جامعة البيان

Course Description

Al-Bayan University

College of Business Administration

2025- 2026

Department of Banking and financial sciences
September 30 2025

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	30-09-2025
Date of Completing the Course Description	30-09-2025

Head of Department	
Signe	
Name	Dr.shereen badri tawfeeq
Date	30-09-2025

Deputy Dean for Scientific Affairs	
Signe	
Name	Dr. Ahmad Hameed
Date	30-09-2025

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

Head of Quality Assurance Section	
Signe	
Name	Rosa Saeed Abdulhadi
Date	30-09-2025

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 Courses	Credit Units	(%)	Notes
Institutional Requirements				
College Requirements				
Department Requirements				
Summer Training				
Other				

7. Program Description

Year / Level	Course Code	Course Name	Credit Hours Theoretical	Credit Hours Practical
1st	MCB	Accounting Principles (1)	3	
	ECB	Principles of Economics(1)	3	

	MGB	Principles of business administration (1)	3
	STD	Principles of statistics (1)	3
	ENG	English	3
	HDB	Human rights and democracy	2
	COD	Computer skills	3
	MCB	Accounting principles(2)	3
	ECB	Principles of Economics(2)	3
	MGB	Principles of business administration (2)	3
	MCB	Principles of statistics (2)	3
	ARB	Arabic	2
2nd	ACB	Financial Mathematics(1)	3
	FBB	Money and banks	3
	FBB	Public Finance(1)	2
	MGB	Financial Management (1)	3
	ACB	Intermediate Accounting (1)	3
	FBB	Banking databases(1)	3
	CLB	Commercial law	2
	FBB	Banking marketing	3
	EC001	electronic trade	2
	FBB	Public Finance (2)	2
	MGB	Financial Management (2)	3
	ACB	Intermediate Accounting (2)	3
	FBB	Banking databases(2)	3
	ENB	English	2
3rd	FBB	Econometrics	2
	FBB	Corporate financing 1	2
	FBB	Cost accounting 1	3
	ACB	Unified accounting system	2
	FBB	Bank accounting 1	2
	FBB	Banking operations	3
	ACB	Financial markets	2
	ACB	Cost accounting 2	3
	FBB	financial markets	3
	FBB	Corporate financing 2	2
	FBB	Financial risk	3

		management		
	ACB	Unified accounting system 2	3	
	FBB	Evaluating investment decisions	3	
	FBB	Bank accounting 2	2	
	ACB	Cost accounting 2	3	
	ENG	English	2	
4th	MSR	Methods and ethics of scientific research	2	
	ACB	accounting administration 1	3	
	ACB	Banking audit and supervision 1	3	
	FBB	Investment portfolio	3	
	FBB	Islamic banks 1	2	
	ABB	Accounting Information Systems	3	
	FBB	Ethics and methods of scientific research	2	
	TOC	research project	2	
	FBB	International financing	3	
	ACB	accounting administration 2	3	
	ACB	Banking audit and supervision 2	3	
	AA001	Study and evaluate projects	3	
	FBB	Islamic banks 2	2	
	ENG	English	2	

11. Staff

Titles	Specialist	Requirements	Numbers

	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.

<table>
<tr><th colspan="16">Program Skills</th></tr>
<tr><th colspan="4"></th><th colspan="12">Learning Outcomes Required from the Program</th></tr>
<tr><th rowspan="2">Year/Level</th><th rowspan="2">Course Code</th><th rowspan="2">Course Title</th><th rowspan="2">Primary or Optional</th><th colspan="4">Knowledge</th><th colspan="4">Skills</th><th colspan="4">Values</th></tr>
<tr><th>A1</th><th>A2</th><th>A3</th><th>A4</th><th>B1</th><th>B2</th><th>B3</th><th>B4</th><th>C1</th><th>C2</th><th>C3</th><th>C4</th></tr>
<tr><td rowspan="11">1st</td><td>MCB</td><td>Accounting Principles (1)</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
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<tr><td>MGB</td><td>Principles of business administration (1)</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
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	ARB	Arabic
2nd	ACB	Financial Mathematics(1)
	FBB	Money and banks
	FBB	Public Finance(1)
	MGB	Financial Management (1)
	ACB	Intermediate Accounting (1)
	FBB	Banking databases(1)
	CLB	Commercial law
	FBB	Banking marketing
	EC001	electronic trade
	FBB	Public Finance (2)
	MGB	Financial Management (2)
	ACB	Intermediate Accounting (2)
	FBB	Banking databases(2)
	ENB	English
3rd	FBB	Econometrics

FBB	Corporate financing 1
FBB	Cost accounting 1
ACB	Unified accounting system
FBB	Bank accounting 1
FBB	Banking operations
ACB	Financial markets
ACB	Cost accounting 2
FBB	financial markets
FBB	Corporate financing 2
FBB	Financial risk management
ACB	Unified accounting system 2
FBB	Evaluating investment decisions
FBB	Bank accounting 2
ACB	Cost

		accounting 2
	ENG	English
4th	MSR	Methods and ethics of scientific research
	ACB	accounting administration 1
	ACB	Banking audit and supervision 1
	FBB	Investment portfolio
	FBB	Islamic banks 1
	ABB	Accounting Information Systems
	FBB	Ethics and methods of scientific research
	TOC	research project
	FBB	International financing
	ACB	accounting administration 2
	ACB	Banking audit

		and supervision 2
	AA001	Study and evaluate projects
	FBB	Islamic banks 2
	ENG	English

جامعة البيان

Phase Three

Course Description (1)

1. Course Title	Corporate Finance
2. Course Code	20233102
3. Semester/Year	First semester
4. Description Preparation Date	2025/9/30
5. Available Attendance Form	Daily attendance according to the prescribed schedule
6. No. of Hours (Total)	Two hours per week
7. No. of Credits (Total)	30 hours
8. Course Administrator Name	Assist. Prof. Aladdin Mahmoud Karim
9. E-mail	aladdin.m@albayan.edu.ia
10. Course Objectives	

Knowledge	A1	The course aims to explain the concept of companies and their impact economic activity
	A2	Multiple sources of corporate financing.
	A3	It aims to clarify the role of financial institutions in promoting the work companies.

	A4	The learner should know the role of banks and non-bank financial institutions corporate finance
Skills	**B1**	The skill of learning the characteristics of banks and their importance in corpor finance.
	B2	Statement of mergers of companies, and the search for new sources of financing
	B3	
	B4	
Values	**C1**	The skill of learning the characteristics of banks and financial institutions.
	C2	Demonstrating the impact of exponential development in technology
	C3	
	C4	

11. Teaching and Learning Strategies

1.	.Lecture method	**4.**	
2.		**5.**	
3.		**6.**	

12. Course Structure

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

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

Ninth	17 18	Commercial Banks	Lecture		
X	19 20	Non-profit lending institutions		Written exam	
Eleventh	21 22	Specialized Banks	Lecture		
Twelfth	23 24	Financial Markets Second month exam	Lecture		

Thirteenth	25 26		Lecture		
Fourteenth	27 28		Lecture		
Fifteenth	29 30			Written exam	

13. Course Evaluation	
First month exam (15 marks) Second month exam (15 marks) Attendance (5 marks) Daily exam (5 marks) Final Exam (60 marks)	
14. Learning & Teaching Resources	
Required textbooks (curricular if any)	Basic texts Course Book Other
Main References (sources)	Principles of Finance and Investment Dr. Murtada Awad Alkareem
Recommended Books & References (Scientific Journals, Reports …)	Corporate Finance Reports
Websites or Electronic References	_alastthmar_waltmwyl_byn_alnzryt_walttbyq

جامعة البيان

Course Description (1)

1. Course Name	Cost Accounting / Banking Sector
2. Course Code	02033107
3. Semester / Year	2025 - 2026
4. The history of preparation of this description	2025/9/30
5. Available Attendance Forms	Came
6. Number of Credit Hours (Total)	45
7. (Number of Units (Total	45
8. Course administrator name	Eng. Ibtihaj Tahir Saber
Email	Ibtihaj.t@albayan.edu.iq

9. Course Objectives		
Knowledge	**A1**	Knowledge of the basics of cost accounting
	A2	Introduce the student to how to measure, distribute and allocate costs
	A3	Teaching the practical side of cost accounting
	A4	Teaching the student to install accounting entries for cost accounting
Skills	**B1**	Cost of money calculation skills
	B2	Cost-of-work skills
	B3	Skills of calculating and distributing expenses
	B4	Cost Lists Organizing Skills
Values	**C1**	Continuous student participation and identification of their level of development through the development of indicators and evaluation scores during the year
	C2	Intensive daily and monthly exams to learn about the student's development
	C3	Assigning students with daily assignments and exams
	C4	

10. Teaching and Learning Strategies			
١.	Education Strategy and Participatory Concept Planning	.٤	
٢.	Brainstorming	.٥	
٣.	Sequence of notes strategy	٦.	

جامعة البيان

11. Course Structure					
Evaluation method	**Learning method**	**Unit or subject name**	**Required Learning Outcomes**	**Hours**	**The week**
Weekly and daily exams	Participatory education Dail preparation	Introduction to Cost Accounting	A basic understanding of cost accounting, definition and objectives as well as cost classification according to the four approaches to the cost classification		!،2،3
Weekly, daily and quarterly exams	Participatory education, dail preparation	Concepts, cost classificatio	Concepts and classification of costs		4
Weekly, daily and quarterly exams	Participatory education, dail preparation	Control and accounting for cost of materials	Determining the cost of acquir materials - control of material documentary cycle for the purchase of materials - for the disbursement of materials - constrained treatments for damage and inventory deficit i materials		5،6،7
Daily, monthly and quarterly exams	Participatory education, dail preparation	Control and accounting for cost of services	The concept of indirect industr costs - methods of allocation a distribution of indirect industri costs - redistribution of indire industrial costs to service cente to production centers - ABC method		8،9،10
Weekly, daily and	Participatory	Measuring the cost of mone	Measure the cost of funds –		11 -12-1

quarterly exams	education, dail preparation		credit interest rate – debit inter rate – cost rate		14
			Semester Exam		15
Daily, monthly and quarterly exams	Participatory education, dail preparation	Methods of calculating and distributing costs	Measuring the cost of work		16-17-18
Daily, monthly and quarterly exams	Participatory education Dail preparation	Methods and costing	Daily wage rate, overtime rate		19-20-21
Daily, monthly and quarterly exams	Participatory education, dail preparation	Methods of calculating and distributing costs	Holidays and events fees , measuring and charging other costs		22-23-24
Daily, monthly and quarterly exams		Methods of calculating and distributing costs	Direct method of charging cost total method, descending distribution method, total distribution method		25-26-27 28-29
				Semester Exam	30

12. Course Evaluation
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 Cost Accounting / Salah Al-Hadithi Cost Accounting / Kwaz	Required textbooks (Methodology, if any)
	Main references (Sources)
	Recommended supporting books and references (Scientific journals, reports...)
	Electronic references, Websites

جامعة البيان

Course Description (1)

1. Course Title	**Uniform Accounting System (1)**
2. Course Code	**02033104**
3. Semester/Year	**First semester**
4. Description Preparation Date	**2025/9/30**
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. ATHMAR**
9. E-mail	**Athmar.a @albayan.edu.iq**

10. Course Objectives

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

11. Teaching and Learning Strategies

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

2. The Structure of the Course					
Week	**Hours**	**RLOs**	**Topic/Subject Name**	**Learning Method**	**Evaluation Method**
1	3	Lectures	Definition of the unified accounti system •The features, principles, foundations and by the unified accounting system and the scope its application.basic consideratio adopted	**Uniform Accounting System (1)**	Daily, weekly and monthl exams
2	3	Lectures	General Framework of the Accounts Manual ●Total Accounts ●Budget Accounts •Sum Accounts	**Uniform Accounting System (1)**	
3	3	Lectures	Restrictive treatment: Methods o obtaining the asset ●Purchase from the local marke ●Purchase from the foreign mar • Gifts	**Uniform Accounting System (1)**	
4	3	Lectures	Constraint Processing: Methods Acquiring Inventory ●Creation of Inventory by Contractors •Creation of Inventory by Self-Financing and Withdrawal from Production	**Uniform Accounting System (1)**	
5	3	Lectures	Record processing:	**Uniform Accounting**	

			●Replacement of fixed assets •Damaged and lost assets	**System (1)**	
6	3	Lectures	● Definition of inventory •Types of inventory	**Uniform Accounting Syst (1)**	
7	3	Lectures	Record processing: ●Stock of commodity supplies when purchasing locally and abroad •Stock of waste and consumables	**Uniform Accounting System (1)**	
8	3	Lectures	Record processing: • Documentary credits on behalf of others	**Uniform Accounting Syst (1)**	
9	3	Lectures	Restrictive treatment: • Loans granted	**Uniform Accounting Syst (1)**	
10	3	Lectures	Record processing: • Loans received	**Uniform Accounting Syst (1)**	
11	3	Lectures	Record Broking: • Received text	**Uniform Accounting Syst (1)**	
12	3	Lectures	Record processing: ●Debtors •Creditors	**Uniform Accounting Syst (1)**	
13	3	Lectures	Record processing: ●Receivables •Payables	**Uniform Accounting Syst (1)**	
14	3	Lectures	Record processing: ●Receivables	**Uniform Accounting Syst**	

			•Payables	**(1)**	
15	3	Lectures	• Accounts payable	**Uniform Accounting Syst (1)**	

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)	**Unified Accounting System/Board of Financial Supervision**
Main References (sources)	**Research, theses and dissertations related to the topics of the unified accounting system.**
Recommended Books & References (Scientific Journals, Reports …)	**Research published on the Iraqi academic 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.**

Course Description (1)

1. Course Title	**Banking operations**
2. Course Code	**02033105**
3. Semester/Year	**First semester of the academic year 2024/2025**
4. Description Preparation Date	**2025/9/30**
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. Mahde Kamel**
9. E-mail	**Mahde.k@albayan.edu.iq**

10. Course Objectives

Knowledge	**A1**	The course aims to explain the concept of banking operations and their types.
	A2	Identify the most important bank accounts and explain the importance of ba accounts.
	A3	It aims to identify documentary credits, explain their benefits and identify t types of documentary credits.
	A4	Explaining the tasks of banking risk management, identifying the types of ri and ways to prevent them.
Skills	**B1**	The skill of learning the processes of opening a bank account, and distinguishi between its types.
	B2	Aims at the mechanism of dealing with banking operations of all kinds.
	B3	To know and understand the steps of implementing documentary credit, skills issuing letters of guarantee.
	B4	The skill of explaining the difference between documentary credit and letter guarantee.
Values	**C1**	Using various scales that are compatible with the objectives of learning the subj of banking operations from mathematical concepts and operations.
	C2	Using various mind maps.
	C3	
	C4	

11. Teaching and Learning Strategies

1.	**Using the field visit method for financial and banking institutions**	**4.**	**Banking risk management strategy using an illustrative framework.**
2.	**Using the discussion and dialogue method**	**5.**	

3.	**The lecture method**	**6.**	

2. 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 operati and their importance Historical development of bank operations.	The lecture	Attendance and Participati
2	2		Characteristics of bank operations 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	2		Bank credit	The lecture	
11	2		Concept of bank loans	The lecture	
12	2		Electronic banks	The lecture	
13	2		Concept and definition electronic banks	The lecture	
14	2		Electronic banking services	The lecture	
15	2		Electronic marketing Second mo exam		Written Exam

13. 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 (curricular if any)	**• Basic texts** **• Course books** **• Others1**
Main References (sources)	**Al-Sayrafi, Muhammad, (2016), “Banking Operations Management”** **Youssef Hassan Youssef, (2012), “Electronic Banks”**
Recommended Books & References (Scientific Journals, Reports …)	**Reports, theses and dissertations on banking operations.**
Websites or Electronic References	**https://www.researchgate.net/profile/Teba-Majed/publication**

جامعة البيان

Course Description (1)

1. Course Title	**Banking Accounting (1)**
2. Course Code	02033106
3. Semester/Year	**First semester**
4. Description Preparation Date	**2025/9/30**
5. Available Attendance Form	**Daily attendance as per schedule**
6. No. of Hours (Total)	**30**
7. No. of Credits (Total)	**2**
8. Course Administrator Name	**Athmar abd Al-rahman**
9. E-mail	Athmar.a@albayan.edu.iq

10. Course Objectives

Knowledge	**A1**	Providing the student with a cognitive skill about the concept, specifications a importance of banking accounting in recording banking operations in t cords approved under the systemaccounting re
	A2	Providing the student with a cognitive skill regarding the instructions issued by t .Central Bank and directed to government and private banks
Skills	**B1**	pproved under the The student's knowledge of the types of accounting record Companies Law, the Government and Private Banks Law, and other auxilia .records
	B2	.Identification of the basis for recording various banking operations
	B3	those in The student is able to separate fixed and current assets in banks fr .companies
	B4	The student is able to prepare the final accounts (trading, profits and losses) a prepare the balance sheet prepared in accordance with the unified accounti uctions of system and the banking accounting system in accordance with the in the Financial Supervision Bureau and in light of the instructions of the Cent .Bank
Values	**C1**	Developing and enhancing the thinking skill according to the student's ability a moving him to the level of higher thinking
	C2	nhancing the strategy of critical thinking in learningDeveloping and e
	C3	
	C4	

11. Teaching and Learning Strategies

1.	**Lecture method**	**4.**	**Reports and studies**
2.	**Student groups**	**5.**	

3.	**Workshops**	**6.**	

2. 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 month 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 rec accounting operations a practical financial events fr real life in the accounting reco approved by banks in the field banking operations.	Accounting treatment for cashier's department	a lecture	Exams of all kinds
9	2	The student is able to rec accounting operations a practical financial events fr real life in the accounting reco approved by banks in the field banking operations.	Accounting treatment for current accounts department	a lecture	Exams of all kinds

10	2	The student is able to rec accounting operations a practical financial events fr real life in the accounting reco approved by banks in the field banking operations.	Accounting treatment for savings accounts department	a lecture	Exams of all kinds
11	2	The student is able to rec accounting operations a practical financial events fr real life in the accounting reco approved by banks in the field banking operations.	And fixed deposits	a lecture	Exams of all kinds
12	2	The student is able to rec accounting operations a practical financial events fr real life in the accounting reco approved by banks in the field banking operations.	Commercial papers in banks	a lecture	Exams of all kinds
13	2	The student is able to rec accounting operations a practical financial events fr real life in the accounting reco approved by banks in the field banking operations.	Accounting treatment for discounting and collection commercial papers department	a lecture	Exams of all kinds
14	2	The student is able to rec accounting operations a practical financial events fr real life in the accounting reco approved by banks in the field banking operations.	Accounting treatment for internal transfers department	a lecture	Exams of all kinds
15		Second month exam			

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

جامعة البيان

Course Description (1)

1. Course Title	ntitative methodsQua
2. Course Code	02033103
3. Semester/Year	\ the first2024-2025
4. Description Preparation Date	2025/9/30
5. Available Attendance Form	weekly
6. No. of Hours (Total)	hours (3 hours per week, 15 weeks per 45 (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

Knowledge	**A1**	that he methods Providing the student with cognitive skills about quantitative .needs in the field of work
	A2	nt learns the concept of a model and how to formulate a The stude .mathematical model of a management problem
	A3	The student learns about the quantitative methods that can be adopted in .making conditions-making administrative decisions under different decision
	A4	
Skills	**B1**	.administrative problems by applying the relevant software
	B2	Expand the student's ability to quantitative analysis
	B3	
	B4	
Values	**C1**	Developing and enhancing thinking skills according to the student's ability thinking and moving him to the level of.
	C2	Develop and enhance critical thinking strategy in learning.
	C3	
	C4	

11. Teaching and Learning Strategies

1.	Thinking strategy according to the student's ability	**4.**	Brainstorming
2.	High Thinking Skill Strategy	**5.**	
3.	al thinking strategy in learningCritic	**6.**	

جامعة البيان

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

			Optimistic standard Pessimistic standard-	Reports and studies -4	
5	3	B1 B2	criterion of regret- Hurwitz criterion- Laplace's criterion- :Decisions under risk- Expected value criterion- ndardDecision tree sta-	Method of giving -1 lect ure s Student groups-2 Workshops-3 Reports and studies -4	Exams of all kinds -1 Feedback from students -2 Method of expression -3 faces with Learning matrix-4 Reports and studies -5
6	3	B1 B2	:tDecisions in the context of conflic- Game theory -	Method of giving -1 lect ure s Student groups-2 Workshops-3 Reports and studies -4	Exams of all kinds -1 Feedback from students -2 Method of expression -3 with faces Learning matrix-4 Reports and studies -5
7	3	B1 B2 A1 A2	Linear programming cal method for solving Graphi maximization problems Graphical method for solving minimization problems	Method of giving -1 lect ure s Student groups-2 Workshops-3 Reports and studies -4	Exams of all kinds -1 Feedback from students -2 Method of expression -3 with faces Learning matrix-4 Reports and studies -5
8	3	B1 B2	Special cases of the graphical solution :method Unsolvable- Unlimited solution- dissolution Multiplicity of optimal solutions-	Method of giving -1 ectl ure s Student groups-2 Workshops-3 Reports and studies -4	Exams of all kinds -1 Feedback from students -2 Method of expression -3 with faces Learning matrix-4 Reports and studies -5

9		3	B1 B2	Linear programming Simplex method - Big M Method	Method of giving -1 lect ure s Student groups-2 Workshops-3 Reports and studies -4	Exams of all kinds -1 Feedback from students -2 of expression Method-3 with faces Learning matrix-4 Reports and studies -5
10		3	B1 B2	Special cases of the Simplex andBig M methods	Method of giving -1 lect ure s Student groups-2 Workshops-3 Reports and studies -4	Exams of all kinds -1 Feedback from students -2 ethod of expression M-3 with faces Learning matrix-4 Reports and studies -5
11		3	B1 B2	Transport Initial solution methods for :transport models .Northwest corner method - .Low cost method - .Vogel's approximate method -	Method of giving -1 lectures Student groups-2 Workshops-3 Reports and studies -4	Exams of all kinds -1 tsFeedback from studen -2 Method of expression -3 with faces Learning matrix-4 Reports and studies -5
12		3	B1 B2	es of transport modelsSpecial cas Optimal solution for transportation models	Method of giving -1 lectures Student groups-2 Workshops-3 Reports and studies -4	Exams of all kinds -1 Feedback from students -2 Method of expression -3 with faces Learning matrix-4 Reports and studies -5
13		3	B1 B2	Customization Models Comprehensive inventory - method Johnson's algorithm	Method of giving -1 lectures Student groups-2 sWorkshop-3	Exams of all kinds -1 Feedback from students -2 Method of expression -3 with faces

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

13. **Course Evaluation**	
he tasks assigned to the student, such as The grade is distributed out of 100 according to t daily preparation, daily, oral, monthly and written exams, reports, etc	
14. Learning & Teaching Resources	
Required textbooks (Curricular if any)	Operations Research Applications in Management/ Ithraa Publishing and Dr. /6Distribution House/ Second Edition 201 Amiri and Dr. Awatif -Saleh Mahdi Al Haddad-Ibrahim Al
Main References (sources)	
Recommended Books & References (Scientific Journals, Reports …)	
Websites or Electronic References	Google classroom

جامعة البيان

Course Description (1)

1. Course Title	**Professional ethics**
2. Course Code	**02033108**
3. Semester/Year	**Courses**
4. Description Preparation Date	**2025/9/30**
5. Available Attendance Form	**Lectures**
6. No. of Hours (Total)	**2*15=30 hours**
7. No. of Credits (Total)	**2**
8. Course Administrator Name	**M.M. Rosa Saeed Abdel Hadi**
9. E-mail	**rozaalmurhj@gmail.com**

10. Course Objectives		
Knowledge	**A1**	Introducing the student to the nature of professional ethics
	A2	Knowing the importance of professional ethics
	A3	Identify the basic considerations in professional ethics
	A4	
Skills	**B1**	Enabling the student to practice work with professional ethics in the future
	B2	Increase the student's moral awareness and expand his perceptions
	B3	Keeping pace with developments in professional ethics according to the changes affecting the daily life of society
	B4	
Values	**C1**	Helping the student understand how professional ethics work
	C2	Introducing the student to the effective application of the principles and values of professional ethics.
	C3	Establishing sound moral behavior and its reflection on the actions of individuals in society
	C4	

11. Teaching and Learning Strategies			
1.	**Lectures**	**4.**	**Reports**
2.	**Discussion sessions**	**5.**	
3.	**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 importance, sources of ethics in the business organization		Perspective	Daily, weekly and monthly exams
2	2	Means of establishing professional eth		Perspective	
3	2	The ethical framework for administrative decisions and the factors affecting them		Perspective	
4	2	Ethics of specialized administrat professions (social responsibility and business ethics within the framework of the production and operations function)		Perspective	
5	2	Social Responsibility and Business Ethics in Marketing		Perspective	
6	2	exam		perspective	
7	2	Social Responsibility and Busin Ethics in Human Resources		Perspective	
8	2	Social responsibility and business ethics in management Finance & Accounting		Perspective	
9	2	Social Responsibility and Business Ethics in Public Relations and Administrative Functions		Perspective	
10	2	Psychological foundations		Perspective	
11	2	The concept of aggressive behavior,		Perspective	

		psychological foundations Aggressive behavior has physiological foundations For aggressive behavior			
12	2	Theories explaining aggressive behav - forms and manifestations and reasons for aggressive behavior		Perspective	
13	2	The concept of administrat corruption, manifestations of corruptio administrative causes - types - forms		Perspective	
14	2	The effects of administrative corrupti the most important initiatives a 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 (sources)	**Values and ethics of work and management / Medhat Abu Al-Nasr Business ethics / Prof. Mahdi Saleh Al-Samuraii**
Recommended Books & References (Scientific Journals, Reports …)	
Websites or Electronic References	

جامعة البيان

Course Description (1)

1. Course Title	Econometrics and Finance / Stage III
2. Course Code	
3. Semester/Year	First Semester of the Academic Year 2024/2025
4. Description Preparation Date	2025/9/30
5. Available Attendance Form	Theoretical lectures in the classroom
6. No. of Hours (Total)	(30) study hours (2) hours per week
7. No. of Credits (Total)	2 - Unit
8. Course Administrator Name	Assoc. Prof. Dr. Sherine Badri Tawfiq
9. E-mail	Shereen.badry@albyan.edu.iq

10. Course Objectives

Knowledge	**A1**	To familiarize the student with the concept of econometrics and its mathematical and statistical methods.
	A2	The student should know the types of standard methods
	A3	Providing the student with scientific knowledge about the concept of financial variables and the factors affecting them
	A4	Introducing the student to how to build a standard model consisting of financial variables (independent - dependent)
Skills	**B1**	The skill of thinking and introducing the student to the foundations of econometri and finance
	B2	Skill of observation and knowledge elicit related to econometrics and finance
	B3	The skill of analysis and knowledge of the link between financial variables a patterns of their branches.
	B4	The skill of the student's thinking in different models and how to deal with financial economic variables
Values	**C1**	Enhance the student's desire to study econometric and financial methods
	C2	Discuss how and how to interact between standard variables (dependent and independent)
	C3	Deepening the student's analytical ability by discussing topics and research papers
	C4	Enhancing student confidence by involving him in scientific dialogues and discussions

11. Teaching and Learning Strategies

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

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

		and mathematical relations represent it,			
4	2	Econometrics (applied) is concerned with measuring the coefficients of the model used in estimating and predicting the values of economic variables and this requires following a certain methodology in research, becaus the relationship between Economic variables are causal , meaning that change In some variables, it has an eff on other variables	Stages of preparing the form	Scientific lecture	Questions & Discussion And daily participations
5	2	Simple linear model: model with cutter and model without Categorically, coefficient of determination, properties of estimates, distribution of model indicator estimates in both cases, hypothesis test: t-test, Table of Analysis of Variance, F Test, Normal Distribution Test For random limits, test the stabil of indicator estimates, Test the form formula. Examples and applications on the compute	Simple linear regression (least squares method)	Scientific lecture	Questions & Discussion And daily participations
6	2	Describe the types of tests, understand their elements, and	The concept of linear mode hypotheses	Scientific lecture	,Daily questions discussions and posts

		identify Factors affecting it			
7	2	Identify estimation methods and techniques, compare quantitative and qualitative methods, describe and evaluate quantitative methods	Linear model estimation methods	Scientific lecture	Questions & Discussion tionsAnd daily participa
8	2	---------------------	First exam		
9	2	After estimating the paramet of the regression model, it is imperative that we evaluate Estimated regression model, by conducting tests Economic and statisti significance of the results of model estimation	Statistical tests	Scientific lecture	Questions & Discussion And daily participations
10	2	In order to test whether or notb_0 $0b_1 = 0$ After conducting the tests, the process of summarizing the resu begins with a table It is called analysis of variance and through it we test the significance of each model	Standard Error Test/ T Test/ -Rmodulus of Determination Modulus Analysis of variance and test of significance for each model	Scientific lecture	Questions & Discussion And daily participations
11	2	The previous simple linear regression model must be extend to include the regression of the dependent variable (y) on many variables independent () This is called the	Multiple linear regression model	Scientific lecture	Daily questions, discussio and posts

		regression model $X_1, X_2, \ldots X_k$ Multilinear			
12	2	Identify the multiple linear mo tests and tools that are used correlation calculation	Statistical tests of the linear model/-Correlation coefficient	Scientific lecture	Questions & Discussion And daily participations
13	2	Ability to indicate problems th arise after choosing a model Recognize the concept and importance of the autocorrelatic problem on the estimated model and clar its disadvantages	Econometric problems Auto-correlation problem Implications for its axis	Scientific lecture	discussions ,Daily questi and posts
14	2	Identify the concept of financial econometrics and its modern methods in choosing financial variables	Applied Financial Econometrics	Scientific lecture	Questions & Discussion And daily participations
15	2	-------------------------			

جامعة البيان

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 (curricular if any)	**None**
Main References (sources)	Advanced Economic Measurement Book - Prof. Amory Hadi Kazem
Recommended Books & References (Scientific Journals, Reports …)	All Arab and foreign books, research 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 Internet-On websites

Phase Four

Course Description (1)

15. Course Title		**Audit and Control /1**
16. Course Code		02034104
17. Semester/Year		**First semester / 2025**
18. Description Preparation Dat		**2025/9/25**
19. Available Attendance Form		**My presence only**
20. No. of Hours (Total)		**30 semester hours / 2 weekly hours**
21. No. of Credits (Total)		**2 units**
22. Course Administrator Name		**Dr. Sherine Badry Tawfik**
23. E-mail		**Shereen.badry@albayan.edu.iq**
24. Course Ob		
Knowledge	A1	origins and concept of control in general and auditing in particular, a its significant importance in the individual's life.
	A2	
	A3	Provide students with a comprehensive overview of everything relat to auditing.
	A4	- Understand audit tools and how to test them.
Skills	B1	Empowering students to apply what they have learned in their practical liv Empowering students to be active members of their communities.
	B2	Empowering students to apply what they have learned in their practical liv Empowering students to be active members of their communities.
	B3	
	B4	
Values	C1	Developing capabilities and skills
	C2	Ensuring personal traits such as integrity and honesty
	C3	Acquiring new skills
	C4	

25. Teaching and Learning Strategies

1.	Teaching Collaborative Concept Mapping	4.	**Preparing reports**
2.	Brainstorming Teaching Strategy	5.	
3.	Notes Sequence Teaching Strategy	6.	

2.The Structure of the Course					
Week	**Hours**	**RLOs**	**Topic/Subject Name**	**Learning Method**	**Evaluation Method**
1	2	Introduction to Auditing and Development	A historical overview of the developmen the auditing profession, the impact transformations in the auditing profess and governance auditing and its stage Iraq.	Scientific Lecture Examples	Questions and Discussion
2	2	Introduction to Auditing and Development	Definition of auditing and its conce objectives of auditing, importance auditing for internal and external part difference between auditing accounting.	Scientific Lecture Examples	Questions and Discussion
3	2	Introduction to Auditing and Development		Scientific Lecture Examples	Questions and Discussion
4	2	Auditing Standards	Types of auditing	Scientific Lecture - Example	Questions and Discussion
5	2	First month exam			
6	2	Auditing Standards	Fieldwork Standards	Scientific Lecture Examples	Questions and Discussion
7	2	Auditing Standards	Reporting Standards and Report Features	Scientific Lecture Examples	Questions and Discussion
8	2	Auditing Standards	Auditor Rights and Duties	Scientific Lecture Examples	Questions and Discussion
9	2	Auditing Standards	Auditor Legal Liability	Scientific Lecture Examples	Questions and Discussion
10	2	Second month exam			
11	2	Code of Professior	Professional Codes of Condu	Scientific Lectur	Questions and Discussion

		Conduct		Examples	
12	2	Auditing Evidence	Audit Guides	Scientific Lectur Examples	Questions and Discussion
13	2	Auditing Evidence	Analytical Procedures Auditing	Scientific Lectur Examples	Questions and Discussion
14	2	Internal Control System	The Concept of Interı Control	Scientific Lectur Examples	Questions and Discussion
15	2	Internal Control System	Differences Between Exterı and Internal Auditors	Scientific Lectur Examples	Questions and Discussion

26. Course Evaluation	
Grades are distributed as follows: 15 points for the first month's exam 15 points for the second month's exam 10 points for attendance and participation 60 points for the final exam	
27. Learning & Teaching Resources	
Auditing: Theory and Practice William Thomas and Henke Emerson, 2009 Translated by Ahmed Hajjaj, Mars Publishing House, Saudi Arabia	
Modern Trends in Auditing and Control, Karima Al-Jawhar, Shaker Al-Baldawi, 2017, Al-Jazeera Library for Printing and Publishing, 1st ed., Baghdad	

جامعة البيان

Course Description (1)

1. Course Name	**Ethics and Methods of Scientific Research**
2. Course Code	41060203
3. Semester / Year	**Forth Stage / First Semester**
4. The history of preparation of this description	**30/ 10/ 2025**
5. Available Attendance Forms	**Lectures -Classrooms**
6. Number of Credit Hours (Total)	**30 hours**
7. Number of Units (Total)	**2 Hours Per Week**
8.Course administrator name	**Dr. Jamal A. Ghanim**
9. E. mail	**jamal.a@albayan.edu.iq**

1. Course Objectives		
Understanding scientific research in general, and how it is conducted in administrative disciplines in particular, including its ethics.	**A1**	**Knowledge**
Gaining a detailed understanding of the stages of the research process.	**A2**	
Gaining a grasp of its ethical dimensions.	**A3**	
To enable the student to choose an appropriate topic of study.	**B1**	**Skills**
To empower the student to develop a study plan based on a specific scientific methodology.	**B2**	
To equip the student with the skills to implement the study plan.	**B3**	
Acquiring positive values such as objectivity, perseverance and enhancing self-confidence.	**C1**	**Values**
Developing abilities and skills.	**C2**	

Reinforcing scientific values and principles among the student and emphasizing the importance of his studies and specialization.	C3	
Emphasizing personal traits such as integrity, honesty and ethics.	C4	

2. Teaching and Learning Strategies

1	Lectures	4	Discussion groups
2	Data Show	5	Practical cases
3	Preparing Reports		

3. Course Structure

The week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Familiarity with topics that serve as an introduction to scientific research	**Part One:** Introduction to Scientific Research The Concept of Research / The Concept of Scientific Research / The Difference Between Research and Study / Origins and Development / Importance / Expenditure / Applications in Public Life / Who Conducts Scientific Research	Scientific Lecture	Questions and Discussion
2	3	Familiarity with topics that serve as an introduction to scientific research	Challenges/Types/Approaches/Differences between disciplines/Differences between countries/Requirements/Encouragement/Employment of modern technologies.	Scientific Lecture	Questions and Discussion
3	3	Familiarity with topics that serve as an introduction to scientific research	Opportunities/Characteristics of a Successful Researcher/Scientific Research in Iraq/Future Prospects	Scientific Lecture	Questions and Discussion
4	3	To equip the student with knowledge related to the fundamentals of scientific research To teach how to conduct research or studies step by step.	**Part Two: Fundamentals of Scientific Research** Topic Selection / Scientific Gap / Cover / Abstract / Indexes / Introduction / Methodology / Problem / Objectives / Significance	Scientific Lecture+Examples	Questions and Discussion
5	3	-To equip the student with knowledge	Limitations/Boundaries/Operationa	Scientific Lecture+Examples	Questions and Discussion

		related to the fundamentals of scientific research - To teach how to conduct research or studies step by step.	l Definitions/Variables and their Measurement		
6	3	-To equip the student with knowledge related t the fundamentals of scientific research	Model/Hypotheses/Data Collection/ Questionnaire	Scientific Lecture+Examples	Questions and Discussion
7	3	- To teach how to conduct research or studies step by step.	**First semester exam** Validity/Reliability/Population/Sample	Scientific Lecture+Examples	Questions and Discussion
8	3	-To equip the student with knowledge related t the fundamentals of scientific research	Statistical methods/Study methodology/Previous studies	Scientific Lecture+Examples	Questions and Discussion
9	3	- To teach how to conduct research or studies step by step.	Theoretical review	Scientific Lecture+Examples	Questions and Discussion
10	3	-To equip the student with knowledge related t the fundamentals of scientific research	The applied aspect	Scientific Lecture+Examples	Questions and Discussion
11	3	- To teach how to conduct research or studies step by step.	Conclusions/Recommendations/Bibliography/Appendices	Scientific Lecture+Examples	Questions and Discussion
12	3	-To equip the student with knowledge related t the fundamentals of scientific research	**Second semester exam** Some common mistakes	Scientific Lecture	Questions and Discussion
13	3	Identifying the ethical aspects that should be considered when conducting research and studies	**Section Three: Research Ethics** Ethics / Research Ethics / Historical Development / Importance	Scientific Lecture+Examples	Questions and Discussion
14	3	Identifying the ethical aspects that should be considered when conducting research and studies	Basic principles/Ethical values/The nature of the ethical problem/Sources of ethics	Scientific Lecture+Examples	Questions and Discussion
15	3	Identifying the ethical aspects that should be considered when conducting research and studies	Scientific integrity/Scientific honesty/Plagiarism/Applications	Scientific Lecture+Examples	Discussion

4. Course Evaluation	
Final grade: 100 points, distributed as follows: 40 points: monthly exams and various activities for the student during the semester 60 points: end-of-semester exam	
5. Learning and Teaching Resources	
Required textbooks (Methodology, if any)	Nothing
Main references (Sources)	- مركز المعارف للتأليف والتحقيق، (2016)، البحث العلمي – قواعده ومناهجه - د. علي سليم العلاونة، (1996)، أساليب البحث العلمي في العلوم الإدارية
Recommended supporting books and references Scientific journals (...reports	Journals specializing in financial and banking sciences.
Electronic references, Websites	Websites specializing in journals within administrative disciplines.

جامعة البيان

Course Description (1)

28. Course Title	**Islamic Banking / 1**
29. Course Code	02034107
30. Semester/Year	First Semester / 2025-2026
31. Description Preparation Dat	October 25, 2025
32. Available Attendance Form	Classrooms
33. No. of Hours (Total)	2 hours per week - 45 hours per semester
34. No. of Credits (Total)	units
35. Course Administrator Name	Dr. Sherine Badry Tawfik
36. E-mail	**Shereen.badry@albayan.edu.iq**

37. Course Ob

1- **Introduction to Islamic banking and its principles.**
2- **Statement of the importance of Islamic banking for the individual and society .**
3- **that the student study the conceptual framework of Islamic banking .**
4- **The student learns what are the investment tools in Islamic banking and what are the activities of Islamic banking**
5- **and the relationship of Islamic banking with central bank and commercial banks.**
6- **The student should learn how to distribute profits and losses in Islamic banking.**
7- **To familiarize the student with the most important characteristics and functions of Islamic banking and its advantages and differences from banks**
8- **Traditional commercial (usury**

Knowledge	**A1**	That the student understands the concept of Islamic banking and the justifications for its emergence.
	A2	Distinguishing between Islamic Banking and Raboya Commercial Banking
	A3	To recognize the most important activities and mechanisms of long-term and short-term investment in Isla banking such as speculation, profit, participation, ownership, agriculture, manufacturing .... etc. of investm instruments.
	A4	
Skill	**B1**	. Desired objectives to be achieved About student application Outputs of theoretical aspect in practical life in the changing environment

	B2	
	B3	
	B4	
Values	**C1**	Their interaction during the lecture in answering the questio addressed to them.
	C2	Daily Exams .
	C3	Student’s daily attendance.
	C4	Provide required reports on scheduled topics.

38. Teaching and Learning Strategies

1.	**Textbooks written on the same topic, supporting books, and related research.**	**4.**	**Developing the student's discussion and dialogue skills and deepening their analytical abilities.**
2.	**Keeping abreast of developments in Islamic banking applications.**	**5.**	
3.	Conducting simple tests to measure the student's understanding of the subject.	**6.**	

2.The Structure of the Course					
Week	**Hours**	**RLOs**	**Topic/Subject Name**	**Learning Method**	**Evaluation Method**
1	2	Understanding Islamic banking and interest	Definition Islamic Banking and Interest	Daily questions, discussions and posts	, Scientific lecture
2	2	Identifying the stance of other divine religions on usury	The Stance of Other Divine Religions on Usury Lecture	Daily questions, discussions and pos	Scientific lecture
3	2	Understanding usury in Islam	Usury in Islam and Islamic Banking	Daily questions, discussions and pos	Scientific lecture
4	2	Identifying the Islamic economic system	Concept of the Islamic Economic System	Daily questions, discussion and posts	Scientific lecture
5	2	Understanding the assumptions the Islamic banking system theo	Theory of the Islamic Banking System	Daily questions, discussions and pos	Scientific lecture
6	2	Identifying the concept c Islamic banking operatio	Concept of Islamic Banking	Daily questions, discussions and pos	Scientific lecture
7	2	Understanding the feasibility and results of the Islamic banking system	Feasibility and Results of the Islamic Banking System	Daily questions, discussions and pos	Scientific lecture
8	2	First Exam			
9	2	Understanding the concept of Islamic banks and identifying their functions participation	the concept of Islamic banks and identifying their functions participation		

10	2	Identifying the nature an main features of Islamic banks	Islamic Banks and Their Main Features	Daily discussions a posts	Scientific lecture
11	2	Understanding Islamic institutions and their developme	Islamic Institutions and Their Development Lecture	Daily discussions a posts	Scientific lecture
12	2	Understanding the sourc and uses of funds in Islamic bar – concept of capital – importanc and functions Sources and Uses	Funds in Islamic Banks – Concep of Capital – Importance and Functions	Daily discussions a posts	Scientific lecture
13	2	Understanding deposits – conce – functions and types of deposit in Islamic banks	Deposits – Concept, Functions, a Types of Deposits in Islamic Bar	Daily discussions a posts	Scientific lecture
14	2	Identifying the uses of funds in Islamic banks (Musharakah – Mudarabah – Murabaha – Ijarah) and other forms of financing	Uses of Funds in Islamic Banks (Musharakah – Mudarabah – Murabaha – Ijarah)	Daily discussions a posts	Scientific lecture
15	2	Second Exam			

39. Course Evaluation
Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports, etc. First monthly exam-15 degrees Second monthly exam – 15 marks Daily preparation -10 degrees final exam-60 degrees

40. Learning & Teaching Resources	
Nothing	Required prescribed books (Methodology, if any)
Financing in Islamic Finance by Dr. Sadiq Rashid Al Shammari. Managing Iranian Local Operations by Professor Dr. Hussein Samhan and others, Amman, Jordan.	Main references (Sources)
All Arab and foreign books, research papers and scientific journals with a precise specialization in Islamic banking.	Recommended supporting books and references (Scientific journals, reports….)
All Arab and foreign books, research, articles and scientific journals with a precise specialization in monetary and banking policies available on the Internet.	electronic references, Internet sites

Course Description (1)

41.	Course Title	Investment Portfolio Management
42.	Course Code	02034102
43.	Semester/Year	First Semester
44.	Description Preparation Dat	2025
45.	Available Attendance Form	Lectures
46.	No. of Hours (Total)	45
47.	No. of Credits (Total)	3
48.	Course Administrator Name	Prof. Hamzah Mahmood Shamkhi
49.	E-mail	Hamza.m@albayan.edu.iq

50. Course Ob

Knowledge	A1	To enable the student to understand the general framework of investment portfo management.
	A2	To help the student gain information related to investment operations.
	A3	
	A4	
Skills	B1	General and preparatory skills that enable the student to comprehend the funct of investment portfolio management as a specialization.
	B2	To provide the student with a stock of vocabulary in their field of specialization develop their investment skills.
	B3	
	B4	
Values	C1	**To enhance the culture of making investment decisions**
	C2	**To teach the student the transparency of investment decisions in financial a physical assets and their effects on the future.**
	C3	
	C4	

51. Teaching and Learning Strategies

1.	Participate in lectures	4.	Brainstorming
2.	Participate in discussion topics	5.	
3.	Marks	6.	

2.The Structure of the Course					
Week	**Hours**	**RLOs**	**Topic/Subject Name**	**Learning Method**	**Evaluation Method**
1	3	Investments basics		Lectures	Quizes and evaluations
2	3	Income and risks		Lectures	Quizes and evaluations
3	3	Income and risks		Lectures	Quizes and evaluations
4	3	Valuation of shares		Lectures	Quizes and evaluations
5	3	Valuation of shares		Lectures	Quizes and evaluations
6	3	Bond Valuation		Lectures	Quizes and evaluations
7	3	Market Efficiency		Lectures	Quizes and evaluations
8	3	Market Efficiency		Lectures	Quizes and evaluations
9	3	Diversification		Lectures	Quizes and evaluations
10	3	Diversification First Exam 15 Marks		Lectures	Quizes and evaluations
11	3	Portfolio Management		Lectures	Quizes and evaluations
12	3	Measuring portfolio return		Lectures	Quizes and evaluations
13	3	Measuring portfolio return Second Exam 15 Marks		Lectures	Quizes and evaluations
14	3	Measuring portfolio risk		Lectures	Quizes and evaluations
15	3	Questions		Lectures	Quizes and evaluations

52. Course Evaluation	
40 Marks Semester grades and 60 Marks Final Exam	
53. Learning & Teaching Resources	
References	**Lecture notes from Banking and Financial Science Department, College of Economy and Management, Al-Mustansariya University**

جامعة البيان

) 1 Course description (Managerial Accounting

1 Managerial Accounting	**Course name .1**
02034103	**code Course .2**
First semester / Fourth stage	**Year /Semester .3**
2025- 2026	**description Date this .4 paredwas pre**
Attendance on time and in full	**Available forms of .5 attendance**
45hours	**Total number of .6 study hours**
6units	**Number of units .7 (total)**
Mahdi kamil Fadhil	**Name of course .8 coordinator**
mahdi.k@albayan.edu.iq	**Email**

objectives Course .9

Understanding the fundamentals of managerial accounting	**A1**	**knowledge**
Understanding the conceptual framework of managerial accounting	**A2**	
Understanding the relationship between managerial accounting and other sciences	**A3**	
even point is based-ions upon which the breakUnderstanding the assum	**A4**	
Analyzing the relationship between cost, volume, and output	**B1**	**Skills**
Toquip the student with the analytical and planning tools necessary for .making administrative decisions	**B2**	
ation in different disciplines and adapting it to Acquiring diverse inform serve the administration	**B3**	
Building the student's abilities in analyzing and interpreting information	**B4**	
Learning to analyze relationships easily	1	**values**
making skills-Decision	2	
and giving it priority Mastering the work	3	
	4	

Teaching and learning strategies.10

(Asking questions (logical thinking	.4	Daily lectures	.1
Asking questions (random (thinking	.5	Solving practical exercises	.2
Practical examples from reality	.6	Participating in lectures	.3

جامعة البيان

Course Description (1)

54. Course Title	Banking Information Systems
55. Course Code	02034102
56. Semester/Year	Semester 1 / 2025-2026
57. Description Preparation Dat	10/25/2025
58. Available Attendance Form	Study halls
59. No. of Hours (Total)	3 hours per week – 45 hours per semester
60. No. of Credits (Total)	3 units
61. Course Administrator Name	M.M.Athmar Abdul Rahman Sharhan's
62. E-mail	**Athmar.a@albayan.edu.iq**

63. Course Ob

Student's introduction to the importance of information systems

banking and its effectiveness in the work of business organizations in general and banking organizations in particular .

2 How to obtain data and convert it into important and basic information in banking.

3- How to obtain data and information sources.

4 Characteristics and Types of Information

Approaching the knowledge of the concept of system and its elements

Knowledge	**A1**	That the student understands the concept of banking information systems and the justification for its emergence
	A2	Distinguishing between information systems and other systems
	A3	To get acquainted with the most important activities and mechanisms of modern systems used.
	A4	
Skills	**B1**	. Desired objectives to be achieved About student application Outputs of theoretical aspect in practical life in the changing environment
	B2	
	B3	

	B4	
Values	**C1**	Their interaction during the lecture in answering the questio addressed to them.
	C2	Daily Exams .
	C3	Student’s daily attendance.
	C4	Provide required reports on scheduled topics.

64. Teaching and Learning Strategies

1.	Lecturing	**4.**	
2.	Ask questions to students	**5.**	
3.	Brainstorming	**6.**	

2.The Structure of the Course

Week	Hours	RLOs	Topic/Subject Name	Learning Method	Evaluation Method
1	3	Data and Information	Learn about the concept of bank information systems	Scientific Lecture Examples	
2	3	Characteristics of information a its significance		Scientific Lecture Examples	
3	3	Systems and Information Systen		Scientific Lecture Examples	
4	3	System Concept		Scientific Lecture Examples	
5	2				
6	3	System components a elements	Systems Components	Scientific Lecture Examples	
7	3	The concept of an informat system		Scientific Lecture Examples	
8	3	Banking information systems a their importance		Scientific Lecture Examples	
9	2				
10	3	Office automation systems	Automation	Scientific Lecture Examples	
11	3	Office Automation Systems Component		Scientific Lecture Examples	
12	3	Electronic Banking		Scientific Lecture Examples	
13	3	Electronic banking		Scientific Lecture Examples	
14	3	Decision Support Systems		Scientific Lecture Examples	

15	3	Building and Designing Decision Supp Systems		Scientific Lecture Examples	

65. **Course Evaluation**	
The distribution of the grade is as follows: 15 grade first month exam 15 marks second month exam 10 points for attendance and entries 60 marks for the final exam	
66. Learning & Teaching Resources	
	Dr. Hossam Ali Al-Lami Banking Information Systems