

Ministry of EducationHigher education and scientific research deviceScientific supervision and evaluation circleQuality assurance and academic accreditation to divideAccreditation

a descriptionAcademic program and curriculumDepartment of Financial and Banking

the introduction:

The educational program is a coordinated and organized package of courses that includes procedures and experiences organized into course vocabulary. Its main purpose is to build and refine the skills of graduates, making them qualified to meet the requirements of the labor market. It is reviewed and evaluated annually through internal or external audit procedures and programs, such as the external examiner program.

The academic program description provides a brief summary of the program's main features and courses, indicating the skills that students are working to acquire based on the academic program's objectives. The importance of this description is evident in that it represents the cornerstone for obtaining program accreditation, and it is written by the teaching staff under the supervision of the scientific committees in the academic departments.

This second edition of the guide includes a description of the academic program after updating the vocabulary and paragraphs of the previous guide in light of the developments and changes in the educational system in Iraq, which included a description of the academic program in its traditional form (annual, semester system), as well as adopting the generalized academic program description according to the Department of Studies' letter T M3/2906 dated 3/5/2023 with regard to programs that adopt the Bologna Process as the basis for their work.

In this regard, we cannot but emphasize the importance of writing descriptions of academic programs and courses to ensure the smooth running of the educational process.

Concepts and terminology:

Academic Program Description: The academic program description provides a concise summary of its vision, mission, and objectives, including an accurate description of the targeted learning outcomes according to specific learning strategies.

<u>Course Description</u>: It provides a concise summary of the course's key features and expected learning outcomes, demonstrating whether the student has made the most of the available learning opportunities. It is derived from the program description.

<u>Program vision:</u> An ambitious vision for the future of the academic program: to be a sophisticated, inspiring, motivating, realistic, and applicable program.

<u>Program message:</u> The goals and activities necessary to achieve them are briefly explained, and the paths and directions of program development are identified.

<u>Program objectives:</u> These are statements that describe what the academic program intends to achieve within a specific time period and are measurable and observable.

<u>Curriculum structure:</u> All courses/study materials included in the academic program according to the approved learning system (semester, annual, Bologna track) whether they are required (Ministry, University, College and Scientific Department) with the number of study units.

<u>Learning outcomes</u>:A compatible set of knowledge, skills, and values acquired by the student after the successful completion of the academic program. The learning outcomes for each course must be defined in a way that achieves the program's objectives.

<u>Teaching and learning strategies</u> It refers to the strategies used by faculty members to enhance student teaching and learning; these are plans followed to achieve learning objectives. In other words, it describes all classroom and extracurricular activities aimed at achieving the program's learning outcomes.

1. Program Vision

SeekingcollegeManagement and EconomicsTo be one of the leading higher education institutions inuniversity theBasraIn the field of modern education and scientific research, through its scientific, research, and administrative activities, it also works to provide an integrated path for its students and professors to make them active and creative in serving society in various fields.theeducation.

2. Program message

Working to prepare and graduate leading scientific and leadership competencies inLabor marketln developing the knowledge base in the field of scientific research to serve the local, regional and

international community, as well as training and refining students' minds scientifically and intellectually, and emphasizing social and cultural values and responding to the requirements of the local market.

3. Program objectives

- 1. Embodying vision, mission, and goalsuniversity the Basra Applying best educational practices with a focus on ensuring and enhancing quality and performance.
- 2. Preparing specialized personnel capable of serving the community and preparing for future specializations.
- 3. Spreading a culture of human diversity in society and transferring knowledge and skillsThe processWriting academic research and creative scientific achievement through student and instructor–focused activities.
- 4. The college seeks to establish scientific and cultural cooperation agreements with counterpart colleges and corresponding departments in different colleges to achieve best practices in the fields of education and learning.
- 5. Focusing on the educational and moral aspects of all its members and instilling a spirit of dedication, tolerance, commitment, and work to serve the nation.
- 6. Focusing on the educational and moral aspects of the student and instilling a spirit of dedication, tolerance, and commitment.

4. Program accreditation

nothing

5. Other external influences

nothing

6. Program structure

comments *	Percentage	Study unit	Number of	Program structure
			courses	
Core course	100%	45	1	Institutional
				requirements
			Yes	College
				requirements
			Yes	Department
				requirements
			There is	Summer training
				Other

^{*} The notes may include whether the course is core or elective.

7. Program Description	on		
Credit Hours/ weekly	Course name	Course code	Year / Level
3	Financial mathematics		2025–2026 /Second/ First Course
3	Money and Banking		First Course
2	Commercial Law		
3	quantitative methods		
2	Financial Management 1		
2	Computer 1		
3	Intermediate Accounting 1		
3	English language		
			2025-2026 /Second/
3	Financial and banking institutions		Second Course
3	Banking Marketing		
2	Financial Management 2		
2	E-commerce		
3	Intermediate Accounting 2		

2	English language				
2	Computer 2				
2	Cost Accounting 1		2025-2026 Third/ First Course		
3	Bank management		First Course		
3	Banking Information Systems				
3	Financial feasibility studies				
2	Operations Research 1				
3	Malba markets				
3	Monetary policy		2025-2026 Third/		
3	Investment portfolios		Second Course		
3	International Finance				
3	Banking accounting				
2	Operations Research 2				
2	Cost Accounting 2				
3	Financial Risk Management		2025-2026 /Fourth/ First Course		
3	Standard Financial Economics		That Course		
3	Islamic banks				
3	International banking standards				
2	Ethics and methods of scientific research				
2	Managerial Accounting 1				
3	Banking operations		2025–2026 /Fourth/ Second Course		
3	Evaluating investment decisions		Second Course		

3	Auditing and control	
2	Financial derivatives	
2	Managerial Accounting 2	
2	Research project	

8. Expected learning outcomes of the program							
Knowledge							
	 Theoretical knowledge of the subject. The ability to analyze and enjoy. Knowing how to obtain information. 						
Skills							
	expansionThe skill of using accumulated						
	knowledge of the subjectsPublic						
	expenditures, revenues, and the general						
	budget						
Values							
	Developing students' abilities to share ideas						
	Disclosureon theldeas regarding						
	mattersfinancialAnd among						
	themcontentScientific material						

9. Teaching and learning strategies

1- Explanation of the scientific material by the lecturer a Daily a Attendance a.

2- RequestPreparing periodic reportsA discussion about the topics that were covered.

10. Assessment methods

Weekly, monthly, daily, and final examsseason.

11. Fa	culty				
Faculty	members				
Faculty pre	paration	Special requirements/s kills (if any)	Specialization	academic rank	
lecturer	angel		private	general	
	√		Economic developmen t	economy	D. Ahmed Jassim Mohammed
	✓		Finance and Banking	economy	Dr. Muntadhar Fadhil Saad
	√		Finance and Banking	economy	Dr. Hussein Jawad Kadhim
	√		Banking Economics	economy	Dr. Ikhlas Baqir Hashim
	√		internationa I relations	economy	Dr. Mahdi Saleh Hanoush
	√		Critical policies	economy	Dr. Aqeel Abdul MohammedAbba s
	√		Financial planning	economy	Dr.Radi Obeid Nghimish
	√		Cash and Banks	economy	Dr. Naeem Sabah, surgeon
	√		Economic developmen	economy	Dr.Ahmed geminationSale

	T	_	1	
√		Economic measureme nt	economy	Dr.Hashim Jabbar
√		Financial Managemen t	Financial and banking sciences	D. Muhammad Jassim Muhammad
√		Financial Managemen t	Financial and banking sciences	Dr. Ahmed Rasen Alawi
√		Financial accounting / Information systems	accountin g	Eng. Hossam Ahmed Ali
~		Planning economy	economy	M.Ban Yassin Makki
✓		accounting	accountin g	M. Ban Tawfiq Najm
√		banks	economy	Dr. Faiza Hassan Masjat.
✓		Information Technology	Calculato rs	A.M. Haider Salah Hashem
√		Economic developmen t	economy	M.D.Azhar Abdel Latif
√		Macroecon omics	economy	Dr. Siham Ghali Jaber
√		Financial accounting	accountin g	M. Qasim Muhammad Dahash
√		organizatio nal behavior	administr ation	M. Mayada Kazem Natoush
√		Tax accounting	accountin g	M.M. Salam Saddam Mahr
√		Financial Managemen t	Financial and banking sciences	Dr. Shrouq Khalaf Latif

*	Financial Managemen t	Financial and banking sciences	M. Ahmed Abdel Karim Mohammed
√	Financial policies	economy	Dr. Hassan Haider Abdul Karim
✓	Corporate Finance	Financial and banking sciences	M. Sarah Abbas Ali
*	Bank managemen t	Financial and banking sciences	M.M. Ahmed Sami Ibrahim
*	banks	Financial and banking sciences	M.M. Zainab Abdul Aziz Abdullah
*	Financial markets	Financial and banking sciences	M.M. Adhraa Jaseb Abadi
✓	monetary policies	Financial and banking sciences	M.M. Abdullah Mohammed Radi
√	Islamic banks	Financial and banking sciences	M M Murtadha Abdul Hussein Abdul Karim
✓	Financial markets	Financial and banking sciences	M.M. Asia Ali Hadi
√	Modern and contempora ry		M.M. Israa Khairy Abdel

Professional Development
Orienting new faculty members
Professional development of faculty members

12. Admission standard

13. Key sources of information about the program

14. Program development plan

Conducting field visits to government institutions to familiarize students with the procedures for calculating and collecting revenues and how they are spent to meet economic objectives.

		Lear	ning ou	tcomes	requir	ed fron				s Plar	1				
Values				Skills				Kno	Knowledge				Course Name	Cour se	Year/Level
C4	С3	C2	C1	for4	for3	for2	for 1	A4	A3	A2	A1	al or option al	, rame	code	
V	1		1	√ V	1	V	√	√		V	√	essenti al	Public finance		2025-2026 Phase Two
V	V	V	V	√	V	1	V	√	√	V	V	essenti al	Financial and banking institutions		Thase Two
$\sqrt{}$	V	√	V	√	V	√	√		√	V	1	notesse ntial	Banking Marketing		
	V	1	V	V	V	V	√	V	V	V	V	essenti al	Financial Management 2		
V	V	V	√	√	$\sqrt{}$	V	$\sqrt{}$	V	V	$\sqrt{}$	V	essenti al	E-commerce		
V	V	V	√	√	V	√	$\sqrt{}$	V	V	V	V	essenti al	Intermediate Accounting 2		
	V	V	√	√	V	V		V	V		√	notesse ntial	English language		

	. 1											notocc		1
٧	V	V		V	V	V	٧	٧	V	V	V	notesse ntial	Computer 2	
	$\sqrt{}$	$\sqrt{}$	√	$\sqrt{}$	$\sqrt{}$	√	1	1	$\sqrt{}$	√	√	essenti al	Financial and banking institutions	
$\sqrt{}$	$\sqrt{}$	$\sqrt{}$	√	$\sqrt{}$	$\sqrt{}$	√	1		$\sqrt{}$			notesse ntial	Banking Marketing	
	$\sqrt{}$	$\sqrt{}$	V	V	$\sqrt{}$	√	1	1	V	√	√	essenti al	Financial Managemen t 2	
$\sqrt{}$	$\sqrt{}$	$\sqrt{}$	√	$\sqrt{}$	√	√	1	$\sqrt{}$	$\sqrt{}$	V	V	essenti al	E- commerce	
	V	V	√	V	V	V	V	1	V	√	√ 	essenti al	Intermediate Accounting 2	
	$\sqrt{}$	$\sqrt{}$	√	$\sqrt{}$	$\sqrt{}$	$\sqrt{}$	V				V	notesse ntial	English language	
	1	√		√	V	1	1	√	1	1	1	notesse ntial	Computer 2	
√ 	$\sqrt{}$	V	√	V	V	1	V		V	1	√	essenti al	Cost Accounting 1	2025-2026 Third stage
$\sqrt{}$	$\sqrt{}$				$\sqrt{}$		V				V	essenti al	Bank management	J.

V	V	V	V	V	V	V	1	V	V	V	V	essenti al	Banking Information Systems	
√	V	V	$\sqrt{}$	V	√	V	V		V	V	$\sqrt{}$	essenti al	Financial feasibility studies	
$\sqrt{}$	$\sqrt{}$		$\sqrt{}$	$\sqrt{}$	$\sqrt{}$	1	√	√	$\sqrt{}$	$\sqrt{}$	1	essenti al	Operations Research 1	
$\sqrt{}$	$\sqrt{}$	$\sqrt{}$	$\sqrt{}$	$\sqrt{}$	$\sqrt{}$	√		1	$\sqrt{}$	$\sqrt{}$	V	essenti al	Malba markets	
√	~	$\sqrt{}$	$\sqrt{}$	~	$\sqrt{}$		1		$\sqrt{}$	$\sqrt{}$	$\sqrt{}$	essenti al	Monetary policy	
	$\sqrt{}$		V	V	V	V	1	1	$\sqrt{}$	$\sqrt{}$	1	essenti al	Investment portfolios	
V	$\sqrt{}$	V	$\sqrt{}$	V	V	V	1	1	$\sqrt{}$	$\sqrt{}$	V	essenti al	International Finance	
V	$\sqrt{}$	V	$\sqrt{}$	V	V	V	V		V	$\sqrt{}$	V	essenti al	Banking accounting	
	$\sqrt{}$		$\sqrt{}$	V	V	V	1	1	$\sqrt{}$	$\sqrt{}$	1	essenti al	Operations Research 2	
V	V	V	V	V	V	V		V	V	V	V	essenti al	Cost Accounting 2	

V	V	V	√	V	V	√ 	√	√	V	V	V	essenti al	Financial Risk Management	2025-2026 Fourth
	V	V	√ 	V	√ 		V	V	V	√ 	V	essenti al	Standard Financial Economics	stage
\checkmark	√				$\sqrt{}$		√	√	√	√		essenti al	Auditing and control	
	$\sqrt{}$	√			$\sqrt{}$		√	√	√	1		essenti al	Financial derivatives	
√		√	V	√	√ 	√ 	1		V	√ 	√ 	notesse ntial	Ethics and methods of scientific research	
$\sqrt{}$	$\sqrt{}$	√			$\sqrt{}$		√	√	√	1		essenti al	Managerial Accounting 1	
V	V	V	V	V	V	V	V	V	1	V	V	essenti al	Banking operations	
	$\sqrt{}$	V	√ 	V	V		1	1	√ 	√ 	√	essenti al	Evaluating investment decisions	
	V	V	V	V	V		V	V	V	V	V	essenti al	Islamic banks	

V	V	V	V	V	V	1	V	V	V	V	V	essenti al	International banking standards	
$\sqrt{}$		V	V	V	V	√ 	√		V	√	√	essenti al	Managerial Accounting 2	
V	V	V	V	V	1	V	1	1	V	1	V	notesse ntial	Research project	

 Please check the boxes corresponding to the individual learning outcomes from the program that are being assessed.

1. Course	e Name:							
Evaluating in	vestment dec	cisions						
2. Course	e code:							
3. the ch	apter/Year:							
The semester								
4. Date this description was prepared								
25/11/2025								
5. Availa	ble forms of a	attendance:						
My presence	only							
		<u> </u>		r of units (total):45				
45hourQuar	45hourQuarterly3.one hour per week							
7. Name	7 Name of the course coordinator /if there is more than one places							
mention it).	(
,	Montazer Fa	adel SaadEm	ail: <u>M</u> u	ıntader.saad@uoba	srah.edu	<u>iq</u>		
8. Course objectives								
•			Enab	ling students to learr	n about a	nd		
•			build an optimal investment portfolio.					
•								
9. Teachi	ng and learni	ing strategies						
1-Education	al strategy: C	Concept plan	ning.		stra	tegy		
	ning is a tead		_					
3-Education	strategy ser	ies of observ	ations	8				
10. Course	e structure							
Evaluation	Learning	Unit or topic	name	Required learning	Hours	Week		
Method	method			outcomes				
0	Lectures/Cla	Investment		Concept and	3	1		
Questio				importance of investment	3			
ns and		Investment		decisionInvestment	3	2		

discussi		Investment	Investment	3	3		
				3	4		
on		portfolio	feasibility studies		5		
			Types of securities				
			The concept	3	6		
			return	3	7		
			Capitalist Contr		8		
			Theory	3	9		
			Options	3	10		
			How to calculate t	3	11		
			return	3	12		
			The concept of risl		13		
			How to calculate r		14		
			Portfolio Theories	3	15		
			Traditional				
			investment portfo				
			models				
			Diversification				
			Diversification				
			theories				
			Financial derivativ				
			Futurists				
11. Course	e evaluation						
distribution as 1	follows:50Shak	e Exams Monthly	Daily50degree For exams F	inal			
		ing resources	, ,				
			Required textbooks (metho	dology if or	anlicable)		
Prepared by			Required textbooks (metho	uology, ii ap	oplicable)		
r repared by	the mstruct	01	Main references (accurace)				
			Main references (sources)				
			Recommended supporting books and				
			references (scientific journals, reports)				
			Electronic references, webs	sites			

13. Course	e Name:Inve	stment portf	olio						
Investment po	ortfolio								
14. Course	e code:								
15. the cha	15. the chapter/Year:								
The semester									
16. Date th	nis description	on was prepa	ared						
1/12/2025									
17. Availa	ble forms of a	attendance:							
My presence									
				r of units (total):45					
45hourQuar	terly3.one h	our per weel	ζ						
	of the cours	se coordinate	or (if t	here is more than	one,	plea	se		
mention it).	Montager Fa	adel SaadFm	ail·Mı	ıntader.saad@uoba	srah	edu	in		
				<u>i@uobasrah.edu.iq</u>	<u> </u>	caa.	<u>ıq</u>		
	objectives								
•			Enab	ling students to learr	n abo	ut ar	nd		
•			build	an optimal investmen	t portf	olio.			
•									
21. Teachi	ng and learni	ing strategies							
1-Education	al strategy: C	Concept plan	ning.			strat	egy		
2-Brainstorm	ning is a tead	ching strateg	у.						
3-Education	strategy ser	ies of observ	ations	3					
22. Course	structure								
Evaluation	Learning	Unit or topic	name	Required learning	Hou	rs	Week		
Method	method			outcomes					
Questio	Lectures/Cla	Investment		Concept and] 5		1		
ns and				importance of investment	3		2		

Evaluation	Learning	Unit or topic name	Required learning	Hours	Week
Method	method		outcomes		
Questio	Lectures/Cla	Investment	Concept and importance of	_	1
•			importance of investment	3	
ns and		Investment	decisionInvestment	3	2
discussi		Investment		3	3
on		portfolio		3	4
		•		3	5

<u> </u>		-	-
	Portfolio	3	6
	management	3	7
	techniques	3	8
	Types of securities		9
	The concept	3	10
	return	3	11
	Capitalist Contra		12
	Theory	3	13
	Options	3	14
	How to calculate t	3	15
	return		
	The concept of risk		
	How to calculate ri		
	Portfolio Theories		
	Traditional		
	investment portfo		
	models		
	Diversification		
	Diversification		
	theories		
	Financial derivativ		
	Futurists		
23. Course evaluation			
distribution as follows:50degree Exams Monthly	y Daily50degree For exams F	inal	
24. Learning and teaching resources			
Investment Portfolio Book / A Gu	i Required textbooks (method	dology, if ap	pplicable)
Prepared by the Instructor			
	Main references (sources)		
	Recommended supporting	ng books	and
	references (scientific journa	ls, reports	.)
	,	•	,

Electronic references, websites

1. Course Name:							
Public finance							
2. Course code:							
3. the chapter/Year:							
thequarterly							
4. Date this description was prepared:							
3/12/2025							
5. Available forms of attendance:							
My presence only							
6. Number of study hours (total) / Number of units (total):							
45hourseasonHey3.one hour per week							
7. Name of the cour mention it).	se coordinator (if there is more than one, please						
	abr Salem + Dr. Azhar Abdul Latif						
8. Course objectives							
	1Introducing the student to the subject finance Year 2_ Understanding financial tools Year. 3_ A statement of the types of expenditure and their classifications in Iraq.						
9. Teaching and learn	ning strategies						
1-The teaching strategy involves planning the collaborative concept. 2-Brainstorming is a teaching strategy. 3-Education strategy series of observations.							
10							

10. Course structure

Evaluation Method	Learnin	Unit or topic name	Required	Hours	Week
	g		learning		
	method		outcomes		
Questions, discussions,	My presence	Financial [§] Year [§] :Its definition in	1- IDöTheoryöYea	3hour	1

and periodic		traditional	rةFor the		
exams		thoughtandIts	financial		
		features and		3hour	2
	My	characteristics in			
Questions,	_	traditional		3hour	3
discussions,	P	thought			
and periodic	My	Adam Smith's		3hour	4
exams		ideas and the		0110011	
Questions,	P	Classical school		01	5
discussions,	My	Finance in		3hour	3
and periodic	presence				
exams	P	Keynesian	2 Perklin	21	6
Questions,		thought	2-Public	3hour	O
discussions,	My	Characteristics	expenditures ⁵		
and periodic	•	and Features		21	7
exams	r	Finance in		3hour	'
		modern thought		21	8
Questions,	My			3hour	О
discussions,		identification		21.	9
and periodic	1	Public		3hour	9
exams		lnقexpenditures			
	My	both ideas		3hour	10
Questions,	presence				
discussions,	1	Impact of			
and periodic	My	expenses on		3hour	11
exams	presence	-			
	r	income	3- Types of	3hour	12
Questions,	My	meome	public		
discussions,	presence	Studying the effect	expenditures		
and periodic	1	of the multiplier	in Iraq	3hour	13
exams		or the marapher			
Questions,	My	Studying the effect	4- Public		
discussions,	presence		revenues	3hour	14
and periodic	•	or the accelerator			
exams		deflationary and			
Questions,	My	inflationary gap		3hour	15
discussions,	presence	•			
and periodic					
exams					

	T	T		
	My	Types of public		
Questions,	presence	expenditures in		
discussions,		Iraq	5-	
and periodic			AndۃBalancer	
exams	My	Its definition in	the balance	
	presence	both schools of		
Questions,	P	thought		
discussions,		one order o		
and periodic	My	Types of public		
exams		revenue: fees and		
	presence	taxes		
Questions,		taxes		
discussions,		Types of public		
and periodic	N/	Types of public		
exams	My	revenue: Public		
CAMIIS	presence	ioans		
Questions,				
discussions,		The difference		
and periodic		between themAnd		
exams		the concept of		
exams		each		
Questions,				
discussions,		How to prepare a		
		budget in Iraq		
and periodic		and and an and		
exams				
Questions,				
discussions,				
and periodic				
_				
exams				

11. Course evaluation

distributionas follows:20Daily exam grades for the first semester.30 Monthly exam grades for the semesterthe first50Grade for final exams For the first chapter

12. Learning and teaching resources

	Required textbooks (methodology, if applicable)
The Financial BookةYear/Dr. Abdul-Al Sakban and	Main references (sources)
others	

	Recommended supporting books and
	references (scientific journals, reports)
	Electronic references, websites
Course descrip	ption template
1. Course Name:	
Operations Research	
2. Course code:	
3. the chapter/Year	
:quarterly	
4. Date this description was prepared	:
23/11/2025	
5. Available forms of attendance:	
My presence only	
6. Number of study hours (total) / Number	per of units (total):
30hourquarterly.2one hour per week	
7. Name of the course coordinator (if	f there is more than one, please
mention it).	
the name:m.Hassan Haider Abdul Karim	Email: hussain.hayder@uobasrah.edu.iq
8. Course objectives	
•	1- Equipping students with
•	application skillsStatistical
•	analysis models
•	analysis models 2 -Expanding skillsApplying research models to
•	
Teaching and learning strategies	2 -Expanding skillsApplying research models to
 9. Teaching and learning strategies 1-The teaching strategy involves planning 2-Brainstorming is a teaching strategy. 3-Education strategy series of observatio 	2 —Expanding skillsApplying research models to financial decision-making processes g the collaborative concept. strategy

Method method name outcome AFor Explanation Operations A Research frame	theoretical	2	
AFor		2	
Afor of the Research frame	overally for	2	1
	ework for	2	2
1 Scientific 1 -	ations research	2	3
MONTHLY	ods of building ematical models	2 2	4 5
	erations research	2	6
	nation of the	2	7
most	prominent linear	2	8
progr	ramming	2	9
examsseas clarify the formu		2	10
	graphical method	2	11
prominent	solving linear	2 2	12
operations progr	ramming	2	13 14
l , l '-	mplified method	2	15
models used for	solving linear	_	vacatio
	ramming	2	16
probl	lems	2	17
	MMajor in solving	2	18
	r programming	2	19
analysis. probl		2	19
	sport models	2	20
The mode	mathematical el of the	2 2	21 22
	portation	2	23
probl	-	2	24
	Northwest Corner	2	25
	od for Solving	2	26
	sportation	2	27
Probl		2	28
	est cost method	2	29
	l's estimation	2	30
metho			
mode	lanced transport		
	.1		

How to navigate
through empty
squares
The modified
distribution method in
finding the optimal
solution to the
transportation
problem
Business Networks
Business network
analysis
Critical path method
PERT's approach to
business network
analysis
Binary model
Queue analysis

11. Course evaluation

distributionas follows:30

Specialization grade for the monthly examWith 20 points allocated for participation and daily exams

12. Learning and teaching resources Required textbooks (methodology, if applicable) Dr. Fawzia Omar Ghaleb: Lectures in Operation Research: University of Basra, College Administration and Economics Recommended supporting books and references (scientific journals, reports...) Hamed Al-Shamarti: Operations Research "Concept and Application", Demo Press Printing Foundation, Beirut Electronic references, websites

La Courae Norm	0.					
13. Course Name: Financial derivatives						
14. Course code:						
15. the chapter/	Year:					
thequarterly						
16. Date this de	scription	was prepare	d:			
29/11/2025						
17. Available for	rms of atte	endance:				
My presence only						
18. Number of st		` ´	nber of u	nits (total):		
45hourseasonHey	3.one hou	ır per week				
40 None of the		P I	/'C 11			
	e course	coordinator	(if there	is more than one	e, piease	
mention it). Name: Dr. Mahdi S	Calab Han	ouch Email.				
the name:M.M. Asi			a ali@uo	haerah adu ia		
		i Elliani. <u>asia</u>	<u>a.an@u0</u>	<u>basi an.euu.iq</u>		
20. Course object	cuves					
				ucing the s Financial derivati		to t
			-	etting to kno		Financ
			derivati	_	Wiypoo	Tinanc
			3_ stat	tementThe impo	rtance ar	nd role
				al derivatives.		
21. Teaching and	d learning	strategies				
1-The teaching str	ategy inv	olves plannii	ng the co	ollaborative conce	ept. strat	egy
2-Brainstorming is	a teachir	ng strategy.				
3-Education strategy series of observations.						
22. Course structure						
Evaluation Method	Learnin	Unit or topic	name	Required	Hours	Week
	g			learning		
	method			outcomes		
	ilictilou			Catoonics		

Questions,	My	Definition of	1-	2 hour	1
discussions,		financial	IDöTheoryöYea		
and periodic	•	derivatives:	rFinancial		
exams		According to the	derivatives		
		International		2 hour	2
	My	Monetary Fund			
Questions,		and billionaire		2 hour	3
discussions,	•	Warren Buffett			
and periodic	My	Financial		2 hour	4
exams	_	derivatives			
Questions,	1	markets		2 1	5
discussions,	My			2 hour	3
and periodic	presence	Objectives of			
exams	•	financial		2.1	6
Questions,		derivatives		2 hour	0
discussions,	My				
and periodic	presence	Types of financial		2.1	7
exams	r	derivatives		2 hour	'
				2.1	8
Questions,	My	Opinions of		2 hour	О
discussions,	presence	•		0.1	9
and periodic	P	opponents of	2- Options	2 hour	9
exams		financial	contracts		
	My	derivatives	Contracts	2 hour	10
Questions,	presence	0.011,0.01,00		_ 110 011	
discussions,	prosens	Risks of dealing in			
and periodic	My	derivatives		2 hour	11
exams	presence			_ 110 011	
	prosono	The contribution		2hour	12
Questions,	My	of derivatives to			
discussions,		financial crises			
and periodic	prosono			2hour	13
exams		The concept and		Ziioui	
Questions,	My	origin of options			
discussions,	presence	-		2hour	14
and periodic	Prosent				
exams		Elements of			
Questions,		options contracts		2hour	15
discussions,					_

	1			
and periodic	My			
exams	presence	Options markets		
Chamb	presente	options markets		
0	3.6	m 1 · .1		
Questions,	My	Traders in the		
discussions,	presence	options market		
and periodic				
exams		Types of options		
	My	contracts		
Questions,	_	contracts		
=	presence			
discussions,				
and periodic		Comparison		
exams	My	between stocks		
	presence	_		
Questions,	presente	and options		
discussions,		mı ı c		
		The mechanism of		
and periodic		trading in the		
exams	My	options market		
	presence			
Questions,	1			
discussions,		Futures contracts		
and periodic				
_		and swaps		
exams				
Questions,				
discussions,				
and periodic				
exams				
Overtions				
Questions,				
discussions,				
and periodic				
exams				

23. Course evaluation

distributionas follows:20Daily exam grades for the first semester.30 Monthly exam grades for the semesterthe first50Grade for final exams For the first chapter

24. Learning and teaching resources

Required textbooks (methodology, if applicable)

bookFinancial Derivatives Management / Dr. Abdul	Main references (sources)
Rahman Al-Douri and Saad Aqel	
	Recommended supporting books and references (scientific journals, reports)
	Electronic references, websites

1. Course Name:				
Banking accounting				
2. Course code:				
3. the chapter/Year:annual				
4. Date this description was prepared:				
23/11/2025				
5. Available forms of attendance:				
My presence only				
6. Number of study hours (total) / Number	r of units (total):			
30hourquarterly. 2one hour per week				
7. Name of the course coordinator (if t mention it).	here is more than one, please			
the name:m.Ahmed Abdulkarim Al-Yassin	Email: ahmed.alyseen@uobasrah.edu.iq			
8. Course objectives				
	 Understanding the banking industry, its nature and characteristics .Understanding the concept of banking functions and the services they provide. .The course aims to introduce daily and final accounts. 			

9. Teaching and learning strategies	
The skill of dealing with the subject of banking accounting for banks .A statement of all the information that is unclear to the student in general	strategy

25.	Course Name:		
finan	cial markets		
26.	Course code:		
27.	the chapter/Year:		
The s	semester		
28.	Date this description was prepa	ared	
21/1	1/2025		
29.	Available forms of attendance:		
Мур	resence only		
30.	Number of study hours (total) / N	Sumber of units (total):45	
45ho	ourQuarterly3.one hour per weel	Κ	
31. ment	Name of the course coordinate tion it).	or (if there is more than one, please	Э
the	name:.D.	Ahmed	Jassi
Mol	nammed: ahmed.j.mohammed@uobamammed@uobamammed@uobamamamamamamamamamamamamamamamamamamam	pasrah.edu.iq	,
32.	Course objectives		
•		Enabling students to knowFinancial	
•		markets and how they work-	
•			

33. Teaching and learning strategies

1-Educational strategy: Concept planning.

strategy

- 2-Brainstorming is a teaching strategy.
- 3-Education strategy series of observations

34. Course structure

Evaluation	Learning	Unit or topic name	Required learning	Hours	Week
Method	method		outcomes		
Oa.t!	Lectures/Class	financial markets	Theoretical	3	1
Questi			Foundations of	3	
ons			Financial	3	2
and			Markets	3	3
discus			Primary markets	3	4
sion			secondary markets	3	5
Ciori			Money markets	3	6
			Capital markets	3	7
			Organized markets	3	8
			Unregulated mark	3	9
			Financial mark	3	10
			and globalization	3	11
			Trading mechanisi	3	12
			Market Analysis	3	13
			Market indicators	3	14
			Fundamental	3	15
			Analysis		
			Technical Analysis		
			analytical tools		
			Market analy		
			theories		
			Methods		
			calculating the ind		

35. Course evaluation

distribution as follows:50degree Exams Monthly Daily50degree For exams Final

36. Learning and teaching resources

A document prepared by the instructor	Required textbooks (methodology, if applicable)
	Main references (sources)

Recommended	supporting	books	and
references (scientific journals, reports)			
Electronic references, websites			

25. Course Name:	. Course Name:				
Baathist crimes					
26. Course code:	6. Course code:				
27. the chapter/Year:					
thequarterly					
28. Date this description was prepared:					
312/2025					
29. Available forms of attendance:					
My presence only					
30. Number of study hours (total) / Numb	er of units (total):				
30 hourseasonHey.2one hour per week					
31. Name of the course coordinator (if there is more than one, please mention it).					
the name:M.M. Israa Khairy AbdelEmail: <u>israa.abed@uobasrah.edu.iq</u>					
32. Course objectives					
s	Introducing the student to tubjectBaathist crimes				
	e_ Getting to knowInternal events a ituations.				
	Statement of typesCrimes and the ventsIn Iraq.				
33. Teaching and learning strategies					

- 1-Education strategyHow dangerous the previous situation was for Ira strategy society.
- 2-Education strategyprevious events in Iraq.
- 3-Learning strategy of the series of observations.

34. Course structure

Evaluation Method	Learnin g	Unit or topic name	Required learning outcomes	Hours	Week
	method				
Questions, discussions, and periodic exams	My presence	1-The concept of crimes and their categories 2-DiscoveryFThe tractorymLinguis tically and technically!	1-Crimes of the Ba'ath regime according to the Criminal Court Lawyö IraqyöAl- AalyA2005	2 hour	1
Questions, discussions, and periodic exams	My presence	1-Types of		2 hour	2
Questions, discussions, and periodic	My presence	international crimes 2- Decisions Issued from The court Criminal The	Psychological an social crimes, the		3
exams	Mar	psychological crimes Legislative level Executive level	effects, and the most prominent violations of the Ba'athist regime Iraq	2hour	4
	My presence	Judicial level		2 hour	5

Questions, discussions,		theyatPsychologi cal crimesy ⁵			
and periodic exams	My presence	1 0) 011010810011			
Questions,		effects of crimesy ⁵		2 hour	6
discussions, and periodic exams		social crimesy		2 hour	7
	My presence	militarization of society			
Questions,		The Ba'athist regime's stance on theyN		2 hour	8
discussions, and periodic exams	My presence			2 mour	
		Violations of the lawsyNIraqyö		2 hour	9
Questions, discussions,	My	lawsylviraqy		2 hour	10
and periodic exams	presence	Images of human rights abuses and crimes committed by the authorities		2 hour	11
Questions, discussions, and periodic exams	My presence	Some decisions	Environmental crimes of the regines Baath in Iraq	2 hour	12
CAGIIIS	My presence	Ponticui una			
Questions, discussions,		military violations		2hour	13

and periodic exams		of the Ba'ath regime		2 hour	14
Questions, discussions, and periodic	My presence	Prisons and detention centers of the Ba'ath regime		2 hour	
exams	My presence	War and radioactive pollution and			15
Questions, discussions, and periodic exams	My presence	landmine explosions Destruction of	Mass grave crime		
Questions, discussions, and periodic exams	My presence	cities and villages (scorched earth policy) The marshes drying			
Questions, discussions, and periodic exams	My presence	Demolition of palm groves, trees and crops			
Questions, discussions, and periodic exams		Events of the mass graves of genocide committed by the Ba'athist regime in Iraq			

Questions, discussions, and periodic exams		Chronological classification genocide grave Iraq for the period 1963–2	on of es in eriod				
35. Course evaluation							
distributionas follows:20Daily exam grades for the				30 Monthly	exam grad	les for	
the semesterthe first50Grade for final exams For		the fir	st chapter				
36. Learning and teaching resources							
Unified curriculur	n of the M	linistry of High	Regui	red textboo	ks (methodol	ogv. if app	licable)
Education and Scientific Research		•		•	377 11	′	
Unified curriculum of the Ministry of		Main i	references	(sources)			
Higher Education and Scientific		Widin	10101011000	(304/303)			
Research							
Articles about Ba'athist crimes			Recor	mmended	supporting	books	and
		refere	nces (scien	tific journals,	reports))	

Research published on websites

1. Course Name:English poetry
computers
2. Course code:
3. the chapter/Year:annual
quarterly
4. Date this description was prepared
24-11-2025
5. Available forms of attendance:
My presence only

Electronic references, websites

6. Number of study hours (total) / Number of units (total):

3one hour per week

7. Name of the course coordinator (if there is more than one, please mention it).

the name: A.M. Haider Salah Hashem Email: hayder_alasadi@uobasrah.edu.iq

8. Course objectives

- It defines the basic concepts of modern computing, and illustrates its various forms and its impact on different areas of life..
- It identifies the computer system with its hardware and software components and their impact on the classification of computer devices..
- Modern operating system types are shown.
- You use the personal computer with the Windows (7) operating system with confidence and the ability to utilize its available facilities..
- It illustrates the impact of the internet and network revolution on our modern lives..
- Modern trends in the world of the Internet are shown.
- Software packages are used for word processing.MsWord2007, PowerPoint 2007 presentations, and Excel 2007 spreadsheet program.

9. Teaching and learning strategies

- 1-The teaching strategy involves planning the collaborative concep strategy
- 2-Brainstorming is a teaching strategy.
- 3-Education strategy series of observations

Evaluation Method	Learning method	Unit/Course or Topic Name	Required learning outcomes	Hours	Week
Questions and discussion	My presence	basicscomputer	AComputer course continuityand his generationsData and information	3	1
Daily tests	My presence	basicscomputer	Computer Featuresand fieldsIts uses and components	3	2
Questions and discussion	My presence	Computer components	Types of computers and their classification	3	3
Daily tests	My presence	Computer components	Computer componentsPartsPhysical devicesInput And the exit	3	4
Questions and discussion	My presence	Computer components	Computer Fund and Entity	3	5
Daily tests	My presence	Computer security	SystemscounterAnd the sixth computer	3	6
Questions and discussion	My presence	Computer security	ethicsthe worldelectronic ProblemAbuses and Computer Security	3	7
Daily tests	My presence	Software licenses	intellectual propertyand penetration electronic	3	8
Questions and discussion	My presence	Operating system basics	introductionDefinition of an operating system and its functionsand its goals	3	9
Daily tests	My presence	Operating system basics	introductionDefinition of an operating system and its functionsand its goals	3	10
Questions and discussion	My presence	Operating system components	Operating system classification examples	3	11
Daily tests	My presence	Operating system components	Operating system classification examples	3	12
Questions and discussion	My presence	Types of operating systems	NWindows 7 operating system	3	13
Daily tests	My presence	Operating system handling mechanism	NWindows 7 operating system	3	14
Questions and discussion	My presence	Operating system handling mechanism	Installation requirements and desktop components: Use a calculator to determine its contents.	3	15
Daily tests	My presence	Operating system handling mechanism	Installation requirements and desktop components:	3	16

	Jse a calculator to			
	letermine its contents.			
11. Course evaluation				
First exam grade (15) Second exam grade (15) Practical test score (15) Daily participation (5)				
12. Learning and teaching resources				
	Required textbooks (methodology, if applical			
 Yassin, Arafat. (2010). International Computer Driving Licence - Version 5. Amman, Jordan. 	Main references (sources)			
 Al-Quds Open University. (2011). Computer Principles Course/(0102). Al-Quds Open University: Amman, Jordan. General Organization for Technical and Vocational Training. Fundamentals of Operating Systems. Kingdom of Saudi Arabia. 	Recommended supporting books and references (scientific journals, reports)			
https://dspace.qou.edu/contents/0102/	Electronic references, websites			

10. Course Name:		
Banking accounting		
11. Course code:		
the chapter/Year:annual		
12. Date this description was prepared 23/11,	/2025	
13. Available forms of attendance:		
My presence only	1)	
14. Number of study hours (total) / Number of un	nits (total):	
30hourquarterly. 2one hour per week		
15. Name of the course coordinator (if there	is more than one, please	
mention it).		
the name:Dr. Ahmed Rasen AlawiEmail: <u>ahmed.ri</u>	sian@uobasrah.edu.iq	
16. Course objectives		
 Understanding the banking industry, its nature and characteristics Understandin g the concept of banking functions and the services they provide. The course aims to introduce daily and final accounts. 		
17. Teaching and learning strategies		
The skill of dealing with the subject of banking accounting for banks		
.A statement of all the information that is unclear to the student in general		

1. Course Name: Managerial accounting			
2. Course code:			
3. the chapter/Year: The semeste	r		
The semester			
4. Date this description was prepa	ared:26/11/2025		
5. Available forms of attendance:			
My presence only			
6. Number of study hours (total) / N	Number of units (total):		
45hourquarterly!3.one hour per week			
7. Name of the course coordinate mention it).	(ii there is the second of the		
the name:M. Ban Tawfiq Najm Al-Email			
Ban.nagem@uobasrah.edu.iq			
the name:M.M. Virgin Jasib Email: <u>Lec</u>	.athraa.ghasep@uobasrah.edu.iq		
8. Course objectives			
•	1- Equipping students with		
•	application skillsAccounting		
•	procedures.		
	³ -Clarifying the most important		
	modern ideasIn managerial		
	accounting		
9. Teaching and learning strategies			

- 1-The teaching strategy involves planning the collaborative concep strategy
- 2-Brainstorming is a teaching strategy.
- 3-Education strategy series of observations

Evaluation	Learning	Unit or topic name	Required	Hours	Week
		Offic of topic fiame	-	liouis	VVCCK
Method	method		learning		
			outcomes		
A.F. a	Explanatio	Managerial		3hour	1
AFor	n of the	accounting	The concept of		2
weekly,	scientific		managerial		3
monthl	material		accounting	3hour	4
y, daily,	throughTh		The relationship	3hour 3hour	5 6
			of managerial	3hour	7
written	e		accounting to other sciences	3hour	8
, and	presentati			3hour	9
final	on.		Objectives of	3hour	10
examst			Manageme	3hour	11
he	2-		nt Accountin	3hour	12
	Writingho		g	3hour	13
chapter	meworkSu		The	3hour	14
•			difference	3hour 3hour	15
	mmarizing		between	3hour	
	the most		managerial and	Siloui	
	importantt		financial		
	heldeas		accounting exercises		
	presented		Catereises		
	during the		Cost-		
	lectures		volume-		
	3-Staying		profit		
	informed		relationship		
			s		

about the	exercises
latest ideas	exercises
and	Break-even
developm	analysis
ents in the	Contribution
field of	Return Rate
manageria	exercises
	exercises
accountin	The concept
	of planning
g	budgets
	Types of
	planning
	budgets
	Investment
	decisions
. · · · · · · · · · · · · · · · · · · ·	, , , , , , , , , , , , , , , , , , , ,

11. Course evaluation

distributionas follows20 degreeThe examMonthlyFirst and20 Second monthly exam grade.And 10 for participation and daily preparation50degreeThe examFinal.

12. Learning and teaching resources

12. Learning and teaching resources	
	Required textbooks (methodology, if applicable)
Managerial accounting for decision making and strategic support / Hasho	,
Ali Hashem	
	Recommended supporting books and
bookHorngren et al. edition2012	references (scientific journals, reports)
bookHilton 2000 Edition	

Managerial Accounting, Ayman Taha Al-Nour	Electronic references, websites

1. Course Name:			
Banking Marketing			
2. Course code:			
3. the chapter/Year:annual			
quarterly			
4. Date this description was prepa	ared		
18/11/2025	18/11/2025		
5. Available forms of attendance:			
My presence only	My presence only		
6. Number of study hours (total) / N	Tumber of units (total):		
Two hours per week			
7. Name of the course coordinator (if there is more than one, please mention it).			
the name:M.M. Murtaza AbdulHussein Abdulkarim			
Email:lec.murtadha.abdulhusain@uobasrah.edu.iq			
	•		
8. Course objectives			
	To equip the student with knowledge of		
	the concept and importance of banking		
	marketing and its tasks, and to provide		

them with an understanding of the concept, importance, and specifications of service in general and banking service in particular, in terms of its characteristics, life cycle, and development related to the elements of the marketing service mix, such as pricing, distribution, and promotion. The student is also provided information about the specificities of marketing work in different banking institutions.

9. Teaching and learning strategies

- 1-The teaching strategy involves planning the collaborative concep strategy
- 2-Brainstorming is a teaching strategy.
- 3-Education strategy series of observations

10. Course structure

Questions and discussion	Lectures/Class	An introductory overview of marketing	To understand the concept of marketing in	2	9
Yes	Yes	Marketing mix for banking services	general and banking	2	10
Yes	Yes	Introduction to the service industry	marketing in particular	2	11
Yes	Yes	Service Classification	To analyze the	2	12
Yes	Yes	The marketing environment for marketing services	elements of the marketing mix and the	2	13
Yes	Yes	Banking marketing information systems and marketing research	strategies adopted in banking	2	14
Yes	Yes	Banking service beneficiary behavior	marketing To evaluate the	2	15
Yes	Yes	Banking services	functions of the	2	16
Yes	Yes	Banking Services Pricing Strategy	banking marketing	2	17
Yes	Yes	Marketing communications strategy for banking services	environment and identify its variables- To contribute to	2	18
Yes	Yes	Banking Services Distribution Strategy	the preparation of banking	2	19
Yes	Yes	Banking service delivery process	marketing research	2	20
Yes	Yes	Public and Banking Services		2	21
Yes	Yes	Physical evidence and banking services		2	22
Yes	Yes	Quality and banking services		2	23

11. Course evaluation

distributionas follows:50Daily, monthly, and term exam scores and 50Grade for final exams

12. Learning and teaching resources

	Required textbooks (methodology, if applicable)
Banking Marketing / Dr. Abdul-Redha Fa	Main references (sources)
Badrawi	
1 Danking Marketing Dooks	Recommended supporting books and
1. Banking Marketing Books	references (scientific journals, reports)

 Scientific journals specializir marketing - 	ng in
3. Academic Research and Stud	lies
	Electronic references, websites
Cour	rse description template
Course Name:	rse description template
	rse description template
1. Course Name:	rse description template
1. Course Name: International Finance	rse description template

Date this description was prepared

Available forms of attendance:

45 One hour per year3.one hour per week

the name:Dr. Aqeel Abdul Mohammed

Course objectives

14/11/2025

mention it).

8.

My presence only

Number of study hours (total) / Number of units (total):

Name of the course coordinator (if there is more than one, please

The International Finance course aims to introduce students

specializing in finance and banking to several concepts, mechanisms, indicators, and economic analysis, including the exchange of concepts

Email: ageel.abas@unbasrah.edu.ig

related to international finance, the balance of payments, exchange rates, international finance instruments, and the importance of international financial markets.

9. Teaching and learning strategies

- 1-The teaching strategy involves planning the collaborative concep strategy
- 2-Brainstorming is a teaching strategy.
- 3-Education strategy series of observations

Evaluation	Learning	Unit or topic name	Required	Hours	Week
Method	method		learning		
			outcomes		

Questions at Lectures	The concept and	1.The student	3 hours	1
discussion Lectures	importance of	will learn about the	3 hours	2
Questions at Lectures	international finance	concept and	3 hours	3
discussion Lectures	Sources of internation	importance of international	3 hours	4
Questions at Lectures	funding	finance and	3 hours	5
discussion Lectures	Balance of payments	related financial	3 hours	6
Questions at Lectures	Exchange rates	operations.	3 hours	7
discussion Lectures	International bank loan	2. The student should	3 hours	8
Questions ar	Foreign direct investme	understand the	3 hours	9
discussion Lectures	indirect foreign	concept and objectives of	3 hours	10
Questions at Lectures	investment	the balance of	3 hours	11
discussion Lectures	International financia	payments and how to correct	3 hours	12
Questions at Lectures	markets	any	3 hours	13
discussion Lectures	First exam	imbalances therein.	3 hours	14
Questions at	International financia		3 hours	15
discussion	markets	should become familiar with		
	International financia			
Questions at	markets	and types of international		
discussion	International Finance			
Questions a	Risks	The student		
discussion	International financia			
Questions a	crises	about the types of		
discussion	International financia			
Questions at	crises	nal financial		
discussion	Second exam	institutio		
Questions a		ns and markets.		
discussion		mu nviji		

•								
distributionas follows:50 Monthly and daily exam scoresand 50Grade for final exams 12. Learning and teaching resources Required textbooks (methodology, if applicable and Dr. Hassan Karim Recommended supporting books and Dr. Hassan Karim								
distributionas follows:50 Monthly and daily exam scoresand 50Grade for final exams 12. Learning and teaching resources Required textbooks (methodology, if applicable and Dr. Hassan Karim Recommended supporting books and Dr. Hassan Karim								
12. Learning and teaching resources Required textbooks (methodology, if applicable and Dr. Hassan Karim Recommended supporting books and Dr. Hassan Karim	11. Course e	evaluation	1					
12. Learning and teaching resources Required textbooks (methodology, if applicable and Dr. Hassan Karim Recommended supporting books and Dr. Hassan Karim	distributionas fol	llows:50 M	Monthly and daily e	xam sco	oresand 50	Grade for	final exam:	S
International Finance: Theoretical a Main references (sources) Analytical Foundations. By Mayeh Shbe and Dr. Hassan Karim Recommended supporting books and								
Analytical Foundations. By Mayeh Shbe and Dr. Hassan Karim Recommended supporting books and				Requir	ed textbool	ks (method	dology, if ap	plicable)
9	Analytical Four	ndations			eferences ((sources)		
l				Recon	nmended	supportir	ng books	and
references (scientific journals, reports)				referer	nces (scien	tific journa	ls, reports	.)

37. Course Name:	
Financial and banking risk management	

38.	Course	code:
70.	dourse	coac.

39. the chapter/Year:

The semester

40. Date this description was prepared

21/11/2025

41. Available forms of attendance:

My presence only

42. Number of study hours (total) / Number of units (total):45

45hourQuarterly3.one hour per week

43. Name of the course coordinator (if there is more than one, please mention it).

the name:.A.M. Faiza Hassan Masjat:

Faiza.mosachet@uobasrah.edu.iq

44. Course objectives

•	 Enabling students to knowThe concept
•	 of risk management in banks
•	

strategy

45. Teaching and learning strategies

- 1-Educational strategy: Concept planning.
- 2-Brainstorming is a teaching strategy.
- 3-Education strategy series of observations

Evaluation	Learning	Unit or topic name	Required learning	Hours	Week
Method	method		outcomes		
	Lectures/C	Financial a	The concept of risk	3	1
Questio	S	banking r	The concept of r	3	
ns and		management	management	3	2
discuss			Types of banki	3	3
			risks	3	4
ions			Credit risks	3	5
			Market risks	3	6
			Interest rate risk	3	7

Г				1
		Exchange rate risk		8
		Political risks	3	9
		Legal risks	3	10
		operational risks	3	11
		Country risks	3	12
		Basel Committee	3	13
		Basel Commit	3	14
		standards for r	3	15
		management		
		Methods of deali		
		with risks		
		Ways to reduce ris		
		Capital adequacy		
47.				•
distribution as follows:50Shake Exam	ne Monthly	DailyE0dagraa For avams Fi	nal	
	-	Daily 50 degree 1 or exams 11	1141	
48. Learning and teaching re	sources			
A handout prepared by the	e instruct	Required textbooks (method	dology, if ap	oplicable)
containing the curriculum syll	abus.			
		Main references (sources)		
		Recommended supporting	ng books	s and
		references (scientific journa	ls renorts	,
		10101000 (0010111110 journa	iio, roporto.	…)
		Electronic references, webs	sites	

49.	Course Name:				
Islam	Islamic banks				
50.	Course code:				
51.	the chapter/Year:				
The semester					

52. Date this description was prepared

21/11/2025

53. Available forms of attendance:

My presence only

54. Number of study hours (total) / Number of units (total):45

45hourQuarterly3.one hour per week

55. Name of the course coordinator (if there is more than one, please mention it).

the name:.A.M. Faiza Hassan Masjat:

Faiza.mosachet@uobasrah.edu.iq

56. Course objectives

•	 Enabling	students	to	knowlslamic
•	 Banking C	perations		
•				

57. Teaching and learning strategies

1-Educational strategy: Concept planning.

strategy

- 2-Brainstorming is a teaching strategy.
- 3-Education strategy series of observations

Evaluation	Learning	Unit or topic name	Required learning	Hours	Week
Method	method		outcomes		
	Lectures/C	Islamic banks	The concept of	3	1
Questio	S		Islamic banking	3	
ns and			The emergence	3	2
discuss			of Islamic	3	3
			banking	3	4
ions			Stages of	3	5
			development of	3	6
			Islamic banking	3	7
			The difference	3	8
			between Islamic	3	9
			banks and	3	10
			conventional	3	11
			banks	3	12

			1	
		Islamic finance	3	13
		formulas	3	14
		Speculation	3	15
		Murabaha		
		arbitrage		
		Peace sale		
		farming		
		Istisna'		
		Courses		
		global financial		
		crisis		
		The role of		
		Islamic banks in		
		confronting the		
		financial crisis		
~0		Illialiciai Cl 1818		
59.				
distribution as follows:50Shak	e Exams Monthly	Daily50degree For exams F	inal	
60. Learning and teach	ing resources			
A handout prepared by	v the instruct	Required textbooks (metho	dology, if a	oplicable)
containing the curriculur		,	0,7	. /
		Main references (sources)		
		Recommended supporti	•	
		references (scientific journa	als, reports.)
		Electronic references, websites		

13. Course Name:Auditing						
Auditing						
14. Course code:						
15. the chapter/Year: The semester						
The semester						

16.	Date this description	was prepared:21/11/2025	
10.	Date tills acsemption	Was prepared.21/11/2020	

17. Available forms of attendance:

My presence only

18. Number of study hours (total) / Number of units (total):

45hourquarterly!3.one hour per week

19. Name of the course coordinator (if there is more than one, please mention it).

the name: M. Ban Tawfiq Najm Al-Email

Ban.nagem@uobasrah.edu.iq

the name: M.M. Virgin Jasib Email: Lec.athraa.ghasep@uobasrah.edu.iq

20. Course objectives

•	1- Equipping students with
•	application skillsAudit procedures
•	3-Clarifying the most important
	modern ideasIn auditing

21. Teaching and learning strategies

- 1-The teaching strategy involves planning the collaborative concep strategy
- 2-Brainstorming is a teaching strategy.
- 3-Education strategy series of observations

Evaluation	Learning	Unit or topic name	Required	Hours	Week
Method	method		learning		
			outcomes		
AFor weekly, monthl y, daily, written	Explanatio n of the scientific material throughTh e	Auditing and finance control	introduction in science Auditing AuditorAT. Errors, fraud, and the	3hour 3hour 3hour 3hour 3hour	1 2 3 4 5 6 7 8
, and			auditor's		9

final	presentati	res	sponsibilit	3hour	10
examst	on.	y.		3hour	11
he					12
chapter	2-	Pre	eliminary dit	3hour	13 14
-	Writingho	pro	ocedures and		15
	meworkSu	aud	dit planning.	3hour	
	mmarizing			3hour	
	the most	Εν	vidence.	onour	
	importantt	Ir	nternal		
	heldeas	со	ontrol and		
	presented	int	ternal	3hour	
	during the	au	ıditing.	3hour	
	lectures	Th	ne role of	3hour	
	3-Staying	au	ıditing in	3hour	
	informed		ctivating	3hour	
	about the		nancial		
	latest ideas		clusion for		
	and		anks		
	developm		uditor's		
	,	re	ports.		
	ents in the		ne concept		
	field of		nd types of		
	auditing.		nancial		
		со	ontrol.		
		Th			
			sponsible		
			r financial		
		ον	versight.		
			ssets		
		СО	ontrol and		

auditing		
procedures		
Control and		
audit		
procedures		
for liabilities		
and equity.		
Analytical		
procedures		
for financial		
statements.		
Modern		
trends in		
control and		
auditing.		
MonthlyFirst and20 Second monthly exam		
aration50degreeThe examFinal.		
Required textbooks (methodology, if applicable)		
Main references (sources)		
Main references (sources) Recommended supporting books and		

Audit

Supreme

of

Board

https://www.fbsa.gov.iq/

Federal

1 Course Name:	
----------------	--

Electronic references, websites

Intermediate Financial Accounting								
2. Course code:								
3. the chapter/Year:	the chapter/Year:							
quarterly								
4. Date this description was prepa	ared14/11/2025							
5. Available forms of attendance:								
My presence only								
6. Number of study hours (total) / N								
45Seasonal hour3.one hour per week 7. Name of the course coordinate	or (if there is more than one, please							
mention it).	or (in there is more than one, please							
the name:M.D. Hello Saddam Mahr:								
8. Course objectives								
•	¹⁻ Presenting and explaining the							
•	Alexandical framework of							
•	theoretical framework of							
	financial accounting							
	2- To equip the student with the							
	ability to understand and use							
	•							
	financial accounting tools							
	³⁻ To broaden the student's							
	understanding of how to							
	_							
	perform accounting treatments							
	and inventory adjustments at							
	the end of the financial period.							
	4- Use the scientific method to							
	solve accounting problems.							
	3 .							

9. Teaching and learning strategies

- 1-The teaching strategy involves planning the collaborative concep strategy
- 2-Brainstorming is a teaching strategy.
- 3-Education strategy series of observations

Evaluation	Learning	Unit or topic name	Required	Hours	Week
Method	method		learning		
			outcomes		
¥47 '	1- Theor	Victorian Engl		3hour	1
Writte	etical	poetry	1-	3hour	2
n	lectur		Defining	3hour	3
exam,	lectui		the	3hour	4
	es		theoretic	3hour	5
oral	2- practi		al	3hour 3hour	6 7
exam,	cal		framewor	3hour	8
and	applic		k of	3hour	9
			accountin	3hour	10
comple	ation		g	3hour	11
tion of	3- Multi		2-	3hour	12
assign	medi		Accounti	3hour	13
	a			3hour	14
ments;			ng	3hour	15
final	prese		treatment		vacatio
exam	ntatio		of	3hour	1
	n		revenue	3hour	2
at the	4- Activ		and	3hour 3hour	3
end of	4- ACTIV		expense	3hour	4 5
the	e		accounts.	3hour	6
	partic		3-	3hour	7
semest	ipatio		Accounti	3hour	8
er.	n in		ng	3hour	9
			treatment	3hour	10
	solvin		of cash	3hour	11
	g		deficits	3hour	12
				3hour	13

Т			1			
	accou			and	3hour	14
	nting			surpluses	3hour	15
	probl				3hour	
	ems					
				1- Accounting		
				treatment		
				accounts		
				receivable		
				2- Accounting		
				measuremen		
				of fixed asset		
				3- Accounting		
				measuremen		
				of		
				investments/		
				ames a		
				bonds		
				4- Inventory		
				adjustments		
				the end of t		
				financial peri		
				5- Preparation		
				financial		
				statements		
				-		
11. Course e	11. Course evaluation					
distributionas follows25Grades for monthly and daily exams for the first semester25Grades						
for monthly and daily exams for the second semester 50 Grade for final exams						
12. Learning and teaching resources						
Intermediate A				red textbooks (metho	dology, if ap	oplicable)
Financial Accounting / Fouad Zako Main references (sources)						

Recommended	supporting	books	and
references (scier	ntific journals, r	eports)	
Electronic referer	nces, websites		

1. Course	Course Name:Economic measurement					
2. Course	e code:					
3. the ch	apter/Year:a	ınnual				
Courses						
4. Date the	his description	on was prepa	ared21/	11/2025		
5. Availa	ble forms of	attendance:				
My presence	only					
			lumber c	of units (total):		
45 semester h		_				
	of the cours	se coordinat	or (if the	ere is more than o	one, plea	se
mention it).	177 1 7 7 1	1				
the name:m.	· ·	obar				
8. Course	objectives					
•			Applica	ations of regress	sion in th	е
•			financia	al and banking s	ectors	
9. Teaching and learning strategies						
1-The teaching strategy involves planning the collaborative concep strategy 2-Brainstorming is a teaching strategy. 3-Education strategy series of observations						
10. Course structure						
Evaluation	Learning	Unit or topic	name	Required	Hours	Week
Method	method			learning		
				outcomes		
				000		

	Explanati	Classical li	n	3hour	1
AFor	on of the	regression methods	Applications	3hour	2
monthl			of regression	3hour	3
y and	material		in the	3hour	4
	both		iii tile	3hour	5
daily	theoretica		financial and	3hour	6
exams			banking	3hour	7
and the	lly and		cactors	3hour	8
	practicall		sectors	3hour	9
end-of-	у			3hour	10
first-				3hour	11
semest				3hour	12
				3hour	13
er				3hour	14
exam				3hour	15

11. Course evaluation

distributionas follows 50 Grades for monthly and daily exams for the first semester 50 Grades for monthly and daily exams for the second semester 50 Grade for final exams

12. Learning and teaching resources **English Victorian and Modern Poetry** Required textbooks (methodology, if applicable) Armstrong, Isobel. Victorian Poetry: Poet Main references (sources) poetics and politics. Routledge, 2019 Recommended supporting books and Bristow, J. (Ed.). (2000).The references (scientific journals, etc.) Cambridge companion to Victorian poetry. Cambridge University Press Cronin, R. (2012). Reading Victorian Poetry (Vol. 5). John Wiley & Sons... Electronic references, websites https://zlibrary-asia.se/ https://www.researchgate.net/

1. Course Name	e:					
E-commerce						
2. Course code:	•					
3. the chapter/	Year:a	annual				
quarterly						
4. Date this des	cripti	on was prepa	ared			
6/12/2025						
5. Available for	ms of	attendance:				
My presence only						
6. Number of st	udy ho	ours (total) / N	Number o	of units (total):		
30hour.2one hour	per w	eek				
	cours	se coordinat	or (if the	ere is more than on	e, pleas	e
mention it).						
the name:Assistant	t Profe	essor Dr. Rad	hi Obaic	l Nughaimish		
8. Course object	tives					
•			Enabling	students to unders	stand the	е
•			concept	of e-commerce, its i	fields and	d
•			types,	and to understand	electroni	С
			contracts	s, how they are concl	luded and	d
			signed,	and to understand	electroni	С
			markets.			
9. Teaching and	O Teaching and learning strategies					
1-The teaching strategy involves planning the collaborative concep strategy						
2-Brainstorming is			•	- t		
3-strategy ofTeach		e discussion	s specifi	c to each topic.		
10. Course struct	10. Course structure					
Evaluation Learni	ing	Unit or topic	name	Required learning	Hours	Week
Method metho	d			outcomes		

		1			1
0	In-	The concept,		2	1
Questi	person	characteristics,	E-commerce	2	2
ons	lecture	disadvantages,	Risks and	2	3
and	S	and advantages	obstacles of e-	2	4
	In-	of e-commerce	commerce	2	5
discuss		Yaha	E-commerce	2	6
ionAFo	person	Concept,	contracts	2	7
	lecture	characteristics,	Conditions for	2	8
r	S	and conditions	the validity of	2	9
weekly,	In-	Determining	the contracting	2	10
monthl	person	the time and	parties' intent	2	11
v doily	lecture	place of the	and its		12
y, daily,	S	electronic	electronic		
written	In-	contract.	expression Place and time		
, and	person	Dispute resolution	of contract		
final	lecture	internationally	conclusion		
		and	Conclusion		
examsc	S	domestically in	E-commerce		
ourse.		accordance	dispute		
		with	resolution		
		international	methods:		
		agreements	primary and		
		and domestic	secondary		
		laws.	conflict-of-law		
			rules		
			Online		
			marketplaces		
			and e-		
			commerce		
			platforms		

11. Course evaluation

distributionas follows:20Grades for monthly and daily exams for the first semester.20 Grades for monthly and daily exams for the second semester10Daily participation grades50Grade for final exams

12. Learning and teaching resources

Α	handout	prepared	by	the	coui	Required textbooks (methodology, if applicable)
in	structors a	eccording t	o th	e pre	escrib	
cu	ırriculum.					

1. Course Name:English language					
	Headway plus / Elementary student book				
2. Course code:					
3. the chapter/Year:annual					
annual					
4. Date this description was prepared.	ared04/12/2025				
5. Available forms of attendance:					
My presence only					
6. Number of study hours (total) / N	Number of units (total):				
30hourquarterly.2one hour per week	ζ				
7. Name of the course coordinat mention it).	or (if there is more than one, please				
Prof. Dr. Radhi Obeid Nughaimishrad	i.nghameesh@uobasrah.edu.iq				
8. Course objectives					
•	-Developing students' English language				
•	skills				
•	-Using modern scientific methods to develop students' understanding in reading, comprehension, and conversation				
P. Teaching and learning strategies					

Explaining basic rules through presentations, interaction, participation, brainstorming techniques, and developing students' speaking and comprehension skills.

strategy

Evaluation	Learning	Unit or topic name	Require	Hours	Week
Method	method		d		
			learning		
			outcom		
			es		
AFor weekly, monthl y, daily, written , and final examst he chapter	Explainin g basic rules through presentati ons, interactio n, participati on, brainstor ming technique s, and developin g students'	1- Unit one academic s 2- The reading quiz 3- How do you read 4- describe people 5- parts of speech 6- Unit two: Work and s 7- Sequencing ward 8- Spelling and rules 9- Unit three: people ar 10-Unit four: Architectur 11-Description of buildir 12-Unit five: Education 13-Unit six: Technology 14-Inventions 15-describe things 16- Punctuation	kills To enhance students' strees and increase nahenviron eknowledg	2hour	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 vacation 16 17 18 19 19 20 21
	speaking		possible.		22 23
	comprehe				

	nsion					
	skills.					
11. Course	e evaluation					
distributionas	follows40Mon	thly and daily ex	am scores10F	or the cha	pterthe first	
12. Learnii	12. Learning and teaching resources					
New headwa	ay plus/ elen	nentary studen	Required tex	tbooks (me	thodology, if a	pplicable)
			Main referen	ces (source	es)	
Headway academic skills 1, 2, 3		Recommender references (s	• • •	orting book urnals, reports.		
			Electronic ref	ferences, w	rebsites	

13. Course Name:English language
Headway plus/upper intermediate
14. Course code:
15. the chapter/Year:annual
annual
16. Date this description was prepared03/12/2025
17. Available forms of attendance:
My presence only
18. Number of study hours (total) / Number of units (total):
30hourquarterly.2one hour per week
19. Name of the course coordinator (if there is more than one, please
mention it).
Prof. Dr. Hussein Jawad Kadhim <u>hussein.kadum@uobasrah.edu.iq</u>
20. Course objectives

•	••••	-Developing students' English language
•		skills
	••••	-Using modern scientific methods to
•	••••	develop students' understanding in
		reading, comprehension, and
		conversation

21. Teaching and learning strategies

Explaining basic rules through presentations, interaction, participation, brainstorming techniques, and developing students' speaking and comprehension skills.

strategy

Evaluation	Learning	Unit or topic	Required learning	Hours	Week
Method	method	name	outcomes		
AFor weekly, monthl y, daily, written , and final examst he chapter	Explainin g basic rules through presentati ons, interactio n, participati on, brainstor ming technique s, and developin g students' speaking	1- The ter system 2- The ter system 3- Present perfect 4- Present perfect 5- Narrative tenses 6- Narrative tenses 7- Negative 8- Negative 9- Future form 10- Future forms 11- Countable and uncountable nouns	To enhance students' skills and increase their knowledge in understanding and speaking English grammar, and to acquire and assimilate as much vocabulary as possible.	2hour	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 vacation 16 17 18 19 20 21 22

	and	12- Counta	bl	23	
	comprehe	and		24	
	nsion	uncountab	le	25	
		nouns		26	
	skills.			27	
				28	
				29 30	
22 02				30	
	e evaluation				
distributionas follows40Monthly and daily exam scores10For the chapterthe first					
24. Learning and teaching resources					
New headway plus/ upper intermediat			Required textbooks (methodology, if applicable)		
New headway plus/ upper intermediat I			Main references (sources)		
Headway academic skills 1, 2, 3		Recommended supporting	ng books and		
		references (scientific journals, reports)			
			Electronic references, webs	sites	

13. Course Name:			
Intermediate Financial Accounting			
14. Course code:			
15. the chapter/Year:			
quarterly			
16. Date this description was prepared14/11/2025			
17. Available forms of attendance:			
My presence only			
18. Number of study hours (total) / Number of units (total):			
45Seasonal hour3.one hour per week			

19.	Name of the course coordinator (if there is more than one, please
ment	ion it).

the name:M.M. Salam Saddam Mahr

20. Course objectives

-
-
-

- 5- Presenting and explaining the theoretical framework of financial accounting
- 6- To equip the student with the ability to understand and use financial accounting tools
- 7- To broaden the student's understanding of how to perform accounting treatments and inventory adjustments at the end of the financial period.
- 8- Use the scientific method to solve accounting problems.

21. Teaching and learning strategies

- 1-The teaching strategy involves planning the collaborative concep strategy
- 2-Brainstorming is a teaching strategy.
- 3-Education strategy series of observations

Evaluation	Learning	Unit or topic name	Required	Hours	Week	
Method	method		learning			1
			outcomes			

	5-	Theor	Victorian	Engli		3hour	1
Writte		etical	poetry		1-	3hour	2
n					Defining	3hour	3
ovam		lectur			the	3hour	4
exam,		es			theoretic	3hour	5
oral	6-	practi			al	3hour	6
exam,		cal			framewor	3hour	7
and					k of	3hour 3hour	8
		applic			accountin	3hour	10
comple		ation				3hour	11
tion of	7-	Multi			g	3hour	12
assign		medi			2-	3hour	13
					Accounti	3hour	14
ments;		a			ng	3hour	15
final		prese			treatment		vacatio
exam		ntatio			of	3hour	1
		n			revenue	3hour	2
at the					and	3hour	3
end of	8-	Activ			expense	3hour	4
the		e			accounts.	3hour	5 6
		partic			3-	3hour 3hour	7
semest		ipatio			Accounti	3hour	8
er		•			ng	3hour	9
		n in			treatment	3hour	10
		solvin			of cash	3hour	11
		g			deficits	3hour	12
		accou			and	3hour	13
					surpluses	3hour	14
		nting			sui piuses	3hour	15
		probl			•	3hour	
		ems			6- Account		
					ing		
					treatme		
					nt of		
					account		
					account		

s receiva ble 7- Accountin g measurem ent of fixed assets 8- Accou nting measu remen t of invest ments /name s and bonds 9- Inventory adjustments the end of t financial peri 10- Prep aration of financia l stateme nts			
of financia l stateme nts			receiva ble 7- Accountin g measurem ent of fixed assets 8- Accou nting measu remen t of invest ments /name s and bonds 9- Inventory adjustments the end of t financial peri 10- Prep
l stateme nts			/name s and bonds 9- Inventory adjustments the end of t financial peri 10- Prep aration
23. Course evaluation	22 Course	ovaluation.	financia l stateme

distributionas follows25Grades for monthly and daily exams for the first semester25Grades for monthly and daily exams for the second semester50Grade for final exams

24. Learning and teaching resources	
Intermediate Accounting / Talal Al-Jaja	Required textbooks (methodology, if applicable)
Financial Accounting / Fouad Zako	Main references (sources)
	Recommended supporting books and
	references (scientific journals, reports)
	Electronic references, websites

13. Course Name:			
Banking Marketing			
14. Course code:			
15. the chapter/Year:annual			
quarterly			
16. Date this description was prepa	ared		
8/12/2025			
17. Available forms of attendance:			
My presence only			
18. Number of study hours (total) / N	18. Number of study hours (total) / Number of units (total):		
Two hours per week			
19. Name of the course coordinate	or (if there is more than one, please		
mention it).			
the name:M.M. Zainab Abdulaziz Abd	ullah		
Email: zainab.abd alazeez@uobasrah.edu.iq			
the name:M.M. Murtaza AbdulHussein Abdulkarim			
Email: lec.murtadha.abdulhusain@uobasrah.edu.iq			
20. Course objectives			
	To equip the student with knowledge of		
	the concept and importance of banking		
	marketing and its tasks, and to provide		

them with an understanding of the concept, importance, and specifications of service in general and banking service in particular, in terms of its characteristics, life cycle, and development related to the elements of the marketing service mix, such as pricing, distribution, and promotion. The student is also provided information about the specificities of marketing work in different banking institutions.

21. Teaching and learning strategies

- 1-The teaching strategy involves planning the collaborative concep strategy
- 2-Brainstorming is a teaching strategy.
- 3-Education strategy series of observations

22. Course structure

Questions and discussion	Lectures/Class	An introductory overview of marketing	To understand the concept of marketing in	2	24
Yes	Yes	Marketing mix for banking services	general and banking	2	25
Yes	Yes	Introduction to the service industry	marketing in particular	2	26
Yes	Yes	Service Classification	To analyze the	2	27
Yes	Yes	The marketing environment for marketing services	elements of the marketing mix and the	2	28
Yes	Yes	Banking marketing information systems and marketing research	strategies adopted in banking	2	29
Yes	Yes	Banking service beneficiary behavior	marketing To evaluate the	2	30
Yes	Yes	Banking services	functions of the	2	31
Yes	Yes	Banking Services Pricing Strategy	banking marketing	2	32
Yes	Yes	Marketing communications strategy for banking services	environment and identify its variables- To contribute to	2	33
Yes	Yes	Banking Services Distribution Strategy	the preparation of banking	2	34
Yes	Yes	Banking service delivery process	marketing research	2	35
Yes	Yes	Public and Banking Services		2	36
Yes	Yes	Physical evidence and banking services		2	37
Yes	Yes	Quality and banking services		2	38

23. Course evaluation

distributionas follows:50Daily, monthly, and term exam scores and 50Grade for final exams

24. Learning and teaching resources

	Required textbooks (methodology, if applicable)
Banking Marketing / Dr. Abdul-Redha Fa	Main references (sources)
Badrawi	
1 Danking Marketing Dooks	Recommended supporting books and
1. Banking Marketing Books	references (scientific journals, reports)

2. Scientific journals specializing in marketing -	
3. Academic Research and Studies	
	Electronic references, websites

1. Course Name:				
Management accounting				
2. Course code:				
3. the chapter/Courses				
annual				
4. Date this description was prep	ared			
21/11/2025				
5. Available forms of attendance:				
My presence only				
6. Number of study hours (total) / N	Number of units (total):			
90 One hour per year.2 one hour per	week			
	or (if there is more than one, please			
mention it).				
the name: Dr. Shrouq Khalaf Latif Al-	-Amil:: shurooq.lateet@uobasrah.edu.iq			
8. Course objectives				
1- Enabling students to acquire accounting				
•	knowledge and understanding			
•	2- Enabling students to acquire knowledge and understanding of accounting principles			
	3- Enabling students to acquire knowledge and			
	understanding in decision-making.			

- 1-The teaching strategy involves planning the collaborative concep strategy
- 2-Brainstorming is a teaching strategy.
- 3-Education strategy series of observations
- 4-Presentation preparation strategy
- 5-Analysis and thinking strategy to arrive at the right solutions Participating in scientific and cultural trips to increase studen awareness of the need to make the most of studying the subject.

Evaluation	Learning	Unit or topic name	Required	Hours	Week
Method	method		learning		
			outcomes		
4.17	Explanatio	Custody		2 hour	1
AFor	n of the	accounting, financial		2 hour	2
weekly,	scientific	accounting, cost		2 hour	3
monthl	material	accounting,		2 hour	4
v doily		management			5
y, daily,	throughTh	accounting			6
written	e	Evolution, its			7
, and	presentati	rejection,			8
end-of-	on.	difference, similarity			9
		The common			10 11
year		relationship			12
exams.	2-	between cost			13
	Writingho	accounting and			13
Daily	meworkSu	management accounting			15
partici	mmarizing	Break-even			vacatio
pation	the most	analysis and cost-profit-			16 17
in	importantt	volume			18
solving	heldeas	relationships			18
		draw point			19
exercis	presented				20
es in	during the	Multi-level break			21
	lectures	point			22

the	3-Staying	Changing	23
practic	informed	components of tequation	24
al	about the	Bah	25
	latest ideas	The concept	26
aspect,	and	appropriate costs Cancellation a	27
prepari		retention decision	28 29
ng and	developm	Manufacturing	30
evaluat	ents in	purchasing decision Order acceptar	
ing	planning,	decision	
	control,	Types Budge	
present	and	Planning Types Budge	
ations,	decision-	Planning	
prepari	making	Planning budget I sales Expected	
ng	within the	Cash receipts table	
related		Planning budget I	
	modern	production Planning budget r	
reports	business	materials	
, and	environme	Cash payments	
partici	nt.	table	
pating			
in			
scientif			
ic trips			
and			
related			
scientif			
ic			
forums.			

distributionas follows25Grades for monthly and daily exams for the first semester25Grades for monthly and daily exams for the second semester50Grade for final exams

12. Learning and teaching resources	
Managerial Accounting (Author)Ray H. Garrison and Eric W. Noreen	Required textbooks (methodology, if applicable)
Managerial Accounting for Decision Making and Strat Support, by Dr. Hashem Ali Hashem and Dr. Ahmed Kh Zayer	Main references (sources)
[3] Managerial Accounting, authored by Prof. Dr. Nassif Jassim and others.	Recommended supporting books and references (scientific journals, reports)
	Electronic references, websites

1. Course Name:		
Financial feasibility studies		
2. Course code:		
3. the chapter/Year: annual		
Chapter 2		
4. Date of preparation of this docu	ımentF :	
17/11/2025		
5. Available forms of attendance:		
My presence only		
6. Number of study hours (total) / N	Number of units (total):	
45 hours of Faisaliah training (3 hours	per week)	
7. Name of the course coordinate mention it).	or (if there is more than one, please	
M.M. Ahmed Sami Ibrahim		
8. Course objectives		
	Identifying sources of funds - Estimating the cost of the financing structure a selecting the optimal structure - Ensuring the project's ability to recover cost - Determining the returns achieved from the investment project	

		Developing innovative methods and approache for project evaluation				
			9.	Teaching and learning	g strate	egies
- Determining the optimal financing structure Measuring the returns that can be achieved in the future - Measuring the costs of the investment project					ategy	
	10. Course structure					
Evaluation Method	Learni ng	Unit or topic name Required learning outcomes		Hour s	We ek	
Wethou	metho			outcomes	5	- CV
	d					
					First co	ourse
Questions and	Lectur es	- The conce	pt of a		2	
discussion		feasibility	study		hour	
		Objectives of a fin	ancial		s	
		feasibility	study			
			mpany	feasibility		
		expend				
		- The cond	•			
		invested (capitai			
		– Economic feas	sibility		1	
			study		hour	
		– Financial feas	sibility			
			study	Investment feasibility		
		 Marketing feas 	sibility	study		
			study			
		 Technical feas 	sibility			
			study			

Ougations	Lactur				
Questions and	Lectur es	Cash flows instead of		10	
discussion		revenues and expenses		hour	
		Cash flows		s	
		Opportunity cost			
		 Achieving maximum 			
		value	Foundations of Banking		
		- Return	Decision-Making		
		Average return			
		Risk-free return			
		Expected return			
		Premium-to-reward			
		ratio			
Questions	Lectur es	- Refund period		15	
discussion	es	Present value and		hour	
		discount rate		s	
		Profitability guide	Methods for evaluating		
		Internal rate of return	investments		
		Accounting rate of			
		return			
Questions	Lectur	- Financial structure		3	
and discussion	es	Capital structure		hour	
		 Optimal financing 	financing structure	s	
		structure			
		 Sources of funding 			
		Financial leverage and		3	
		its impact on the		hour	
		financial structure		s	
		- Determinants of the	Financial leverage		
		financing structure			
		Total risk (systematic			
		and unsystematic)			

		Equity funds	and			
		current as	sets			
Questions and	Lectur es	- Cost of ca	pital		9	
discussion		− Cost of long−	term		hour	
		lo	oans		s	
		Calculating the co	st of			
		preferred sh	ares			
		Calculating the co	st of	Measuring the cost of		
		common s	tock	financing		
		Calculating the co	st of			
		retained earn	ings			
		Calculating t				
		weighted average	cost			
Questions and	Lectur es	- Measuring the gro	owth		2	
discussion	C3	rate on the divid	dend	Financial asset viability	hour	
		Bond valua	ation		s	
				11. Course	e evalu	ation
	distributionGradesas follows 20degreetheexamthe first 20degreetheexam the second 10Attendance, daily assignments, and preparation 50degreeAMutahN End of course				first. cond. ation	
			12	. Learning and teachin	g resou	ırces
Pro	ject feas	sibility study	Re	equired textbooks (methodolo	gy, if ap	plicab
Fina	ncial fea	asibility study		,		
				Main references (sou	ırces)	
				Recommended supporting be	ooks and	d
			re	eferences (scientific journals,	reports.)
				Electronic references, v	websites	
			I			

13. Course Name:					
Quantitative methods					
14. Course code:					
15. the chapter/Year:					
quarterly					
16. Date this description was prepared	ared14/11/2025				
17. Available forms of attendance:					
My presence only					
18. Number of study hours (total) / N	Number of units (total):				
45Hour / 45 units					
19. Name of the course coordinat	or (if there is more than one,	please			
mention it).					
M.M. Abdullah Mohammed Radi					
20. Course objectives					
	Working to develop students' abilit	ies and			
	skillsAnd training them to use qua				
	analysis methods in order to arrive at				
	diagnosing the problems that the finan				
	banking sectors in Iraq are suffering fr				
	then to address these problems	using			
	operations research tools.				
21. Teaching and learning strategies					
1- Lectures		strategy			
2- discussions		Strategy			
3- Daily tests					
4- Homework					
22. Course structure					

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions and discussion	Lectures	Theoretical framework of quantitative methods	General concept of quantitative methods	3	1
Questions and discussion	Lectures	Building the mathematical model for linear programming	Linear programming	3	2
Questions and discussion	Lectures	Linear programming models	Linear programming	3	3
Questions and discussion	Lectures	Methods for finding the optimal solution for a linear programming model	Linear programming	3	4
Questions and discussion	Lectures	A simplified method for solving linear programming models	Linear programming	3	5
Questions and discussion	Lectures	The graphical method in solving linear programming models	Linear programming	3	6
Questions and discussion	Lectures	The binary model in linear programming	Linear programming	3	7
Questions and discussion	Lectures	A theoretical introduction to transport models	Transportation problems	3	8
	Lectures	Preparing a transportation schedule and template	Transportation problems	3	9
Questions and discussion	Lectures	Methods for solving transport models	Transportation problems	3	10
Questions and discussion	Lectures	Finding optimal solutions to the transportation problem	Transportation problems	3	11
Questions and discussion	Lectures	Vogel's estimative method for solving transportation problems	Transportation problems	3	12
Questions and discussion	Lectures	How to navigate through empty squares in solving transportation problems	Transportation problems	3	13

Questions and discussion	Lectures	Balanced and unbalance transport models	Transporta	tion 3	1	4
Questions and discussion	Lectures	Analyzing business networks and finding th critical path	Business Networks	3	1:	5
23. Course	e evaluation		1		•	
distribution Grand 20 degree thee 20 degree thee 10 Attendance 50 degree AMu 24. Learni	xamthe first. xam the secon and participa tahN End of c	nd. ition				
		R	equired textbooks	(methodolog	gy, if appli	cable
		M	ain references (so	ources)		
			ecommended ferences (scientif	supporting ic journals, re	books eports)	and
		E	ectronic reference	es, websites	·	
	Cou	rse description	template			
25. Cours	e Name:					
computers						
oc Cours	o codo:					

25. Course Name:				
computers				
26. Course code:				
27. the chapter/Year:				
Chapter 2				
28. Date this description was prepared24/11/2025				
29. Available forms of attendance:				
My presence only				
80. Number of study hours (total) / Number of units (total):				
30 hours (K1) + 30 hours (K2) = 60 hours				
31. Name of the course coordinator (if there is more than one, please				
mention it).				
A.M. Haider Salah Hashem				

32. Course objectives	
	 Introduction to computer basics Understanding operating systems Microsoft Usage GuideOffice (Word, Excel, and PowerPoint) Getting to know the basics of the internet

strategy

33. Teaching and learning strategies

- Lecture delivery method
- For student groups
- Reports and Studies
- Use of visual aidsDigital display devices for topics

34. Course	Siluciule				
Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
		First course			
Questions and discussion	Lectures	 introduction Types of computers and their classification Computer hardware components Input devices Output devices CPU Types of memory and storage Computer software components Operating systems 	Computer basics	14	1-7

			First exam	2	8
Questions and discussion	Lectures	 introduction Windows 7 installation requirements Desktop components taskbar lcons Desktop Properties Handling files and folders Start menu Control panel Add-on progra ms 	Windows	12	9-14
			Second exam	2	15
	·	Second cours	e	·	·
Questions and discussion	Lectures	 introduction Running the Microsoft program The program encountered File tab Main ribbon tab Insert tab Layout tab 	Microsoft Office Word	6	1-3
Questions and discussion	Lectures	 introduction Running the Microsoft program The program encountered File tab Main ribbon tab Insert tab Layout tab 	Microsoft Office Excel	8	4-7

		-	First exam	2	8
Questions and discussion	Lectures	- introduction - Running to Microsoft program - The program - File tab - Main ribbot tab - Insert tab - Layout tab	am red Microsoft Office PowerPoint	6	9-11
Questions and discussion	Lectures	- introduction - A brief his of the internet use - Internet use - Global Network - web brows - Interne t connec tion	story rnet ses	6	12-14
			Second exam	2	15
35. Course	e evaluation				
20degreethee 20degreethee 10Practical lev 50degreeAMu	xam the second vel tahN End of co	d.			
		I	Required textbooks (me	thodology,	if applicable)
		1	Main references (source	es)	

37.	Course Name:	
-----	--------------	--

Recommended

supporting

references (scientific journals, reports...)

Electronic references, websites

books

and

Financial Mathematics	
38. Course code:	
39. the chapter/Year:	
quarterly	
40. Date this description was prepared	ared26/11/2025
41. Available forms of attendance:	
My presence only 42. Number of study hours (total) / N	Jumber of units (total):
30Hour / 30 units	tumber of units (total).
,	
	or (if there is more than one, please
mention it). Dr. Ageel Abdul Mohammed Abbas	
M.M. Abdullah Mohammed Radi	
44. Course objectives	
	1- To equip the student with knowledge of
	the concept, characteristics,
	importance, application, and
	development of financial mathematics
	as it relates to financial and banking
	work
	2- The student is also provided with
	information on how to calculate interest
	of its various types, calculate payments,
	methods of debt repayment and
	replacement, evaluate small projects,
	tenders and bonds, study discounts of
	its types, and the cutting of commercial

papers in banks.

- 1-Method of delivering lectures
- 2- Student groups
- 3- Workshops
- 4- Reports and Studies

46. Course structure

Evaluation	Learning	Unit or topic name	Required	Hours	Week
Method	method		learning		
			outcomes		
Questions and discussion	Lectures/Cla ss	1- Definition of interest 2- Types of interest 3-The Law of Simple Interest 4- Calculating the term with simple interest	Simple interest	2	1
Questions and discussion	Lectures/Cla ss	1-Proportional rates 2- The difference between commercial interest and legitimate interest	Simple interest (calculating simple interest)	2	2
Questions and discussion	Lectures/Cla ss	1- One-time sum 2- A sentence of several amounts	Simple interest (the total or earned value)	2	3
Questions and discussion	Lectures/Cla ss	1- Equal Payments: Definition and Types 2- A set of payment schedules for the beginning of the project 3- End-of-term payment package	Simple interest (the total or earned value)	2	4
Questions and discussion	Lectures/Cla ss	1- Definition of present value 2- The present value of one amount 3- Trade discount and correct discount	Simple interest (discount or present value)	2	5
Questions and discussion	Lectures/Cla ss	1- The present value of several amounts 2- The present value of equal payments at the beginning of the period 3- The present value of equal payments at the end of the term	Simple interest (discount or present value)	2	6
Questions and discussion	Lectures/Cla ss	1- Definition of the process of discounting commercial papers at the bank)	Simple interest (discounting commercial papers at the bank)	2	7

strategy

		2- Calculating the Net Present			
		Value			
Questions and discussion	Lectures/Cla ss	1- The concept of equivalence or substitution of commercial papers 2- The condition of equivalence 3- Replacement or equivalence of a commercial paper for another commercial paper in the absence of a settlement date and in the presence of a settlement date	Simple interest(Commercial paper equivalence or debt substitution)	2	8
			First exam	2	9
Questions and discussion	Lectures/Cla ss	1- The fundamental law of compound interest 2- Calculating the duration and timetocompound interest 3- Calculating the interest amount on a compound basis	compound interest	2	10
Questions and discussion	Lectures/Cla ss	1- The sentence with compound interest 2-Proportional rates 3- A sentence of several amounts	compound interest in camelsoor earned value)	2	11
Questions and discussion	Lectures/Cla ss	1- Equal Payments: Definition and Types 2- A set of payment schedules for the beginning of the project 3- End-of-term payment package	compound interest in camelsoor earned value)	2	12
Questions and discussion	Lectures/Cla ss	1- The present value of one amount	compound interest(Discount or present value	2	13
Questions and discussion	Lectures/Cla ss	1- The present value of several amounts 2- The present value of equal payments at the beginning of the period 3- The present value of equal payments at the end of the term	Simple interest (discount or present value)	2	14
			Second exam	2	15

distributionGradesas follows:

25degreetheexamthe first.

25degreetheexam the second.

50degreeAMutahN End of course	
48. Learning and teaching resources	
1- Financial Mathematics 2- Financial investment	Required textbooks (methodology, if applicable)
	Main references (sources)
	Recommended supporting books and references (scientific journals, reports)
	Electronic references, websites

1. Course Name:Money and Banking
2. Course code:
3. the chapter/the first
annual
4. Date this description was prepared:8/12/2025
5. Available forms of attendance:
My presence only
6. Number of study hours (total) / Number of units (total):
45hourDuring the course3one hour per week
7 Name of the course accordinates (if these is record then are placed
7. Name of the course coordinator (if there is more than one, please
mention it).
the name:Dr. Ahmed Jabr
Prof. Dr. Radhi Obeid Nughaimishradi.nghameesh@uobasrah.edu.iq
8. Course objectives

•	1- Equipping students with
•	application
•	skillstheideasMonetary and
	banking
	2 —Expanding reading skillsandBlood money
	³ -Clarifying the most important
	modern ideas inFinancial and
	banking sciences

- 1-The teaching strategy involves planning the collaborative concep strategy
- 2-Brainstorming is a teaching strategy.
- 3-Education strategy series of observations

Evaluation	Learning	Unit or topic name	Required	Hours	Week
Method	method		learning		
			outcomes		
AF	Explanatio	Money and Banks		3hour	1
AFor	n of the		1-To equip	3hour	2
weekly,	scientific		students with	3hour	3
monthl	material		the skill of	3hour	4
			the skill of	3hour	5
y, daily,	throughSe		analyzing	3hour	6
written	lected		theoriesMon	3hour	7
, and	topics in		ey.	3hour	8
final	the			3hour	9
			2- Informing	3hour	10
examsT	scientific		students	3hour	11
he	methodAn		about the	3hour	12
course	d giving			3hour	13
course	the most		importance of	3hour	14
			theories of	3hour	15
	important		negationand	2hour	vacatio
	readings of			3hour	16
			Blood	3hour	17

		1		0.1	4.5
	the	r	moneyDuring	3hour	18
	textandBlo	F	previous eras	3hour	19
	od money			3hour	19
	in this			3hour 3hour	20 21
	regard.			3hour	22
	2- Write a			3hour	23
				3hour	24
	review			3hour	25
	sheet for			3hour	26
	eachResea			3hour	27
	rcherIt			3hour	28
	summariz			3hour	29
	es the			3hour	30
	main ideas				
	presented				
	during the				
	lectures.				
	3- Linking				
	the				
	ideasandT				
	he famous				
	blood				
	money				
	with				
	opinionsT				
	heandBlo				
	od money				
	for				
	students				
11. Course	evaluation				

distributionas follows:40Monthly and daily exams	exam scores10Course grades50Grade for final
12. Learning and teaching resources	
	Required textbooks (methodology, if applicable)
	Main references (sources)
	Recommended supporting books and
	references (scientific journals, reports)
	Electronic references, websites

61.	Course Name:				
	Arabic				
62.	Course code:				
63.	the chapter/Year:annual				
	quarterly				
64.	Date this description was prepared12/20257				
1.	Available forms of attendance:				
	My presence only				
2.	2. Number of study hours (total) / Number of units (total):				
	30 (Course 1) 2 hours per week				
3.	Name of the course coordinator (if there is more than one, please				
	ion it).				
	Dr. Uday Fadhil Abbas.				
4.	Course objectives				
1. Int	roducing students to the rules of gramn				
sy	ntax, spelling, and handwriting.				

- 2. Introducing students to the importance studying literary texts.
- Introducing students to the mechanism of con pronunciation and sound scientific understand For eloquent texts.

1. Learning strategy: collaborative concept planning.

strategy

- 2. Brainstorming teaching strategy.
- 3. Education strategy series of observations

Evaluation	Learning	Unit or topic name	Required learning	Hours	Week
Method	method		outcomes		
AFor	Lecture presentar	communication: Defining	Achieving cognitive goals	2	1
weekly, monthl y, daily,	Lecture presentat	communication process Its concept and nature. Reading: its definition, importance, objectives, an	Achieving	2	2
written , and	Lecture presentat	types	cognitive goals	2	3
end-of- year exams.	Lecture presentat	Zuhair bin Abi Salma as aı	Achieving cognitive, value-	2	4
	Lecture presentat	example. Parts of speech: noun, vertand particle	based, and emotional goals	2	5
	Lecture presentar	Inflection and construction Types of inflection and	Achieving skill- based objectives	4	6
	Lecture presentat				7

	The apparent, the implied,	Achieving		
Lecture presenta	and the localized gramma	cognitive, value-	4	8
	analysis.	based, and		O
Lecture presenta	Arabic poetry in the early Islamic period:	emotional goals	2	9
Lecture presenta	Hassan ibn Thabit as a mo	Achieving cognitive, value-	2	10
	Secondary grammatical	based, and skill-		
Lecture presenta	markers: (the five nouns,	based objectives	2	11
	Dual, masculine plural,			''
	indeclinable noun)	Achieving		
Lecture presenta Lecture presenta	First semester midterm ex	measurement and	2	12
Lecture presenta	The nominal sentence: the			
	subject and predicate, and		2	13
Lecture presenta	verbs of being and its siste "Inna" and its sisters.	cognitive and		
		value-based goals	2	14
Lecture presenta	The verbal sentence: verb, subject, passive subject.			15
	The object.	Achieving values		
		and skills goals		
	Number: its definition and			
	indefiniteness.	Achieving		
	Arabic poetry in the Umay	cognitive, value- based, and		
	Al-Farazdaq as an example	emotional goals		
	Common linguistic errors	Achieving		
	the Arabic language.	cognitive goals		

l A	Arabic poetry in the Abbas		
e	era:	Achieving	
	Al-Mutanabbi as a model.	cognitive, value-	
S	Spelling rules: (medial har	based, and skill-	
Т	The closed and long taa'.	based goals	
S	Second half exam of the fi	Achieving	
s	semester	cognitive goals	
		Achieving	
		cognitive, value-	
		based, emotional,	
		and skill-based	
		goals	
		Achieving	
		measurement and	
		evaluation	

distributionGradesas follows:

 $20 degree the examthe\ first\ .$

20degreetheexam the second.

10Attendance and participation.

50degreeAMutahN End of course.

7. Learning and teaching resources

	Required textbooks (methodology, if applicate
Ibn Aqil's commentary on Ibn Malik's Alfiyya, edited	Main references (sources)
Muhammad	
Muhyiddin Abdul Hamid	

Comprehensive collection of Arabic lessons by Mustafa al-Ghalayini	Recommended supporting books and references (scientific journals, reports)
Comprehensive Grammar by Abbas Hassan	
Comprehensive Library	Electronic references, websites
Hattps://shamela.ws	
Website of Dr. Mohammed Saeed Rabie Al-Ghamdi	
http://Mohamedrabeea.net/Default.	

	Evaluation Method	Learning method	Unit/Course or Topic Name	Required learning	Hours	Week
	10- Course s					
.A	.A statement of all the information that is unclear to the student in general					
Tł	The skill of dealing with the subjectFinancial Management					
26	5. Teaching	g and learning str	ategies			strate
	 Knowing theFinancial management and its functions IDs Financial Management Objectives Financial analysis of companies The course aims to identifyFinancial Management Work 					
25	5. Course	objectives				
		. Dr. Monammed ned.jassim@uoba	Jassim Mohammed srah.edu.iq			
24 it)			ordinator (if there is a	more than one, ple	ase me	ntion
30		of study hours (to	otal) / Number of units er week	s (totai):		
_	y presence c			(tata1).		
2]		<u>-</u>	s prepared26/11/20)25		
	uarterly	,				
20	20. the chapter/Year					
19	19. Course code:					
Fi	nancial Mana	igement				
18	3. Course l	Name:				

10- Course structure						
Evaluation Method	Learning method	Unit/Course or Topic Name	Required learning outcomes	Hours	Week	

Questions and discussion	Lectures/Class	The concept of financial management	Theoretical and applied framework of financial management	3	1
Questions and discussion	Lectures/Class	Financial Management Objectives	Theoretical and applied framework of financial management	3	2
Questions and discussion	Lectures/Class	Financial planning	Theoretical and applied framework of financial management	3	3
Questions and discussion	Lectures/Class	Financial regulation	Theoretical and applied framework of financial management	3	4
Questions and discussion	Lectures/Class	Financial stimulus	Theoretical and applied framework of financial management	3	5
Questions and discussion	Lectures/Class	Financial oversight	Theoretical and applied framework of financial management	3	6
Questions and discussion	Lectures/Class	Balance Sheet List	Theoretical and applied framework of financial management	3	7

Questions and discussion	Lectures/Class	Income statement	Theoretical and applied framework of financial management	3	8
Questions and discussion	Lectures/Class	List of retained earnings	Theoretical and applied framework of financial management	3	9
Questions and discussion	Lectures/Class	Financial analysis format	Theoretical and applied framework of financial management	3	10
Questions and discussion	Lectures/Class	Advantages and disadvantages of financial analysis	Theoretical and applied framework of financial management	3	11
Questions and discussion	Lectures/Class	Financial Analysis Standards	Theoretical and applied framework of financial management	3	12
Questions and discussion	Lectures/Class	Vertical analysis	Theoretical and applied framework of financial management	3	13
Questions and discussion	Lectures/Class	Horizontal analysis	Theoretical and applied framework of financial management	3	14

Questions and discussion	Lectures/Class	Sources and uses of funds	Theoretical and applied framework of financial management	З	15		
12- Infrastru	12- Infrastructure						
Books:			Required readings	:-			
1-Financial Management: Mohammed Mahmoud Al-Amri							

1. Course Name:Cost accounting
Cost accounting for the banking sector
2. Course code:
3. the chapter/Year: quarterly
annual
4. Date this description was prepared14/11/2025
5. Available forms of attendance:
My presence only
6. Number of study hours (total) / Number of units (total):
30hourquarterly. 2one hour per week
7. Name of the course coordinator (if there is more than one, please
mention it).
A.M. Hossam Ahmed Ali
e-mail: <u>husam.ali@uobasrah.edu.iq</u>
8. Course objectives

- Skills in calculating the cost of money
- Skills in calculating labor cost
- Expenses calculation and allocation sk
- Equipping the student with skills in tabulating and classifying costs
 - Equipping the student with skills in organizing cost lists
 - Cost theories

1-Education strategy: Concept planningShare.

strategy

- 2-Brainstorming is a teaching strategy.
- 3-Education strategy series of observations

Evaluation	Learning	Unit or topic name	Required learning	Hours	Wee
Method	method		outcomes		k
AFor weekly,	Classroom lectures collaborativ	Introduction to Cos AccountingCost tab	- to understandes ntialCost	Two	1 2 3
monthl y, daily, written , and end-of- year exams.	learning Daily preparation	- Cost theories	accounting an	hours a	4 5 6 7 8 9 10 11 12 13 14 15 vacat n 16 17 18 19 20

	-	Theory of	21
		harnessed	22
		energy	23
	_	Break-even	24
		analysis	25
			26 27
			28
		Magazzinatha	29
	-	Measuring the	30
		cost of money	
	-	Credit interes	
		rate	
	-	Debit interest	
		rate	
	-	Other cost rat	
	-	Measuring the	
		cost of labor	
	-	Normal wage	
		rate	
	-	Overtime pay	
		rate	
	-	Holiday and	
		special occasi	
		fees	
	-	Measure and	
		allocate other	
		costs	
	-	The direct	
		method of	
		charging othe	
		costs	
	_	The overall	
		method	
	<u> </u>		

	- descendir distribution method				
11. Course evaluation					
distributionas follows25Grades for monthly and daily exams for the first semester25Grades for monthly and daily exams for the second semester50Grade for final exams					
12. Learning and teaching resources					
There is no textbook	Required textbooks (methodology, if applicable)				
Lectures prepared by the instructor	Main references (sources)				
Cost Accounting - Dr. Mahdi Jumaa Al-	Recommended supporting books and				
Rashid Cost accounting	references (scientific journals, reports)				
https://www.google.iq/books/edition/	Electronic references, web	sites			
D9%85%D8%AD%D8%A7%D8%B3%					
8%A8%D8%A9 %D8%A7%D9%84%I					
%AA%D9%83%D8%A7%D9%84%D9					
8A%D9%81/HC93EAAAQBAJ?hl=ar&g					
v=1&dq=%					
D9%85%D8%AD%D8%A7%D8%B3% 8%A8%D8%A9+%D8%A7%D9%84%					
%AA%D9%83%D8%A7%D9%84%D9					
8A%D9%81+%D8%A7%D9%84%D9%					
5%D8%B5%D8%B1%D9%81%D9%8					
%D8%A9&printsec=frontcover					