جامعة البيان

Academic Program Description

Al-Bayan University

College of Business Administration

2025 - 2026

Department of Business Administration

September 30 2025

University	Al-Bayan University
Faculty/Institute	College of Business Administration
Scientific Department	Department of Business Administration
Academic/Professional Program Name	Business Administration Sciences Program
Final Certificate Name	Bachelor of Science in Business Administration
Academic System	Annual/courses
Description Preparation Date	30-09-2024
File Completion Date	30-09-2024

Head of Department	
Signe	
Name	Dr. Nawfel Mahmood Musa
Date	30-09-2025

Scientific Associate	
Signe	
Name	D. Naufal Mahmoud Moussa
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

Approval of the Dean

1. Program Vision

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. Program Mission

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. Program Objectives

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	(%)	Reviews
Institutional Requirements	*59*	*142*	*41.5%*	*Primary and optional*
College Requirements	*59*	*142*	*41.5%*	*Primary and optional*
Department Requirements	*59*	*142*	*41.5%*	*Primary and optional*
Summer Training	*1*	*1*	*100%*	*Primary*
Other	-	-	-	-

7. Program Description

Year / Level	Course Code	Course Name	Credit Hours Theoretical	Credit Hours Practical
The first stage/first course		Principles of business management 1	3	
		Principles of Economics 1	3	
		Accounting principles1	3	
		Mathematics for business administration	2	
		Arabic	2	
		Administrative readings (E)	2	
		English language	2	
		Computer1 Microsoft Office	2	
The first stage/second course		Principles of business administration 2	3	
		Principles of economics2	3	
		Accounting principles 2	3	
		Statistics for business administration	2	
		Arabic language 2	2	
		Business correspondence(E)	2	
		Computer2 Microsoft Office	2	
The second stage/first course		marketing management	3	
		HR management	3	
		structured theory	3	
		Intermediate Accounting (1)	2	
		Commercial Law	2	
		Material and warehouse management	2	
		Office administrative applications using computers such as Microsoft Excel	2	
		English language	2	
The second stage/second course		Marketing research	3	
		Intellectual capital	3	
		organizational behavior	3	
		Intermediate Accounting (2)	2	
		E-Commerce	2	

	Supply management	2
	Office administrative applications using computers such as Microsoft Excel	2
The third stage/first course	Financial Management (1)	3
	Strategic management	3
	Bank management	3
	Cost Accounting (1)	3
	project management	2
	Business economics	2
	Quantitative applications for business management using computers	2
	English language	2
The third stage/ second course	Financial Management (2)	3
	Strategic thinking	3
	Insurance management	3
	Cost Accounting (2)	3
	Operations research	2
	Feasibility studies	2
	Professional ethics	2
	Project management applications using computers	2
The fourth stage/first course	Production and operations management	3
	International Business Administration	3
	Administrative information technology	3
	Methods and ethics of scientific research	1
	Government contracts management	2
	Risk Management	2
The fourth stage/ second course	Quality Management	3
	knowledge management	3
	Corporate governance	3
	Graduation research project	1
	Negotiation management	2

	Investment portfolio management	2

8. Expected learning outcomes of the program

➔ Knowledge

Outcome Learning 1	1- Preparing administrative staff specialized in contemporary business management.
Outcome Learning 2	2- Providing a distinguished academic program whose curricula keep pace with local and international scientific developments.
Outcome Learning 3	3- Modernizing and developing postgraduate programs in accordance with the requirements of sustainable development and global developments.

➔ Skills

Outcome Learning 1	1- Focus on practical applications in the areas of sub-management and practical training on applying education skills to provide the labor market with efficient outputs.
Outcome Learning 2	2- Supporting and assigning teaching staff in the fields of scientific research and active participation in scientific and international forums to serve the educational institution and society.
Outcome Learning 3	3- Qualifying job cadres in various business sectors.

➔ Values

Outcome Learning 1	1- Cooperation, participation, and building a purposeful team spirit
Outcome Learning 2	2- Scientific creativity in contemporary administrative disciplines
Outcome Learning 3	3- Adhering to the values of transparency, scientific honesty, and institutional accountability
	4- Consolidating meaningful scientific and social relations in the work environment
	5- Continuous review and efficient evaluation to improve administrative and scientific performance

9. Teaching and Learning Strategies

• Explaining vocabulary according to the curriculum prepared in the sectoral environment, taking into account innovation

• Using descriptive examples as a teaching method to increase subject-specific skills

• Explaining vocabulary according to the curriculum prepared in the sectoral environment, taking into account innovation

10. Evaluation Methods

• Conduct periodic and surprise exams according to the department’s plan.

• Review previous topics through in-class discussions before addressing new topics.

• Conduct periodic and surprise exams according to the department’s plan.

11. Faculty

Faculty Members

Titles	Specialization		Special	Numbers	
	General	Special	Requirements/Skills	Staff	Lec
Prof	*4*	*3*	-	*4*	-
Ass. Prof	*5*	*4*	-	*4*	*1*
Lecturers	*7*	*6*	-	*7*	-
Ass. Lecturers	*3*	*3*	-	*3*	-

Professional Development

Mentoring New Faculty Members

Briefly describe the process used to guide new faculty members, visitors, adjuncts, and part-time faculty at both institutional and departmental levels.

Professional Development for Faculty Members

Briefly describe the plan and arrangements for academic and professional development for faculty members, including teaching and learning strategies, assessment of learning outcomes, professional development, and so on.

12. Acceptance Criteria

Establishing the Regulations Regarding Admission to the College or Institute, whether through centralized admission or other methods.

13. The most important Sources of Information about the Program

- *Methodical books, laws and constitutions*
- *Books written by department teachers*
- *Letters, dissertations, and local and foreign periodicals*

14. Program Development Plan

Strengthening the academic program with the practical aspect through field visits to government units

Program Skills

Required Program Learning Outcomes															
Ethics				Skills				Knowledge				Primary or Optional	Course Title	Course Code	Year/Level
C4	C3	C2	C1	B4	B3	B2	B1	A4	A3	A2	A1				
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Primary	Principles of business management 1		1st
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Primary	Principles of Economics 1		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Primary	Accounting principles1		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Primary	Mathematics for business administration		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Optional	Arabic		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Optional	Administrative readings (E)		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Optional	English language		

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Optional	Computer1 Microsoft Office	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Primary	Principles of business management 1	1st
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Primary	Principles of business administration 2	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Primary	Principles of economics2	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Primary	Accounting principles 2	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Optional	Statistics for business administration	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Optional	Arabic language 2	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Optional	Business correspondence(E)	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Optional	Computer2 Microsoft Office	

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Primary	marketing management	2nd
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Primary	HR management	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Primary	structured theory	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Primary	Intermediate Accounting (1)	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Optional	Commercial Law	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Optional	Material and warehouse management	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Optional	Office administrative applications using computers such as Microsoft Excel	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Primary	English language	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Primary	Marketing research	2nd

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Primary	Intellectual capital	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Primary	organizational behavior	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Primary	Intermediate Accounting (2)	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Optional	E-Commerce	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Optional	Supply management	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Optional	Office administrative applications using computers such as Microsoft Excel	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Primary	Financial Management (1)	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Primary	Strategic management	**3rd**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Primary	Bank management	

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Optional	Cost Accounting (1)	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Optional	project management	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Optional	Business economics	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Optional	Quantitative applications for business management using computers	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Optional	English language	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Primary	Financial Management (2)	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Primary	Strategic thinking	**3rd**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Optional	Insurance management	

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Optional	Cost Accounting (2)	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Optional	Operations research	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Optional	Feasibility studies	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Optional	Professional ethics	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Optional	Project management applications using computers	
	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Primary	Production and operations management	
	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Primary	International Business Administration	
	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Primary	Administrative information technology	**4th**
	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Optional	Methods and ethics of scientific research	

	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Optional	Government contracts management		
	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Optional	Risk Management		
	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Primary	Quality Management		**4th**
	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Primary	knowledge management		
	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Optional	Corporate governance		
	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Optional	Graduation research project		
	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Optional	Negotiation management		
	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Optional	Investment portfolio management		

جامعة البيان

المرحلة الثالثة

جامعة البيان

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	Written exam	
X	19 20	Non-profit lending institutions			
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	2026 - 2025	
4. story of preparation The l 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 developmen 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 materials 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. Hind Ghaleb Jassim**
9. E-mail	**Hindkk4@gmail.com**

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.**	

جامعة البيان

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 market ●Purchase from the foreign marl • Gifts	**Uniform Accounting System (1)**	
4	3	Lectures	Constraint Processing: Methods o 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.**

جامعة البيان

Course Description (1)

1. Course Title	**Banking operations**
2. Course Code	**02033105**
3. Semester/Year	**First semester of the academic year 2025/2026**
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. Inam Abdul Zahra Rahma**
9. E-mail	**1995anaam@gmail.com**

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 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 distinguish 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.**	

جامعة البيان

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 operatio 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)			**30hours during the first semester**
7. No. of Credits (Total)			**2units**
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 rding banking operations in the importance of banking accounting in re accounting records approved under the system	
	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**	nowledge of the types of accounting records approved under the The student' Companies Law, the Government and Private Banks Law, and other auxilia .records	
	B2	.Identification of the basis for recording various banking operations	
	B3	parate fixed and current assets in banks from those in The student is able to .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 ccounting system in accordance with the instructions of system and the bankin the Financial Supervision Bureau and in light of the instructions of the Centr .Bank	
Values	**C1**	Developing and enhancing the thinking skill according to the student's ability a f higher thinkingmoving him to the level o	
	C2	Developing and enhancing the strategy of critical thinking in learning	
	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	r the banking Accounting system 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 Second month exam = 15 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	Quantitative methods
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 (mesterse
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 .in the field of work needs
	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 conditions-nder different decisionmaking administrative decisions u
	A4	
Skills	**B1**	.administrative problems by applying the relevant software
	B2	Expand the student's ability to quantitative analysis
	B3	
	B4	
Values	**C1**	dent's ability Developing and enhancing thinking skills according to the stu and moving him to the level of thinking.
	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.	Critical thinking strategy in learning	**6.**	

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 th faceswi Learning matrix-4 Reports and studies -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 tsFeedback from studen -2 Method of expression -3 with faces Learning matrix-4 Reports and studies -5
3	3	B1 B2	l models Formulating mathematica exercises	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
4	3	A1 A2 A3 B1 B2	Decision theory making steps-strative decisionAdmini Quantitative methods adopted in - making-administrative decision Decisions under complete certainty- : Decisions under uncertainty	Method of giving -1 lect ure s Student groups-2 Workshops-3	Exams of all kinds -1 Feedback from students -2 Method of expression -3 with faces Learning matrix-4 Reports and studies -5

جامعة البيان

			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- Decision tree standard-	Method of giving -1 lect ure s Student groups-2 Workshops-3 Reports and studies -4	Exams of all kinds -1 ack from studentsFeedb -2 Method of expression -3 with faces Learning matrix-4 Reports and studies -5
6	3	B1 B2	:Decisions in the context of conflict- Game theory -	Method of giving -1 lect ure s Student groups-2 Workshops-3 studies Reports and -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 Graphical method for solving 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 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 xLearning matri-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	all kinds Exams of -1 Feedback from students -2 Method of expression -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	ms of all kindsExa -1 Feedback from students -2 Method of expression -3 with faces Learning matrix-4 Reports and studies -5
11		3	B1 B2	Transport Initial solution methods for :lstransport mode .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 Feedback from students -2 Method of expression -3 with faces Learning matrix-4 Reports and studies -5
12		3	B1 B2	Special cases of transport models 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	f giving Method o-1 lectures Student groups-2 Workshops-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 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
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 expression Method of-3 with faces Learning matrix-4 Reports and studies -5

13. Course Evaluation
rade is distributed out of 100 according to the tasks assigned to the student, such as The g daily preparation, daily, oral, monthly and written exams, reports, etc

14. Learning & Teaching Resources	
Required textbooks (Curricular if any)	Operations Research Applications in ng and Management/ Ithraa Publishi Distribution House/ Second Edition 2016/ Dr. 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.**	

جامعة البيان

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 t, auxiliary books and same subjec 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 iscussions and postsd

		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 And daily participations
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 not b_0 $0 b_1 = 0$ 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

جامعة البيان

		regression model $X_1, X_2, \dots X_k$ 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	-------------------------			

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