

the university :Kufa
 the college :Administration and
 Economics
 Section:Banking and Finance
 Stage:Third
 Name of the third lecturer:Maher
 Naji Ali
 The scientific title :Teacher
 Qualification :Master's



The Republic of Iraq
 Ministry of Higher Education and
 Scientific Research
 Scientific supervision and
 evaluation device

Academic program for the Department of Finance 2021-2022

Course description:

The course addresses the most important characteristics, attributes and nature of banking activity, in addition to the record treatments that are recorded in banks and the nature of the records that are kept so that the student is provided

Faculty of Administration and Economics	Educational institution -1
Department of Banking and Financial Sciences	scientific department -2
Bank accounting	Course name -3
a lecture	Available attendance -4 forms
The second course	Semester/year -5
30 hours	Total number of study -6 hours
28/02/2022M	The date this description -7 was prepared
	Course objectives: -8
Providing the student with sufficient information about the accounting systems used in the banking sector	
Reviewing the accounting systems used in the banking sector	
The student's understanding of the transactions that take place in the banking sector	
Know what is used in the banking sector	
Enabling the student to use accounting treatments in the banking sector according to the correct principles	

9- Learning outcomes, teaching and evaluation methods

Cognitive objectives: -1

A- Knowledge and understanding

A1-The student's knowledge of the most important characteristics and nature of banking activity

A2-The student's understanding of the most important restrictive treatments in banking activity

A3-Identify the records that are kept in banking activity

A4-Enabling the student to undertake the accounting course in banking activity

Teaching and learning methods:

Lectures -

Scientific discussions -

Evaluation methods:

Exams -

Discussions -

Emotional and value goals -

C1- The logical sequence of ideas

C2- Objectivity in discussions

C3- Logical/conceptual analysis

C4- Brainstorming

C5-Other

Teaching and learning methods: -

Lectures -

Intellectual questions and discussions -

Evaluation methods

Written exams -

Oral questions -

Asking practical questions about reality and observing the intellectual answers of each student -

General and qualifying transferable skills (other skills related to employability and personal development) -

D1-Enabling the student to employ his acquired skills in solving problems that arise during application in practical life

Course structure -

Course structure .1

Evaluation method	Teaching method	Name of the unit/course or subject	Required learning outcomes	hours	the week
Oral questions and speed tests	Lecture and discussions	Accounting for external transfer operations	Mr. Dr	2	.1
Oral questions and speed tests	Lecture and discussions	Accounting for external transfer operations	Mr. Dr	2	.2
Oral questions and speed tests	Lecture and discussions	Accounting for internal transfer operations	Mr. Dr	2	.3
Oral questions and speed tests	Lecture and discussions	Accounting for internal transfer operations	Mr. Dr	2	.4
Oral questions and speed tests	Lecture and discussions	Accounting for documentary credit operations	Mr. Dr	2	.5
Oral questions and speed tests	Lecture and discussions	Accounting for documentary credit operations	Mr. Dr	2	.6
Oral questions and speed tests	Lecture and discussions	Accounting for letters of guarantee operations	Mr. Dr	2	.7
Oral questions and speed tests	Lecture and discussions	Accounting for letters of guarantee operations	Mr. Dr	2	.8
Written exams		The first exam of the second semester		2	.9
Oral questions and speed tests	Lecture and discussions	Daily reconciliations of banking	Mr. Dr	2	.10
Oral questions and speed tests	Lecture and discussions	Daily reconciliations of banking	Mr. Dr	2	.11

Oral questions and speed tests	Lecture and discussions	Final Accounts	Mr. Dr	2	.12
Oral questions and speed tests	Lecture and discussions	Final Accounts	Mr. Dr	2	.13
Oral questions and speed tests	Lecture and discussions	Final Accounts	Mr. Dr	2	.14
Written exams		The second exam for the second semester		2	.15