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Ministry of Higher Education and Scientific Research

Scientific Supervision and Evaluation Authority

Quality Assurance and Academic Accreditation Department

Accreditation Department

Academic Program Description Guide

The curriculum

For the Department of Banking and

Finance for the academic year 2024-2025

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the introduction:

An educational program is a coordinated and organized package of courses that include procedures

Experiences are organized in the form of study modules, the main purpose of which is to build and refine the graduate's skills through procedures.

And the program qualifies them to meet the requirements of the labor market, which is reviewed and evaluated annually through auditing.

Internal or external such as the External Examiner Program.

The academic program description provides a brief summary of the main features of the program and its courses, indicating the skills

The skills that students are taught are based on the objectives of the academic program. The importance of this is evident in:

Description: It represents the cornerstone of obtaining program accreditation and is co-written by

Teaching staff under the supervision of scientific committees in the scientific departments.

This guide, in its second edition, includes a description of the academic program after updating the vocabulary and paragraphs of the guide.

Previous in light of the developments and changes in the educational system in Iraq, which included a description of the program

The academic system in its traditional form (annual, semester) in addition to adopting the generalized academic program description

M/3 2906 on 5/3/2023 regarding the programs approved pursuant to the letter of the Department of Studies T

The Bologna Process is the basis for its work, and in this area we cannot but emphasize the importance of writing program descriptions.

Academic and curricula to ensure the smooth running of the educational process.

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Concepts and terms

For his vision, mission and goals . Briefly **Academic Program Description:** The academic program description provides a positive

For targeted learning outcomes according to specific learning strategies. . precisely . Description . including

Inspire the course characteristics and expected student learning outcomes. . Requiring **Course Description:** Provides a

Whether he has made the most of the learning opportunities available. It is derived from . Proven to achieve

Program description.

Z And a museum . Inspiring and inspiring Developer . **Program Vision:** An ambitious picture of the future of the academic program to become a program

For application. And realistically and acceptable

Program mission: It briefly explains the objectives and activities required to achieve them, and also identifies the program's

development paths and directions.

Program objectives: These are phrases that describe what the academic program intends to achieve within a specific period

of time and are measurable and observable.

Curriculum structure: All courses/subjects included in the academic program according to the approved learning

system (semester, annual, Bologna track), whether required (ministry, university, college, or scientific department),

the number of academic units along with its

Learning outcomes: A consistent set of knowledge, skills, and values acquired by the student after

Determine the learning outcomes for each course in a way that achieves the objectives successfully completing the academic program.

The program.

Teaching and learning strategies: These are the strategies used by faculty members to develop

All classroom activities teaching and learning plans that are followed to achieve the learning objectives

of the program.

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Academic Program Description

University name: University of Kufa

College/Institute: College of Management and Economics

Academic Department: Department of Financial and Banking Sciences

Name of academic or professional program: Bachelor of Science in Banking and Finance

Final Degree Name: Bachelor of Finance and Banking

Academic system: courses

Description preparation date: 2024-7-5 AD

File filling date: 2024-7-5

the signature:

Name of Scientific Assistant: Prof. Dr. Haider Jawad Kazim

the date:

Signature:

Name of Department Head: Asst. Prof. Dr. Haider Hamoudi Ali Date:

Check the file before

Quality Assurance and University Performance Division:

the date:

the signature:

Dean's approval

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1. Program vision

The Department of Banking and Finance seeks to create an environment capable of enriching university life by building capacities, developing, and preparing financial and banking cadres through its modern academic programs and scientific expertise. These highly qualified cadres will actively participate in developing and highlighting administratively qualified levels in the financial and banking sectors.

.2 Program message

The department works to provide scientific, research, advisory and educational services in accordance with the current and future needs of society and seeks to develop the knowledge base in the field of financial and banking sciences in general and the private sector in particular in order to increase its contribution and role in the country's economy. **3. Program Objectives**

A- Preparing specialized cadres in financial and banking sciences capable of serving the government and private sectors and subsequently the community.

B- Providing research, consultations, and financial and banking feasibility studies to solve practical and technical problems needed by governmental and private institutions and projects.

C- Working to develop the banking system, financial markets, tax system, and other financial institutions operating in the country.

D- Spreading financial and banking awareness in the community.

E- Seeking to invest in joint cooperation relations between the scientific departments corresponding to the department in research and postgraduate studies.

- Developing and enhancing the financial and banking skills and capabilities of the department’s graduates.

Z- Instilling good values and morals in students and avoiding wrong and unethical behaviors.

4. Program Accreditation

The accreditation application has been submitted.

5. Other external influences

There is no

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-6 Program structure				
Notes	percentage	Study unit	Number of courses	Program structure
	8%	12	5	Institutional requirements
	20%	30	14	College requirements
	72%	107	39	Department requirements
	-	-	-	Summer training
				Other

-7 Program Description				
Credit hours		Course name	Course code	Year/Level
Theoretical	practical			
zero	2	Financial Management K1	MGB	**Second / K1**
2	2	K1 databases	211DAT	**Second / K1**
zero	3	Intermediate Accounting K1	217MAC	**Second / K1**
zero	3	Money and Banks K1	213MOB	**Second / K1**
zero	2	Financial Mathematics K1	202MAT	**Second / K1**
zero	2	Public Finance K1	215GAF	**Second / K1**
zero	2	Commercial Law K1	206LOW	**Second / K1**
zero	2	English language	008ENGL	**Second / K1**
zero	2	e-commerce	001EC	**Second / K2**
zero	3	Intermediate Accounting K2	217MAC	**Second / K2**
zero	3	Monetary policies and banking system	610FBB	**Second / K2**
zero	3	Financial Institutions Management K2	218ORM	**Second / K2**
zero	2	Baath Party crimes in Iraq		**Second / K2**
zero	2	Public Finance K2	215GAF	**Second / K2**
zero	3	Bank Marketing K2	214ISB	**Second / K2**

zero	2	Financial Management K2	MGB	**Second / K2**
zero	3	Quantitative methods	611FBB	**Third / K1**
zero	2	Unified Accounting System K1	113ACB	**Third / K1**
zero	2	Corporate Finance K1	611FBB	**Third / K1**
zero	3	Cost Accounting K1	109ACB	**Third / K1**
zero	2	Econometrics and Finance	605 FBB	**Third / K1**
zero	3	Banking operations	608FBB	**Third / K1**
zero	3	Bank Accounting K1	607FBB	**Third / K1**
zero	2	English language	008ENGL	**Third / K1**
zero	3	Cost Accounting K2	109ACB	**Third / K2**
zero	3	Financial Risk Management	17 FBB	**Third / K2**
zero	3	Unified Accounting System K2	113ACB	**Third / K2**
zero	2	Corporate Finance K2	611FBB	**Third / K2**
zero	3	Evaluating investment decisions	613FBB	**Third / K2**
zero	3	financial markets	607FBB	**Third / K2**
zero	3	Bank Accounting K2	607FBB	**Third / K2**
zero	2	Audit and Control K1	111ACB	**Fourth / K1**
zero	3	Administrative Accounting K1	116ACB	**Fourth / K1**
zero	2	Islamic banks K1	606FBB	**Fourth / K1**
zero	3	investment portfolio	617FBB	**Fourth / K1**
zero	2	Ethics and methods of scientific research	MSR	**Fourth / K1**
zero	3	International banking standards	612ABB	**Fourth / K1**
zero	2	English language	**Fourth / K1** 008ENGL	
zero	2	Audit and Control K2	111ACB	**Fourth / K2**
zero	3	Administrative Accounting K2	116ACB	**Fourth / K2**
zero	2	Islamic banks K2	606FBB	**Fourth / K2**

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zero	3	Accounting and banking information	612ABB	**Fourth / K2**
zero	3	systems, feasibility studies and project evaluation	001AA	**Fourth / K2**
zero	3	international financing	606FBB	**Fourth / K2**
zero	2	Research project	514 TOB	**Fourth / K2**

-8 Expected learning outcomes of the program	
knowledge	
• It enables students to become familiar with financial and banking knowledge and understand the methods and theories of financial, economic, administrative and accounting sciences. • Using banking financial thinking tools to analyze economic phenomena. • Understanding advanced topics in financial and banking sciences and deriving these sciences from economic, administrative and accounting sciences. • Possess knowledge in using scientific research tools in financial and banking sciences. • Understanding and comprehending economic tools, mathematics and statistics in financial and banking sciences. • Understanding the local, regional and international financial and banking environment.	A.1 Providing basic knowledge of financial and banking sciences A.2 Analyzing economic and financial phenomena A.3 The ability to deduce sciences through understanding topics. A.4 Cognitive awareness with scientific research tools.
Skills	
•Describing banking phenomena and analyzing the relationships related to the problem under investigation. • The ability to link financial and banking phenomena to the laws governing them and in accordance with economic, administrative and financial sciences. • Analyze problems using computer techniques and ready-made software packages. • Interpret the results of quantitative analysis according to statistical, mathematical and econometric methods. • Criticism of the topics discussed.	B.1 Exploratory thinking B.2 Analytical thinking B.3 Mathematical and computational analysis of problems B.4 Interpretation of quantitative results
values	
Continuous research to find the best means and methods to develop banking work. Consolidating human values through the scientific and humanistic concept of financial sciences	C-1 Developing the desire to learn

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And banking. Focus on efficient communication and cooperation between departments to increase banking performance. Finding the best and latest ways to increase bank productivity.	C-2 Cultivating the spirit of initiative C-3 Strengthening cooperation C-4 Perseverance

-9 Teaching and Learning Strategies

The student acquires knowledge and understanding

through: A- Direct teaching strategies: The role of the university professor in direct teaching strategies is to organize and control the educational process

M comprehensively, including planning, implementation, and follow-up, while the role of the learner is limited to

On receiving only, examples of which include listening to educational lectures.

B - Indirect teaching strategies: The university professor performs indirect teaching strategies effectively, and focuses primarily on:

Active Active in managing the educational process, as the learner is role

Brainstorming strategies. m, and examples of this are: Learning Processes

C- Directed Learning Strategies: In directed learning strategies, the university professor plays an active role in

Active and effective during it, but it focuses on each of the processes M Managing the educational process as well, as the learner

discovery-driven Learning strategy M and its products, examples of which are: Learning

D- E-learning strategy: It is the most important educational strategy. There are many important and effective educational strategies. The use of modern

Which technological means has become a modern revolution in technological development.

Our world is currently experiencing an urgent necessity for the success of the educational process and keeping pace with what is called modern education.

Father and entertainer This strategy allows greater scope for learners to participate in the educational process in an attractive way.

Creative and innovative For them, it also unleashes self-development and learning.

who Cooperative small group work of learners E **- Cooperative learning strategy:** The learning strategy includes:

Who has the capabilities? With each other to accomplish a specific task, one of the most prominent advantages of this strategy is that it includes learners.

Different scientific topics within different groups, which gives them a better opportunity to exchange knowledge and skills.

And benefit from each other.

Who is focused and delving into it? m imaginative **And - the strategy of learning by imagination** helps the learning strategy

On the topic at hand, by forming a mental image of the topic when hearing its description. This strategy can be implemented using various audio-visual means, such as displaying pictures, video clips, graphs, mind maps, and listening to audio clips.

-10 Assessment Methods

Students' knowledge and understanding are assessed through:

A- Practical tests: The tests conducted by the university professor are one of the traditional methods of knowing

The student's mental level and the extent of his comprehension of the scientific material.

B- Research: Increasing the student's skill in the field of scientific research, solving problems, and finding solutions is one of the important means of evaluation.

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C- Reports: Writing scientific reports, using methodological sources, writing them in a scientific style, and presenting them in the classroom is one of the main means of learning and assessment.

D- Intellectual questions: The university professor poses intellectual questions during the lecture , manages the discussion between the students, and learns about the extent of their thinking and levels. This is one of the main methods of evaluation.

E- **Final project :** The student is assigned a final project independently, based on the academic topics. This is a good opportunity to demonstrate what has been learned and apply it.

-11 Faculty Faculty members

Faculty preparation		Special requirements/ skills, if any		Specialization		Academic rank
Owner of lectures				Special		
	2			Macroeconomics	Economic year	Mr.
	1			Marketing	Business Administration	Mr.
	2			Management Monetary	Economics	Mr.
	1			Policies Information	Business Administration	assistant professor
	1			Systems Financial	Economics	assistant professor
	4			Markets Financial	Business Administration	assistant professor
	1			Management	Business Administration	assistant professor
	1			Marketing Management	Business Administration	assistant professor
	1			Organizational Behavior	Business Administration	assistant professor
	2			Strategic Management	Accounting	assistant professor
	1			Financial Accounting	economy	assistant professor
	1			International Finance	Business	teacher
	1			Marketing Management		teacher
	1			Management Accounting	Administration Accounting Accounting	
	1			Financial	Financial Sciences Teacher Assistant	
	1			Cost Accounting	Teacher Assistant Teacher Business	
	1				Administration Arabic Language Assistant	
	1			Marketing Management Towards International Policy	Teacher Assistant Teacher Political Science	

Professional
Development Orientation for New Faculty Members
In the Department of Banking and Finance, new faculty members are developed and advanced through holding seminars, workshops, and training courses under the supervision of the department's competent professors.
Professional development for faculty members

Many seminars, workshops, scientific discussions, conferences and training courses are held.

-12 Acceptance Criteria

Central Admission

-13 The most important sources of information about

the program: The Central

Admissions Guide The official department page on the Internet

-14 Program Development Plan

Program Development The Department of Banking and Financial Sciences seeks, through the prepared plans, to expand the acceptance of the increasing number of students and to open postgraduate programs.

Developing and training the teaching staff by providing an appropriate educational environment for the professional development of faculty members in the Department of Finance and Banking, in addition to holding seminars, scientific visits, and workshops. Scientific discussions and participation in conferences.

Evaluation and Continuous Improvement The Department of Banking and Finance works to establish performance evaluation standards, involve students and stakeholders from the private sector in the evaluation process, and monitor graduates and labor market needs to narrow the gap between the academic side and financial institutions, government, commercial, and Islamic banks through continuous improvement of the academic program, to ensure that graduates find job opportunities that match their acquired abilities and capabilities.

Infrastructure and Resources The Department of Banking and Finance continuously seeks to provide a suitable infrastructure for students, including furnished and air-conditioned classrooms and computer labs, and to provide modern resources for students. Postgraduate and undergraduate students .

Integrating practical experience: The Department of Financial Sciences is constantly working to enhance the academic (theoretical) aspect with the practical field aspect through field visits to governmental and private financial and banking institutions, in addition to holding seminars for external lecturers (managers and officials in the banking sector and financial institutions), as well as holding workshops and seminars.

Curriculum Skills Map																
Required learning outcomes of the program																
values				Skill Knowledge **A**								Essential or optional?	Course name	Course code	Year/ Level
C 4	C 3	C 2	C 1	for 4	for 3	for 2	for 1	^ 4	3	^ 2	^ 1				

ÿ ÿ			ÿ ÿ	ÿ						ÿ		essential	Databases	211DAT	Second
				ÿ			ÿ ÿ				ÿ	essential	Financial Mathematics	202MAT	Second
ÿ ÿ						ÿ ÿ	ÿ ÿ				ÿ	essential	Money and Banking	213MOB	Second
			ÿ ÿ							ÿ		essential	K1 Public Finance	215GAF	Second
				ÿ				ÿ		ÿ ÿ		essential	Qari Tja N No	206LOW	Second
ÿ			ÿ						ÿ		ÿ	essential	K1 Intermediate Accounting	217MAC	Second
	ÿ		ÿ		ÿ		ÿ			ÿ ÿ		essential	Financial	MGB	Second
						ÿ					ÿ	essential	Management	008ENGL	Second
ÿ			ÿ ÿ	ÿ				ÿ				essential	K1 English Language E-Commerce	001EC	Second
			ÿ			ÿ ÿ	ÿ			ÿ		essential	Monetary policies	610FBB	Second
ÿ			ÿ						ÿ		ÿ	essential	financial institutions	218ORM	Second
	ÿ		ÿ		ÿ		ÿ			ÿ ÿ		essential	2 Financial Management K	MGB	Second
ÿ			ÿ						ÿ		ÿ	essential	K2 Intermediate Accounting	217MAC	Second
ÿ			ÿ				ÿ				ÿ	essential	Bank Marketing	214ISB	Second
			ÿ			ÿ ÿ	ÿ			ÿ		essential	2 General Finance K	215GAF	Second
			ÿ			ÿ ÿ	ÿ			ÿ		essential	Baath regime crimes		
		ÿ	ÿ ÿ					ÿ		ÿ ÿ		essential	Arabic		Second
		ÿ	ÿ ÿ					ÿ		ÿ ÿ		Basic	Computer		The
			ÿ ÿ	ÿ ÿ			ÿ ÿ	ÿ Basic		ÿ ÿ ÿ	ÿ	Basic	Econometrics and	605 FBB	third second
ÿ						ÿ							Finance K1 Corporate	611FBB	Third
			ÿ ÿ	ÿ		ÿ		ÿ ÿ				Basic	Unified Accounting System	113ACB	Third
ÿ			ÿ				ÿ ÿ	ÿ	ÿ			basic	K1 Quantitative	611FBB	Third
	ÿ					ÿ			ÿ		ÿ	basic	Methods Banking Operations	608FBB	Third
ÿ ÿ			ÿ					ÿ			ÿ	essential	K1 Bank Accounting	607FBB	Third
			ÿ				ÿ		ÿ		ÿ	essential	K1 Cost Accounting	109ACB	Third
						ÿ					ÿ	Basic	English	008ENGL	Third
ÿ		ÿ ÿ	ÿ ÿ			ÿ		ÿ		ÿ Basic		ÿ ÿ ÿ	Language	607FBB	Third
	ÿ				ÿ		ÿ			Basic		ÿ ÿ ÿ	Financial Markets	17 FBB	Third
ÿ			ÿ			ÿ		Basic	ÿ	ÿ ÿ	ÿ	Basic	Financial Risk Management	613FBB	Third
ÿ			ÿ			ÿ							Evaluation Investment Decision Corporate Finance K2	611FBB	Third
			ÿ ÿ			ÿ		ÿ ÿ				essential	2 Unified accounting	113ACB	Third
ÿ ÿ			ÿ			ÿ		ÿ			ÿ	essential	accounting systems K2 Banking	607FBB	Third
			ÿ				ÿ		ÿ		ÿ	essential	K2 Cost Accounting	109ACB	Third
	ÿ ÿ			ÿ ÿ			ÿ ÿ			ÿ ÿ		essential	accounting information systems	612ABB	Fourth

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			ÿ		ÿ ÿ			ÿ ÿ ÿ			ÿ	essential	investment portfolio	617FBB	Fourth
ÿ			ÿ			ÿ ÿ ÿ					ÿ	essential	Audit and Control K1	111ACB	Fourth
ÿ			ÿ			ÿ				ÿ ÿ		essential	International Banking	612ABB	Fourth
ÿ			ÿ ÿ				ÿ ÿ ÿ			ÿ		Basic	Standards Ethics and Research	MSR	fourth
ÿ											ÿ	Basic	Methods Management Accounting K1	116ACB	fourth
ÿ		ÿ				ÿ ÿ ÿ **ÿ**				ÿ	ÿ	essential	Islamic banks K1	606FBB	Fourth
											ÿ	essential	English language	Fourth 008ENGL	
ÿ								ÿ ÿ			ÿ	essential	Administrative Accounting K2	116ACB	Fourth
ÿ			ÿ			ÿ ÿ					ÿ	essential	Audit and Control K2	111ACB	Fourth
ÿ		ÿ				ÿ ÿ ÿ ÿ					ÿ	essential	Islamic Banks K2	606FBB	Fourth
ÿ			ÿ ÿ ÿ									Basic	International	514 TOB	fourth
ÿ										ÿ ÿ ÿ ÿ		Basic	Finance	606FBB	fourth
ÿ			ÿ		ÿ ÿ			ÿ ÿ ÿ			ÿ	essential	Research Project Feasibility Studies	001AA	Fourth

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Course Description for the Second Stage/First Course

1. Course Name :

Financial Management

.2 Course code

.3 Semester/Year:

First Course / 2023

.4 Date of preparation of this description:

2024/3/17

5. Available forms of attendance:

In-person . 6. Total number of study hours/number of units (total) 30 hours/30 units

7. Name of the course supervisor - (If more than one name is mentioned)

Name: Dr. Ali Abdul Amir Flaifel

Email: alif.kadhim@uokufa.edu.iq

8. Course objectives

1. Realizing the role of financial management in solving the problems of private sector organizations. 2. Knowing the methods that help organizations in making investment decisions. 3. Identify the various financial crises facing business organizations and how to address them. Finding appropriate solutions for them. activity 4. Achieving the organization's activity by finding the best opportunities that suit it. Organized by financial analysis.	Course objectives Academic

9. Teaching and learning strategies

Discussing the role of financial management and linking it with other sciences and how to use financial analysis methods to measure and increase the organization's profitability, address its weak areas, increase its profits and the strength of its commercial activity in order to achieve high competitive strength and increase Its market share. How to study its impact in developing effective plans to increase investment opportunities and achieve profits for the business organization, and find possible solutions by analyzing it using financial methods.	**Strategy**

Course structure

Evaluation method	**Learning method**	**Name of unit or topic**	**Week Hours Learning Criteria Required**		

Daily activity: **theoretical lecture,** homework **and practical work** Practical activities		The concept of financial management	high knowledge	2	.1
Daily activity: **theoretical lecture,** homework **and practical work** Practical activities		**Financial management jobs**	high knowledge	2	.2
lecture, daily activity, homework **and practical** Practical activities	**Theoretical**	**Financial statements**	high knowledge	2	.3
Daily activity: **theoretical lecture,** homework **and practical work** Practical activities		**Balance Sheet, Income Statement, and Cash Flow Statement**	high knowledge	2	.4
Daily activity: **theoretical lecture,** homework **and practical work** Practical activities		**Financial analysis**	high knowledge	2	.5
Daily activity: **theoretical lecture,** homework **and practical work** Practical activities		**Form, advantages and disadvantages of financial analysis**	high knowledge	2	.6
Daily activity: **theoretical lecture,** homework **and practical work** Practical activities		**Financial analysis standards**	high knowledge	2	.7
lecture, daily activity, homework **and practical** Practical activities	**Theoretical**	**Financial ratios**	high knowledge	2	.8
Daily activity: **theoretical lecture,** homework **and practical work** Practical activities		**Disclosure of sources and uses of funds**	high knowledge	2	.9
Daily activity: **theoretical lecture,** homework **and practical work** Practical activities		**Steps for preparing a statement of sources and uses of funds**	high knowledge	2	.10
lecture, daily activity, homework **and practical** Practical activities	**Theoretical**	**Capital management theory**	high knowledge	2	.11

of capital, daily activity, theoretical lecture, homework and practical Practical activities		The concept and importance The worker	high knowledge	2	.12
Daily activity: theoretical lecture, homework and practical work Practical activities		Investment volume and working capital investment policies	high knowledge	2	.13
daily activity, homework and practical Practical activities	Theoretical lecture,	Cash management	high knowledge	2	.14
Daily activity: theoretical lecture, homework and practical work Practical activities		Cash flow planning	high knowledge	2	.15

	.11 Course Evaluation
	12 Learning and Teaching Resources:
	Required textbooks (curriculum if available)
Advanced Financial Management Book, 2013 **(Dr. Muhammad Ali Al-Amiri)**	Main References (Sources)
Ehrhardt,M., Brigham,E., Financial Management: Theory and Practice, 30ed, 2011, South-Western, a part of Cengage Learning, USA.	Recommended supporting books and references (journals) Scientific, reports
3. http://www.isx-iq.net/isxportal/portal/homePage.htm	Internet sites, electronic references

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Course description for the stage

1. Course Name : Banking Databases
.2 Course code 605 FBB
.3 Semester/Year: 2024
.4 Date of preparation of this description:
5. Available forms of attendance: theoretical / laboratories
6. Total number of study hours / Number of units (total) 4 hours / 4 units
7. Name of the course supervisor - (If more than one name is mentioned)
Name: Dr. Qaisar Ali Hadi Email: qaisera17@yahoo.com
8. Course objectives

1. Introducing students to the basic approaches to databases and their most important aspects. 2. Introducing students to the origin and development of databases and their most important intellectual frameworks. 3. Introducing students to the most important stages that link the organization's work to databases. 4. Introduce students to the most important aspects of database schema. 5. Introducing students to database programs and applications and how to use them (Access - Excel). 6. Introducing students to the basic settings for controlling the most important programs used for databases.	Course objectives Academic

9. Teaching and learning strategies

	Strategy
- General and transferable skills (other skills related to employability and personal development). - The ability to use information in work within institutions. - The ability to know the reality of the programs used in the administrative aspect. - The student's ability to face contemporary aspirations for the rules used in modern banks for application. - The student's ability to develop sustainable future plans based on an organizational structure for databases in a contemporary manner.	Written exams (20 marks) Practical exams (20 marks) Student duties (5) Commitment (5)

Course structure

Commitment level (5) points

Evaluation method	Learning method	Unit or Topic Name Chapter	1. Hours per week. Required learning resources .		
I mentioned earlier	theoretical lecture	One: A Historical Overview of Databases and Their Most Important Basic Introductions	high knowledge	4	
I mentioned earlier	theoretical lecture	Chapter One: What are databases and the most important concepts and basic types of databases?	high knowledge	4	.2

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I mentioned earlier	theoretical lecture	Chapter Two: Banking Management Practice in the Field of Databases	high knowledge	4	.3
I mentioned earlier	theoretical lecture	Chapter Two: Basic Components of Databases	high knowledge	4	.4
I mentioned earlier	theoretical lecture	Chapter Three: Users of Banking Databases... Direct and Indirect	high knowledge	4	.5
I mentioned earlier	theoretical lecture	Chapter Four: The basic life cycle of databases and their most important basic features	high knowledge	4	.6
I mentioned earlier	theoretical lecture	Chapter Five: Database Algorithm for Entity Conversion	high knowledge	4	.7
	exam	First month exam	-	4	.8
I mentioned earlier	Chapter Six: Identifying the features of the Access program's practical lecture... and the most important objectives and features		high knowledge	4	.9
I mentioned earlier	Practical lecture	Chapter Six: Defining the most important terms for the Access program The basic features of the interface and application methods	high knowledge	4	.10
I mentioned earlier	Practical lecture	Chapter Seven: Basic Templates for Access And the basic shortcuts for its keys	high knowledge	4	.11
I mentioned earlier	Chapter Eight: Getting to know the features of the practical lecture program... (Excel) and the most important objectives and features		high knowledge	4	.12
I mentioned earlier	Practical lecture	Chapter Eight: Defining the most important application terms for the Access program ... and the basic features of the interface and application methods	high knowledge	4	.13
I mentioned earlier	Chapter 9: How to Build a Practical Lecture to Maintain the Confidentiality of Bank Customer Information in the Database		high knowledge	4	.14
I mentioned earlier	exam	Second month exam	-	4	.15

	.11 Course Evaluation
	12 Learning and Teaching Resources
	- Teaching and learning methods: - Use of computers in practical application. - Use data show and PowerPoint screen display.
	Required textbooks (curriculum if available)
1. Obaid, Mustafa (2017), "Advanced Analysis and Data Mining Book", Dar Al Fikr Al Arabi, Egypt, Cairo. .2 Center for Studies and Multidisciplinary Assistance "Specialization Steps, 2020" . and database design	Main References (Sources)
	Recommended supporting books and references (scientific journals, reports)
	Electronic references, websites

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Course description for the second stage

1. Course name :
Intermediate Accounting 1
.2 Course code
ACB 102
.3 Semester/Year:
First / 2024
.4 Date of preparation of this description:
2023/9/1
5. Available forms of attendance:
Attending a lecture
6. Total number of study hours/number of units (total)
45 hours
7. Name of the course supervisor - (If more than one name is mentioned)
Name: Asst. Prof. Dr. Maher Naji Ali Email: mahen.ali@uokufa.edu.iq
8. Course objectives

The course aims to familiarize the student with all accounting procedures related to accounting work, the objectives and to develop his skills and abilities in dealing with measurement and communication problems in financial accounting and settling the final accounts at the end of the accounting period.	of the course, Academic

9. Teaching and learning strategies

- Dealing with accounting records - View a copy of the general journal record - View the teacher's record - Dealing with the trial balance - Review the published financial statements of companies.	**Strategy**

Headquarter structure

Evaluation method	Learning method	Name of unit or topic	Week Hours Learning Criteria Required		
Written exams, oral exams, **general introduction** **conceptual framework** Student **Finance** Outside the Classroom, Other	**to financial accounting, theoretical lecture,** assigned homework , **the of accounting, and practical**		**high knowledge**		.1

Written exams, oral exams, **theoretical** assigned duties , **and** Students outside the classroom, etc.	**lecture, overview of concepts and principles,** And my work	**accounting assumptions and determinants**	**high knowledge**			.2
Written exams, oral exams, **theoretical** assigned homework Students outside the classroom, etc.	**lecture , and practical**	**Cash basis and accrual basis**	**high knowledge**			.3
Written exams, oral exams, **theoretical** assigned homework Students outside the classroom, etc.	**lecture , and practical**	**Inventory adjustments**	**high knowledge**			.4
Written exams, oral exams, **theoretical** assigned homework Students outside the classroom, etc.	**lecture , and practical**	**Preparing the working paper**	**high knowledge**			.5
Written exams, oral exams, **theoretical** assigned homework Students outside the classroom, etc.	**lecture , and practical**	**Statements and financial statements**	**high knowledge**			.6
Theoretical lecture	**,** written exams And my work	**First exam**	**high knowledge**			.7
Written exams, oral exams, **theoretical** assigned duties Students outside the classroom, etc.	**lecture, inventory and practical**	**inventory methods,** Periodic and perpetual inventory	**high knowledge**			.8
Written exams, oral exams, **theoretical** assigned homework Students outside the classroom, etc.	**lecture , and practical**	**The concept of commodity inventory**	**high knowledge**			.9

Written exams, Oral exams, assigned homework Students outside the classroom, etc.	theoretical lecture, and practical	Methods of pricing goods sold	high knowledge		.10
Written exams, oral exams, **theoretical** assigned homework Students outside the classroom, etc.	**lecture , and practical**	Merchandise pricing methods	high knowledge		.11
Written exams, oral exams, **theoretical** assigned homework Students outside the classroom, etc.	**lecture , and practical**	The concept of debtors, restrictive treatments for bad debts	high knowledge		.12
Written exams, oral exams, **theoretical** assigned homework Students outside the classroom, etc.	**lecture , and practical**	Restrictive treatments for doubtful debts	high knowledge		.13
Written exams, oral exams, **theoretical debts,** duties assigned to him Students outside the classroom, etc.	**lecture, formation** And my work	**of a provision for doubtful in collecting them**	high knowledge		.14
Theoretical lecture	**,** written exams And my work	The second exam	high knowledge		.15

	.11 Course Evaluation
	- Written exams - Oral exams - Homework assigned to students outside the classroom - Other
	12 Learning and Teaching Resources
	Required textbooks (curriculum if available)
-1 Intermediate Accounting, Al-Jujawi Talal Muhammad, and Al-Masoudi Haider Ali, 2020 -2 Intermediate Accounting, Al-Taie Bushra Muhammad, and Al-Saedi Hakim Hamoud, 2019	Main References (Sources)
	Recommended supporting books and references (scientific journals, reports)
	Electronic references, websites

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Course description for the second stage

1. Course name :
Money and commercial banks
.2 Course code:
FBB 602
.3 Semester/Year:
2023-2024
.4 Date of preparation of this description:
2024 – 3 – 20
5. Available forms of attendance:
daily attendance in the classroom . 6. Total
number of study hours/number of units (total)
Total number of hours: 45 hours, three hours per day
7. Name of the course supervisor - (If more than one name is mentioned)
Name : Prof. Dr. Muhammad Ghali Rahi Email: Muhammedh.riha@uokufa.edu.iq
8. Course objectives

To understand the concept and importance of the economics of money and banking. - To develop the student's abilities in: It is about how to recognize the concept and functions of money, its various forms, and monetary rules. Developing students' abilities to define the concept and functions of different types of banks and to compare them. - Developing students' abilities to understand and analyze the process of creating credit money by commercial banks. - Developing students' abilities to describe and analyze the nature of the work of the central bank and its role in formulating and implementing monetary policy and its tools. - Developing students' abilities to identify and recognize monetary balance and macroeconomic balance. Benefit and comparison between them Developing the student's ability to understand the different theories of price determination and their relationship to the profit margin. - Developing the student's ability to identify some international monetary institutions that are important in the global economy.	Course objectives Academic

9. Teaching and learning strategies

This course aims to provide students with the knowledge and skills related to the study of the economics of money and banking, which includes identifying the concept and functions of money, its various forms, and monetary rules, identifying the demand for money and the determinants of money supply, identifying the concept and functions of banks of different types and comparing them, understanding and analyzing the process of creating credit money by commercial banks, describing and analyzing the nature of the work of the central bank and its role in formulating and implementing monetary policy and its tools, as well as identifying monetary balance and macroeconomic balance, knowing interest and comparing them, in addition to identifying some different theories in determining the price of money.	**Strategy**

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International monetary institutions that are important in the global economy, especially the International Monetary Fund and the World Bank, and compare their objectives and functions.	

Course structure

Evaluation method	Learning method	Topic Name	Learning Abilities Required	Hours	Week Unit or
Daily exam	lecture	**The Origin of Money:** Different Concepts in the Field of Money, Banking and Markets -1 Exchange through barter system -2 Definition of money 3- Functions of money	The student should know the characteristics of each field. Money, Banking and Financial Markets Finance	Third	.1
Daily exam	Lecture	Characteristics of Money -4 value of money -5 Types of money 6 - And quasi-money		Third	.2
Daily exam	a lecture	**Monetary rules :** 1- Metallic rule 2- Gold rule 3- Paper money rule		Third	.3
Daily exam	Lecture	**Presentation of Criticism and Factors Influential in it:** -1 Presentation concepts criticism -2 Factors affecting money supply		Third	.4
Daily exam	Lecture	**Velocity of Money and Factors Affecting It:** -1 The concept of velocity of money circulation Factors affecting the velocity of money circulation		Third	.5

		First month exam			Third	.6
Daily exam	**Liquidity and Wealth** Lecture	**Money** Money and Liquidity - 1 For money and wealth - A2			Third	.7
Daily exam	a lecture	**Commercial banks, their concept and role in financial mediation:** The emergence of - 1 commercial banks, components of the statements - 2 Finance for Commercial Banks			Third	.8
Daily exam	Types of Deposits Lecture 1	Investing in - 2 Loans			Third	.9
Daily exam	**The role of commercial banks**	in influencing **deposits:** Deposit creation mechanism - 1 Multiplier - 2 Bank credit and its impact on the expansion of new deposit creation			Third	.10
Daily exam	a lecture	Bank credit multiplier and its impact on the expansion of new deposit creation, first stage			Third	.11
Daily exam	a lecture	Bank credit multiplier and its impact on the expansion of new deposit creation, first stage			Third	.12

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		Second month exam			Third	.13
Daily exam	a lecture	Bank credit multiplier and its impact on the expansion of new deposit creation, second phase			14. Third	
Daily exam	Inflation and the Central Bank Lecture					.15

.11 Course Evaluation	
12 Learning and Teaching Resources	
	Required textbooks (curriculum if available)
Al-Qurashi, Economics of Money and Banking, Muhammad Salih and financial institutions Wahid Mahdi Amer, Economics of Money and Banking, University House Money and Banking Dr. Falih Hassan Khalaf	Main References (Sources)
Money, Banks and Financial Markets Abdul Rahman Abdul Hilal Al-Hamidi and Abdul Rahman Abdul Mahsoun	Recommended supporting books and references (scientific journals, reports)
	Electronic references, websites

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Course description for the second stage

1. Course name :
Financial Mathematics
.2 Course code:
ACB 107
.3 Semester/Year:
First of the academic year 2023/2024
.4 Date this description was prepared:
2023/9/1
.5 Available forms of attendance:
Weekly class attendance
6. Total number of study hours/number of units (total)
)45(hours)3(units per week
7. Name of the course supervisor (if more than one name is mentioned)
Name: Dr. Ali Hamid Hindi Al-Ali alih.alali@uokufa.edu.iq Email
8. Course objectives

1. Enabling the student to realize and understand the set objectives and how to use and apply them in a practical manner. To understand the concept of interest and its laws, and to master the basics of comparing simple and compound interest. 2. To understand the methods of calculating it. Distinguish between recurring and equal payments. 4. 3. Learn how to repay short-term loans, as well as cut commercial papers. .5 Knowing the mechanisms for replacing short-term debts and how to evaluate small projects. 6. Learn how to extract the present value of equal periodic payments with compound interest. .7 Understanding the methods of repaying long-term loans, their postponement tools, and how to replace them. .8 Distinguish between bond evaluation tools.	Course objectives Academic

9. Teaching and learning strategies

Training students on the basic skills they need to work in the financial and banking field, and motivating them to present ideas through discussion and exchange of opinions.	**Strategy**

Course structure

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Evaluation	Learning method	of Unit or Topic Overview	Week Hours Required Learning Outcomes Name		
Method: Quick Tests Quiz and homework Quick	Classroom learning and student engagement	of the benefit and methods of Calculating it for banking	raising the student's knowledge level regarding accounting matters	3	.1
tests Quiz and homework Quick	Classroom learning and student engagement	Raising the student's knowledge level through equal periodic payments	Regarding accounting matters for banking business	3	.2
tests Quiz and homework Quick	Classroom learning and student engagement	Raising students' knowledge about repaying short-term loans	Regarding accounting matters for banking business	3	.3
tests Quiz and homework	Classroom learning and student engagement	Debt discounting and commercial paper cutting	Raising the level of knowledge of students regarding accounting matters for banking business	3	.4
		First month exam		3	.5
Rapid tests Quiz and homework Quick	Classroom learning and student engagement	Short-term debt replacement and small business evaluation	Raising the level of knowledge of students regarding accounting matters for banking business	3	.6
tests Quiz and homework Quick	Classroom learning and student engagement	compound interest sentence	Raising the level of knowledge of students regarding accounting matters for banking business	3	.7
tests Quiz and homework Quick	Classroom learning and student engagement	Raising the student's level of knowledge of the present value with compound interest	Regarding accounting matters for banking business	3	.8
tests Quiz and homework Quick	Classroom learning and student engagement	Present value of non-annual rate	Raising the level of knowledge of students regarding accounting matters for banking business	3	.9
tests Quiz and homework Quick	Classroom learning and student engagement	Total equal periodic payments with compound interest	Raising the level of knowledge of students regarding accounting matters for banking business	3	.10
tests Quiz and homework Quick	Classroom learning and student engagement	Present Value of Periodic Payments arithmetic matters	Raise the student's level of knowledge regarding equal For banking	3	.11
tests Quiz and homework	Classroom learning and student engagement	Repayment and postponement of long- term loans	Raising the level of knowledge of students regarding accounting matters for banking business	3	.12
		Second month exam		3	.13
Rapid tests Quiz and homework Quick	Classroom learning and student engagement	Substituting long-term loans for banking	Raising students' knowledge regarding accounting matters	3	.14
tests Quiz and homework	Classroom learning and student engagement	Bond Evaluation	Raising the level of knowledge of students regarding accounting matters for banking business	3	.15

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.11 Course Evaluation	
30 marks for homework outside the classroom + student participation in discussions 10 marks for the first exam 10 marks for the second exam 50 marks Final Exam	
12 Learning and Teaching Resources	
Required textbooks (curriculum if available)	There is no
Main References (Sources)	" Hamdan, Fathi Khalil, 2010. 1. Financial Sports, First Edition, Wael Publishing and Distribution House, Amman - Jordan. .2 Al-Mashhadani, Khaled Ahmed and Al-Janabi, "Financial Mathematics, Abbas Khudair, 2013," Arabic Edition, Dar Al-Ayam for Publishing and Distribution, Amman, Jordan.
Recommended supporting books and references (scientific journals, reports)	There is no
Electronic references, websites	There is no

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Course Description for the Second Stage / First Course

1. Course name :
Public Finance
.2 Course code
.3 Semester/Year:
First Course / Year 2023-2024
.4 Date of preparation of this description:
2024/3/19
5. Available attendance forms:
Classroom / Theoretical
6. Total number of study hours / Number of units (total)
Two hours per week
7. Name of the course supervisor - (If more than one name is mentioned)
Name: Prof. Dr. Reda Saheb Abu Hamad Email:
8. Course objectives

Study of public expenditures and public revenues	Course objectives Academic

9. Teaching and learning strategies

Dialogue, discussion, questions and answers, oral and written	**Strategy:**

Course structure

Evaluation method	Learning method	Unit or topic name	General Learning Outcomes	Required Hours	Week
and specific needs	Theoretical lecture	previously mentioned The criteria for distinguishing between them and the relationship of public finance to other sciences	High Knowledge	.1	3
Public expenditures and their components, a	theoretical lecture	mentioned previously Its images and types	high knowledge	.2	3

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Economic division of expenditures theoretical lecture mentioned previously		Public and non-economic expenditure components	high knowledge	.3 3	
Theoretical lecture mentioned earlier		General expenditure limits, cost capacity and lending capacity	high knowledge	.4 3	
Theoretical lecture mentioned earlier		The phenomenon of increasing public spending and the real and apparent reasons for increasing public spending	high knowledge	.5 3	
The economic effects of expenditures, a theoretical lecture mentioned previously		Public	high knowledge	.6 3	
		First month exam		.7 3	
The effect of increasing public expenditures, a theoretical lecture mentioned previously		On national production and the impact of increased public expenditures on national consumption	high knowledge	.8 3	
Theoretical lecture mentioned earlier		Public revenues, their divisions, and state revenues from the domain and its types	high knowledge	.9 3	
Domain sources and revenues from the theoretical lecture mentioned previously		State of drawing	high knowledge	.10 3	
Drawing characteristics and the basis of the theoretical lecture mentioned previously		Its imposition and importance	high knowledge	.11 3	
The general price and how to determine it. A theoretical lecture mentioned previously.		And compare it to the	high knowledge	.12 3	
Theoretical lecture mentioned earlier		drawing, the importance of the public loan, its definition, and its comparison to the tax and the new currency issue	high knowledge	.13 3	
Theoretical lecture mentioned earlier		Domestic loans, external loans, optional loans, and compulsory loans	high knowledge	.14 3	

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		Second month exam			.15	3

.11 Course Evaluation	
12 Learning and Teaching Resources	
	Required textbooks (methodology if any)
Prof. Dr. Reda Saheb Abu Hamad Public Finance Prof. Dr. Taher Al-Janabi Public Finance and Tax Legislation	Main References (Sources)
	Recommended supporting books and references (scientific journals, reports)
	Electronic references, websites

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Course description for the second stage

1. Course name : Commercial Law
.2 Course code 009 CLB
.3 Semester/Year: 2023 - 2024
.4 Date of preparation of this description: 10/17/2023
5. Available forms of attendance: Bachelor's
6. Total number of study hours / Total number of units / 2 2
7. Name of the course supervisor - (If more than one name is mentioned)
Name : A.M. Salem Abdel Rahman Abdel Abbas Email: Salama.alebrahemi@uokufa.edu.iq
8. Course objectives

Developing skills in students related to the following: 1. Economic and statistical analysis 2. Knowledge of economic and business theories 3. Knowing the most important economic indicators and trade data.	Course objectives Academic

9. Teaching and learning strategies

Brainstorming strategy Discussion strategy Reporting and Discussion Strategy	**Strategy**

Course structure

Evaluation method	**Learning**	**Name of unit or topic**	**Week Hours Learning Criteria Required** High		
Method - Assessment by direct method. Assignments are given through daily lectures. 2- Daily and monthly tests	Lecture	**An introductory introduction to the law and commercial law**	Knowledge		.1

		Definition of legal rule and its characteristics	high knowledge			.2
		History of commercial legislation in Iraq	high knowledge			.3
		Theory of Obligation and Contracts	high knowledge			.4
		Classification of contracts in terms of Create it	high knowledge			.5
		Business Theories And its types	high knowledge			.6
		First exam	high knowledge			.7
		Merchant definition and terms Acquiring this trait and his duties	high knowledge			.8
		The concept of companies in general And its types	high knowledge			.9
		Corporate Management	high knowledge			.10
		Board of Directors in companies Mixed contribution	high knowledge			.11
		The second exam	high knowledge			.12

		Commercial papers	high knowledge			.13
		Comparison of commercial papers **In securities**	high knowledge			.14
		Final Exam	high knowledge			.15

11. Course Evaluation The evaluation is out of 100 and is distributed between the assignments and tasks assigned to the students, the monthly exams, and the final exams.	
12 Learning and Teaching Resources	
	Required textbooks (curriculum if available)
	Main References (Sources)
	Recommended supporting books and references (scientific journals, reports)
The Management and Economics Library, as well as the Financial and Banking Sciences Library, in addition to the Internet sites.	Electronic references, websites

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Course description for the second stage

1. Course Name : English Language
.2 Course code: 101ENGL
3. Semester/Year: First semester 2023-2024
.4 Date of preparation of this description: 10/17/2023
5. Available forms of attendance: Bachelor's
.6 Total number of study hours / Total number of units (2/2)
7. Name of the course supervisor - (If more than one name is mentioned)
Name : Ms. Sara Salem Sarhan Email: sarhs.alruaziq@uokufa.edu.iq
8. Course objectives

1- Developing students' ability to speak **-2 The student is able to read.**	**Goals** **Study** **material**
9. Teaching and learning strategies	
Brainstorming strategy Discussion strategy Reporting and Discussion Strategy	**Strategy**

Course structure

Evaluation	**Method Learning**	**Name of unit or topic**	**Week Hours Learning**	**Criteria Required**	
Method 1- Evaluation by Daily duties 2- Daily and monthly tests -3 Reports	Method Direct giving through lecturing -2 By asking questions about	**Getting to know you**	High Knowledge		.1

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		The way we live	Highly knowledgeable			.2
		It all went worn	Highly knowledgeable			.3
		Let's go shopping	Highly knowledgeable			.4
		What do you want to do?	high knowledge			.5
		Tell me! What's it like?	Highly knowledgeable			.6
		Fame	high knowledge			.7
		Do's and don'ts	Highly knowledgeable			.8
		places going	high knowledge			.9
		Scared to death	Highly knowledgeable			.10

11. Course Evaluation: The evaluation is out of 100 and is distributed between the assignments and tasks assigned to the students, the monthly exams, and the final exams.	
12 Learning and Teaching Resources	
	Required textbooks (curriculum if available)
John & Liz Soars, 2006, New Headway Plus: Pre-Intermediate, by Oxford University Press	Main sources References
	Recommended supporting books and references (scientific journals, reports)
The Office of Administration and Economics, as well as the Library of Financial and Banking Sciences, in addition to the Internet sites.	Electronic references, websites

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Course Description for the Second Phase/Second Course

1. Course Name :
E-Commerce
.2 Course code -
EC001
.3 Semester/Year:
Second course - Second stage
.4 Date of preparation of this description:
2023-2024
5. Available forms of attendance:
theoretical
6. Total number of study hours / Number of units (total)
2 hours
7. Name of the course supervisor - (If more than one name is mentioned)
Name: Asst. M. Ali Abdul Hussein Khalil Al-Fadl alia.fadhil@uokufa.edu.iq Email
8. Course objectives

Teaching students the basic skills of e-commerce in the field of specialization and linking the variables of the precise specialization to e-commerce skills, especially learning how to use electronic money and preparing students to benefit from this knowledge in the labor market. This is done through taking case studies and video films on vocabulary.	Course objectives

9. Teaching and learning strategies

The educational strategy includes explaining the visions and objectives of the strategy to the student, analyzing the internal and external environments, studying the opportunities and challenges facing the educational process, and using the simulation method with the student to understand the material and what is consistent with the strategy of the academic department, college, university, and ministry, according to the applicable instructions and directives.	**Strategy**

Headquarter structure

Evaluation method	Learning method	Unit or topic name	Required learning T By	The hour T	The week

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Daily	Giving a lecture using visual aids	The concept of e-commerce	scientific knowledge	2	.1
Daily	Giving a lecture on the concept of e-commerce Use of visual aids		Scientific	2	.2
Daily	Giving a lecture using visual aids	Electronic markets	scientific knowledge	2	.3
Daily	Giving a lecture using visual aids	Electronic markets	scientific knowledge	2	.4
Daily	Giving a lecture using visual aids	Electronic money	scientific knowledge	2	.5
Daily	Giving a lecture using visual aids	Electronic banks	scientific knowledge	2	.6
Daily	Giving a lecture using visual aids	Electronic marketing	scientific knowledge	2	.7
		First monthly exam		2	.8
Daily	Giving a lecture using visual aids	E-government	scientific knowledge	2	.9
Daily	Giving a lecture using visual aids	E-government	scientific knowledge	2	.10
Daily	Giving a lecture using visual aids	Knowledge of e-commerce law	Scientific	2	.11
Daily	Giving a lecture using visual aids	Knowledge of e-commerce law	Scientific	2	.12
Daily	Give a lecture and then apply the knowledge on the computer.	Electronic tools	scientific knowledge	2	.13
Daily	Give a lecture and then apply the knowledge on the computer.	Electronic tools	scientific knowledge	2	.14
		Second monthly exam		2	.15

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11. Course Evaluation: A simple course that suits the student's capabilities. We seek to develop it continuously according to the permitted percentage of 10%.	
12 Learning and Teaching Resources: Adapted Lectures for the Finance and Banking Specialization	
There is no	Required textbooks (curriculum if available)
There is no	Main References (Sources)
There is a book written by the author of E-Commerce, an assistant book by the author, Assistant Professor Ali Abdul Hussein Al-Fadl.	Recommended supporting books and references (scientific journals, reports)
Ali Al Fadl's YouTube channel and Telegram channel	Electronic references, websites

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Course description for the second stage

1. Course name :
Intermediate Accounting 2
.2 Course code
ACB 102
.3 Semester/Year:
Second / 2024
.4 Date of preparation of this description:
2024/1/4
5. Available forms of attendance:
Attending a lecture
6. Total number of study hours/number of units (total) 45 hours
7. Name of the course supervisor - (If more than one name is mentioned)
Name: Asst. Prof. Dr. Maher Naji Ali Email: mahen.ali@uokufa.edu.iq
8. Course objectives

The course aims to introduce the student to all accounting treatments related to accounting work. Developing his skills and abilities in dealing with measurement and communication problems in financial accounting and settling the final accounts at the end of the accounting period.	Course objectives Academic

9. Teaching and learning strategies	
Developing skills in the student related to the following: 4. Introducing the student to accounting procedures in terms of proof and settlement of some items of the statements. Finance 5. Accounting treatments for investment in securities/shares 6. Accounting treatments for investment in securities/bonds .7 Accounting treatments and bank statement preparation 8. Accounting treatments for fixed assets and their depreciation	**Strategy**

Headquarter structure

Evaluation	Learning method	Name of unit or topic	1. Hours per week. Required learning		resources .
method: written exams, oral exams, assigned homework	Theoretical and practical lecture	Cash account settlement	high knowledge	3	

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Students outside the classroom, etc.					
Written exams, oral exams, homework assignments outside the classroom, etc.	Theoretical and practical lecture	Bank account balance statement	high knowledge	3	.2
Written exams, oral exams, homework assignments outside the classroom, etc.	Theoretical and practical lecture	Short-term financial investments	high knowledge	3	.3
Written exams, oral exams, homework assignments outside the classroom, etc.	Theoretical and practical lecture	Accounting treatments for long-term shares under the cost method	high knowledge	3	.4
Written exams, oral exams, homework assignments outside the classroom, etc.	Theoretical and practical lecture	Accounting treatments for long-term shares under the equity method	high knowledge	3	.5
Written exams, oral exams, homework assignments outside the classroom, etc.	Theoretical and practical lecture	Long-term bonds	high knowledge	3	.6
Theoretical lecture , written exams	And my work	First exam	high knowledge	3	.7
Written exams, oral exams, homework assignments outside the classroom, etc.	Theoretical and practical lecture	Concept and types of fixed assets	high knowledge	3	.8
Written exams, oral exams, assigned assignments	Theoretical and practical lecture	Determine the cost of tangible fixed assets	high knowledge	3	.9

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Students outside the classroom, etc.					
Written exams, oral exams, homework assignments outside the classroom, etc.	Theoretical and practical lecture	Depreciation calculation methods: straight-line method and units-of-production method	high knowledge	3	.10
Written exams, oral exams, homework assignments outside the classroom, etc.	Theoretical and practical lecture	Depreciation calculation methods: the declining balance method and the sum of years of useful life method	high knowledge	3	.11
Written exams, oral exams, homework assignments outside the classroom, etc.	Theoretical and practical lecture	Additions, improvements and changes in production life	high knowledge	3	.12
Written exams, oral exams, homework assignments outside the classroom, etc.	Theoretical and practical lecture	Dispensing with fixed assets	high knowledge	3	.13
Written exams, oral exams, homework assignments outside the classroom, etc.	Theoretical and practical lecture	The concept of intangible fixed assets Types of intangible fixed assets	high knowledge	3	.14
Theoretical lecture , written exams	And my work	The second exam	high knowledge	3	.15

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.11 Course Evaluation - Written exams - Oral exams - Homework assigned to students outside the classroom Other
12 Learning and Teaching Resources

	Required textbooks (curriculum if available)
-3 Intermediate Accounting, Al-Jujawi Talal Muhammad, and Al-Masoudi Haider Ali, 2020 -4 Intermediate Accounting, Al-Taie Bushra Muhammad, and Al-Saedi Hakim Hamoud, 2019	Main References (Sources)
	Recommended supporting books and references (scientific journals, reports)
	Electronic references, websites

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Course description for the stage

1. Course Name :
Monetary Policies and Banking System
.2 Course code **610FBB**
.3 Semester/Year:
Second course
.4 Date of preparation of this description:
2024
5. Available forms of attendance:
My attendance in theoretical classrooms
3 6. Total number of study hours/number of units (total)
3
7. Name of the course supervisor - (If more than one name is mentioned)
Name: Sundos Hamid Musa Email: sundosh-Alkatrany@uokufa.edu
8. Course objectives

This course aims to identify the applications of monetary policy through money supply and demand, analyze the behavior of the central bank in the face of economic imbalances, and address the Soviet failure theory. We also discuss the equilibrium in the commodity market and the money market from the classical Keynesian point of view.	Course objectives Academic

9. Teaching and learning strategies

The educational strategy includes explaining the visions and objectives of the strategy to the student, analyzing the internal and external environments, to understand the material studying the opportunities and challenges facing the educational process, and using the simulation method with the student and what is consistent with the strategy of the academic department, college, university, and ministry, according to the applicable instructions and directives.	**Strategy**

Course structure

Evaluation method	**Learning method**	**Week hours Required learning objectives**	**Name of unit or topic**		
lecture		activity	monetary policy + daily Concept of Scientific knowledge	1.3 Student	
Monetary Policy Objectives + Daily Lecture		Student activity	scientific knowledge	.2	3

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		Intermediate policy objectives: Deliver a daily lecture Cash + Student Activity for Banking Term	scientific knowledge	.3	3
Give a daily lecture		Quantitative Tools of Monetary Policy + Student Activity for Banking Term	scientific knowledge	.4	3
		Qualitative tools for policy giving a daily lecture Cash + Student Activity for Banking Term	scientific knowledge	.5	3
		Monetary Policy Strategy Daily Lecture + Student activity for the term banking	scientific knowledge	.6	3
		Monetary Policy in Theory Daily Lecture Classical + Student Activity for Banking Term	scientific knowledge	.7	3
		monthly exam	scientific knowledge	.8	3
Give a daily lecture		Monetary Policy According to Neoclassical Theory + Student Activity for a Banking Term	scientific knowledge	.9	3
Give a daily lecture		Monetary Policy and Monetary Thought + Student Activity for Banking Term	scientific knowledge	.10	3
daily lecture activity		Total demand + I am looking for a banking term	scientific knowledge	.11	3
		Total presentation + daily lecture activity I am looking for a banking term	scientific knowledge	.12	3
		Equilibrium in the commodity market, giving a daily lecture IS model	scientific knowledge	.13	3
		Equilibrium in the Money Market Daily Lecture LM model	scientific knowledge	.14	3
		exam	scientific knowledge	.15	3

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.11 Course Evaluation	
The course includes sections that provide a historical account of monetary policy, as well as the concept, objectives, and tools. It needs updating and the addition of some modern sections, as well as something about the monetary policy of the Central Bank of Iraq.	
12 Learning and Teaching Resources	
	Required textbooks (curriculum if available)
The Central Bank and Economic Balance Dr. Sondos Hamid Musa	Main References (Sources)
Central Bank of Iraq and International Monetary Fund reports Central	Recommended supporting books and references (scientific journals, reports)
Bank of Iraq website	Electronic references, websites

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Course description for the stage

1. Course Name :
Management of Financial and Banking Institutions
.2 Course code
FBB 603
.3 Semester/Year:
Second course - Second stage
.4 Date of preparation of this description:
2023-2024
5. Available forms of attendance:
In-person
6. Total number of study hours/number of units (total)
3 hours/3 units
7. Name of the course supervisor - (If more than one name is mentioned)
Name: Asst. Prof. Dr. Zainab Hadi Mayouf Al-Sharifi
Email: zainabh.maufee@uokufa.edu.iq
8. Course objectives

This course aims to introduce the student to: 1. Financial and banking institutions, the nature of their work, their importance, and their role in the economy. 2. Types of banks, including central, commercial, specialized, and investment banks. 3. Budget management in financial and banking institutions. 4. Risk in financial institutions and its types. 5. Insurance companies as financial institutions. 6. International financial institutions such as the International Monetary Fund and the International Bank for Reconstruction and Development. 7. Investment funds and financial crises, universal banks, credit unions and other financial institutions.	Goals The material Academic

9. Teaching and learning strategies	
1. Preparing theoretical lectures and linking them to the current field reality. 2. Preparing case studies and finding appropriate solutions for them in light of the course content. 3. Using brainstorming methods to find solutions to financial crises. 4. Preparing reports and linking them to the curriculum vocabulary.	**Strategy**

Course structure

Evaluation method	Week Hours Required Learning Abilities Unit or Topic Name Learning Method				

Feedback at the end of each lecture (oral or written exam)	**theoretical lecture**	Introduction to the Management of Financial and Banking Institutions	The most prominent definitions provided by researchers for the management of financial institutions, the most prominent services that Provided by financial institutions, the relationship of financial institutions to the economy.	3	.1
Feedback at the end of each lecture (oral or written exam, questions and discussions)	**theoretical lecture**	Banks, their types, importance and functions, the central bank, investment banks, commercial banks, Islamic banks	The meaning of the central bank, its most prominent characteristics and functions, investment banks and their most prominent functions, commercial banks and their importance to the economy, specialized banks and their types, Islamic banks and their functions, speculation, murabaha, and participation.	3	.2
		First month exam		3	.3
Feedback at the end of each lecture (oral or written exam, questions and discussions)	**theoretical lecture**	Budget management in financial and banking institutions	The meaning of budgeting and its relationship to liquidity and profitability in financial institutions, and the objectives of budgeting in financial institutions.	3	.4
Feedback at the end of each lecture (oral or written exam, questions and discussions)	**theoretical lecture**	Risk management in financial and banking institutions	The meaning of risk in financial institutions, types of risks to which financial institutions are exposed, liquidity risk, bankruptcy risk, state risk, credit risk.	3	.5
Feedback at the end of each lecture (oral or written exam, questions and discussions)	**theoretical lecture**	Insurance companies as financial institutions	Meaning of insurance companies, parties to insurance contracts, types of insurance, life insurance, crop insurance, car insurance, theft insurance.	3	.6
Feedback at the end of each lecture (oral or written exam, questions and discussions)	**theoretical lecture**	international financial institutions	Meaning of International Monetary Fund, World Bank, loan granting mechanism.	3	.7
Feedback at the end of each lecture (oral or written exam, questions and discussions)	**theoretical lecture**	Comprehensive banks	The meaning of comprehensive banks, their importance and characteristics.	3	.8

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Feedback at the end of each lecture (oral or written exam, questions and discussions)	**theoretical lecture**	Credit unions	Meaning of credit unions, their importance, their origins, and their characteristics	3	.9
Feedback at the end of each lecture (oral or written exam, questions and discussions)	**theoretical lecture**	pension funds	The meaning of pension funds, their importance, and their origins	3	.10
Feedback at the end of each lecture (oral or written exam, questions and discussions)	**theoretical lecture**	hedge funds	The meaning of hedge funds, their importance, and their emergence	3	.11
Feedback at the end of each lecture (oral or written exam, questions and discussions)	**theoretical lecture**	Investment funds	Meaning of investment funds, their importance, and their emergence	3	.12
Feedback at the end of each lecture (oral or written exam, questions and discussions)	**theoretical lecture**	Financial crises	The meaning and causes of financial crises	3	.13
Feedback at the end of each lecture (oral or written exam, questions and discussions)	**theoretical lecture**	Financial crises	History of financial crises	3	.14
		Second month exam		3	.15

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.11 Course Evaluation	
Two monthly exams are conducted for students. Each exam is worth 20 points, 10 points for the reports prepared by the students, and 50 points for the final exam.	
12 Learning and Teaching Resources	
Required textbooks (curriculum if available)	There is no
Main References (Sources)	**1. Introduction to Financial Institutions Management, Alaa Farhan Talib, Haider Younis Al-Moussawi, Muhammad Fayez, Karbala Center for Studies and Research, 1st ed., 2015** **.2 Introduction to Financial Institutions Management - Theories and Applications, Sarmed Kawkab Al-Jamil, University of Mosul, 1st ed., 2012**
Recommended supporting books and references (scientific journals, reports)	There is no
Electronic references, websites	There is no

Course description for the stage

1. Course name :
Baath regime crimes in Iraq
.2 Course code
.3 Semester/Year:
2023-2024
.4 Date of preparation of this description:
2024-3-19
5. Available forms of attendance:
6. Total number of study hours/number of units (total)
2 hours / 2 units
7. Name of the course supervisor - (If more than one name is mentioned)
Name: Musab Mohammed Abdul Nabi Al-Tamimi musaabm.altameemi@uokufa.edu.iq Email
8. Course objectives

Introducing the student to the crimes committed by the Baath regime in Iraq and the bitter reality experienced by the Iraqi people under the government of the former regime.	Course objectives Academic

9. Teaching and learning strategies	
Giving the lecture Discussion presentations	**Strategy**

Course structure

Evaluation method:	Learning method	Name of the unit or topic	Required learning outcomes	Hours	Week
Discussion between the professor and the students	Lectures	The concept of crimes and their types		2	.1
Discussion between professor and students	Lectures, presentation	Crimes of the Ba'ath regime according to the documentation of the Iraqi Supreme Criminal Court law		2	.2

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		2005 (Types of International Crimes)			
Discussion between professor and students	Lectures, presentation	Crimes of the Baath regime according to the documentation of the Iraqi Supreme Criminal Court Law of 2005 (decisions issued by the Supreme Criminal Court)		2	.3
Discussion between professor and students	Lectures, presentation	Psychological and social crimes, their effects, and the most prominent violations of the Baath regime in Iraq (psychological crimes, their mechanisms, and their effects)		2	.4
Discussion between professor and students	Lectures, presentation	Psychological and social crimes, their effects, and the most prominent violations of the Baath regime in Iraq (social crimes)		2	.5
Discussion between professor and students	Lectures, presentation	Psychological and social crimes, their effects, and the most prominent violations of the Baathist regime in Iraq (militarization of society, the Baathist regime's position on religion)		2	.6
Discussion between professor and students	Violations of Iraqi Laws Lectures			2	.7
monthly exam	monthly exam	monthly exam	Monthly exam on previous lectures	2	.8
Discussion between professor and students	Lectures	Environmental crimes of the Baath regime in Iraq (war pollution)		2	.9
Discussion between professor and students	Lectures (destruction of the presentation	Environmental crimes of the Ba'ath regime in Iraq Cities and villages, drying		2	.10

		Marshes, orchards bulldozed				
Discussion between professor and students	Lectures Presentation	Mass grave crimes			2	.11
Discussion between professor and students	Lectures Presentation	Mass grave crimes (genocide graves incidents)			2	.12
Discussion between professor and students	Lectures of Graves Presentation)	Mass Grave Crimes (Chronological Classification genocide			2	.13
monthly exam	monthly exam	Monthly evaluation exam in the monthly exam of previous lectures				.14

	.11 Course Evaluation
	12 Learning and Teaching Resources
Curriculum approved by the Ministry of Higher Education and Scientific Research	Required textbooks (curriculum if available)
	Main References (Sources)
	Recommended supporting books and references (scientific journals, reports)
	Electronic references, websites

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Course description for the second stage

1. Course name :
Public Finance
.2 Course code
FBB 604
.3 Semester/Year:
Second course / year 2023-2024
.4 Date of preparation of this description:
2024/3/19
5. Available attendance forms:
Classroom / Theoretical
6. Total number of study hours / Number of units (total)
Two hours per week
7. Name of the course supervisor - (If more than one name is mentioned)
Name: Prof. Dr. Reda Saheb Abu Hamad Email:
8. Course objectives

Study of the general budget and tax system	Course objectives Academic

9. Teaching and learning strategies

Dialogue, discussion, questions and answers, oral and written	**Strategy:**

Course structure

Evaluation method	Learning method	Unit or topic name	Required Learning Outcomes	Hours	Week
	Theoretical lecture previously mentioned	General budget concept and its legal and financial nature	High Knowledge	3	.1
	Theoretical lecture I mentioned previously	The importance of the general budget from a Political, economic and social aspects	high knowledge	3	.2

The role of the general budget in a theoretical lecture mentioned previously Traditional and modern theory			high knowledge	.3 3	
General budget rules theoretical lecture mentioned previously			high knowledge	.4 3	
Budget cycle stage theoretical lecture mentioned previously Public			high knowledge	.5 3	
Budget Implementation Control Theoretical Lecture I mentioned earlier Public			high knowledge	.6 3	
		First month exam		.7 3	
Theoretical lecture mentioned earlier		Final account	high knowledge	.8 3	
The concept of tax and the difference, a theoretical lecture mentioned previously Between it and the			high knowledge	.9 3	
drawing, the basis for imposing the tax is a theoretical lecture I mentioned previously.			high knowledge	.10 3	
The rules governing the imposition of a theoretical lecture were mentioned previously. taxes			high knowledge	.11 3	
Technical Tax Organization Theoretical Lecture I mentioned earlier The tax base			high knowledge	.12 3	
Determining the amount of tax, a theoretical lecture mentioned previously			high knowledge	.13 3	
Theoretical lecture mentioned earlier		tax collection	high knowledge	.14 3	
		Second month exam		.15 3	

	.11 Course Evaluation
	12 Learning and Teaching Resources
	Required textbooks (methodology if any)
Prof. Dr. Reda Saheb Abu Hamad Public Finance Prof. Dr. Taher Al- Janabi Public Finance and Tax Legislation	Main References (Sources)
	Recommended supporting books and references (scientific journals, reports)
	Electronic references, websites

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Course description for the second stage

1. Course Name : Bank Marketing / Second Course

.2 Course code 609 FBB

.3 Semester/Year: Second Semester/2023-2024

.4 Date of preparation of this description: 2/1/2024

5. Available forms of attendance: Live attendance in the classroom.

6. Total number of study hours / number of units (total): 45 hours / 3 units.

7. Name of the course supervisor - (If more than one name is mentioned)

Name: Dr. Ali Mahmoud Ali Samaka

Email: alim.somaka@uokufa.edu.iq

8. Course objectives

1. Providing a comprehensive course that provides the student with knowledge and principles of banking marketing. 2. Study the latest developments and innovations related to banking marketing. 3. Developing the student's ability to learn and strengthening his individual skills. 4. Developing the student's skills and preparing him to work on applying marketing principles in a practical way. the future 5. Preparing students to carry out the tasks assigned to them after graduation in the event that they are assigned to perform banking marketing tasks.	Course objectives Academic

9. Teaching and learning strategies

In this course, the student will review an introductory introduction to marketing and banking marketing, and to... Banking services, the various elements included in the marketing mix for banking services and its various strategies, banking information systems, banking marketing strategies, and explaining the concepts related to the quality of banking services, the bank's mental status, and the marketing environment. 2- Oral discussions - 3- Seminar The following methods will be used to achieve the strategy: 1- Theoretical discussion lectures. 4- Presentations. 5- Daily exams.	**Strategy**

Course structure

Evaluation method	Learning	Unit or topic name - The	Week Hours Required Learning	Criteria - High	knowledge
- Daily written exam	**Method** - Theoretical Lectures - Discussion Panel	concept of banking marketing and the historical development of the marketing concept	and understanding of the course subject - Active participation	3	.1

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and daily preparation	- Presentations	Characteristics of effective marketing and the reasons that led to the expansion of marketing in banks			
lectures - Marketing environment analysis, banking theory , written factors daily preparation	- Daily exam statement - Discussion session - Presentations	Internal environmental and Foreign Affairs	- High knowledge and understanding of the course subject - Active participation	3	.2
- Daily exam - components and daily preparation	statement - Lectures Information system - Marketing theory - Written and - Discussion panel Elements - Presentations	- Concept and importance System Information	- High knowledge and understanding of the course subject - Active participation	3	.3
written theory discussion and daily preparation	- Lectures, daily exam, and session. - Presentations	- Explaining the concept of marketing research, its functions, and marketing research procedures.	- High knowledge and understanding of the course subject - Active participation	3	.4
daily exam, and discussion group. Editorial - Presentations and daily preparation	- Theoretical lectures,	- Clarifying the concept of the product (banking services), the characteristics of banking services, the factors influencing the marketing of banking services, and the life cycle of services.	- High knowledge and understanding of the course subject - Active participation	3	.5
written theory discussion and daily preparation	- Lectures, daily exam, and session. - Presentations	Explaining banking marketing strategies and explaining the concept of banking service quality and its basic dimensions.	- High knowledge and understanding of the course subject - Active participation	3	.6
---------	--------	- First month test	---------	-------	.7
exam, its importance and objectives, - Discussion panel and daily preparation	- Lectures - Definition and concept of daily pricing written theory and the factors that affect it	-Presentations on pricing The bank.	- High knowledge and understanding of the course subject - Active participation	3	.8
written theory discussion and daily preparation	- Lectures, daily exam, and session. - Presentations	- Statement of pricing strategies, methods and procedures for pricing banking services.	- High knowledge and understanding of the course subject - Active participation	3	.9

written theory session. and daily preparation	- Lectures, daily exam, and discussion - Presentations	- Explaining the concept of promotion, its importance, objectives, and elements of the promotional mix.	- High knowledge and understanding of the course subject - Active participation	3	.10
lectures and exams Editorial - and daily preparation	- Daily theoretical - Discussion group Presentations	- Explaining the factors influencing the selection of promotional mix elements, promotional budget, and planning promotional campaigns.	- High knowledge and understanding of the course subject - Active participation	3	.11
daily exam, its Edit the and daily preparation	- Lectures theory, importance, objectives and statement - Discussion session difference between commodity distribution - presentations	- Explaining the concept of banking services distribution Banking services and classification of banking services distribution channels	- High knowledge and understanding of the course subject - Active participation	3	.12
lectures session and daily preparation	- Daily exam - A statement of the theoretical impact of technology on distribution channels - Written discussion - Presentations	Distribution strategies Banking services	- High knowledge and understanding of the course subject - Active participation	3	.13
exam , elements of the marketing session, other marketing theory - Discussion My editorials of individuals and evidence - presentations and daily preparation	- Lectures	- Explanation and clarification of the daily Material and process of presentation Service	- High knowledge and understanding of the course subject - Active participation	3	.14
---------	---------	Second month test	---------	-------	.15

.11 Course Evaluation
Evaluation is done through: - Daily written exams and preparation at a rate of: 20% - Monthly written exams: 30%, and the final exam: 50%
12 Learning and Teaching Resources

----------------------	Required textbooks (curriculum if available)
Badrawi, Abdul-Ridha Faraj, and Raafat Awad Musa, Marketing Management / Contemporary Trends Dar Al-Ayyam for Publishing and Distribution, Amman, 2021 AD - Kotler & Armstrong, **Principles of Marketing,** sixteenth edition, Pearson Education Limited , Courier Kendallville, USA, 2016.	Main References (Sources)
- Maala, Naji, and Raif Tawfiq, Principles of Marketing / Analytical Introduction, Wael Publishing House, Fourth Edition, Amman, Jordan, 2010. - Al-Zamil, Ahmed Mahmoud, and others, Marketing of Banking Services, First Edition, Ithraa Publishing and Distribution, Jordan, 2012. - Al-Barzanji, Ahmed Mohammed, Mukhallad Hamza Al-Shammari, Nibras Jassim Al-Jabri, Banking Marketing, First Edition, Al-Manhaj Press for Publishing and Distribution - Baghdad 2019 - Al-Zoubi, Faleh, Modern Marketing Management - A Contemporary Approach, First Edition, Dar Al-Masirah for Publishing and Distribution, Amman, 2015.	Recommended supporting books and references (scientific journals, reports)
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Course Description for the Second Stage - Financial Management

1. Course Name :

Financial Management

.2 Course code -

MGB 306

.3 Semester/Year:

Second course - Second stage

.4 Date of preparation of this description:

2023-2024

5. Available forms of attendance:

theoretical

6. Total number of study hours/number of units (total) 30 hours

7. Name of the course supervisor - (If more than one name is mentioned) Name: Asst. Prof. Dr. Haider Hamoudi Ali Email: haidarh.alzubaydi@uokufa.edu.iq

8. Course objectives

Teaching students the main concepts in the field of financial management and focusing on the main decisions of the financial manager in accounts receivable and inventory, as well as Studying financial leverage, mechanisms for calculating financial and operational leverage, investment decisions, and factors affecting investment decisions, and preparing students to benefit from this science in the labor market. This is done by taking case studies and video films on vocabulary.	Course objectives

9. Teaching and learning strategies

The educational strategy for the Financial Management course includes an explanation of the visions and strategic objectives of the academic program, an analysis of the internal and external environments, a study of the opportunities with the student to understand the and challenges facing the educational process, and the use of the simulation method course and what is consistent with the strategy of the academic department, college, university, and ministry, according to the applicable instructions and directives.	**Strategy**

Course structure

Evaluation method	**Learning method**	**Unit or topic name outputs**	**Learning required**	**watches**	**The week**
Daily	Discussion, lecture and dialogue	Accounts receivable concept	scientific knowledge	2	.1
Daily	Discussion, lecture and self-assessment	Calculating net present value is a scientific knowledge. For accounts receivable		2	.2

Scientific knowledge of break-even analysis of accounts receivable, tests, daily discussion and dialogue				2	.3
Daily	Discussion, lecture and dialogue	Factors affecting scientific knowledge of accounts The city		2	.4
Daily	Lecture, dialogue, tests	The concept of commodity inventory	scientific knowledge	2	.5
Daily	Discussion Giving a lecture with peer evaluation	Types of commodity inventory	scientific knowledge	2	.6
Daily	Discussion, lecture and dialogue	Calculating the optimal economic quantity	scientific knowledge	2	.7
	Discussion, lecture and dialogue	First monthly exam		2	.8
Daily	Discussion, lecture and dialogue	Investment decisions	scientific knowledge	2	.9
Daily	Discussion, lecture and tests	Factors influencing investment decisions	scientific knowledge	2	.10
Daily	Discussion, lecture and dialogue	The concept of financial leverage	scientific knowledge	2	.11
Daily	Discussion, lecture and dialogue	Methods of calculating leverage: scientific knowledge Mathematically		2	.12
Daily	Discussion, lecture and dialogue	Scientific knowledge of the concept of operating leverage		2	.13
Daily	giving a lecture, seminar Seminar presentation	Methods for calculating operating leverage mathematically	scientific knowledge	2	.14
		Second monthly exam		2	.15

.11 Course Evaluation	
A simple course that suits the student's capabilities. We seek to develop it continuously according to the permitted percentage of 10%.	
12 Learning and Teaching Resources: Adapted Lectures for the Finance and Banking Specialization	
There is no	Required textbooks (curriculum if available)
There is no	Main References (Sources)
Al-Amiri, Muhammad Ali Ibrahim, (2013), "Advanced Financial Management"	Recommended supporting books and references (scientific journals, reports)
There is none	Electronic references, websites

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Course Description for the Third Stage/First Course

1. Course name :
Quantitative methods
.2 Course code:
FBB 610
.3 Semester/Year:
First course 2023-2024
.4 Date of preparation of this description:
2023-9-17
5. Available forms of attendance:
Attend theoretical lectures
6. Total number of study hours/number of units (total):
Three hours
7. Name of the course supervisor - (If more than one name is mentioned):
Name: Asst. M.Ghassan Rashad Abdul Hamid Email: ghassanr.abdulhameed@uokufa.edu.iq
8. Course objectives

The Quantitative Methods course aims to introduce the student to the nature of quantitative methods and the most important methods used to solve problems in a scientific and analytical manner, and to provide accurate results that help the organization's management to know how to reach appropriate solutions.	Course objectives Academic

9. Teaching and learning strategies

-1 Oral questions -2 Asking practical questions about reality and observing the intellectual answers of each student. -3 Enabling the student to employ his acquired skills in solving problems that arise during application in daily life.	**Strategy**

Course structure

Evaluation method	Unit or Topic Name Learning Method - Concept of		Week Hours Learning Criteria Required		
Questions and tests	Lecture and discussions	Quantitative Methods - Concept and types of decisions - The concept of linear programming	high knowledge	3	.1
Questions and tests	and discussions	- General, legal and standard formula lecture for linear programming	high knowledge	3	.2

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Questions and tests	Lecture and discussions	- Formulating the mathematical model - Exercises on formulating the mathematical model	high knowledge	3	.3
Questions and tests	Lecture and discussions	Using the graphical method to solve problems - Exercises on the graphic method	high knowledge	3	.4
Questions and tests	Lecture and discussions	- Use the algebraic method to solve Problems - Exercises on the algebraic method	high knowledge	3	.5
Questions and tests	Lecture and discussions	- Using the simplex method to solve problems - Simplex method exercises	high knowledge	3	.6
	exam	- First month exam			.7
Questions and tests	Lecture and discussions	- The concept of transport models - General formula for the transport schedule - Transportation model divisions	high knowledge	3	.8
Questions and tests	Lecture and discussions	- Northwest corner method - Exercises on the northwest corner method	high knowledge	3	.9
Questions and tests	Lecture and discussions	Least cost element method - Exercises on the least element method cost	high knowledge	3	.10
Questions and tests	Lecture and discussions	-Zigzag path method - Exercises on the zigzag path method	high knowledge	3	.11
Questions and tests	Lecture and discussions	The concept of business networks - Business Network Analysis-	high knowledge	3	.12
Questions and tests	Lecture and discussions	Critical path method - Finding forward and backward accounts	high knowledge	3	.13
Questions and tests	-Exercises on business networks, lecture and discussions		high knowledge	3	.14
	exam	Second month exam			.15

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.11 Course Evaluation	
12 Learning and Teaching Resources	
Required textbooks (curriculum if available)	
Main References (Sources)	Abdul Diab Al-Jazaa Operations Research / - Dr. Muayad Al-Fadl Operations Research Methods / Dawia Hassan - Introduction to Operations Research / Dr.
Recommended supporting books and references (scientific journals, reports)	Operations Research and Quantitative Methods in Administrative Decision Making / Rand Imran Mustafa
Electronic references, websites	

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Course description for the stage

1. Course name :
Unified Accounting System
.2 Course code
ACTG303
.3 Semester/Year: 2023-2024
First course
.4 Date of preparation of this description:
2024/3/17
5. Available forms of attendance: in-person education
6. Total number of study hours/Number of units (total) 3
Three hours
7. Name of the course supervisor - (If more than one name is mentioned)
Name: Mr. Ali Hussein Unaizah Email: alih.aneizah@uokufa.edu.iq
8. Course objectives

Developing skills in the student related to the following: 9. Recording financial transactions Posting financial transactions and balancing accounts .10 Preparing the trial balance .11 Preparing financial statements .12	Course objectives Academic

9. Teaching and learning strategies

- Written exams - Oral exams - Homework assigned to students outside the classroom - Other	**Strategy**

Course structure

Evaluation method	Learning method:	Name of the unit or topic:	Week Hours Learning Criteria Required		
I mentioned earlier	theoretical and practical lecture	Nature, objectives and foundations of the unified accounting system	high knowledge	3	.1
I mentioned earlier	Theoretical and practical lecture	The nature of the unified accounting system	high knowledge	3	.2

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I mentioned earlier	Theoretical and practical lecture	Objectives and benefits of the unified accounting system	high knowledge	3	.3
I mentioned earlier	Theoretical and practical lecture	The foundations and principles adopted by the unified accounting system	high knowledge	3	.4
I mentioned earlier	Theoretical and practical lecture	General Framework of the Unified Accounting System	high knowledge	3	.5
I mentioned earlier	Theoretical and practical lecture	Accounts Manual for the Unified Accounting System	high knowledge	3	.6
I mentioned earlier	Theoretical and practical lecture	Unified Accounting Guide Explanations	high knowledge	3	.7
I mentioned earlier	Theoretical and practical lecture	The book group in the unified accounting system	high knowledge	3	.8
I mentioned earlier	Theoretical and practical lecture	Accounting treatments for asset accounts	high knowledge	3	.9
I mentioned earlier	Theoretical and practical lecture	The second exam	high knowledge	3	.10
I mentioned earlier	Theoretical and practical lecture	Accounting treatments for asset accounts	high knowledge	3	.11
I mentioned earlier	Theoretical and practical lecture	Accounting treatments for asset accounts	high knowledge	3	.12
I mentioned earlier	Theoretical and practical lecture	Accounting treatments for liabilities accounts	high knowledge	3	.13
I mentioned earlier	Theoretical and practical lecture	Accounting treatments for liabilities accounts	high knowledge	3	.14
I mentioned earlier	Theoretical and practical lecture	Accounting treatments for liabilities accounts	high knowledge	3	.15

.11 Course Evaluation	
- Oral questions - Asking practical questions about reality and observing the intellectual answers of each student	
12 Learning and Teaching Resources	
-1 Financial Control Bureau, Unified Accounting System, Second Edition 2011,	Required textbooks (curriculum if available)
-1 Abdul Karim Al-Najjar The Unified Accounting System 2018 - Talib Al-Wa'idh and Razzaq Nour Imran (1990) The Unified Accounting System and its Applications in Economic units	Main References (Sources)
(Professor Saud) -2 Unified Accounting System (theoretical frameworks and business applications) Al-Ameri	Recommended supporting books and references (scientific journals, reports)
https://drive.google.com/file/d/1NIq8o6r3fM5uAJ0VYHSq8rWqVVdbDT54/view?usp=sharing	Electronic references, websites

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Course description for the stage

1. Course name :
Corporate Finance
.2 Course code:
FBB 611
3. Semester/Year:
First Course 2023
.4 Date of preparation of this description:
2024/3/17
5. Available forms of attendance:
In-person
6. Total number of study hours/number of units (total)
30 hours / 30 units
7. Name of the course supervisor - (If more than one name is mentioned)
Name: Dr. Ali Abdul Amir Flaifel Email: alif.kadhim@uokufa.edu.iq
8. Course objectives

.5 Realizing the role of corporate finance in solving the problems of private sector organizations. 6. Knowing the methods that help organizations in making investment decisions. 7. Identify the various financial crises facing business organizations and how to find solutions. Appropriate solutions for it. 8. Achieving the organization's activity by finding the best opportunities that suit it through estimating budgets.	Course objectives Academic

9. Teaching and learning strategies

Out-of-class assignments **Student participation in discussions, essays, preparation, daily assignments, or a work project.**	**Strategy**

Course structure

Evaluation	Learning	Week Hours Learning Abilities Required Unit or Topic Name Overview and			
method: daily preparation discussion,	**method: Use** **examples written on the board.** **.2 PowerPoint presentation.**	**Concept Finance** 3 High Skills **Companies**			.1

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solutions **for companies.** Exercises	**.3 Use case studies,** assignments,				
Daily preparation discussion, Homework, exercise solutions	**Use the examples on the board to write. .2 PowerPoint presentation. .3 Use of corporate case studies.**	Highly Skilled **Corporate Finance Jobs**		3	.2
Daily preparation discussion, Homework, exercise solutions	**Use the examples on the board to write. .2 PowerPoint presentation. .3 Use of corporate case studies.**	**The importance and objectives of corporate finance**	High skills	3	.3
Daily preparation discussion, Homework, exercise solutions	**Use the examples on the board to write. .2 PowerPoint presentation. .3 Use of corporate case studies.**	**Budget Analysis, Estimation and Planning**	High skills	3	.4
Daily preparation discussion, Homework, exercise solutions	**Use the examples on the board to write. .2 PowerPoint presentation. .3 Use of corporate case studies.**	High **financial analysis** skills		3	.5
Daily preparation discussion, Homework, exercise solutions	**Use the examples on the board to write. .2 PowerPoint presentation. .3 Use of corporate case studies.**	**Form, advantages and disadvantages of financial analysis**	High skills	3	.6
Daily preparation discussion, Homework, exercise solutions	**Use the examples on the board to write. .2 PowerPoint presentation. .3 Use of corporate case studies.**	High Skills **Corporate Finance Standards**		3	.7
Daily preparation discussion, Homework, exercise solutions	**Use the examples on the board to write. .2 PowerPoint presentation.**	High **financial ratio** skills		3	.8

	.3 Use of corporate case studies.				
Daily preparation discussion, Homework, exercise solutions	Use the examples on the board to write. .2 PowerPoint presentation. .3 Use of corporate case studies.	The relationship between the manager, creditors, and owners and how investment decisions are made	High skills	3	.9
Daily preparation discussion, Homework, exercise solutions	Use the examples on the board to write. .2 PowerPoint presentation. .3 Use of corporate case studies.	Steps for preparing the estimated budget	High skills	3	.10
Daily preparation discussion, Homework, exercise solutions	Use the examples on the board to write. .2 PowerPoint presentation. .3 Use of corporate case studies.	An overview of the formation and types of short-term loans	High skills	3	.11
Daily preparation discussion, Homework, exercise solutions	Use the examples on the board to write. .2 PowerPoint presentation. .3 Use of corporate case studies.	An overview of the formation of long-term loans and their types	High skills	3	.12
Daily preparation discussion, Homework, exercise solutions	Use the examples on the board to write. .2 PowerPoint presentation. .3 Use of corporate case studies.	Investment volume and investment policies through equity financing.	High skills	3	.13
Daily preparation discussion, Homework, exercise solutions	Use the examples on the board to write. .2 PowerPoint presentation. .3 Use of corporate case studies.	Managing short and long term loan costs.	High skills	3	.14
Daily preparation discussion, Homework, exercise solutions	Use the examples on the board to write. .2 PowerPoint presentation.	Equity financing and the optimal dividend policy	High skills	3	.15

	.3 Use of corporate case studies.					

	.11 Course Evaluation
	- Written exams (30 marks) - Oral exams (10 marks) - Duties assigned to students (5) marks - Commitment level (5) points
	12 Learning and Teaching Resources
	Required textbooks (curriculum if available)
Advanced Financial Management, Muhammad Ali Al-Amiri, 1st ed., 2013, Amman, Jordan.	Main References (Sources)
Financial Management, Foundations of Project Evaluation, Company Evaluation, Corporate Financing Decisions, Ajin Pragam, Translated by (Mahmoud Fattouh, Omar Abdel Karim), 2018.	Recommended supporting books and references (scientific journals, reports)
Illustrative images. Some software and financial data. In global and local market locations.	Electronic references, websites

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Course description for the stage

1. Course name :
Cost accounting
.2 Course code:
KUF 7
.3 Semester/Year:
2023-2024
.4 Date of preparation of this description:
11/10/2023
5. Available forms of attendance:
- Lectures - Discussion sessions - Reports - Other
6. Total number of study hours/number of units (total): 3 hours
7. Name of the course supervisor - (If more than one name is mentioned)
Name: Eng. Amir Aqeed Kazem Alardawi Email: ameera.alardawe@uokufa.edu.iq
8. Course objectives

Developing skills in the student related to the following: - Defining cost accounting and its objectives - Clarifying the relationship between cost accounting, financial accounting, and management accounting - Knowing the different classifications of cost elements - How to control and account for the elements of direct material costs, direct wages, and indirect manufacturing costs	Course objectives Academic

9. Teaching and learning strategies
- Logical sequencing of **strategic** ideas - Objectivity in discussions Logical analysis/concept - Brainstorming
Course structure

Evaluation method	Learning method	Name of unit or topic	Week Hours Learning Criteria Required

I mentioned earlier	theoretical lecture And my work	Introduction to Cost Accounting	high knowledge	3	.1
I mentioned earlier	theoretical lecture And my work	Cost concepts and classifications - And the methods of tabulating it	high knowledge	3	.2
I mentioned earlier	theoretical lecture And my work	Cost theories and lists	high knowledge	3	.3
I mentioned earlier	theoretical lecture And my work	Total cost theory	high knowledge	3	.4
I mentioned earlier	theoretical lecture And my work	Variable cost theory	high knowledge	3	.5
I mentioned earlier	theoretical lecture And my work	direct cost theory	high knowledge	3	.6
I mentioned earlier	Theoretical and practical lecture	First exam	high knowledge	3	.7
I mentioned earlier	theoretical lecture And my work	Cost control and accounting the job	high knowledge	3	.8
I mentioned earlier	theoretical lecture And my work	Labor cost control methods Determining wages	high knowledge	3	.9
I mentioned earlier	theoretical lecture And my work	Accounting treatment of cost the job	high knowledge	3	.10
I mentioned earlier	theoretical lecture And my work	Cost control and accounting Industrial Cost Services indirect	high knowledge	3	.11
I mentioned earlier	theoretical lecture And my work	Cost control and accounting Services Customization Steps indirect costs	high knowledge	3	.12
I mentioned earlier	theoretical lecture And my work	The second exam	high knowledge	3	.13
I mentioned earlier	theoretical lecture And my work	Production control and accounting Subscriber	high knowledge	3	.14
I mentioned earlier	theoretical lecture And my work	Final Exam	high knowledge	3	.15

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.11 Course Evaluation	
- Oral questions - Asking practical questions about reality and observing the intellectual answers of each student	
12 Learning and Teaching Resources	
Required textbooks (curriculum if available)	Cost Accounting: A Management Approach: Hornkern et al., 2016
Main References (Sources)	Dr. Naseef Jassim and Dr. Abdul Khalaf Al-Janabi 2005,
Recommended supporting books and references (scientific journals, reports)	Cost Accounting Administrative Approach: Hilton and others, 2021
Electronic references, websites	There is no

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Course Description Phase III

1. Course name :
Econometrics and Finance
.2 Course code
FBB 605
.3 Semester/Year:
First course 2023/2024
.4 Date of preparation of this description:
1/1/2023
: .5 Available forms of attendance
Regular attendance
6. Total number of study hours/number of units (total)
30 hours 30/unit
7. Name of the course supervisor - (If more than one name is mentioned)
Name : Prof. Dr. Haider Jawad Kazem Email: haiderj.kadum@uokufa.edu.iq
8. Course objectives

-1 The student will be introduced to the concept of econometrics and its mathematical and statistical methods. -2 The student will be introduced to the types of econometric methods. -3 The student will be provided with scientific knowledge about the concept of financial variables and the factors affecting them. -4 The student will be introduced to how to build a model consisting of financial variables as an independent and dependent variable. -5 The student will be introduced to statistical tests and their tools to benefit from them in supporting econometrics. -6 The student will be provided with scientific and practical knowledge in the field of economic measurement. -7 The student will be introduced to how to choose the best finar	Course objectives Academic

9. Teaching and Learning
Strategies -1 Preparing mathematical and statistical steps. Strategy -2 Designing a realistic model for the social sciences. -3 Finding data taken from the practical situation. -4 Financial analysis and its methods. -5 Data analysis regarding the selection of a standard model. -6 Practical application of modern scientific systems and methods in the
field of econometrics. Course Structure

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Assessment Method	Learning Method	Name of unit or topic	Week Hours Required Learning Outcomes	What is	
Tests, Assessment Peer Assessment Peer and Self-Assessment	Lecture, Discussion, Self and Groups Small Dialogue	Concepts Econometrics	Econometrics, Purposes of Econometrics, Components of Econometrics General (Economic theory, facts and data, their types and properties, standard and statistical methods).	2	.1
Tests	Presentation Presentation small groups	Objectives of econometrics and its relationship to other sciences	The student should know that econometrics has a close relationship with economic theory, mathematical economics, economic statistics, and mathematical statistics, and that these branches complement each other in order to provide numerical values for the parameters of various economic variables.	2	.2
Tests, self-assessment and peer assessment Peer and Self-Assessment	practical demonstrations, lecture, discussion, brainstorming	Types of standard forms	The purpose of the model is to estimate numerical values for the parameters of the relationship between economic variables in order to predict or analyze an economic structure or evaluate an economic policy. An economic model uses mathematical symbols and relationships to represent it.	2	.3
Tests, seminar presentation Seminar Presentation	Small groups, current study, lecture, discussion	Form preparation stages	Econometrics (applied) is concerned with measuring the parameters of the model used in estimating and predicting the values of economic variables. This requires following a specific methodology in research, because the relationship between economic variables is causal, in meaning that a change in some variables causes an effect. Other variables	2	.4
Tests	Lecture, Dialogue, Groups Small Parameters) properties	Chapter Two / Linear Regression The (Method of Small Squares, Model with and without Intercept, Model without	Simple Linear Model: Simple secant, coefficient of determination, process Estimates, distribution of model indicator estimates in both cases, hypothesis testing: t-test, analysis of variance table, F-test, normal distribution test for random terms, stability test of indicator estimates, formula test	2	.5

				Model. Examples and computer applications.		
closed – book Exam			First monthly test	First exam	2	.6
homework Homework assignments	Discussion Dialogue, Presentations - Process, small groups		Methods of Estimating the Linear Model	Identify estimation methods and techniques, compare quantitative and qualitative methods, describe and evaluate quantitative methods.	2	.7
Tests, Homework, Homework assignments	Lecture, Dialogue, Brainstorming, Discussion		Concept of linear model hypotheses	Describe the types of tests, understand their components, and identify the factors affecting them.	2	.8
Tests, homework Homework assignments	lecture, dialogue, brainstorming, discussion		Statistical tests	After estimating the parameters of the regression model, we must evaluate the estimated regression model by conducting economic and statistical significance tests for the results of the model estimation.	2	.9
Tests, Presentation Seminar presentation Seminar Presentation	lecture, discussion, Dialogue, case study		Standard error/t test R-test/adjusted coefficient of determination	Statistical tests	2	.10
Objective questions **Objective Test items**	Lecture, and significance test model the dialogue, brainstorming for each		**called analysis of variance and from the whole** mind.	**after conducting the tests, the process of summarizing the results begins with a** case study table, analysis of variance **Through it we test the morality of The model**	2	.11
Objective questions Objective Test items	Small groups, discussion, dialogue, scientific presentations		Chapter Four / Multiple Linear Regression Model	The previous simple linear regression model must be expanded to include the regression of the dependent variable (y) on several independent variables ( ). This is called the multiple linear regression model.	2	.12
Tests, Homework, Homework assignments	Lecture, Presentations, Science Brainstorming, Statistical Tests		of the Mental Model, Dialogue Linear/correlation coefficient	Learn about multiple linear model tests and the tools used to calculate correlation.	2	.13

Objective questions Objective Test items	Presentation Presentation discussion, dialogue, brainstorming	**Chapter Five /** **Econometric Problems**	**Ability to identify problems that arise after selecting the model**	2	.14
closed – book Exam		Second month test	....	2	.15

.11 Course Evaluation
The course is delivered in a learning environment rich in interactive lectures, including scenario analysis, problem-solving skills, workshops, and self-learning and experience in dealing with course topics. It also includes the student's self-assessment. And teamwork. The course is assessed in the following areas: -1 Preparing reports Giving presentations. -2 Case study. -3 Tests and exams. -4 It is based on a combination of individual and group work.The evaluation may be done by us. -5
12 Learning and Teaching Resources

There is no	Required textbooks (methodology if any)
Financial Econometrics: A Collection of Lectures on Multiple Books	Main References (Sources)
	Recommended supporting books and references (scientific journals, reports)
__________	Electronic references, websites

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Course description for the stage

1. Course name :
Banking operations
.2 Course code
FBB 608
.3 Semester/Year:
2023-2024
.4 Date of preparation of this description:
2024 – 3 – 20
5. Available forms of attendance:
Daily attendance according to the established schedule.
6. Total number of study hours/number of units (total)
45 hours, three hours per week. 7. Name of the
course supervisor - (If more than one name is mentioned)
Name: Prof. Dr. Mohamed Ghali Rahi Email: Muhammedh.riha@uokufa.edu.iq
8. Course objectives

A. Knowledge of all types of banking operations. b. Knowing the functions of banks and how to create credit. . T. Knowing the financial resources of banks . Th. Knowing the trade-off between return and risk in banking operations. C. Knowledge of local banking operations. ÿ H. Knowledge of foreign banking operations	Course objectives Academic

9. Teaching and learning strategies

Maha Art thinking **1- Creative thinking, critical thinking and metacognitive thinking.** **-2 Problem-centered thinking.** **-3 Organizational thinking.** **-4 Analytical and interpretive thinking.**	**Strategy**

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5- Strategic thinking.

- Using strategies of personal, linguistic, mathematical, visual, physical, naturalistic and social intelligence.

- Using brainstorming and its various methods.

- Use various mind maps.

- Use of deductive and inductive reasoning.

Course structure

Evaluation method	Lecture **learning method**	**Unit or topic name :**	Three **required learning**	**hours per**	**week .**
Daily exam		Concept of banking operations: - General review Its characteristics, importance and types			
Daily exam	Lecture	- Banking jobs		Third	.2
Daily exam	Lecture	- Creating deposits and credit		Third	.3
Daily exam	Lecture	Banking operations Interior: Loans and their types		Third	.4
Daily exam	Lecture	- Credit and its types.		Third	.5
Daily exam	Lecture	- Current and savings account		Third	.6
	-	First exam of the month		Third	.7
Daily exam	Lecture	- Credit facilities		Third	.8

Daily exam	- Electronic Banking Services Lecture				Third	.9
Daily exam	Foreign Banking Operations: - Lecture	Agreements with correspondent banks			Third	.10
Daily exam	Lecture	- External transfers.			Third	.11
Daily exam	Lecture	Collection policies			Third	.12
Daily exam	Lecture	Documentary credits			Third	.13
Daily exam	Lecture	- Guarantees and letters Warranty			Third	.14
	-	Second month exam			Third	.15

	.11 Course Evaluation
	12 Learning and Teaching Resources
	Required textbooks (curriculum if available)
	Main References (Sources)
Local Banking and Operations Management International Dr. Khaled Dr. Amen Ismail Ibrahim Al-Tard -2 Managing cash and financial operations Dr. Azhar Abdel Rahim Atef	Recommended supporting books and references (scientific journals, reports)
Access to approved websites regarding Financial operations used in financial and banking sciences.	Electronic references, websites

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Course description for the third stage

1. Course name : Bank Accounting
.2 Course code: 607FBB
3. Semester/Year: First semester 2023-2024
.4 Date of preparation of this description: 10/17/2023
5. Available forms of attendance: Bachelor's
.6 Total number of study hours / Total number of units (2/2)
7. Name of the course supervisor - (If more than one name is mentioned)
Name : Ms. Sara Salem Sarhan Email: sarhs.alruaziq@uokufa.edu.iq
8. Course objectives

Developing students' ability to understand accounting restrictions **-2 The student will be able to solve** **problems - The student will be able to practice banking workÿÿ**	**Course objectives**

9. Teaching and learning strategies

Brainstorming strategy Discussion strategy Reporting and Discussion Strategy	**Strategy**

Course structure

Evaluation Method	**Learning Method**	**Name of unit or topic**	**Week Hours Learning Criteria Required**		
1- Evaluation by the direct method by giving daily assignments 2- Daily and monthly tests -3 Reports	Lecture -2 By asking questions about	- Nature of banking activity	High Knowledge		.1

		- Features and objectives of accounting in banking activity	high knowledge			.2
		- The nature of bank accounts	high knowledge			.3
		- Accounting records and documents in banking activity	high knowledge			.4
		- Daily document cycle of banking activity - **Cashier**	high knowledge			.5
			high knowledge			.6
		- **Current accounts**	high knowledge			.7
		- **Savings accounts**	high knowledge			.8
		- **Cash deposits**	high knowledge			.9
		Discounting commercial papers	high knowledge			.10

11. Course Evaluation: The evaluation is out of 100 and is distributed between the assignments and tasks assigned to the students, the monthly exams, and the final exams.	
12 Learning and Teaching Resources	
	Required textbooks (curriculum if available)
Financial Institutions Accounting Book - Thaer Al-Ghaban	Main References (Sources)
	Recommended supporting books and references (scientific journals, reports)
The Office of Administration and Economics, as well as the Library of Financial and Banking Sciences, in addition to the Internet sites.	Electronic references, websites

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Course description for the third stage

1. Course name : English
.2 Course code
Eng008
.3 Semester/Year:
First course
.4 Date of preparation of this description:
2024
5. Available forms of attendance:
In-person, classrooms.
2 6. Total number of study hours/number of units (total)
2
7. Name of the course supervisor - (If more than one name is mentioned)
Name: Sundos Hamid Musa Email: sundosh-Alkatrany@uokufa.edu
8. Course objectives

The course aims to address some conversations related to daily activities. Through these conversations and pictures, we learn about verbs and different tenses, while taking into account some simple rules. Through these conversations, the student will be able to form simple sentences and answer some questions related to each conversation.	Course objectives Academic

9. Teaching and learning strategies

The educational strategy includes explaining the visions and objectives of the strategy to the student, analyzing the internal and external environments, studying the opportunities and challenges facing the educational process, and using the simulation method with the student to understand the material and what is consistent with the strategy of the academic department, college, university, and ministry, according to the applicable instructions and directives.	**Strategy**

Course structure

Evaluation Method	Learning Method	Unit or Topic Name	Required Learning	Hours	Week
	Daily Lecture	Auxiliary Verbs	Scientific Knowledge 1.2		
	Giving a Daily Lecture	Present Simple and Continuous	scientific knowledge	.2	2
	Give a daily lecture	Negation and circumstances	scientific knowledge	.3	2

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Simple past and past participle daily lecture continuous		scientific knowledge	.4 2
Give a daily lecture	Owns the property	scientific knowledge	.5 2
Give a daily lecture	Future forms	scientific knowledge	.6 2
Give a daily lecture	Commitment and permission	scientific knowledge	.7 2
	monthly exam	scientific knowledge	.8 2
Give a daily lecture	Business world	scientific knowledge	.9 2
Give a daily lecture	Just imagine...conditional time	scientific knowledge	.10 2
Relationships.. Models of Actions Giving a Daily Lecture		scientific knowledge	.11 2
Give a daily lecture	Time expressions	scientific knowledge	.12 2
Daily Q&A	Classroom activities	scientific knowledge	.13 2
Daily Q&A	Classroom activities	scientific knowledge	.14 2
	exam	scientific knowledge	.15 2

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.11 Course Evaluation	
The course includes sections that provide a historical account of monetary policy, as well as the concept, objectives, and tools. It needs updating and the addition of some modern sections, as well as something about the monetary policy of the Central Bank of Iraq.	
12 Learning and Teaching Resources	
Required textbooks (curriculum if available)	
Main References (Sources)	Islamic banking services Ashraf Mohammed Dawaba
Recommended supporting books and references (scientific journals, reports)	Islamic jurisprudence reports on Islamic banks
Electronic references, websites	Website of the General Assembly of Islamic Banking

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Course Description for the Third Stage/Second Course

10. Course name :
Cost accounting
.11 Course code:
KUF 7
.12 Chapter/Year:
2023-2024
.13 Date of preparation of this description:
11/10/2023
14. Available forms of attendance:
- Lectures - Discussion sessions - Reports - Other
15. Total number of study hours/number of units (total):)3(hours
16. Name of the course supervisor - (If more than one name is mentioned)
Name: Eng. Amir Aqeed Kazem Alardawi Email: ameera.alardawe@uokufa.edu.iq
17. Course objectives

Developing skills in the student related to the following: - Defining cost accounting and its objectives - Clarifying the relationship between cost accounting, financial accounting, and management accounting - Knowing the different classifications of cost elements - How to control and account for the elements of direct material costs, direct wages, and indirect manufacturing costs	Course objectives Academic

.18 Teaching and learning strategies	
- Logical sequencing of **strategic** ideas - Objectivity in discussions Logical analysis/concept - Brainstorming	

Headquarter structure

Evaluation method	Learning method	Name of unit or topic	Week Hours Learning Criteria Required		

I mentioned earlier	theoretical lecture And my work	Introduction to Cost Accounting	high knowledge	3	.16
I mentioned earlier	theoretical lecture And my work	Cost concepts and classifications - And the methods of tabulating it	high knowledge	3	.17
I mentioned earlier	theoretical lecture And my work	Cost theories and lists	high knowledge	3	.18
I mentioned earlier	theoretical lecture And my work	Total cost theory	high knowledge	3	.19
I mentioned earlier	theoretical lecture And my work	Variable cost theory	high knowledge	3	.20
I mentioned earlier	theoretical lecture And my work	direct cost theory	high knowledge	3	.21
I mentioned earlier	Theoretical and practical lecture	First exam	high knowledge	3	.22
I mentioned earlier	theoretical lecture And my work	Cost control and accounting the job	high knowledge	3	.23
I mentioned earlier	theoretical lecture And my work	Labor cost control methods Determining wages	high knowledge	3	.24
I mentioned earlier	theoretical lecture And my work	Accounting treatment of cost the job	high knowledge	3	.25
I mentioned earlier	theoretical lecture And my work	Cost control and accounting Industrial Cost Services indirect	high knowledge	3	.26
I mentioned earlier	theoretical lecture And my work	Cost control and accounting Services Customization Steps indirect costs	high knowledge	3	.27
I mentioned earlier	theoretical lecture And my work	The second exam	high knowledge	3	.28
I mentioned earlier	theoretical lecture And my work	Production control and accounting Subscriber	high knowledge	3	.29
I mentioned earlier	theoretical lecture And my work	Final Exam	high knowledge	3	.30

.11 Course Evaluation	
- Oral questions - Asking practical questions about reality and observing the intellectual answers of each student.	
12 Learning and Teaching Resources	
Required textbooks (curriculum if available)	Cost Accounting: A Management Approach: Hornkern et al., 2016
Main References (Sources)	Dr. Naseef Jassim and Dr. Abdul Khalaf Al-Janabi 2005,
Recommended supporting books and references (scientific journals, reports)	Cost Accounting Administrative Approach: Hilton and others, 2021
Electronic references, websites	There is no

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Course description for the third stage

10. Course name :
Financial risk management
.11 Course code:
FBB 17
.12 Chapter/Year:
Second course 2023-2024
.13 Date of preparation of this description:
2023-9-17
14. Available forms of attendance:
Attend theoretical lectures
15. Total number of study hours/number of units (total):
Three hours
16. Name of the course supervisor - (If more than one name is mentioned):
Name: Asst. M.Ghassan Rashad Abdul Hamid Email: ghassanr.abdulhameed@uokufa.edu.iq
17. Course objectives

The Financial Risk Management course aims to introduce students to the nature of risk management, the most important methods used to address financial risks, and to provide accurate results that help the organization's management know how to reach appropriate solutions and methods for measuring risks.	Course objectives Academic

.18 Teaching and learning strategies	
-1 Oral questions -2 Asking practical questions about reality and observing the intellectual answers of each student. -3 Enabling the student to employ his acquired skills in solving problems that arise during application in daily life.	**Strategy**

Course structure

Evaluation method	**Learning method**	Concept of Risk	**Week Hours Required Learning Abilities Unit or Topic Name -**		
Questions and tests	Lecture and discussions	- The concept and importance of risk management - Types of risk management - Risk management structure and organization	high knowledge	3	.1
Questions and tests	Lecture and discussions	- Internal and external factors Influencing risks	high knowledge	3	.2

		- Practical steps of risk management - Risk description			
Questions and tests	Lecture and discussions	- Risk analysis	high knowledge	3	.3
Questions and tests	Lecture and discussions	- Risk measurement	high knowledge	3	.4
Questions and tests	Lecture and discussions	Investment risks - The concept of investment risk Types of investment risks	high knowledge	3	.5
Questions and tests	Lecture and discussions	-Risks associated with stocks	high knowledge	3	.6
	exam	- First month exam			.7
Questions and tests	Lecture and discussions	Types of investment risks - Risks associated with bonds	high knowledge	3	.8
Questions and tests	Lecture and discussions	- Risk management tools in addressing financial risks	high knowledge	3	.9
Questions and tests	Lecture and discussions	- Risk measurement methods Graphical method for measuring risk	high knowledge	3	.10
Questions and tests	- Quantitative approach to risk measurement Lecture and discussions		high knowledge	3	.11
Questions and tests	Lecture and discussions	Range method for measuring risk Standard deviation method for measuring risk	high knowledge	3	.12
Questions and tests	Lecture and discussions	- Variance method for measuring risk - Coefficient of variation method for measuring risk	high knowledge	3	.13
Questions and tests	Lecture and discussions	Exchange rate risks: concept and importance	high knowledge	3	.14
	exam	Second month exam			.15

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.11 Course Evaluation	
12 Learning and Teaching Resources	
Required textbooks (curriculum if available)	
Main References (Sources)	- Risk Management / Dr. Shaqiri Nouri, Dr. Mahmoud Muhammad, Dr. Susan Samir Ibrahim, Dr. Wassim
Recommended supporting books and references (scientific journals, reports)	- Banking operations and risk management / Dr. Shaaban Farag
Electronic references, websites	

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Course description for the stage

19. Course name :

Unified Accounting System

.20 Course Code

ACTG303

.21 Semester/Year: 2023-2024

Second course

.22 Date of preparation of this description:

2024/3/17

.23 Available forms of attendance: In-person education

24. Total number of study hours/Number of units (total) 3

Three hours

25. Name of the course supervisor - (If more than one name is mentioned)

Name: Mr. Ali Hussein Unaizah

Email: alih.aneizah@uokufa.edu.iq

26. Course objectives

Course objectives Academic	Developing skills in the student related to the following:
	.13 Recording financial transactions
	.14 Posting financial transactions and balancing accounts
	.15 Preparing the trial balance
	.16 Preparing financial statements

.27 Teaching and learning strategies

Strategy	- Written exams - Oral exams - Homework assigned to students outside the classroom - Other

Course structure

Evaluation method	Learning method:	Unit or subject name	Week Hours Learning	Criteria	Required
I mentioned earlier	theoretical and practical lecture	Accounting treatments for usage accounts	high knowledge	3	.1
I mentioned earlier	Theoretical and practical lecture	Accounting treatments for use accounts	high knowledge	3	.2

I mentioned earlier	Theoretical and practical lecture	Accounting treatments for use accounts	high knowledge	3	.3
I mentioned earlier	Theoretical and practical lecture	Accounting treatments for use accounts	high knowledge	3	.4
I mentioned earlier	Theoretical and practical lecture	Accounting treatments for use accounts	high knowledge	3	.5
I mentioned earlier	Theoretical and practical lecture	Accounting treatments for accounts Uses	high knowledge	3	.6
I mentioned earlier	Theoretical and practical lecture	Accounting treatments for use accounts	high knowledge	3	.7
I mentioned earlier	Theoretical and practical lecture	Accounting treatments for revenue accounts	high knowledge	3	.8
I mentioned earlier	Theoretical and practical lecture	Accounting treatments for revenue accounts	high knowledge	3	.9
I mentioned earlier	Theoretical and practical lecture	The second exam	high knowledge	3	.10
I mentioned earlier	Theoretical and practical lecture	Accounting treatments for revenue accounts	high knowledge	3	.11
I mentioned earlier	Theoretical and practical lecture	General Balance	high knowledge	3	.12
I mentioned earlier	Theoretical and practical lecture	Score calculations	high knowledge	3	.13
I mentioned earlier	Theoretical and practical lecture	cash flow statement	high knowledge	3	.14
I mentioned earlier	Theoretical and practical lecture	Analytical findings	high knowledge	3	.15

.11 Course Evaluation	
- Oral questions - Asking practical questions about reality and observing the intellectual answers of each student	
12 Learning and Teaching Resources	
Required textbooks (curriculum if available)	-2 Financial Control Bureau, Unified Accounting System, Second Edition 2011,
Main References (Sources)	-3 Abdul Karim Al-Najjar The Unified Accounting System 2018 - Talib Al-Wa'idh and Razzaq Nour Imran (1990) The Unified Accounting System and its Applications in Economic units
Recommended supporting books and references (scientific journals, reports)	-4 Unified Accounting System (theoretical frameworks and business applications) (Professor Saud) Al-Ameri
Electronic references, websites	https://drive.google.com/file/d/1Nlq8o6r3fM5uAJ0VYHSq8rWqVVdbDT54/view?usp=sharing

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Course description for the stage

1. Course name :
Corporate Finance
.2 Course code
FBB 611
.3 Semester/Year:
Second course 2024
.4 Date of preparation of this description:
2024/3/17
5. Available forms of attendance: In-person
6. Total number of study hours/number of units (total)
45 hours / 45 units
7. Name of the course supervisor - (If more than one name is mentioned)
Name: Dr. Ali Abdul Amir Flaifel Email: alif.kadhim @uokufa.edu.iq
8. Course objectives

1. Introducing students to the nature of corporate finance, its importance, characteristics, and how to invest company funds.	Course objectives Academic
2. Introducing students to the nature of the cash cycle and its management.	
.3 Introducing students to the challenges facing the company's investments and financing.	
4. Introducing students to the decision-making process based on working capital policies.	

9. Teaching and learning strategies	
- Lectures. - Discussion sessions. - Reports. Brainstorming method. - Other.	**Strategy**

Course structure

Evaluation	Learning method	Name of unit or topic	Week Hours Learning	Criteria	Required
Method: Oral Exams, Theoretical Lecture other Level of commitment	Corporate Finance... student sciences	Assigned Homework, Its nature and its relationship to	high knowledge	3	.1
Oral exams on the	concept of working capital, theoretical lecture, and	capital management	high knowledge	3	.2

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		Factor and working capital dimensions			
assignments, the trade-off between return and risk, a theoretical lecture for students, working capital		Net capital calculation strategies.	high knowledge	3	.3
Level of Commitment, Capital Policies, Theoretical Lecture		Working Capital Management, Factor, Working Capital Account and its Policies III.	high knowledge	3	.4
Oral exams	theoretical lecture	Methods of estimating working capital, calculating the operating cycle, and extracting the working capital of the establishment.	high knowledge	3	.5
Duties assigned to him	Theoretical lecture for students	Cash management, its concept, the concept of advance and cash management, the difference between their costs.	high knowledge	3	.6
Level of Commitment	Theoretical Lecture	Motives for holding cash, managing the target cash balance.	high knowledge	3	.7
Oral exams First month exam Theoretical lecture			high knowledge	3	.8
Duties assigned to students	for a theoretical lecture	Cash management and cash balance extraction models, Bamol model, Orr and Miller model.	high knowledge	3	.9
money, level of commitment, theoretical lecture, bankruptcy, liquidation, reorganization		The concept of failure,	high knowledge	3	.10
Oral exams	failure. Theoretical lecture.	The importance, characteristics, and how to calculate or predict Financial and Waltz Model Z-score	high knowledge	3	.11
Duties assigned to students	for a theoretical lecture	Financial structure, its concept, importance, factors affecting it, introduction to optimal financial measurement.	high knowledge	3	.12
structure of commitment	level Theoretical lecture	Methods for calculating the Optimal financial. The Mod-Klyani-Miller model.	high knowledge	3	.13

Oral exams,	second month exam, theoretical lecture		high knowledge	3	.14
Duties assigned to him	theoretical lecture for students on its nature and its relationship to other sciences	Corporate Finance... A	high knowledge	3	.15

.11 Course Evaluation	
- Written exams (30 marks) - Oral exams (10 marks) - Duties assigned to students (5) marks - Commitment level (5) points	
12 Learning and Teaching Resources	
Required textbooks (curriculum if available)	
Main References (Sources)	Financial Management, Foundations of Project Evaluation, Company Evaluation, Corporate Financing Decisions, Ajin Pragam, Translated by (Mahmoud Fattouh, Omar Abdel Karim), 2018.
Recommended supporting books and references (scientific journals, reports)	1. Advanced Financial Management, Muhammad Ali Al-Amiri, 2013, 1st ed., Amman, Jordan.
Electronic references, websites	Iraq Stock Exchange.

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Course description for the third stage

1. Course name :
Evaluating investment decisions
.2 Course code
FBB 613
.3 Semester/Year:
Second course 2023/2024
.4 Date of preparation of this description:
1/1/2023
: .5 Available forms of attendance
Regular attendance
6. Total number of study hours/number of units (total)
45 hours 30/unit
7. Name of the course supervisor - (If more than one name is mentioned)
Name : Prof. Dr. Haider Jawad Kazim Email: haiderj.kadum@uokufa.edu.iq
8. Course objectives

1- The student should become familiar with the concept of investment and the investment decision. -2 To familiarize the student with evaluating investment decisions. -3 The student will learn how to evaluate financial decisions for real investments. 3- The student will learn how to evaluate investment decisions in financial instruments traded in financial markets. -4 Providing the student with scientific knowledge	Course objectives

9. Teaching and learning strategies

1- The student should become familiar with the concept of investment and the investment decision. -2 To familiarize the student with evaluating investment decisions. -3 The student will learn how to evaluate financial decisions for real investments. -4 The student will learn how to evaluate investment decisions in financial instruments traded in financial markets.	Strategy

Course structure

Evaluation method	Learning method	Name of unit or topic	Week Hours Learning Criteria Required		

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Tests, assessment, lecture, discussion, self and peer assessment Peer and Self-Assessment	Groups Small Dialogue	General Concepts Evaluating Investment Decisions	The concept of investment, its types and investment objectives	3	.1
Tests	Presentation Presentation small groups	The relationship between real investment and financial investment	The relationship between real investment and financial investment Relationship models	3	.2
presentations, tests, discussion, self and peer assessment Peer and Self-Assessment	Practical assessment, lecture, brainstorming	Investment decision	Evaluating investment decisions, the concept of investment decisions, and the steps related to decisions	3	.3
Tests, seminar presentation Seminar Presentation	Small groups, current study, lecture, discussion	Initial Investment Evaluation	Initial assessment and analysis of initial indicators	3	.4
Tests	Lecture, dialogue, small groups, practical demonstrations	Partial indicators for evaluating investment decisions	Types of partial indicators To evaluate investment decisions Qualitative indicators	3	.5
closed – book Exam		First monthly test	First exam	3	.6
homework Homework assignments	Discussion Dialogue, presentations, Process, small groups	and analysis of investment indicators that take time into account	Payback period standard Accounting return standard Profitability Guide Standard	3	.7
consideration dialogue, tests, brainstorming, homework, discussion Homework assignments	time into lecture	Indicators that do not take	Net Present Value Average Return Discounted Profitability Index	3	.8
Tests, homework Homework assignments	lecture, dialogue, brainstorming, discussion	Investment risk and its types	Details of risk and its types Investment risk	3	.9
Tests, Presentation Seminar presentation Seminar Presentation	lecture, discussion, Dialogue, case study	Types of indicators	Indicators for measuring investment under risk	3	.10
closed – book Exam		Second monthly test	The second exam	3	.11

Objective questions Objective Test items	Groups: stocks, discussion, dialogue, scientific presentations	Evaluating investments in micro-cap	Stock concepts, types, and methods for measuring stock valuation	3	.12
tests, science homework Homework assignments	Lecture, presentations, brainstorming, dialogue	Risk in securities	Learn about the tests and tools used to measure risk.	3	.13
Objective questions Objective Test items	Presentation Presentation discussion, dialogue, brainstorming	Evaluating investments in bonds	Bond concepts, types, and methods for measuring bond valuation	3	.14
Tests, Seminar Presentation	Presentation Presentation Other Small Groups, Discussion	Securities Evaluation Indicators	Evaluation forms	3	.15

.11 Course Evaluation
The course is delivered in a learning environment rich in interactive lectures, including scenario analysis, problem-solving skills, workshops, and stimulating self-learning and gaining experience in dealing with course topics. The student achieves self-realization. And teamwork. The course is assessed in the following areas: -1 Preparing reports Giving presentations. -2 Case study. -3 Tests and exams. -4 It is based on a combination of individual and group work.The evaluation may be done by us. -5

12 Learning and Teaching Resources	
There is no	Required textbooks (methodology if any)
Evaluation of investment decisions: theory and applications. Dr. Maih Al-Shammari and others.	Main References (Sources)
Financial Institutions Reports	Recommended supporting books and references (scientific journals, reports)
__________	Electronic references, websites

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Course Description for the Third Stage - Financial Markets

1. Course Name :
Financial Markets
.2 Course code -
FBB 615
.3 Semester/Year:
Second course - Third stage
.4 Date of preparation of this description:
1/2/2024
5. Available forms of attendance:
theoretical
6. Total number of study hours/number of units (total) 45 hours
7. Name of the course supervisor - (If more than one name is mentioned) Name: Asst. Prof. Dr. Haider Hamoudi Ali Email: haidarh.alzubaydi@uokufa.edu.iq
8. Course objectives

Teaching students the main concepts in the field of financial markets, focusing on financial trading operations in financial markets, identifying the most important financial instruments in these markets, and explaining the pros and cons of debt financing (bonds) and equity financing (common stocks and preferred stocks).	Course objectives

9. Teaching and learning strategies

The educational strategy for the Financial Markets course includes an explanation of the visions and strategic objectives of the academic program, identifying indicators for evaluating securities, stating the benefits of financing sources for each security, and identifying the drawbacks of each one. The course also aims to delve into modern concepts in financial market transactions.	Strategy

Course structure

Evaluation method	**Learning method**	**Unit or topic name outputs**	**Learning required**	**watches**	**The week**
Daily	Discussion: and self-assessment	Giving a lecture on the concept of financial markets and their objectives	Scientific knowledge and concepts	3	.1
Daily	Discussion, lecture and dialogue	Objectives of financial markets	Scientific knowledge and concepts	3	.2

Daily tests, discussions and dialogues		Common shares	Scientific knowledge and concepts	3	.3
Daily	Discussion, lecture, and test	Common stock valuation	Scientific knowledge and concepts	3	.4
Daily	Lecture, dialogue, tests	Scientific knowledge of common stock valuation methods and concepts		3	.5
Daily	Lecture, dialogue	Preferred stocks	Scientific knowledge and concepts	3	.6
Daily	Discussion, lecture, and dialogue seminar presentation	Preferred Stock Evaluation	Scientific knowledge and concepts	3	.7
	Discussion, lecture and dialogue	First monthly exam		3	.8
Daily	Discussion Lecture with Seminar presentation	The difference between common and preferred shares	Scientific knowledge and concepts	3	.9
Daily	Discussion, lecture and tests	Bond concept	Scientific knowledge and concepts	3	.10
Daily	Lecture and dialogue	Bond Evaluation	Scientific knowledge and concepts	3	.11
Daily	Discussion, lecture, and dialogue seminar presentation	Efficient and inefficient financial markets	Scientific knowledge and concepts	3	.12
Daily	Discussion, lecture and dialogue	financial derivatives	Scientific knowledge and concepts	3	.13
Daily	Giving a lecture	Scientific knowledge of call and put options and concepts		3	.14
		Second monthly exam		3	.15

.11 Course Evaluation	
A simple course that suits the student's capabilities. We seek to develop it continuously according to the permitted percentage of 15%.	
12 Learning and Teaching Resources: Lectures in the field of Finance and Banking / Evaluation of the Financial Performance of Banks	
There is no	Required textbooks (curriculum if available)
There is no	Main References (Sources)
Qandouz, Abdul Karim Ahmed, (2021), "Financial Markets", Introductory Booklet Series, Issue No. (21), Arab Monetary Fund.	Recommended supporting books and references (scientific journals, reports)
There is no	Electronic references, websites

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Course description for the third stage

1. Course name : Bank Accounting
.2 Course code: 607FBB
.3 Semester/Year: Second Semester 2023-2024
.4 Date of preparation of this description: 3/17/2024
5. Available forms of attendance: Bachelor's
.6 Total number of study hours / Total number of units (2/2)
7. Name of the course supervisor - (If more than one name is mentioned)
Name : Ms. Sara Salem Sarhan Email: sarhs.alruaziq@uokufa.edu.iq
8. Course objectives

Developing students' ability to understand accounting restrictions **-2 The student will be able to solve** **problems - The student will be able to practice banking workÿÿ**	**Course objectives**
9. Teaching and learning strategies	
Brainstorming strategy Discussion strategy Reporting and Discussion Strategy	**Strategy**

Course structure

Evaluation Method	Learning Method	Unit or Topic Name	Learning Criteria Required	Hours	Week
1- Evaluation by the direct method by giving daily assignments 2- Daily and monthly tests -3 Reports	Lecture -2 By asking questions about	**Internal Transfers**	High Knowledge		.1

		External transfers	high knowledge			.2
		Documentary credits	high knowledge			.3
		Letters of guarantee	high knowledge			.4
		- Preparing accounting tables	high knowledge			.5
		- Recording in the journal	high knowledge			.6
		- Transfer to the general ledger	high knowledge			.7
		- Preparing the trial balance	high knowledge			.8
		- Regulatory settlements	high knowledge			.9
		- Balance sheet	high knowledge			.10

11. Course Evaluation: The evaluation is out of 100 and is distributed between the assignments and tasks assigned to the students, the monthly exams, and the final exams.	
12 Learning and Teaching Resources	
	Required textbooks (curriculum if available)
Financial Institutions Accounting Book - Thaer Al-Ghaban	Main References (Sources)
	Recommended supporting books and references (scientific journals, reports)
The Office of Administration and Economics, as well as the Library of Financial and Banking Sciences, in addition to the Internet sites.	Electronic references, websites

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Course Description for the Fourth Stage/First Course

19. Course name :
Audit and Control
.20 Course Code
ACB 111
.21 Chapter/Year:
First course (2023-2024)
.22 Date of preparation of this description:
(March 18, 2024)
.23 Available forms of attendance:
(In person only)
24. Total number of study hours/number of units (total)
(30 theoretical hours for the course / 2 per week)
25. Name of the course supervisor - (If more than one name is mentioned)
Name: **Asst. Prof. Dr. Walid Abbas Jabr** **Waleeda.aldamme@uokufa.edu.iq** Email
26. Course objectives

)1(Developing **a complete concept for the student about the subject of auditing and control for fourth-year students.**)2(Discuss the similarities and differences between auditing and control, explain the different models related to auditing and control, link the strategies of financial and non-financial institutions to business institutions, especially the banking sector, with the concerns of auditing and control.)3- Discuss the threats facing institutions in the absence of audit and oversight, and the advantages and disadvantages of these, as well as the financial markets.)4(Understanding the role of auditing and oversight in private sector organizations.)5(Knowledge of the basic principles of auditing and control.)6(Identifying the various concepts and types of auditing and control.)7(Identifying the scientific and legal aspects of auditing and control.	Course objectives Academic

.27 Teaching and learning strategies

)1(The strategy of logical sequencing of ideas through lectures.)2(Objective strategy in discussions.)3(Logical/conceptual analysis strategy.)4(Brainstorming strategy.)5(Conducting **scientific discussions.** (6) **Surprise exams after the end of the lecture from time to time.**	**Strategy**

Headquarter structure

Evaluation Method	Learning Method	Name of Unit or Topic	Learning Outcomes	Hours Required	Week (1)
Method Daily Examinations Monthly Written Examination and End of Lecture Examination. The course.	(1) Direct Method)2(Self-method in each case by preparing intellectual discussions them from each case.)3(Submitting assignments on topics, and analysis)4(Reviewing case studies of some international and local companies.	Historical development of auditing.	Developing the Student's Ability On auditing and professional work skills.)2(Encouraging the student to review and discuss the reality of auditing through reviewing the research paper studies and discussing Institutions and companies.)3(Developing the student's abilities on how to carry out daily operations, examination of lecture lists. Finance for institutions operating in the public and private sectors.	2 hours	31.
=	=	Objectives, importance and types of auditing.	=	2 hours	.32
=	=	Auditing The difference between accounting.	=	2 hours	.33
=	=	Auditor Qualifications and Procedures for Appointing an Auditor.	=	2 hours	.34
=	=	Auditor's rights, duties and responsibilities.	=	2 hours	.35
=	=	Code of Professional Conduct for Auditors.	=	2 hours	.36
=	=	Procedures for agreeing with audit offices.	=	2 hours	.37
=	=	The preliminary step of the audit process.	=	2 hours	.38
=	=	Audit planning procedures.	=	2 hours	.39
=	=	Organization of the audit office.	=	2 hours	.40

=	=	Proof Evidence Concept and types.	=	2 hours	.41
=	=	Factors affecting the efficiency and sufficiency of evidence.	=	2 hours	.42
=	=	The concept of internal control, its objectives and types.	=	2 hours	.43
=	=	Basic elements of internal control.	=	2 hours	.44
=	=	The concept of internal auditing, objectives and standards.	=	2 hours	.45

.11 Course Evaluation:	
The grade distribution is as follows: Monthly exam grade (45) points, daily exam and activities (5) points.	
12. Learning and teaching resources:	
)1(Othman, Karima Abdul Razzaq Muhammad, (1999) "Principles of Auditing and Internal Control", Dar Al-Kutub for Printing and Publishing, Second Edition.)2(Al-Jawhar, Karima Ali Kazim, (1999), National Library for Publishing, "Financial Control", Second Edition.	Required textbooks (curriculum if available)
)1) Abdullah, Khaled Amin (2012) "Auditing and Control in Banks", Wael Publishing and Printing House, First Edition, Amman, Jordan.	Main References (Sources)
	Recommended supporting books and references (scientific journals, reports)
	Electronic references, websites.

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Course Description for the Fourth Stage

28. Course name :
Managerial Accounting (1)
.29 Course Code
ACB 116
.30 Chapter/Year:
Academic year 2023-2024 (first semester)
.31 Date of preparation of this description:
2023/9/1
.32 Available forms of attendance:
Live lectures, video films, and other e-learning tools support the clarification of curriculum content.
33. Total number of study hours/number of units (total)
Number of hours: 45 hours Number of units:)3(theoretical
34. Name of the course supervisor - (If more than one name is mentioned)
Name: **Haider Nemah Kazim** haydern.albukhtar@uokufa.edu.iq Email
35. Course objectives

This course aims to provide the student with the knowledge required to qualify him scientifically and physically. It is her responsibility to delve into the field of management accounting, which falls on Emotionally, providing sufficient support to the management of organizations in making various decisions. Among this main goal, we mention the following goals: **1- Cognitive objectives:** - Making the student able to remember and repeat the information previously learned. Presenting the curriculum vocabulary in a way that is compatible with the learner's understanding. - Enabling the student to use and apply what he has learned in situations that simulate that knowledge. - Making the student able to support or refute an idea or opinion or issue a judgment in light of the principles and general standards. - Motivating students to produce intellectual and innovative ideas based on the sciences they have learned. **2- Course specific skill objectives:**	Course objectives Academic

Activating the student's manual and motor skills related to the use of tools and devices, such as computer use and software design.

3- Emotional and value-based goals:

Activating the emotional aspects of students, which include attitudes and values. The following is a statement of the objectives related to emotional and value-related aspects.

Improving student reception by making them interested and listen attentively to the knowledge being presented.

- Stimulating students' response through initiative, participation, and cooperation among them.

- Creating value in the student by making him defend what he is certain of knowing and believing in and respecting trends. Different.

- Making the student able to organize, choose, make decisions and issue judgments.

- Making students adhere to values.

.36 Teaching and Learning Strategies

The assessment strategy is used during the study period to motivate learners to keep up with knowledge and is based on the results of tests in written examinations at the individual and workshop levels. That's our assessment. to Which is at the level of multiple student groups and assessing the level of student awareness based on His opinions show the extent to which the required outputs are available for studying the curriculum he has, and the research or reports that the student may be required to produce are evaluated, all of this and other matters that are built upon. In achieving the above goals In the ultimate pursuit of it Final assessment of the student He mentioned it. We also seek to develop the curriculum by integrating modern programs with the subject's vocabulary in a more in-depth manner. In order to develop the physical skills of the student in terms of working with programs related to administrative accounting, this in turn requires providing a computer lab in larger numbers than the available ones to be able to allocate a calculator to each student, and all of this is in the event that it is possible to return to in-person attendance.	**Strategy**

Course structure

Evaluation method	Learning method	Name of unit or topic	Week Hours Learning Criteria Required

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Evaluating the student's level of awareness based on his opinions that indicate the availability of the required outcomes	Lecture Discussions or ask questions	The concept of management accounting	high knowledge	3	1
Evaluating the student's level of awareness based on his opinions that indicate the availability of the required outcomes	Discovery and problem solving Lecture Discussions, ask questions, or raise a problem	Cost concepts and behavior	high knowledge	3	2
Evaluating the student's level of awareness based on his opinions that indicate the availability of the required outcomes	Discovery and and Problem Solving Lecture Discussions, ask questions, or raise a problem	Cost Tabulations for Decision Making and Applications	high knowledge	3	3
Evaluating the student's level of awareness based on his opinions that indicate the availability of the required outcomes	Discovery and problem solving Lecture Discussions, ask questions, or raise a problem	Cost-Volume-Profit Analysis	high knowledge	3	4
Evaluating the student's level of awareness based on his opinions that indicate the availability of the required outcomes	Discovery and problem solving Lecture Discussions, ask questions, or raise a problem	Break-even analysis and margin of safety	high knowledge	3	5
Evaluating the student's level of awareness based on his opinions that indicate the extent to which	Discovery and problem solving Lecture and discussions or	Break-even analysis in the context of multiple products	high knowledge	3	6

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Provides the required outputs	Ask questions or raise a problem				
Evaluating the student's level of awareness based on his opinions that indicate the availability of the required outcomes	Discovery and Problem Solving and Lecture Discussions, ask questions, or raise a problem	Applications and tests on break-even analysis	high knowledge	3	7
Evaluating the student's level of awareness based on his opinions that indicate the availability of the required outcomes	Discovery and problem solving Lecture Discussions, ask questions, or raise a problem	Conduct tests for students and conduct workshops for students	high knowledge	3	8
Evaluating the student's level of awareness based on his opinions that indicate the availability of the required outcomes	Discovery and Problem Solving and Lecture Discussions, ask questions, or raise a problem	Using accounting techniques to determine the feasibility of a special order	high knowledge	3	9
Evaluating the student's level of awareness based on his opinions that indicate the availability of the required outcomes	Discovery and problem solving Lecture Discussions, ask questions, or raise a problem	Using accounting techniques to determine the best way to collect product parts	high knowledge	3	10
Evaluating the student's level of awareness based on his opinions that indicate the availability of the required outcomes	Discovery and Problem Solving and Lecture Discussions, ask questions, or raise a problem	Discuss activities Holding workshops for students and in the classroom	high knowledge	3	11

Assessing the student's level of awareness based on To his opinions Which shows the availability of the required outputs	Discovery and problem solving Lecture Discussions, ask questions, or raise a problem	Using accounting techniques to determine the feasibility of maintaining a low-revenue production line	high knowledge	3	12
Assessing the student's level of awareness based on To his opinions Which shows the availability of the required outputs	Discovery and problem solving Lecture Discussions, ask questions, or raise a problem	Using accounting techniques to determine the best way to use scarce resources	high knowledge	3	13
Assessing the student's level of awareness based on To his opinions Which shows the availability of the required outputs	Discovery and and Problem Solving Lecture Discussions, ask questions, or raise a problem	Conduct tests for students and conduct workshops for students	high knowledge	3	14
Assessing the student's level of awareness based on To his opinions Which shows the availability of the required outputs	Discovery and problem solving Lecture Discussions, ask questions, or raise a problem	Review and discuss the content of the field visit to business organizations	high knowledge	3	15

.11 Course Evaluation	
The results of the written examinations at the individual and workshop levels are based on the test results. The assessment To his views is done at the level of multiple student groups and the student's level of awareness is assessed based on: It shows the availability of the required outputs of the curriculum study, and the research or reports that the student may be required to produce are evaluated. All of this and other matters upon which the final evaluation of the student is based, represented by In the degree of his ultimate pursuit	
12 Learning and Teaching Resources	
Al-Jubouri, Naseef Jassim, and others. (2015) Management Accounting (4th ed.). Al-Jazeera Printing and Publishing. Baghdad, Iraq. (This book is available in the libraries of the Colleges of Administration and Economics of various Iraqi universities, but for previous editions)	Required textbooks (curriculum if available)
Al-Zoubi, Basem. (2014). Analytical Accounting in the Framework of General Accounting Design. Dar Al-Moatamed. Beirut, Lebanon. (This book is available at the office of the Faculty of Administration and Economics/Lebanese University). Please note that the two sources above are available to the course instructors, who are willing to provide them to students who need them.	Main References (Sources)
Al-Fari Magazine / University of Kufa - College of Administration and Economics. (Research related to curriculum vocabulary	Recommended supporting books and references (scientific journals, reports)
The educational channel of the professor of the subject on YouTube https://youtu.be/AtCxkQ5DkqM The educational channel of the teacher on Telegram https://t.me/+abGb5ahWuX0zMWJi In addition to watching some electronic lectures from the Islamic University of Palestine and Ain Shams University in Egypt related to the curriculum components in case you want to expand your accounting knowledge.	Electronic references, websites

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Course description for the stage

1. Course
name : Islamic Banking
.2 Course code
FBB606
.3 Semester/Year:
The first course
.4 Date of preparation of this description:
2023-2024
5. Available forms of attendance:
In-person, classrooms.
2 6. Total number of study hours/number of units (total)
2
7. Name of the course supervisor - (If more than one name is mentioned)
Name: Sundos Hamid Musa Email: sundosh-Alkatrany@uokufa.edu
8. Course objectives

The course aims to address a brief overview of Islamic economics and explain usury from a linguistic and jurisprudential perspective, the position of religions in general on usury, and the position of religions in general on it, as well as banking interest and its negative effects on economic activity, as well as introducing students to the Islamic alternative to interest (the mechanism of sharing in profit and loss). ÿDefining Islamic financing formulas and the extent of their application in Islamic banks	Course objectives Academic

9. Teaching and learning strategies

The educational strategy includes explaining the visions and objectives of the strategy to the student, analyzing the internal and external environments, studying the opportunities and challenges facing the educational process, and using the simulation method with the student to understand the material and what is consistent with the strategy of the academic department, college, university, and ministry, according to the applicable instructions and directives.	**Strategy**

Course structure

Evaluation method	Learning method	Name of unit or topic	Required learning objectives	Hours	Week
	Giving a daily lecture	The Islamic economics	scientific knowledge	2	.16
	Give a daily lecture	Usury: concept and types	scientific knowledge	2	.17

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Give a daily lecture	Usury in religions	scientific knowledge	.18 2
Usury in Islam, giving a daily lecture		scientific knowledge	.19 2
Give a daily lecture	Islamic banks: concept and origin	scientific knowledge	.20 2
Sources of Bank Funds Daily Lecture	Islamic and how it differs from traditional	scientific knowledge	.21 2
Bank Financing Formulas Daily Lecture	Islamic	scientific knowledge	.22 2
	monthly exam	scientific knowledge	.23 2
Give a daily lecture	Mudarabah contract	scientific knowledge	.24 2
How to apply speculation in giving a daily lecture	Islamic banks	scientific knowledge	.25 2
Give a daily lecture	Participation contract	scientific knowledge	.26 2
How to apply for participation in a daily lecture	Islamic banks	scientific knowledge	.27 2
Murabaha and Salam contracts, daily lecture		scientific knowledge	.28 2
Give a daily lecture	Istisna' and Tawarruq	scientific knowledge	.29 2
	exam	scientific knowledge	.30 2

.11 Course Evaluation
The course includes sections that provide a historical account of monetary policy, as well as the concept, objectives, and tools. It needs updating and the addition of some modern sections, as well as something about the monetary policy of the Central Bank of Iraq.
12 Learning and Teaching Resources

Required textbooks (curriculum if available)	There is none
Main References (Sources)	Islamic banking and the mortgage crisis Dr. Sondos Hamid Musa
Recommended supporting books and references (scientific journals, reports)	Islamic jurisprudence reports on Islamic banks
Electronic references, websites	Website of the General Assembly of Islamic Banking

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Course Description for the Fourth Stage

1. Course name :	
investment portfolio	
.2 Course code	
FBB 617	
.3 Semester/Year:	
First course 2023/2024	
.4 Date of preparation of this description:	
1/1/2023	
: .5 Available forms of attendance	
Regular attendance	
6. Total number of study hours/number of units (total) 45	
hours 30/unit	
7. Name of the course supervisor - (If more than one name is mentioned)	
Name : Prof. Dr. Haider Jawad Kazem Email: haiderj.kadum@uokufa.edu.iq	
8. Course objectives	
1- The student will be introduced to the concept of investment portfolio. 2- The student will be introduced to investment portfolio management. 3- The student will gain scientific knowledge about the concept of financial variables for investment portfolios and the factors affecting them. 4- The student will be introduced to how to build an investment portfolio model consisting of financial variables. 5- The student will be introduced to how to calculate returns and risks for investment portfolios. 6- The student will be introduced to scientific and practical knowledge in the field of investment portfolios. 7- The student will be introduced to how to calculate investment risks. 8- The student will be introduced to how port	Course objectives
-2 Teaching and Learning	
Strategies -1 Preparing mathematical and statistical steps. Strategy -2 Designing a realistic model for the social sciences. -3 Finding data taken from the practical situation. -4 Financial analysis and its methods. -5 Data analysis regarding the selection of an investment portfolio model. -6 Practical application of modern scientific systems and methods in the field of investment portfolios. Course	
Structure	

Assessment Method	Learning Method	Name of unit or topic	1. Hours per week. Required learning		
Tests, Assessment Peer Assessment Peer and Self-Assessment	Lecture, Discussion, Self and Groups Small Dialogue	General Concepts Investment Portfolios	The concept of investment portfolio Types of investment portfolios	3	resources .
Tests	Presentation Presentation small groups	Investment portfolio theory	The student should know the investment portfolio theory and its close relationship with economic theory, mathematical economics, economic statistics, and mathematical statistics, and that these branches complement each other in order to provide numerical values for the parameters of the various economic variables.	3	.2
Tests, assessment, and peer assessment Peer and Self-Assessment	practical presentations, lecture, discussion, self-brainstorming	Investment portfolio management	The goal is to know how to manage investment portfolios and their types.	3	.3
Tests, seminar presentation Seminar Presentation	Small groups, current study, lecture, discussion	Investment portfolio diversification theories	Interested in knowing the investment portfolio, its diversity and diversification methods	3	.4
Tests	Lecture, dialogue, small groups, practical demonstrations	**Investment portfolio return**	**The concept of return, measuring portfolio return, and methods for . measuring portfolio return.**	3	.5
Tests, homework	Presentation Presentation Dialogue, small groups	Investment portfolio measurement	Describe the types of tests, understand their components, and identify the factors affecting them.	3	.6
homework Homework assignments	Discussion Dialogue, practical demonstrations, small groups	-Methods of estimating returns on investment portfolios with different assets	Identify estimation methods and techniques, compare quantitative and qualitative methods, describe and evaluate quantitative methods.	3	.7
closed – book Exam		**First monthly test for the first semester**		3	.8

Tests, homework Homework assignments	lecture, dialogue, brainstorming, discussion	Investment portfolio risks	Types of portfolio risks Evaluating the risks of investment portfolios	3	.9
Tests, Presentation Seminar presentation Seminar Presentation	lecture, discussion, Dialogue, case study	Measuring investment portfolio risks	Risk measurement methods for investment portfolios Standard deviation Correlation	3	.10
Objective questions Objective Test items	Lecture, case study, dialogue, brainstorming	Capital Asset Pricing Model	The importance of the CAPM model and methods of measuring it	3	.11
Objective questions Objective Test items	Small groups, discussion, dialogue, scientific presentations	Portfolio Evaluation Models	Turner Sharpe model Comparison of models	3	.12
Tests, Lecture Storming, Portfolio Homework assignments	Presentations, Indifference Curve and Mind Balance, Capital Market	Curves and Their Relationship, Dialogue	Science Homework, Portfolio efficient limit	3	.13
Objective questions Objective Test items	Presentation Presentation discussion, dialogue, brainstorming	Portfolio theory and market equilibrium	Portfolio theory and market equilibrium	3	.14
closed – book Exam	The second	monthly test for the semester .... The first	....	3	.15

.11 Course Evaluation
The course is delivered in an educational environment rich in interactive lectures, including scenario analysis, problem-solving skills, holding workshops, stimulating self-learning, and gaining experience in dealing with course topics, depending on the student's achievement. Self-assessment and group work are included. Assessment is done in the course in the following areas:
-1 Lecture **-2 Seminars** **-3 Discussion and dialogue** **-4 Case study** **-5 Scientific presentations** **-6 Small groups** **-7 Brainstorming** **-8 Self-learning** -9 **Role-playing**

	12 Learning and Teaching Resources
There is no	Required textbooks (methodology if any)
Investment and Investment Analysis, Dr. Duraid Kamel Al-Duraid	Main References (Sources)
	Recommended supporting books and references (scientific journals, reports)
International Investment Portfolios	Electronic references, websites

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Course Description for the Fourth Stage

1. Course
Name : Research Scientific Methodology
.2 Course code:
MSR
.3 Semester/Year:
First of the academic year 2023/2024
.4 Date this description was prepared:
2023/9/1
.5 Available forms of attendance:
Weekly class attendance
6. Total number of study hours/number of units (total)
)30(hours)2(units per week
7. Name of the course supervisor (if more than one name is mentioned)
Name: Dr. Ali Hamid Hindi Al-Ali alih.alali@uokufa.edu.iq Email
8. Course objectives

1. Commitment to publishing the results of scientific research that can lead to improving social life through the use of scientific research to solve problems facing society. 2. Ensuring the quality of scientific research and demonstrating the extent of its contribution to the advancement of societies by emphasizing commitment to the ethics and principles of scientific research and respecting the intellectual property rights of other researchers. 3. Developing a commitment to honesty and scientific integrity, not plagiarizing or stealing the work of others, and working to publish research results in a transparent and clear manner.	Course objectives Academic

9. Teaching and learning strategies	
Enhancing the public benefit of scientific research by maintaining the quality of scientific research and ensuring the use of sound scientific methods in scientific research.	**Strategy**
Course structure	

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Evaluation method:	Learning method	or Topic Introducing the	Week Hours Required Learning	Outcomes	Name of Unit
Participations and evaluation according to the stages of research completion	Classroom learning and student engagement	concept of research Raising and its importance to the researcher and to society.	the student's level of scientific knowledge by defining principles and values governing the practice of scientific research	2	.1
Participation and evaluation according to the	Classroom learning and student engagement	distinguish between types of scientific research by classification mechanisms.	Raising the student's level of knowledge to defining principles and values according to their governing the practice of scientific research	2	.2
stages of research completion Participation and	Classroom learning and student engagement	identifying the basic conditions through defining research.	Raising the student's level of knowledge by the principles and values for conducting scientific governing the practice of scientific research	2	.3
evaluation according to the stages of research completion	Classroom learning and student engagement	comparing the basic pillars through introducing scientific research.	Raising the student's level of knowledge by the principles, values, and general principles of governing the practice of scientific research	2	.4
		First month exam		2	.5
Participation and evaluation according to the	Classroom learning and student engagement	Learn how to choose a research topic.	Raising the student's level of knowledge by introducing the principles and values that govern the practice of scientific research.	2	.6
stages of research completion Participation and	Classroom learning and student engagement	learning how to formulate a title by defining the principles and values of research.	Raising the student's level of knowledge by governing the practice of scientific research	2	.7
evaluation according to the stages of research completion	Classroom learning and student engagement	learning how to write an introduction by defining formulating the problem.	Raising the student's level of knowledge by the principles, values, and mechanisms for governing the practice of scientific research	2	.8
Participations and evaluation according to the stages of research completion	Classroom learning and student engagement	Identify the basic conditions for raising the and how to interpret the problem by defining principles and values.	student's level of knowledge to formulate study hypotheses governing the practice of scientific research	2	.9
Participation and evaluation according to the	Classroom learning and student engagement	Understand the concept of society and sample.	Raising the student's level of knowledge by introducing the principles and values that govern the practice of scientific research.	2	.10
stages of research completion Participation and	Classroom learning and student engagement	Understand how to determine sample size.	Raising the student's level of knowledge by introducing the principles and values that govern the practice of scientific research.	2	.11
evaluation according to the stages of research completion	Classroom learning and student engagement	Distinguish between sample types.	Raising the student's level of knowledge by introducing the principles and values that govern the practice of scientific research.	2	.12
		Second month exam		2	.13
Participation and evaluation according to the stages of research completion	Classroom learning and student engagement	Learn about data collection methods.	Raising the student's level of knowledge by introducing the principles and values that govern the practice of scientific research.	2	.14
Participation and evaluation according to the stages of research completion	Classroom learning and student engagement	Distinguish between the scientific bases for conducting tests.	Raising the student's level of knowledge by introducing the principles and values that govern the practice of scientific research.	2	.15

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.11 Course Evaluation	
20 points for student participation in discussions + evaluation of the stages of scientific research completion 15 marks for the first exam 15 marks for the second exam 50 marks Final Exam	
12 Learning and Teaching Resources	
Required textbooks (curriculum if available)	There is no
Main References (Sources)	"The Foundations of Al-Dulaimi, Nahida Abdul Zaid, 2016 and the Rules of Scientific Research," First Edition, Safaa Publishing and Distribution House, Amman, Jordan.
Recommended supporting books and references (scientific journals, reports)	There is no
Electronic references, websites	There is no

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Course Description for the Fourth Stage - International Banking Standards

1. Course Name :
International Banking Standards
.2 Course code -
FBB 18
.3 Semester/Year:
First Course - Fourth Stage
.4 Date of preparation of this description:
1/2/2024
5. Available forms of attendance:
theoretical
6. Total number of study hours/number of units (total) 45 hours
7. Name of the course supervisor - (If more than one name is mentioned) Name: Asst. Prof. Dr. Haider Hamoudi Ali Email: haidarh.alzubaydi@uokufa.edu.iq
8. Course objectives

Teaching students the main concepts in the field of international banking standards, focusing on financial soundness and its measurement indicators, as well as studying concepts and objectives. Basel Committee and the foundations and conditions for evaluating banking performance according to the Basel Committee, and studying the mechanisms of calculating the capital adequacy ratio according to Basel, and studying the camels system.	Course objectives
9. Teaching and learning strategies	
The educational strategy for the International Banking Standards Management course includes an explanation of the visions and objectives of the strategy for the academic program, identifying financial soundness indicators according to international model indicators, identifying the foundations and standards of financial soundness, and stating the pros and cons of the financial models adopted in determining financial soundness.	**Strategy**

Course structure

Evaluation method	**Learning method**	**Unit or topic name outputs**	**Learning required**	**watches**	**The week**
Daily	Discussion, lecture and self-assessment	The concept of international banking standards	knowledge and skill	3	.1
Daily	Discussion, lecture and dialogue	The nature of banking work and its risks	knowledge and skill	3	.2

Basel Committee concept and testing principles, daily discussion and dialogue		Apply it	knowledge and skill	3	.3
Daily	Discussion, lecture, and test	Basel I Committee Concept	knowledge and skill	3	.4
Daily	Lecture, dialogue, tests	Calculating the capital adequacy ratio according to Basel 1	knowledge and skill	3	.5
Daily	giving a lecture, seminar Seminar presentation	Pros and cons of Basel 1	knowledge and skill	3	.6
Daily	Discussion, lecture and dialogue	Basel II concept	knowledge and skill	3	.7
	Discussion, lecture and dialogue	First monthly exam		3	.8
Daily	Discussion, lecture, calculation of capital adequacy ratio and dialogue	According to Basel II	knowledge and skill	3	.9
Daily	Discussion Lecture with tests	Pros and cons of Basel II	knowledge and skill	3	.10
Daily	giving a lecture, seminar Seminar presentation	The difference between Basel 1 and Basel 2	knowledge and skill	3	.11
Daily	Discussion, lecture and dialogue	camels concept	knowledge and skill	3	.12
Daily	Discussion, lecture and dialogue		knowledge and skill	3	.13
Daily	giving a lecture, seminar Seminar presentation	Camels indicators and evaluation model	knowledge and skill	3	.14
		Second monthly exam		3	.15

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.11 Course Evaluation	
A simple course that suits the student's capabilities. We seek to develop it continuously according to the permitted percentage of 15%.	
12 Learning and Teaching Resources: Lectures in the field of Finance and Banking / Evaluation of the Financial Performance of Banks	
There is no	Required textbooks (curriculum if available)
There is no	Main References (Sources)
Bouras, Ahmed & Zubeir Ayash, (2007) "International Standards for Banking Supervision and Their Application to the Banking Systems of Developing Countries", Journal of Humanities, Issue 27.	Recommended supporting books and references (scientific journals, reports)
There is no	Electronic references, websites

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Course Description for the Fourth Stage

English language for the fourth stage 1- Course name
2- Course code 4 ENGL
3 - Semester/Year First Course of the Academic Year 2023-2024
4- Date of preparation of this description: 9/1/2023
5- Available forms of attendance: Classroom lectures in classrooms
6 - Number of study hours (30) / Number of units (2)
7- Name of the course supervisor (if more than one name is mentioned)
Email: odaya.abdulameer@uokufa.edu.iq Name: Asst . Dr. Adi Abbas Abdul Amir Al-Kriti

8- Course objectives	
The course aims to: 1. Introduce students to the basics of the English language . 2. Provide students with knowledge of grammatical rules, literary quotations, and academic writing methods. 3. Linking academic knowledge of the English language course to practical and social reality.	Course objectives

9 - Teaching and learning	
strategy: Follow the strategy of focus, dialogue and repetition to achieve educational goals.	Strategy

10- Course structure

Evaluation method	Learning method	Name of unit or topic	Week Hours Required Learning Outcomes		
Tests and discussions in the classroom	Explanation, blackboard, and presentations PowerPoint	A place to live	Tenses I know you Present, past, future Expressing a preference; Making suggestions	2	The first
Tests and discussions in the classroom	Explanation, blackboard, and presentations PowerPoint	A brief interview	Present tenses Present Simple Present Continuous have/have got	2	the second
Tests and discussions in the classroom	Explanation, blackboard, and presentations PowerPoint	April fool	Past tenses Past Simple He heard a noise. What did you do last night? Past Continuous	2	the third
Tests and discussions in the classroom	Explanation, blackboard, and presentations PowerPoint	A tale of two cities	Quantity much and many How much butter? How many some and any some apples, any grapes something, anyone, nobody, everywhere a few, a little, a lot Articles	2	Fourth
Tests and discussions in the classroom	Explanation, blackboard, and presentations PowerPoint	What do you want to do?	Verb patterns 1 Looking forward to doing, 'd like to Future intentions going to and will She's going	2	Fifth
Tests and discussions in the classroom	Explanation, blackboard, and presentations PowerPoint	Tell me! What's it like?	Comparative and superlative adjectives	2	Sixth
Written exam	Theoretical test with exam papers	Theoretical test with exam papers	Theoretical test with exam papers	2	Seventh
Tests and discussions in the classroom	Explanation, blackboard, and presentations PowerPoint	Going places	Time and conditional clauses	2	The eighth

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Tests and discussions in the classroom	Explanation, blackboard, and presentations PowerPoint	Scared to death	Verb patterns 2 manage to do, used to do, go walking Infinitives	2	Ninth
Tests and discussions in the classroom	Explanation, blackboard, and presentations PowerPoint	Things that the world.	Passives It was invented In	2	tenth
Tests and discussions in the classroom	Explanation, blackboard, and presentations PowerPoint	Dreams and reality	Second conditional reality If I were a princess, I'd live In a castle might I might go	2	eleventh
Tests and discussions in the classroom	Explanation, blackboard, and presentations PowerPoint	Earning a living	Present Perfect Continuous Present Perfect Simple versus Continuous	2	twelfth
Tests and discussions in the classroom	Explanation, blackboard, and presentations PowerPoint	Race against time! 2	Past Perfect They had met only one week earlier, Reported statements	2	thirteenth
Tests and discussions in the classroom	Explanation, blackboard, and presentations PowerPoint	Tense revision	Tense revision	2	fourteenth
Written exam	Theoretical test with exam papers	Theoretical test with exam papers	Theoretical test with exam papers	2	fifteenth

	11- Course evaluation
The grade is distributed out of 100 according to the tasks assigned to the student, such as: daily preparation 10, daily and oral exams 10, monthly written exams 60, reports 10, and writing a research paper 10 . Total score = 100 2/ =) effort out of 50	
	12 - Learning and teaching
Sarah Philpot - New Headway 2 Academic Skills Student Book-Oxford University Press (2006).	resources: required textbooks (methodology, if any)
Sencar, E. (2021). The New Headway Coursebook Review. *International Journal of All Research Education and Scientific Methods (IJARESM),* 9(7), 2117-2121.	) Sources) Main References
All English language references from the Internet	Electronic references, websites

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Course Description for the Fourth Stage/Second Course

28. Course name :
(Control and Audit)
.29 Course Code
ACB 111
.30 Chapter/Year:
Second semester (2023-2024)
.31 Date of preparation of this description:
(March 18, 2024)
.32 Available forms of attendance:
(In person only)
33. Total number of study hours/number of units (total)
(30 theoretical hours for course 2/week)
34. Name of the course supervisor - (If more than one name is mentioned)
Name: **Asst. Prof. Dr. Walid Abbas Jabr** **Waleeda.aldamme@uokufa.edu.iq** Email
35. Course objectives

)1(Discussing the threats facing financial and non-financial institutions in the external environment when Lack of financial control.)4(Understanding the role of financial control in financial institutions.)5(Knowledge of the basic principles of financial control.)6(Identifying the various concepts and types of financial control.)7(Identifying the scientific and legal aspects of financial control.)8(How to deal with control and auditing problems.)9(Review some of the accounting problems facing the institution.	Course objectives Academic

.36 Teaching and Learning Strategies

)1(The strategy of logical sequencing of ideas through lectures.)2(Objective strategy in discussions.)3(Logical/conceptual analysis strategy.)4(Brainstorming strategy.)5(Conducting **scientific discussions.** (6) **Surprise exams after the end of the lecture from time to time.**	**Strategy**

Headquarter structure

Evaluation method	Learning method	Name of unit or topic	Week Hours Learning Criteria Required		

Daily Exams (1) end And the course exam.	Method through direct lectures.)2- The self-method by preparing research papers and discussing them with all students.)3(Submitting daily assignments on lecture topics.)4(Reviewing case studies of some international and local companies.	Concept and Development of Control monthly financial.	(1) Developing the student's ability On proofreading skills And professional work.)2- Encouraging students to engage in intellectual discussions by reviewing case studies on the reality of auditing in institutions. And companies.)3(Developing the student's capabilities in conducting analytical examinations of the financial statements of institutions operating in the public and private sectors.	2 hours	.46
=	=	Financial control objectives.	=	2 hours	.47
=	=	Types of financial control.	=	2 hours	.48
=	=	The bodies that undertake financial control.	=	2 hours	.49
=	=	Financial control assumptions	=	2 hours	.50
=	=	Financial statements control and audit.	=	2 hours	.51
=	=	Assets control and audit procedures Liabilities and ownership rights.	=	2 hours	.52
=	=	Analytical procedures for financial statements.	=	2 hours	.53
=	=	The concept of analytical examination and its objectives.	=	2 hours	.54
=	=	Analytical examination techniques for financial statements.	=	2 hours	.55

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=	=	Concept and objectives of performance control.	=	2 hours	.56
=	=	Requirements and requirements for implementing performance control.	=	2 hours	.57
=	=	Modern trends in control and auditing.	=	2 hours	.58
=	=	Electronic auditing, auditing and social control.	=	2 hours	.59
=	=	Environmental Auditing and quality control.	=	2 hours	.60

.11 Course Evaluation:	
The grade distribution is as follows: Monthly exam grade (45) points, daily exam and activities (5) points.	
12 Learning and Teaching Resources	
Required textbooks (curriculum if available)	)1(Othman, Karima Abdul Razzaq Muhammad, (1999) "Principles of Auditing and Internal Control", Dar Al-Kutub for Printing and Publishing, Second Edition.)2(Al-Jawhar, Karima Ali Kazim, (1999), National Library for Publishing, "Financial Control", Second Edition.
Main References (Sources)	)1) Abdullah, Khaled Amin (2012) "Auditing and Control in Banks", Wael Publishing and Printing House, First Edition, Amman, Jordan.
Recommended supporting books and references (scientific journals, reports)	
Electronic references, websites	Muhammad, and Khadija,)1(Amin, Barbari Bin Bouali (2017) "The Importance of Electronic Auditing in Enhancing E-Government Performance", Sama Journal of Economics and Trade.)2(Suleiman, Saleh Haroun Abdel Shafi, (2017) "The impact of using analytical review in reducing the cost and increasing the effectiveness of the review" Master's thesis in accounting, Nilein University, College of Graduate Studies.)3) Abdullah, Khaled Amin (2012) "Auditing and Control in Banks", Wael Publishing and Printing House, First Edition, Amman, Jordan.)4(Al-Ghamari, Mahmoud Hamza Ahmed, (2009) "The Impact of Financial Control on Financing Higher Education Institutions in Palestine", Islamic Message - Master's degree, University of Gaza, Faculty of Commerce, Department of Accounting and Finance.

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Course Description for the Fourth Stage

37. Course name :
Managerial Accounting (2)
.38 Course Code
ACB 116
.39 Chapter/Year:
Academic year 2023-2024 (second semester)
.40 Date of preparation of this description:
1/20/2024
41. Available forms of
attendance: live lectures, the use of video films, and other electronic educational means that support the clarification of curriculum vocabulary.
.42 Total number of study hours/number of units (total)
Number of hours: 45 hours Number of units:)3(theoretical
43. Name of the course supervisor - (If more than one name is mentioned)
Name: **Haider Nemah Kazim** **haydern.albukhtar@uokufa.edu.iq** Email
.44 Course objectives

This course aims to provide the student with the knowledge required to qualify him scientifically and physically. Emotionally, The responsibility of which fallson her to delve into the field of work related to management accounting providing sufficient support to the management of organizations in making various decisions. Among this main goal, we mention the following goals: **1- Cognitive objectives:** - Making the student able to remember and repeat the information previously learned. Presenting the curriculum vocabulary in a way that is compatible with the learner's understanding. Learn it in situations that simulate that knowledge. Use and apply what Make the student able - Making the student able to support or refute an idea or opinion or issue a judgment in light of the principles. and general standards. - Motivating students to produce intellectual and innovative ideas based on the sciences they have learned. **2- Course specific skill objectives:**	Course objectives Academic

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Activating the student's manual and motor skills related to the use of tools and devices, such as computer use and software design. **3- Emotional and value-based goals:** Activating the emotional aspects of students, which include attitudes and values. The following is a statement of the objectives related to emotional and value-related aspects. Improving student reception by making them interested and listen attentively to the knowledge being presented. - Stimulating students' response through initiative, participation, and cooperation among them. - Creating value in the student by making him defend what he is certain of knowing and believing in and respecting trends. Different. - Making the student able to organize, choose, make decisions and issue judgments. - Making students adhere to values.	

.45 Teaching and Learning Strategies	
The assessment strategy is used during the study period to motivate learners to keep up with knowledge and is based on the results of tests in written examinations at the individual and workshop levels. That's our assessment. to Which is at the level of multiple student groups and assessing the level of student awareness based on His opinions show the extent to which the required outputs are available for studying the curriculum he has, and the research or reports that the student may be required to produce are evaluated, all of this and other matters that are built upon. In achieving the above goals In the ultimate pursuit of it Final assessment of the student He mentioned it. We also seek to develop the curriculum by integrating modern programs with the subject's vocabulary in a more in-depth manner. In order to develop the physical skills of the student in terms of working with programs related to administrative accounting, this in turn requires providing a computer lab in larger numbers than the available ones to be able to allocate a calculator to each student, and all of this is in the event that it is possible to return to in-person attendance.	**Strategy**

Course structure

Evaluation method	Learning method	Name of unit or topic	Week Hours Learning Criteria Required		

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Assessing the student's level of awareness based on To his opinions Which shows the availability of the required outputs	Lecture Discussions or ask questions	The concept of planning budgets and their importance	high knowledge	3	1
Assessing the student's level of awareness based on To his opinions Which shows the availability of the required outputs	Lecture Discussions or ask questions	Characteristics, principles and types of budgets	high knowledge	3	2
Assessing the student's level of awareness based on To his opinions Which shows the availability of the required outputs	Discovery and problem solving Lecture Discussions, ask questions, or raise a problem	Sales budgets and applications	high knowledge	3	3
Assessing the student's level of awareness based on To his opinions Which shows the availability of the required outputs	Discovery and problem solving Lecture Discussions, ask questions, or raise a problem	Production budgets and applications	high knowledge	3	4
Assessing the student's level of awareness based on To his opinions Which shows the availability of the required outputs	Discovery and problem solving Lecture Discussions, ask questions, or raise a problem	Raw materials budget and raw materials purchases	high knowledge	3	5
Assessing the student's level of awareness based on To his opinions Which shows the extent	Discover and resolve direct wages, and marketing and administrative Lecture and discussions or	expenses issues.	high knowledge	3	6

Provides the required outputs	Ask questions or raise a problem				
Evaluating the student's level of awareness based on his opinions that indicate the availability of the required outcomes	Discovery and and Problem Solving Lecture Discussions, ask questions, or raise a problem	Cost of goods sold and ending inventory balance	high knowledge	3	7
Evaluating the student's level of awareness based on his opinions that indicate the availability of the required outcomes	Discovery and problem solving Lecture Discussions, ask questions, or raise a problem	and Income statement balance Cash budget	high knowledge	3	8
Evaluating the student's level of awareness based on his opinions that indicate the availability of the required outcomes	Discovery and and Problem Solving Lecture Discussions, ask questions, or raise a problem	First month exam, explanation of answers and practical review	high knowledge	3	9
Evaluating the student's level of awareness based on his opinions that indicate the availability of the required outcomes	Discovery and problem solving Lecture or discussion extracurricular raise an issue	Review, oral exams, discussions, activities, directing questions or activities.	high knowledge	3	10
Evaluating the student's level of awareness based on his opinions that indicate the availability of the required outcomes	Discovery and and Problem Solving Lecture Discussions, ask questions, or raise a problem	Capital budgeting and the concept of present and future value of money	high knowledge	3	11

Assessing the student's level of awareness based on To his opinions Which shows the availability of the required outputs	Discovery and problem solving Lecture Discussions, ask questions, or raise a problem	Investment Evaluation Methods/ Payback Period + Net Present Value	high knowledge	3	12
Assessing the student's level of awareness based on To his opinions Which shows the availability of the required outputs	Discovery and problem solving Lecture Discussions, ask questions, or raise a problem	Applications of Net Present Value/Internal Rate of Return	high knowledge	3	13
Assessing the student's level of awareness based on To his opinions Which shows the availability of the required outputs	Discovery and and Problem Solving Lecture Discussions, ask questions, or raise a problem	Second monthly exam and explanation of the answers to the questions	high knowledge	3	14
Assessing the student's level of awareness based on To his opinions Which shows the availability of the required outputs	Discovery and problem solving Lecture Discussions, ask questions, or raise a problem	Review and oral exams, discussion of activities and The class	high knowledge	3	15

	.11 Course Evaluation
And the Based on the results of the tests in the written exams at the individual level We are evaluated workshops that I see that it is at the level of multiple student groups and the student's level of awareness is evaluated based on the extent to which the required outputs are available from studying the curriculum. Research or reports that the student may be required to produce are also evaluated, all of this and other matters upon which the final evaluation of the student is based, represented by In the degree of his ultimate pursuit	
	12 Learning and Teaching Resources
Al-Jubouri, Naseef Jassim, and others. (2015) Management Accounting (4th ed.). Al-Jazeera Printing and Publishing. Baghdad, Iraq. (This book is available in the libraries of the Colleges of Administration and Economics of various Iraqi universities, but for previous editions)	Required textbooks (curriculum if available)
Al-Zoubi, Basem. (2014). Analytical Accounting in the Framework of General Accounting Design. Dar Al-Moatamed. Beirut, Lebanon. (This book is available at the office of the Faculty of Administration and Economics/Lebanese University). Please note that the two sources above are available to the course instructors, who are willing to provide them to students who need them.	Main References (Sources)
Al-Fari Magazine / University of Kufa - College of Administration and Economics. (Research related to curriculum vocabulary	Recommended supporting books and references (scientific journals, reports)
The educational channel of the professor of the subject on YouTube https://youtu.be/AtCxkQ5DkqM The educational channel of the teacher on Telegram https://t.me/+abGb5ahWuX0zMWJi In addition to watching some electronic lectures from the Islamic University of Palestine and Ain Shams University in Egypt related to the curriculum components in case you want to expand your accounting knowledge.	Electronic references, websites

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Course description for the stage

1. Course name : Islamic Banking
.2 Course code
FBB606
.3 Semester/Year:
Second course
.4 Date of preparation of this description:
2024
5. Available forms of attendance:
In-person, classrooms.
2 6. Total number of study hours/number of units (total)
2
7. Name of the course supervisor - (If more than one name is mentioned)
Name: Sundos Hamid Musa Email: sundosh-Alkatrany@uokufa.edu
8. Course objectives

The course aims to address Islamic banking services and supervision in Islamic banks, the relationship between the central bank and the Islamic bank, qualitative and quantitative supervision and the extent of their suitability for Islamic banks, as well as evaluating the experience of Islamic banks and explaining the reason for their deviation from the theory and exposure to banking crises, especially the mortgage crisis, the position of Islamic banks on the crisis and the proposed solutions.	Course objectives Academic

9. Teaching and learning strategies

The educational strategy includes explaining the visions and objectives of the strategy to the student, analyzing the internal and external environments, studying the opportunities and challenges facing the educational process, and using the simulation method with the student to understand the material and what is consistent with the strategy of the academic department, college, university, and ministry, according to the applicable instructions and directives.	**Strategy**

Course structure

Evaluation Method	**Learning Method**	**Unit or Topic Name**	**Required Learning Abilities**	**Hours**	**Week**
Concept	Daily Lecture	Documentary credits and letters of guarantee	scientific knowledge	2	.31
Give	a daily lecture	Bank transfers Foreign exchange	scientific knowledge	2	.32

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Give a daily lecture	Credit cards and Islamic banking	scientific knowledge	.33 2	
Current accounts as a service, daily lecture	Islamic banking	scientific knowledge	.34 2	
Give a daily lecture	Supervision in Islamic banks	scientific knowledge	.35 2	
Give a daily lecture	Sharia Supervision	scientific knowledge	.36 2	
Administrative and accounting control, giving a daily lecture		scientific knowledge	.37 2	
	monthly exam	scientific knowledge	.38 2	
Qualitative and quantitative control in delivering a daily lecture	Islamic Bank	scientific knowledge	.39 2	
Legal reserve and daily lecture rates	Liquidity	scientific knowledge	.40 2	
Give a daily lecture	Capital adequacy ratio and credit ceilings	scientific knowledge	.41 2	
Evaluating the banking experience by giving a daily lecture	Islamic	scientific knowledge	.42 2	
Give a daily lecture	Financial crises	scientific knowledge	.43 2	
Give a daily lecture	The mortgage crisis and the position of Islamic banks on it	scientific knowledge	.44 2	
	exam	scientific knowledge	.45 2	

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	.11 Course Evaluation
The course includes sections that provide a historical account of monetary policy, as well as the concept, objectives, and tools. It needs updating and the addition of some modern sections, as well as something about the monetary policy of the Central Bank of Iraq.	
	12 Learning and Teaching Resources
	Required textbooks (curriculum if available)
Islamic banking services Ashraf Mohammed Dawaba	Main References (Sources)
Islamic jurisprudence reports on Islamic banks	Recommended supporting books and references (scientific journals, reports)
Website of the General Assembly of Islamic Banking	Electronic references, websites

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Course Description for the Fourth Stage

1. Course name :

Accounting and banking information systems

.2 Course code

ABB612

.3 Semester/Year:

Second/Fourth

.4 Date this description was prepared

2024/3/18

5. Available forms of attendance:

Saffy

6. Total number of study hours/number of units (total)

3/3

7. Name of the course supervisor - (If more than one name is mentioned)

Dr. Safaa Tayeh Mohammed Name:

Safat.bakash@uokufa.edu.iq Email:

8. Course objectives

-Introducing the student to the nature, characteristics, and objectives of accounting and banking information systems. - Introducing the student to the role of information systems in achieving the objectives of the economic unit.	Course objectives Academic
- Introducing the student to the extent and importance of accounting and banking information systems and their contribution in providing information to solve problems facing senior management and make sound decisions.	**Strategy**

Course structure

Evaluation	**Learning method, unit or topic name, overview**		**Week Hours Required Learning Outcomes Knowledge**		
method: monthly and oral tests	**and terminology, lecture and discussion systems accounting information**		**and Scientific Acquisition**	3	.1
Monthly and oral tests	**Information Systems Terminology Lectures and Discussions accounting**		**Knowledge and scientific acquisition**	3	.2
Monthly and oral tests	**Definition of accounting information systems, lectures and discussions With features**		**Knowledge and scientific acquisition**	3	.3
Monthly and oral tests	**Characteristics of Information Systems Lectures and Discussions accounting**		**Knowledge and scientific acquisition**	3	.4

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Monthly and oral tests	The Importance of Communication in Departments Lectures and Discussions	Administrative	Knowledge and scientific acquisition	3	.5
Monthly and oral tests	Lectures and discussions	Revenue cycle	Knowledge and scientific acquisition	3	.6
Monthly and oral tests	Lectures and discussions	Expense cycle	Knowledge and scientific acquisition	3	.7
		First month test		3	.8
Monthly and oral tests	Data Processing and Storage Lectures and Discussions		Knowledge and scientific acquisition	3	.9
Monthly and oral tests	Lectures and discussions	- Data processing - Accounting information systems outputs	Knowledge and scientific acquisition	3	.10
Monthly and oral tests	Lectures and discussions	accounting control	Knowledge and scientific acquisition	3	.11
Monthly and oral tests	Lectures and discussions	Administrative control	Knowledge and scientific acquisition	3	.12
Monthly and oral tests	Electronic Control Methods Lectures and Discussions		Knowledge and scientific acquisition	3	.13
Monthly and oral tests	Techniques for developing and documenting lecture and discussion systems	accounting information	Knowledge and scientific acquisition	3	.14
		Second month test		3	.15

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	.11 Course Evaluation
Student participation in answering some of the questions asked in the hall and discussion (daily) 10%	
20%	**First exam:**
20%	**The second exam:**
50%	**Final Exam :**
100%	the total :
	12 Learning and Teaching Resources
________	Required textbooks (curriculum if available)
- **Dr. Qasim Mohsen Al-Hubaiti and Ziad Hashem Yahya.** - **Prof. Ibrahim Al-Jazrawi and Dr. Amer Al-Janabi.**	Main References (Sources)
- **Dr. Sayed Abdel Maqsoud Mohamed and Dr. Nasser Nour El Din Abdel Latif.**	Recommended supporting books and references (scientific journals, reports)
____________	Electronic references, websites

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Course description for the stage

1. Course Name :
Economic Feasibility Studies
.2 Course code
.3 Semester/Year:
2023-2024
.4 Date of preparation of this description:
- 3 - 18
5. Available forms of attendance:
Daily attendance in the classroom . 6. Total
number of study hours/number of units (total) 45 hours (three
hours per day)
7. Name of the course supervisor - (If more than one name is
mentioned) Name : Dr. Muhammad Ghali Rahi Email: muhammedh.riha@uokufa.edu.iq
8. Course objectives

Teaching students in the specializations of finance, banking, business administration, accounting, and other related specializations at the university, by providing them with information, knowledge, and skills related to economic and technical feasibility studies for proposed investment projects, to demonstrate their suitability for the economic and financial policies of the business institution, and to demonstrate their efficiency in employing, investing, and developing their funds, leading to raising the level of their contributions to the national income, ensuring the continuity of their flows to meet the needs of individuals and various organizations in society.	Course objectives Academic

9. Teaching and learning strategies

.1 **Understanding and Knowledge** • Demonstrates understanding of the financial and business sciences necessary to develop himself professionally. like that • Demonstrates awareness of knowledge related to financial business management, banking, and international banking operations. • Acquire knowledge of the main functional aspects of financial management and Financial analysis **.2 Critical and Analytical Thinking Skills** **Skills**	**Strategy**

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• Harvests ethical considerations and adheres to them in making decisions related to marketing.

Financial and banking business

• Diagnoses international financial issues, including ethical issues, analyzes their content, and proposes recommendations for their resolution. •

Demonstrates an understanding of the global economy and the impact of social, economic, and cultural factors.

On the management of financial and banking operations

.3 Personal development skills

• Improving the quality and type of real estate financing and increasing productivity

• Realizes that continuous learning and training are an integral part of professional growth and career advancement

4 Practical skills

• Preparing and providing investment portfolio management and information technology • Conducts research using various available resources. • Conducts feasibility studies and project evaluations for individuals, institutions, and proposed projects.

Course structure

Evaluation	Learning	Name of the unit or topic	Required Learning Aids	Three **hours a week** .	
Method : Short reports and/or research and/or projects • Exams short • Duties •Oral presentation of research and reports • Midterm and final exams	**Method** - Lectures - Discussions - Solving problems Types - Project	- General framework of the feasibility study: Definition of the project - Project characteristics - Project objectives - competitions in terms of ownership - Types of projects in terms of economic activity - Importance of the project within the framework of the national economy	**- Knowledge and Concepts** **- Self-development skills** **- Thinking skills** **Critical Analyst** - **Scientific skills**		

		Investment concept: - Financial investment - Real investment relationship Investing in economic development			Third	.2
		The concept of feasibility studies, - the steps of studies, and - the importance of feasibility studies. feasibility			Third	.3
		Identifying investment - opportunities: Opportunity identification criteria Investment approaches - Various methods to identify investment opportunities - Initial screening of investment opportunities - Preparing investment opportunities Preliminary feasibility study			Third	.4
		Marketing study: the - importance of estimating demand for the project's product types. Information required to estimate sources of demand collection – Information			Third	.5
		Estimate demand - Forecast current demand Future methods Demand judgment methods used in forecasting Personal survey and others' experiences in forecasting demand methods Forecasting using demand forecasting International comparison method Statistical methods in forecasting			Third	.6

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		Financial study - - The relationship between the financial study and other aspects of feasibility studies - Total investment costs - Financing Project resources - Models and Financing - Lists required for financial study		Third	.7
		Evaluating the profitability - of the investment proposal: Average payback period rate - Accounting net worth Profitability Guide- Current - internal rate of return		Third	.8
		Project Selection in the - Case of Blocking Projects Evaluating Alternatives in Alternately - Under dangerous conditions		Third	.9
		Sensitivity analysis – - Simulation analysis method Problem Decision tree - evaluation Project and inflation		Third	.10
		Organizational and - individual feasibility studies: Determining the legal form Determining the project - Main departments of the new project and their description		Third	.11
		Defining jobs, describing - them, and the number of occupants. Developing personnel policies. -		Third	.12
		Technical Study: - Information necessary to set for the technical study -		Third	.13

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		Production volume and project size considerations - Things to study when determining production capacity: Determining methods for the project Appropriate production and technological method - Sources and means of obtaining technology				
		Identifying raw materials - and various inputs Preparing the design for production Project Interior - Determine the appropriate location for the project. Study the social profitability: Estimate the economic profitability. Estimate the scope of the project. The project's contribution to the national economy in terms of added value, the impact on foreign exchange, the impact on employment, and the impact on income distribution.			Third.14	
		Comprehensive case studies - + course vocabulary review			Third.15	

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	.11 Course Evaluation
	12 Learning and Teaching Resources
	Required textbooks (curriculum if available)
•Kazem Al-Issawi - Economic Feasibility Studies and Project Evaluation, Theoretical and Applied Analysis - Dar Al-Manhaj for Publishing and Distribution - Amman 2009 • Kidawi, Talal - Economic Feasibility Management of Projects, Dar Al-Hamed, Amman 2007. •Ali Sharif and Mohammed Al-Sahen, Management Economics, University House, Alexandria, no publication date •Hussein Abdul Qader, Project Analysis and Evaluation, Al-Quds Open University, Amman, 1996	Main References (Sources)
	Recommended supporting books and references (scientific journals, reports)
sa.edu.kau.www www.arado.org.eg www.yahoo.com www.google.com	Electronic references, websites

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Course description for the stage

1. Course Name : International Finance

.2 Course code

.3 Semester/Year: 2023 - 2024

.4 Date of preparation of this description: 10/17/2023

5. Available forms of attendance: Bachelor's

6. Total number of study hours / Total number of units / 3 3

7. Name of the course supervisor - (If more than one name is mentioned)

Name : A.M. Salem Abdel Rahman Abdel Abbas
Email: Salama.alebrahemi@uokufa.edu.iq

8. Course objectives

Developing skills in students related to the following: .17 Economic, statistical and econometric analysis .18 Knowledge of international economic theories .19 Knowledge of the most important economic indicators and data Knowing the stages of growth and development and the difference between them	Course objectives Academic

9. Teaching and learning strategies

Brainstorming strategy Discussion strategy Reporting and Discussion Strategy	**Strategy**

Course structure

Evaluation method	Learning	Unit or topic name:	Week Hours Learning Criteria Required		High
Method - Assessment by direct method. Assignments are given through daily lectures. 2- Daily and monthly tests	Lecture	**International Finance Concept -** **Factors of development**	Knowledge		.1

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		Elements of the international economic system	high knowledge		.2
		Modern trends in international finance	high knowledge		.3
		International funding sources	high knowledge		.4
		International Trade Finance	high knowledge		.5
		The relationship between debt and international financing	high knowledge		.6
		First exam	high knowledge		.7
		international financial institutions and regional	high knowledge		.8
		International Monetary Fund	high knowledge		.9
		Central Bank	high knowledge		.10
		Types of financing	high knowledge		.11
		Financial leasing	high knowledge		.12
		Corporate Finance	high knowledge		.13
		International Finance Indicators	high knowledge		.14
		Final Exam	high knowledge		.15

11. Course Evaluation The evaluation is out of 100 and is distributed between the assignments and tasks assigned to the students, the monthly exams, and the final exams.	
12 Learning and Teaching Resources	
	Required textbooks (curriculum if available)
Maih Shabib et al. International Finance: Theoretical Foundations and Analytical Methods. Dar Al-Sadiq Cultural Publishing House, 2019.	Main References (Sources)
	Recommended supporting books and references (scientific journals, reports)
The Office of Administration and Economics, as well as the Library of Financial and Banking Sciences, in addition to the Internet sites.	Electronic references, websites

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Course Description for the Fourth Stage

1. Course name :
Research Project Graduation
.2 Course code:
TOB 514
.3 Semester/Year:
First of the academic year 2023/2024
.4 Date this description was prepared:
2023/9/1
.5 Available forms of attendance:
Weekly class attendance
6. Total number of study hours/number of units (total)
)30(hours)2(units per week
7. Name of the course supervisor (if more than one name is mentioned)
Name: Dr. Ali Hamid Hindi Al-Ali alih.alali@uokufa.edu.iq Email
8. Course objectives

1. Developing the student's basic knowledge in the field of research by teaching him how to review previous literature and determine the theoretical framework for his research project. 2. Developing the ability to think critically and solve research problems through analysis. Developing the student's ability to process data and interpret results. 3. Developing the ability to communicate effectively with academic research communities by developing the ability to write research and discuss it orally. 4. Developing data collection and analysis skills, and developing the ability to identify the factors influencing the research phenomenon (study project). 5. Developing students' critical thinking skills by enhancing their ability to analyze and evaluate information and pose research questions about it.	Course objectives Academic

9. Teaching and learning strategies

The research project course is a course in which students are taught the principles and values that govern the practice of scientific research, with the aim of providing them with the knowledge and skills necessary to conduct sound scientific research in an ethical and responsible manner. This is done by introducing them to the ethics, goals, and principles of scientific research, in order to present a research project that fulfills the aspirations of the student, the professor, and the university.	**Strategy**

Course structure

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Evaluation method:	Learning method	Name of unit or topic	Week Hours Required Learning Outcomes Submitting a		
Participations and evaluation according to the stages of research completion	Classroom learning and student engagement	Reading into the concept of quotation and its types	research project that fulfills the aspirations of the student, the professor, and the university	2	.1
Participations and evaluation according to the stages of research completion	Classroom learning and student engagement	Distinguishing between types of quotations and how to document sources	Submitting a research project that fulfills the aspirations of the student, the professor, and the university.	2	.2
Participations and evaluation according to the stages of research completion	Classroom learning and student engagement	Understanding the concept of the general framework for scientific research	Submitting a research project that fulfills the aspirations of the student, the professor, and the university.	2	.3
Participations and evaluation according to the stages of research completion	Classroom learning and student engagement	Defining the elements of the general framework for scientific research	Submitting a research project that fulfills the aspirations of the student, the professor, and the university.	2	.4
Participations and evaluation according to the stages of research completion	Classroom learning and student engagement	How to do general technical production for scientific research	Submitting a research project that fulfills the aspirations of the student, the professor, and the university.	2	.5
Participations and evaluation according to the stages of research completion	Classroom learning and student engagement	Learn how to analyze study results to reach conclusions.	Submitting a research project that fulfills the aspirations of the student, the professor, and the university.	2	.6
Participations and evaluation according to the stages of research completion	Classroom learning and student engagement	Learn how to provide high-value study recommendations.	Submitting a research project that fulfills the aspirations of the student, the professor, and the university.	2	.7
Participations and evaluation according to the stages of research completion	Classroom learning and student engagement	Identify the most important axes of scientific research evaluation	Submitting a research project that fulfills the aspirations of the student, the professor, and the university.	2	.8
Participations and evaluation according to the stages of research completion	Classroom learning and student engagement	How to prepare for a scientific discussion with general notes about it	Submitting a research project that fulfills the aspirations of the student, the professor, and the university.	2	.9
		Comprehensive exam for the subject		2	.10
		Discussion of graduation projects		2	.11
		Discussion of graduation projects		2	.12
		Discussion of graduation projects		2	.13
		Discussion of graduation projects		2	.14
		Discussion of graduation projects		2	.15

.11 Course Evaluation	
20 points for student participation in discussions + evaluation of the stages of scientific research completion 10 marks for the comprehensive exam 20 research supervisor degrees 50 points for scientific discussion of the research	
12 Learning and Teaching Resources	
Required textbooks (curriculum if available)	There is no
Main References (Sources)	"The Foundations of Al-Dulaimi, Nahida Abdul Zaid, 2016 and the Rules of Scientific Research," First Edition, Safaa Publishing and Distribution House, Amman, Jordan.
Recommended supporting books and references (scientific journals, reports)	There is no
Electronic references, websites	There is no