 15 marks
- 4. Second monthly exam 15 marks
- 5. Daily preparation -10 degrees
- 6. Final Exam 60 marks

#### 14. Learning & Teaching Resources

| Required textbooks                | None                                       |  |
|-----------------------------------|--|--|
| (curricular if any)               |  |  |
| Main References                   | Advanced Economic Measurement Book -       |  |
| (sources)                         | Prof. Amory Hadi Kazem                     |  |
| Recommended Books & References    | All Arab and foreign books, research       |  |
| (Scientific Journals, Reports)    | and scientific journals with               |  |
|                                   | Strict competence in monetary and banking  |  |
|                                   | policies                                   |  |
| Websites or Electronic References | All Arab and foreign books,                |  |
|                                   | researches, articles and                   |  |
|                                   | scientific journals with precise           |  |
|                                   | competence in monetary and banking policie |  |
|                                   | and available                              |  |
|                                   | On websites-Internet                       |  |
|                                   |  |  |