Ministry of Higher Education and Scientific Research Scientific

Supervision and Scientific Evaluation Apparatus Directorate of Quality

Assurance and Academic Accreditation Accreditation Department

Academic Program and Course Description Guide

2026-2025

جمهورية العراق
وزارة التعليم العالي والبحث العلمي
جامعة واسط/ كلية الادارة والاقتصاد
قسم العلوم المالية والمصرفية

Ministry of higher education and scientific research
Wasit university \ College of administration

العدد: ٤٤٣

التاريخ: ٩ / ١١ / 2025

الـــــــى/ شعبة ضمان الجودة والأداء الجامعي ...

تحية طيبة ...

م/ مصادقة

تفضلكم بالاطلاع وتدقيق برنامج الوصف الاكاديمي لقسم العلوم المالية والمصرفية الثانية مسار بولونيا باللغتين العربية والإنكليزية بعد أن تم التدقيق من قبل اللجنة العلمية في القسم راجين تفضلكم بالاطلاع والمصادقة..مع التقدير.

المرفقات :
الوصف الاكاديمي للمرحلة الثانية باللغتين العربية والإنكليزية.

ا.م.د ازهار شمران جبر
عضوا

ا.م.د اسراء عبد فرحان
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عضوا

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رئيساً
ا.د. غالب شاكر بحيت

Introduction:

The educational program is a well-planned set of courses that include procedures and experiences arranged in the form of an academic syllabus. Its main goal is to improve and build graduates' skills so they are ready for the job market. The program is reviewed and evaluated every year through internal or external audit procedures and programs like the External Examiner Program.

The academic program description is a short summary of the main features of the program and its courses. It shows what skills students are working to develop based on the program's goals. This description is very important because it is the main part of getting the program accredited, and it is written by the teaching staff together under the supervision of scientific committees in the scientific departments.

This guide, in its second version, includes a description of the academic program after updating the subjects and paragraphs of the previous guide in light of the updates and developments of the educational system in Iraq, which included the description of the academic program in its traditional form (annual, quarterly), as well as the adoption of the academic program description circulated according to the letter of the Department of Studies T 3/2906 on 3/5/2023 regarding the programs that adopt the Bologna Process as the basis for their work.

In this regard, we can only emphasize the importance of writing an academic programs and course description to ensure the proper functioning of the educational process.

Concepts and terminology:

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

Course Description: Provides a brief summary of the most important characteristics of the course and the learning outcomes expected of the students to achieve, proving whether they have made the most of the available learning opportunities. It is derived from the program description.

Program Vision: An ambitious picture for the future of the academic program to be sophisticated, inspiring, stimulating, realistic and applicable.

Program Mission: Briefly outlines the objectives and activities necessary to achieve them and defines the program's development paths and directions.

Program Objectives: They are statements that describe what the academic program intends to achieve within a specific period of time and are measurable and observable.

Curriculum Structure: All courses / subjects included in the academic program according to the approved learning system (quarterly, annual, Bologna Process) whether it is a requirement (ministry, university, college and scientific department) with the number of credit hours.

Learning Outcomes: A compatible set of knowledge, skills and values acquired by students after the successful completion of the academic program and must determine the learning outcomes of each course in a way that achieves the objectives of the program.

Teaching and learning strategies: They are the strategies used by the faculty members to develop students' teaching and learning, and they are plans that are followed to reach the learning goals. They describe all classroom and extra-curricular activities to achieve the learning outcomes of the program.

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Academic program description form

University name: Wasit University

Faculty of Administration and Economics

Scientific Department: Department of Banking and Financial Sciences

Name of the academic or professional program:

Name of the person responsible for the academic program:

Name of final degree: Academic system: semester

COLLEGE OF ADMINISTRATION AND ECONOMICS
Department of Banking and Financial Sciences
2016
جامعة واسط كلية الادارة والاقتصاد
قسم العلوم المالية والمصرفية
WASIT UNIVERSITY

Signature:

Head of Department Name: Date:

17/11/2025

رئيس قسم العلوم المالية والمصرفية

Signature:

Scientific Associate Name:

Date:

الأستاذ الدكتور
حسين شناوة مجيد
معاون العميد للشؤون العلمية والدراسات العليا

رئاسة جامعة واسط
كلية الادارة والاقتصاد
شعبة ضمان الجودة
وتقويم الاداء الجامعي

The file is checked by:

Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance Department: Date:

Signature:

Approval of the Dean

Prof.Dr.
Ahmed Abdullah Salman
Dean

Program Vision: - Creating the scientific background capable of enriching university life to build capabilities, develop and prepare cadres in financial and banking disciplines, which will effectively participate in the development and highlighting of administratively qualified levels in the financial and banking sectors and prepare graduates through research and studies by faculty members, and provide distinguished quality of high quality in the education of students in line with the needs of the labor market, develop and develop the capabilities of faculty members in the field of teaching staff and scientific research, and provide advisory and training services By strengthening the relationship with the community and following up the appointment of the first graduates in financial and banking institutions to be an effective tool in construction and development.

2. ***Program Mission: - Work to provide scientific, research, advisory and educational services in light of the current and future needs of society and seek to develop the knowledge balance in the field of financial and banking sciences in general in the public and private sectors in order to increase its contribution and role in the development of the country's economy.***

3. .Program Objectives:

1. Preparing cadres specialized in financial and banking sciences capable of serving the government and private sectors and then the community.

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

3. Work on developing the banking system, financial markets, the tax system and other financial institutions operating in the country in order to spread financial and banking awareness among the community.

4. Seeking to invest in joint cooperation relations between the scientific departments corresponding to the department in research and graduate studies to develop the

4. Program accreditation: Does the program have program accreditation? And from which side?

- The program is within the national accreditation standards for the educational institution of the Ministry of Higher Education and Scientific Research, and it is also a specialized program in the scientific department that contributes to developing the level and quality of the

5. Other external influences:

Is Menak a sponsor of the program? :- Entity:- Ministry of Higher Education and Scientific Research _ Department of Quality Assurance and Academic Accreditation

6.Program Structure

Observations	Percentage	Unit of study	Decisions	Program Structure
		Basic	Achieving the objectives of the program, its educational outputs and scientific developments in the field of specialization	**Requirements of the institution**
		Basic	The curriculum should be compatible and conform to the requirements of the labor market and contribute to the preparation of the program by specialists.	**College Requirements**
		Basic	1. Achieving the study plan in a way that balances the theoretical and applied aspects by determining the requirements of the specialization 2. Preparing the study plan in accordance with the national academic standards prepared by the Ministry.	**Department Requirements**
		Applied	Achieving experience and improving performance commensurate with the labor	**Summer Training**

	market
	Other

الساعات المعتمدة		اسم المقرر / أو المساق	رمز المقرر / أو المساق	السنة / المستوى
عملي	نظري	Audit and control 2	ACB111	The Fourth academic stage
-	2			

7. Program Description

Level	Semester	No.	Module Code	Module Name in English	Language	SSWL (hr/w)						Exam hr/sem	SSWL hr/sem	USSWL hr/sem	SWL hr/sem	ECTS	Module Type
						CL (hr/w)	Lect (hr/w)	Lab (hr/w)	Pr (hr/w)	Tut (hr/w)	Semn (hr/w)						
	Three	1	BF2101	Intermediate Accounting	Arabic	3				2		3	78	122	200	8.00	B
		2	BF2102	Financial and Banking Mathematics	Arabic	3				1		3	63	87	150	6.00	B
		3	BF2103	Financial Management	Arabic	3				1		3	63	87	150	6.00	C
		4	BF2104	Commercial Law	Arabic	2						3	33	17	50	2.00	B
		5	BF2105	Public Finance	Arabic	2				1		3	48	27	75	3.00	S
		6	UN216	Fundamentals of Computer Science	Arabic	1		2				3	48	27	75	3.00	S
		7	UN217	Arabic Language	Arabic	2						3	33	17	50	2.00	S
					Total	16	0	2	0	5	0	21	333	384	750	30.00	

UGII	Semester	No.	Module Code	Module Name in English	Language	SSWL (hr/w)						Exam hr/sem	SSWL hr/sem	USSWL hr/sem	SWL hr/sem	ECTS	Module Type
						CL (hr/w)	Lect (hr/w)	Lab (hr/w)	Pr (hr/w)	Tut (hr/w)	Semn (hr/w)						
	Four	1	BF2201	Advanced Intermediate Accounting	Arabic	3				2		3	78	122	200	8.00	B
		2	BF2202	Advanced Financial Management	Arabic	3				2		3	78	122	200	8.00	C
		3	BF2203	Financial and Monetary Policies	Arabic	3						3	48	77	125	5.00	B
		4	BF2204	Financial Institutions	Arabic	2				1		3	48	77	125	5.00	B
		5	BF2205	Crimes of the Defunct Ba'ath Party	Arabic	2						3	33	17	50	2.00	B
		6	UN226	English Language	English	2						3	33	17	50	2.00	S
					Total	15	0	0	0	5	0	18	318	432	750	30.00	

.8Learning Outcomes	
نشاطات وتقارير متنوعة	
مشاركة بالبرنامج	بيان نتائج التعلم
اختبارات يومية ومناقشات وسمنارات	
توسيع القدرة على التفاعل	بيان نتائج التعلم
تنمية المهارات والمعارف	بيان نتائج التعلم
اختبارات شهرية وفصلية	
اعلان درجات	بيان نتائج التعلم
اعلان نتائج التقدير النهائي	بيان نتائج التعلم

9. Teaching and learning strategies: - Adopted in the implementation of the government program: -

Tests _ Preparation of reports for discussion _ Seminars _ Training workshops on the academic program

10. Evaluation methods: - Implemented in all stages of the program in general: - Completion of daily, monthly and quarterly tests

11. Faculty						
Faculty Members						
Academic Rank **Professional Development**	Specialization		Special Requirements/Skills (if applicable)		Number of the teaching staff	
Mentoring new faculty members	General	Special			Staff	Lecturer
Briefly describes the process used to mentor new, visiting, full-time, and part-time faculty at the institution and department level.						
Professional development of faculty members						
Briefly describe the academic and professional development plan and arrangements for faculty such as teaching and learning strategies, assessment of learning outcomes, professional development, etc.						

12. Acceptance Criterion
(Setting regulations related to enrollment in the college or institute, whether central admission or others)

13. **The most important sources of information about the program**
State briefly the sources of information about the program.

14. Program Development Plan

Conducting training workshops and seminars for students

Program Skills Outline															
Learning outcomes required from the program															
Values				Skills				Knowledge				Base/Optional	Course Name	Course Code	Year / Level
4C	*3C*	*2c*	*1C*	*4b*	*3b*	*2b*	*1b*	*4ί*	*3ί*	*2ί*	*1ί*				
			✓				✓				✓				

- *Please tick the boxes corresponding to the individual learning outcomes from the program under evaluation.*

7

MODULE DESCRIPTION FORM

Sample course description

<table>
<tr><th colspan="6">Module Information
Course Information</th></tr>
<tr><td>Module Title</td><td colspan="3">Intermediate Accounting</td><td colspan="2">Module Delivery</td></tr>
<tr><td>Module Type</td><td colspan="3">Core</td><td colspan="2" rowspan="5">☒ Theory
☐ Lecture
☐Lab
☒Tutorial
☐ Practical
☐ Seminar</td></tr>
<tr><td>Module Code</td><td colspan="3">BF2101</td></tr>
<tr><td>ECTS Credits</td><td colspan="3">8</td></tr>
<tr><td>SWL (hr/sem)</td><td colspan="3">200</td></tr>
<tr><td colspan="4"></td></tr>
<tr><td>Module Level</td><td>1</td><td colspan="2">Semester of Delivery</td><td colspan="2">1</td></tr>
<tr><td>Banking and Finance Department</td><td>MBF</td><td>College</td><td colspan="3">UOMM</td></tr>
<tr><td>Module Leader</td><td>Asst. Prof. Dr. Adil Basheer Dahir</td><td>e-mail</td><td colspan="3">adelbasheer@uowasit.edu.iq</td></tr>
<tr><td>Module Leader's Acad. Title</td><td>Assistant Professor</td><td colspan="2">Module Leader's Qualification</td><td colspan="2">Doctor</td></tr>
<tr><td>Module Tutor</td><td>Asst. Prof. Dr. Adil Basheer Dahir</td><td>e-mail</td><td colspan="3">adelbasheer@uowasit.edu.iq</td></tr>
<tr><td>Peer Reviewer Name</td><td></td><td>e-mail</td><td colspan="3"></td></tr>
<tr><td>Scientific Committee Approval Date</td><td></td><td>Version Number</td><td colspan="3"></td></tr>
</table>

Relation with other Modules Relationship with other subjects			
Prerequisite module Paved materials	There isn't any	Semester	
Co-requisites module Complementary Materials	There isn't any	Semester	

Module Aims, Learning Outcomes and Indicative Contents Course Objectives, Learning Outcomes, and Instructional Contents	
Module Objectives Course Objectives	1. To enable the student to understand the theoretical and applied framework of financial accounting in accordance with the International Financial Reporting Standards (IFRS). 2. Develop the student's ability to handle more complex accounting processes such as: fixed assets, liabilities, equity, and revenue. 3. Prepare the student to acquire the skills of analysis and interpretation of financial statements. 4. Promote critical thinking and the ability to link theory to practical application in different business environments.
Module Learning Outcomes Learning Outcomes for the Course	1. **Knowledge and Understanding:** Understanding the theoretical foundations of intermediate accounting and differentiating between alternative accounting policies. 2. **Practical Application:** Recording, processing and preparing financial statements in accordance with international standards. 3. **Analysis:** Analysis of the impact of accounting treatments on financial positions and business results. 4. **Communication:** Submit written and oral accounting reports in clear professional language. 5. **Independence and lifelong learning:** The ability to follow and employ developments in accounting standards
Indicative Contents How-to Contents	How-to content includes: Part A - Class Lecture 1. **Introduction to Intermediate Accounting**: The Difference Between Intermediate and Preliminary Accounting – Conceptual Framework. 2. **Preparation of financial statements**: balance sheet, income statement, cash flows. 3. **Cash and Receivables**: Handling the exclusion, collection, provision for doubtful debts. 4. **Inventory**: Measurement methods (FIFO, LIFO, Weighted Average) – Decline in inventory value. 5. **Fixed assets**: acquisitions,acquisitions, revaluations, disposals. Total hrs = 75= SSWL - (Exam hrs) = 78- 3 = 75hr (Time table hrs x 15 weeks)

Learning and Teaching Strategies Learning and Teaching Strategies	
Strategies	1. **Seminars** 2. **Scientific Reports** 3. **Environmental Duties** 4. **Brainstorming method**

Student Workload (SWL) The student's academic load is calculated for 15 weeks			
Structured SWL (h/sem) **Student's regular academic load during the semester**	78	**Structured SWL (h/w)** **Regular Academic Load of the Student Weekly**	4
Unstructured SWL (h/sem) **Student's irregular academic load during class**	122	**Unstructured SWL (h/w)** **Student's irregular academic load per week**	8
Total SWL (h/sem) **The student's total academic load during the semester**	**200**		

Assessment of the course					
Relevant Learning Outcomes	**Week due**	**Weight (Grade)**	**Time/Count**		
1-15	2	20%(10)	2	**Daily Quizzes**	**Formative Assessment**
All	-	5%(5)	1	Tasks (homework)	
All	-	5%(5)	1	Assignments (Duties within the College)	
-	-	-	-	Projects/Laboratory	
All	5، 10	10% (5)	2	Reports	
	-	-	-	Seminar	
	13	10% (10)	1 hour	**Mid-Term Exam**	**Summary Assessment**
	16	50% (50)	3 hours	**Final Exam**	
		100% (100°)	**Overall Rating**		

Delivery Plan (Weekly Syllabus) Theoretical Weekly Curriculum	
Covered Materials	
Introduction to Financial Accounting, Definition, Users of Accounting Information	Week 1
Conceptual Framework for Financial Accounting	Week 2
Settlement Restrictions Reasons for Setting Settlement Restrictions Accounting Treatments for Advances and Receivables	Week 3
Solving questions and exercises	Week 4
Income Statement and Related Information	Week 5
Income Statement Preparation Formats	Week 6
First exam	Week 7
Bank Account Balance Reconciliation	Week 8
Methods of preparing a bank account reconciliation statement	Week 9
Solving questions and exercises	Week 10
Accounting for Debtors	Week 11
Methods of estimating doubtful debts	Week 12
Debt Analysis	Week 13
Analysis of previously executed debts	Week 14
discussion	Week 15

Delivery Plan (Weekly Lab. Syllabus) Weekly Laboratory Curriculum	
	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources		
Learning and Teaching Resources		
Available at the library?	**Book**	
Yes	**Intermediate Accounting Book Part One** **Eng. Dr. Bushra Fadel Khudair Al-Taie** 1- **Eng. Hakeem Hamoud Falih Al-Saadi**	Required Books
Yes	**Intermediate Accounting** **Donald Kiso** **Jerry Wiegant**	Recommended Books
		Websites

Grading Scheme **Grading Chart**				
Group	**Grade**	**Appreciation**	**Marks %**	Definition
Success Group **Success Group** **(50 - 100)**	**A** – Excellent	**privilege**	90 - 100	Outstanding performance
	B - Very Good	**Very good**	80 – 89	Above average with some errors
	C – Good	**Good**	70 – 79	Good work with noticeable errors
	D – Satisfactory	**medium**	60 – 69	Acceptable but with major flaws
	E – Sufficient	**Acceptable**	50 – 59	Work meets minimum standards
The Failed Group **Fail Group** **(0 – 49)**	**FX** – Fail	**Deposit (in processing)**	(45-49)	More work is required but recognition has been awarded
	F – Fail	**Failure**	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information معلومات المادة الدراسية					
Module Title	Financial and Banking Mathematics		**Module Delivery**		
Module Type	Core		☒ Theory ☐ Lecture ☐Lab ☒Tutorial ☐ Practical ☐ Seminar		
Module Code	BF2102				
ECTS Credits	6				
SWL (hr/sem)	150				
Module Level	1		**Semester of Delivery**		1
Banking and Finance Department	MBF		**College**	UOMM	
Module Leader	Asst.Prof.Faten Saeed Hameed		**e-mail**	fsaeed@uowasit.edu.iq	
Module Leader's Acad. Title	Assistant Professor		**Module Leader's Qualification**		Ph.D.
Module Tutor	Asst.Prof. Faten Saeed Hameed		**e-mail**	fsaeed@uowasit.edu.iq	
Peer Reviewer Name			**e-mail**		
Scientific Committee Approval Date			**Version Number**		

Relation with other Modules العلاقة مع المواد الدراسية الأخرى			
Prerequisite module مواد ممهدة	لا يوجد	**Semester**	
Co-requisites module مواد مكملة	لا يوجد	**Semester**	

Module Aims, Learning Outcomes and Indicative Contents أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	**Understanding the Fundamental Principles of Financial Mathematics:** The course aims to enable students to understand the mathematical concepts used in making financial decisions in areas such as investments, loans, insurance, and lending. **Applying Mathematical Models in the Banking Sector:** Providing students with the ability to use mathematical tools and models to analyze banking operations such as compound interest calculation, loan risk assessment, and financial planning. **Learning How to Handle Financial Data:** This includes calculating financial returns, analyzing financial reports, and evaluating bonds, stocks, and day-to-day banking operations. **Analyzing Opportunity Costs and Financial Risks:** Helping students evaluate different financial options by analyzing cost-benefit scenarios and understanding the financial risks that banking institutions may face. **Developing Computational and Programming Skills:** Aims to improve students' abilities in using computational tools and modern mathematical models, such as spreadsheet programs (e.g., Excel) and financial programming solutions.
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	**Ability to Solve Financial Problems:** Students will be able to calculate simple and compound interest, and determine the value of bonds and other financial instruments. **Ability to Use Mathematical Models in Financial Planning:** Students will be able to apply financial models to determine returns and costs, whether in simulating an investment or a loan. **Financial Data Analysis:** Students will have the ability to use financial data to evaluate the financial performance of banking institutions. **Financial Risk Assessment:** Students will be able to identify and analyze the risks associated with financial decisions made by individuals or banking institutions. **Application of Mathematics to Daily Banking Operations:** Students will gain the ability to use mathematics in daily calculations such as loans, deposits, and interest calculations.
Indicative Contents	Part A - Class Lecture

المحتويات الإرشادية	
	• Simple Interest • Interest and the Formula • Commercial Interest and Correct Interest • Compound Interest • Present Value and Discount • The Relationship Between Commercial Discount and Correct Discount • Discount on Commercial Papers and Interest • Repayment and Settlement of Short-Term Debts • First Method of Settlement • Second Method of Settlement • Third Method of Settlement • Fourth and Fifth Methods of Settlement • Equal, Ordinary, and Immediate Payments • Correct and Commercial Present Value of Payments • Methods of Repaying Short-Term Loans Total hrs = 60 = SSWL - (Exam hrs) = 63- 3 = 60 hr (Time table hrs x 15 weeks)

Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	Effective management using the prescribed educational curriculum that focuses on the applications of mathematics in the financial and banking fields, as well as developing students' skills in this regard, in addition to tests, assignments, workshops, discussions, interactive participation, and homework solutions.

Student Workload (SWL)

الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطالب خلال الفصل	63	**Structured SWL (h/w)** الحمل الدراسي المنتظم للطالب أسبوعيا	4
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	87	**Unstructured SWL (h/w)** الحمل الدراسي غير المنتظم للطالب أسبوعيا	8
Total SWL (h/sem) الحمل الدراسي الكلي للطالب خلال الفصل	150		

تقييم المادة الدراسية					
		الوقت/العدد	الوزن (الدرجة)	الأسبوع المستحق	نتائج التعلم ذات الصلة
التقييم التكويني	الامتحانات اليومية (Quizzes)	2	(10)%20	2	15-1
	المهام (الواجبات المنزلية)	1	(5)%5	-	جميعها
	المهام (الواجبات داخل الكلية)	1	(5)%5	-	جميعها
	المشاريع / المختبر	-	-	-	-
	التقارير	2	(5) %10	5، 10	جميعها
	حلقة دراسية	-	-	-	
التقييم التلخيصي	امتحان منتصف الفصل الدراسي	1 ساعة	(10) %10	13	
	الامتحان النهائي	3 ساعة	(50) %50	16	
التقييم الإجمالي			%100 (100 درجة)		

Delivery Plan (Weekly Syllabus) المنهاج الاسبوعي النظري	
	Material Covered
Week 1	• Basics of Simple Interest
Week 2	• Interest and its Calculation in Detail
Week 3	• Commercial Interest, True Interest, and the Relationship Between Them
Week 4	• Compound Interest and Its Basics
Week 5	• Present Value and Discount
Week 6	• The Relationship Between Commercial Discount and True Discount
Week 7	• Discounting of Commercial Papers and Interest
Week 8	• Settlement and Repayment of Short-Term Debts
Week 9	• First Method of Settlement

Week 10	• Second Method of Settlement
Week 11	• Third Method of Settlement
Week 12	• Fourth and Fifth Methods of Settlement
Week 13	• Equal, Ordinary, and Immediate Payments
Week 14	• True and Commercial Present Value of Payments
Week 15	

Delivery Plan (Weekly Lab. Syllabus) المنهاج الاسبوعي للمختبر	
	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources

مصادر التعلم والتدريس

	Text	Available in the Library?
Required Texts	Lectures on Financial Mathematics by Dr. Hussein Ali Al-Yaqoubi Introduction to Financial Mathematics by Prof. Dr. Munadel Al-Jawari Solved Problems and Exercises in Financial Mathematics by Dr. Khalifa Al-Haj	
Recommended Texts	Financial and Investment Mathematics by Assistant Prof. Dr. Bassim Khamis Obaid / University of Baghdad Websites related to the subject	
Websites		

Grading Scheme

مخطط الدرجات

Group	Grade	التقدير	Marks %	Definition
مجموعة النجاح **Success Group** **(50 - 100)**	**A** – Excellent	امتياز	90 – 100	Outstanding Performance
	B - Very Good	جيد جدا	80 – 89	Above average with some errors
	C – Good	جيد	70 – 79	Sound work with notable errors
	D – Satisfactory	متوسط	60 – 69	Fair but with major shortcomings
	E – Sufficient	مقبول	50 – 59	Work meets minimum criteria
المجموعة الفاشلة **Fail Group** **(0 – 49)**	**FX** – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information معلومات المادة الدراسية				
Module Title	Financial management		Module Delivery	
Module Type	Core		☒ Theory ☐ Lecture ☐Lab ☒Tutorial ☐ Practical ☐ Seminar	
Module Code	MBF1101			
ECTS Credits	6			
SWL (hr/sem)	150			
Module Level	1	Semester of Delivery		1
Banking and Finance Department	MBF	College	UOMM	
Module Leader	Prof .Azhar shamran Jabur	e-mail	ashamran@uowasit.edu.iq	
Module Leader's Acad. Title	Professor	Module Leader's Qualification		Ph.D.
Module Tutor	Prof. .Azhar shamran Jabur	e-mail	ashamran@uowasit.edu.iq	
Peer Reviewer Name		e-mail		
Scientific Committee Approval Date		Version Number		

Relation with other Modules العلاقة مع المواد الدراسية الأخرى			
Prerequisite module مواد ممهدة	لا يوجد	Semester	
Co-requisites module مواد مكملة	لا يوجد	Semester	

Module Aims, Learning Outcomes and Indicative Contents أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	1. Study the concept of financial management for business companies and its importance. 2. Clarify the relationship between financial management and other administrative functions. 3. Clarify the nature of financial management in business companies. 4. Study financial statements and their importance. 5. Study the functions of the financial manager, which are the financial decisions made by the financial manager in business companies. 6. Study the objectives of financial management in business companies. 7. Identify the financial statements and their importance to the financial manager. 8. Clarify the financial system and financial environment for business companies. 9. Studies the basics of public finance in the state in terms of its concept, importance and objectives. 10. Study of public government spending and its trends. 11. Clarify public revenues and their sources. 12. Study the concept of tax and its characteristics. 13. Study the types of general state taxes. 14. Clarify the concept of the general budget and the rules for its preparation. 15. Study the basics of banking in terms of the characteristics of the bank, its importance, objectives and types. 16. Study central banks and quantitative and qualitative monetary policy tools for credit control. 17. Clarify traditional and modern banking services. 18. Study modern trends in bank management.
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	1. Familiarity with the concept of financial management for business companies. 2. Familiarity with the importance of financial management in business companies. 3. Acquiring the skill of preparing financial statements. 4. Acquiring the skill of measuring the financial performance of business companies. 5. Familiarity with the elements of the financial system and its relationship to the financial environment of business companies, 6. Knowledge of the relationship between the function of financial management and other administrative functions. 7. Acquiring special knowledge in making financial decisions for business companies. 8. Acquiring knowledge of the financial system and its basic elements. 9. Knowledge of the financial environment of business companies and familiarity with its most important basic elements.

	10. Knowledge of financial markets, their types and importance. 11. Identifying financial institutions, their types and their role in the financial system. 12. Knowing the concept of public finance (state finance), its importance and objectives. 13. Acquiring knowledge about the state's public spending and spending trends. 14. Familiarity with the state's general revenues and knowledge of the sources of obtaining them. 15. Acquiring knowledge of the concept of tax and its importance to the state. 16. Knowing the types of tax. 17. Familiarity with the concept of the general budget and acquiring skill in the rules of its preparation. 18. Familiarity with the basics of bank management and types of banks and their importance to the state and society. 19. Studying central banks and quantitative and qualitative monetary policy tools for credit control. 20. Knowledge of traditional and modern banking services. 21. Acquiring knowledge of modern trends in bank management
Indicative Contents **المحتويات الإرشادية**	1-The nature of financial 2-Financial management functions and tasks of the financial manager 3-Financial management objectives 4-The basic forms of business establishments and their financial environment 5-The nature of financial markets and their classifications 6-Instruments in financial markets 7-Financial statements (income and balance sheet) 8-exercises 9-Financial analysis applications (exercises) 10-Forecasting financial needs and its relationship to financial planning and control 11-Financial forecasting applications 12-Financial forecasting using the percentage of sales method 13- month exam 14-Review the material. 15-Test and discussions

Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	1. Discussion groups 2. Scientific reports 3. Environmental assignments 4.Brainstorming method

Student Workload (SWL) الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطالب خلال الفصل	63	**Structured SWL (h/w)** الحمل الدراسي المنتظم للطالب أسبوعيا	4
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	112	**Unstructured SWL (h/w)** الحمل الدراسي غير المنتظم للطالب أسبوعيا	8
Total SWL (h/sem) الحمل الدراسي الكلي للطالب خلال الفصل	175		

تقييم المادة الدراسية

نتائج التعلم ذات الصلة	الأسبوع المستحق	الوزن (الدرجة)	الوقت/العدد		
15-1	2	(10)%20	2	الامتحانات اليومية (Quizzes)	التقييم التكويني
جميعها	-	(5)%5	1	المهام (الواجبات المنزلية)	
جميعها	-	(5)%5	1	المهام (الواجبات داخل الكلية)	
-	-	-	-	المشاريع / المختبر	
جميعها	5، 10	(5) %10	2	التقارير	
	-	-	-	حلقة دراسية	
	13	(10) %10	1 ساعة	امتحان منتصف الفصل الدراسي	التقييم التلخيصي
	16	(50) %50	3 ساعة	الامتحان النهائي	
		%100 (100 درجة)		التقييم الإجمالي	

Delivery Plan (Weekly Syllabus) المنهاج الاسبوعي النظري	
	Material Covered
Week 1	1-The nature of financial

Week 2	2-Financial management functions and tasks of the financial manager
Week 3	3-Financial management objectives
Week 4	4-The basic forms of business establishments and their financial environment
Week 5	5-The nature of financial markets and their classifications
Week 6	6-Instruments in financial markets
Week 7	7-Financial statements (income and balance sheet)
Week 8	8-exercises
Week 9	9-Financial analysis applications (exercises)
Week 10	10-Forecasting financial needs and its relationship to financial planning and control
Week 11	11-Financial forecasting applications
Week 12	12-Financial forecasting using the percentage of sales method
Week 13	13-Second month exam
Week 14	14-Review the above
Week 15	15-Test and discussions

Delivery Plan (Weekly Lab. Syllabus) المنهاج الاسبوعي للمختبر	
	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	

Week 6	
Week 7	

Learning and Teaching Resources مصادر التعلم والتدريس		
	Text	**Available in the Library?**
Required Texts	Dr. Muhammad Al-Amiri, Financial Management. Mathematical applications in financial management / Assistant Professor Dr. Nazir Abbas Al-Shammari / Nagham Hussein Al-Nama 4- Adel Falih Al-Ali, Public Finance and Financial Legislation, 2020	yes
Recommended Texts	Scientific journals for financial studies and research that specialize in financial management.	yes
Websites		

Grading Scheme مخطط الدرجات				
Group	**Grade**	التقدير	**Marks %**	**Definition**
مجموعة النجاح **Success Group (50 - 100)**	**A** – Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 – 89	Above average with some errors
	C – Good	جيد	70 – 79	Sound work with notable errors
	D – Satisfactory	متوسط	60 – 69	Fair but with major shortcomings
	E – Sufficient	مقبول	50 – 59	Work meets minimum criteria
المجموعة الفاشلة **Fail Group (0 – 49)**	**FX** – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information معلومات المادة الدراسية					
Module Title	Commercial Law			Module Delivery	
Module Type	Core			☒ Theory ☐ Lecture ☐ Lab ☒ Tutorial ☐ Practical ☐ Seminar	
Module Code	BF2105				
ECTS Credits	2				
SWL (hr/sem)	50				
Module Level	3		Semester of Delivery		1
Banking and Finance Department	MBF		College	UOMM	
Module Leader			e-mail		
Module Leader's Acad. Title	Assistant Prof.nisreen falih hassan		Module Leader's Qualification		Ph.D.
Module Tutor	Assistant Prof.nisreen falih hassan		e-mail	nfalih@uowasit.edu.iq	
Peer Reviewer Name			e-mail		
Scientific Committee Approval Date			Version Number		

Relation with other Modules العلاقة مع المواد الدراسية الأخرى			
Prerequisite module مواد ممهدة	non	Semester	
Co-requisites module مواد مكملة	non	Semester	

<table>
<tr><th colspan="2">Module Aims, Learning Outcomes and Indicative Contents
أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية</th></tr>
<tr><td>Module Objectives
أهداف المادة الدراسية</td><td>This course is designed to introduce students to the fundamental commercial operations undertaken by merchants, as well as the legal conditions under which an individual attains the status of a merchant. It further explores the essential banking transactions that accompany commercial activities, with a particular focus on current accounts and documentary credits. The course emphasizes an integrated approach that combines commercial, economic, and legal perspectives, thereby equipping students with a comprehensive understanding of the dynamics of modern business practices.</td></tr>
<tr><td>Module Learning Outcomes

مخرجات التعلم للمادة الدراسية</td><td></td></tr>
<tr><td>Indicative Contents
المحتويات الإرشادية</td><td>Part A - Class Lectuer

Course Topics (Commercial Law):
1. The Concept of Commercial Law
2. Characteristics of the Legal Rule
3. Sources of the Legal Rule
o Formal sources
o Informal sources
4. Sources of Obligation
5. Commercial Companies and Their Types
o General provisions of the company contract
o Types of companies and rules of incorporation
6. The Concept of a Merchant and the Conditions for Acquiring Merchant Status
7. Commercial Papers and Their Types
o Creation of a promissory note (bill of exchange)
o Definition and legal provisions of the check
o Assignment (transfer) of rights and its legal provisions
o Endorsement of commercial papers and its types

Total hrs = 45 = SSWL - (Exam hrs) = 48- 3 = 45 hr (Time table hrs x 15 weeks)</td></tr>
</table>

Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	1. Discussion groups 2. Scientific reports 3. Environmental assignments 4.Brainstorming method

Student Workload (SWL) الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطالب خلال الفصل	48	**Structured SWL (h/w)** الحمل الدراسي المنتظم للطالب أسبوعيا	3
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	27	**Unstructured SWL (h/w)** الحمل الدراسي غير المنتظم للطالب أسبوعيا	6
Total SWL (h/sem) الحمل الدراسي الكلي للطالب خلال الفصل	75		

تقييم المادة الدراسية

		الوقت/العدد	الوزن (الدرجة)	الأسبوع المستحق	نتائج التعلم ذات الصلة
التقييم التكويني	الامتحانات اليومية (Quizzes)	1	(5)%20	2	15-1
	المهام (الواجبات المنزلية)	1	(5)%5	-	جميعها
	المهام (الواجبات داخل الكلية)	2	(10)%5	-	جميعها
	المشاريع / المختبر	-	-	-	-
	التقارير	2	(5) %10	10 ،5	جميعها
	حلقة دراسية	-	-	-	
التقييم التلخيصي	امتحان منتصف الفصل الدراسي	1 ساعة	(10) %10	13	
	الامتحان النهائي	3 ساعة	(50) %50	16	
التقييم الإجمالي			(100 درجة) %100		

Delivery Plan (Weekly Syllabus) المنهاج الاسبوعي النظري	
	Material Covered
Week 1	Definition of Law and Its Characteristics
Week 2	Sources of Legal Obligation

Week 3	Contract, Unilateral Will
Week 4	Tort Liability, Unjust Enrichment
Week 5	Commercial Companies: Types and Characteristics
Week 6	Rules of Incorporation and Provisions
Week 7	Partnerships: General Provisions, Rules of Incorporation, and Types
Week 8	Capital Companies: General Provisions, Rules of Incorporation, and Types
Week 9	Mixed Companies: General Provisions, Rules of Incorporation, and Types
Week 10	Definition of Commercial Papers and Their Characteristics
Week 11	Functions of Commercial Papers and Their Types
Week 12	Assignment: Characteristics, Method of Creation, Mandatory Elements, and Provisions
Week 13	Promissory Note: Definition, Mandatory Elements, and Provisions
Week 14	Check: Definition, Provisions, and Endorsement
Week 15	Tests and discussions

Delivery Plan (Weekly Lab. Syllabus) المنهاج الاسبوعي للمختبر	
	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources مصادر التعلم والتدريس		
	Text	**Available in the Library?**
Required Texts	1. Akram Yamalaki – The Concise Explanation of Iraqi Commercial Law – Baghdad. 2. Malik Dohan Al-Hassan – Introduction to the Study of Law – Baghdad, 1970.	yes

Recommended Texts	1-Dr. Latif Jabr – Commercial Companies.	yes
Websites		

Grading Scheme مخطط الدرجات				
Group	**Grade**	التقدير	**Marks %**	**Definition**
مجموعة النجاح **Success Group** **(50 - 100)**	**A** – Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 – 89	Above average with some errors
	C – Good	جيد	70 – 79	Sound work with notable errors
	D – Satisfactory	متوسط	60 – 69	Fair but with major shortcomings
	E – Sufficient	مقبول	50 – 59	Work meets minimum criteria
المجموعة الفاشلة **Fail Group** **(0 – 49)**	**FX** – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information معلومات المادة الدراسية					
Module Title	Public Finance			Module Delivery	
Module Type	Core			☒ Theory ☐ Lecture ☐Lab ☒Tutorial ☐ Practical ☐ Seminar	
Module Code	BF2105				
ECTS Credits	3				
SWL (hr/sem)	75				
Module Level	3		Semester of Delivery		1
Banking and Finance Department	MBF		College	UOMM	
Module Leader	Prof. Dr. Ahmed Abdallah Salman Assis.Prof. Ohood Hmood Salih		e-mail	asalman@uowasit.edu.iq ohood@uowasit.edu.iq	
Module Leader's Acad. Title	Professor.Dr. Assistant Prof.		Module Leader's Qualification		Ph.D. Master
Module Tutor	Prof. Dr. Ahmed Abdallah Salman Assis.Prof. Ohood Hmood Salih		e-mail	asalman@uowasit.edu.iq ohood@uowasit.edu.iq	
Peer Reviewer Name			e-mail		
Scientific Committee Approval Date			Version Number		

Relation with other Modules العلاقة مع المواد الدراسية الأخرى			
Prerequisite module مواد ممهدة	non	Semester	
Co-requisites module	non	Semester	

مواد مكملة			

Module Aims, Learning Outcomes and Indicative Contents أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives **أهداف المادة الدراسية**	1. A general study of the concept of public finance and its importance in the economic field. 2. Basic elements of public domains, their nature and divisions, and their impact on economic and social development. 3. Identify public revenues (such as taxes, fees, and non-tax income) and their importance as a source of the public budget. 4. Understand the concept of public governance, its principles, types, and socio-economic objectives. 5. Clarify the role of fiscal policy as a tool for economic influence on investment between resources and expenditures. 6. Analyze the trade ratio between public finance and macroeconomic policies (monetary and trading). 7. Equip the student with the ability to use analytical tools and understand the government's financial capacity in the macroeconomy. 8. Develop the student's skills to research deficits, public debt, and public spending. 9. Qualify the student to understand the role of public finance in achieving social justice through the LGP for income distribution. 10. Prepare the student for advanced studies in public finance or economics.
Module Learning Outcomes **مخرجات التعلم للمادة الدراسية**	1. Familiarity with the general concept of public finance. 2. Familiarity with the importance of public finance and its role in economic stability. 3. Acquire the skill of linking public finance with other sciences and how they are influenced by them. 4. Familiarity with the elements of public finance and their relationship with each other in preparing the general budget. 5. Acquire specialized knowledge in making financial decisions for business companies. 6. Understanding the concept of public finance (state finance according to the intellectual development of economic schools), its importance, and objectives. 7. Acquire knowledge about state public spending and spending trends. 8. Familiarity with state public revenues and their sources. 9. Acquire specialized knowledge of the concept of taxation and its importance to the state. 10. Knowledge of tax types. 11. Familiarity with the concept of the general budget and skill in its preparation rules. 12. Familiarity with the basics of budgeting and its relationship to sustainable

	development.
Indicative Contents المحتويات الإرشادية	Part A - Class Lecture 1- The Economics of Public Finance and Its Development - Introduction to Public Finance - The Relationship of Public Finance with Other Sciences - The Difference Between Public and Private Needs - The Development of Public Finance According to Schools of Thought (Neutral School - Interventionist School - Socialist School) - Public Finance in Developing Countries 2- Elements of Public Finance: First: Public Expenditures and Their Characteristics - Forms of Public Expenditure - 3- Classifications of Public Expenditures - The Scientific Classification of Expenditures - The Positive Classification of Expenditures 4- Rules of Public Expenditures 5- Reasons for Increasing Expenditures - The Actual Reasons for Increasing Expenditures - The Apparent Reasons for Increasing Expenditures - The Economic Effects of Expenditures 6- Public Revenues and Their Classification: - Forms of Public Revenues - Types of Public Revenues 7- Taxes, Their Characteristics, and Types - The Legal Basis of Taxation 8- Methods of Distinguishing Between Direct and Indirect Taxes - Tax Evasion and Tax Avoidance 9- The Economic Effects of Taxation 10- Public Loans Types of Public Loans and Their Characteristics 10- Technical Regulations for Loan Writing - The Economic Effects of Loans 12- The General Budget (Types of Public Budgets, Their Characteristics, and Rules) 13- Basic Principles of the General Budget, with an Example of the General Budget in Iraq 14- The Role of the Budget in Achieving Sustainable Development Goals. Total hrs = 45 = SSWL - (Exam hrs) = 48- 3 = 45 hr (Time table hrs x 15 weeks)

Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	1. Discussion groups 2. Scientific reports 3. Environmental assignments 4.Brainstorming method

Student Workload (SWL) الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطالب خلال الفصل	48	**Structured SWL (h/w)** الحمل الدراسي المنتظم للطالب أسبوعيا	3
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	27	**Unstructured SWL (h/w)** الحمل الدراسي غير المنتظم للطالب أسبوعيا	6
Total SWL (h/sem) الحمل الدراسي الكلي للطالب خلال الفصل	75		

تقييم المادة الدراسية

		الوقت/العدد	الوزن (الدرجة)	الأسبوع المستحق	نتائج التعلم ذات الصلة
التقييم التكويني	الامتحانات اليومية (Quizzes)	2	(10)%20	2	15-1
	المهام (الواجبات المنزلية)	1	(5)%5	-	جميعها
	المهام (الواجبات داخل الكلية)	1	(5)%5	-	جميعها
	المشاريع / المختبر	-	-	-	-
	التقارير	2	(5) %10	5، 10	جميعها
	حلقة دراسية	-	-	-	
التقييم التلخيصي	امتحان منتصف الفصل الدراسي	1 ساعة	(10) %10	13	
	الامتحان النهائي	3 ساعة	(50) %50	16	
التقييم الإجمالي			%100 (100 درجة)		

Delivery Plan (Weekly Syllabus) المنهاج الاسبوعي النظري	
	Material Covered
Week 1	The Conceptual Framework of Public Finance and Its Elements
Week 2	The Development of Public Finance According to Schools of Thought

Week 3	Public Expenditures and Their Characteristics
Week 4	Divisions of Public Expenditures and Reasons for Increasing Expenditures
Week 5	The Economic Effects of Public Expenditures
Week 6	Types and Classifications of Public Revenues
Week 7	Taxes (Concept, Types, Characteristics)
Week 8	Methods of Distinguishing Between Taxes
Week 9	The Economic Effects of Taxes
Week 10	Loans (Concept, Characteristics, Types)
Week 11	Legal Basis for Subscription and Types of Bonds
Week 12	The General Budget (Types of General Budgets, Their Characteristics, and Rules)
Week 13	Basic Principles of the General Budget, with an Example of the General Budget in Iraq
Week 14	The Role of the Budget in Achieving Sustainable Development Goals
Week 15	Tests and discussions

Delivery Plan (Weekly Lab. Syllabus) المنهاج الاسبوعي للمختبر	
	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources

مصادر التعلم والتدريس

	Text	Available in the Library?
Required Texts	1. Foundations of Public Finance, Khaled Shehadha Al-Khatib, Ahmed Zuhair Shamiya, Dar Wael for Printing, Publishing and Distribution, 2016. 2. Dr. Taher Al-Janabi, science of public finance and tax legislation.	yes

	3. Public budgets issued by the Ministry of Finance and data available in reports issued by the Central Bank of Iraq.	
Recommended Texts	Dr. Mahmoud Mohamed Atwan, Dictionary of Financial, Accounting and Banking Sciences	yes
Websites		

Grading Scheme مخطط الدرجات				
Group	**Grade**	التقدير	**Marks %**	**Definition**
مجموعة النجاح **Success Group** **(50 - 100)**	**A** – Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 – 89	Above average with some errors
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	D – Satisfactory	متوسط	60 – 69	Fair but with major shortcomings
	E – Sufficient	مقبول	50 – 59	Work meets minimum criteria
المجموعة الفاشلة **Fail Group** **(0 – 49)**	**FX** – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information معلومات المادة الدراسية					
Module Title	Computer Science Basics			Module Delivery	
Module Type	Core			☒ Theory ☐ Lecture ☒ Lab ☐ Tutorial ☐ Practical ☐ Seminar	
Module Code	UN216				
ECTS Credits	7				
SWL (hr/sem)	175				
Module Level	2		Semester of Delivery		3
Banking and Finance Department	MBF		College	UOMM	
Module Leader	Israa Gatea Fayaadh		e-mail	ifayaadh@uowasit.edu.iq	
Module Leader's Acad. Title	Lecturer		Module Leader's Qualification		Master's
Module Tutor	Israa Gatea Fayaadh		e-mail	ifayaadh@uowasit.edu.iq	
Peer Reviewer Name			e-mail		
Scientific Committee Approval Date			Version Number		

Relation with other Modules العلاقة مع المواد الدراسية الأخرى			
Prerequisite module مواد ممهدة	Not Available	Semester	
Co-requisites module مواد مكملة	Not Available	Semester	

<table>
<tr><th colspan="2">Module Aims, Learning Outcomes and Indicative Contents
أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية</th></tr>
<tr><td>Module Objectives
أهداف المادة الدراسية</td><td>1. Study the concept of computers and their importance in business and society.
2. Explain the relationship between computers and other administrative systems and functions.
3. Explain the components of a computer system (Hardware, Software, People, Data, Processes).
4. Study the types of computers, their classifications, and their uses.
5. Study the tasks of the Information Systems Manager and their role in making technical decisions in business environments.
6. Identify the objectives of using computers in organizations and companies.
7. Study the main input, output, and storage units and their importance.
8. Explain operating systems and system/application software.
9. Study the basics of computer networks, their types, and their importance in connecting computers.
10. Study the concept of the Internet and its applications in business, education, and government services.
11. Identify information security and basic cybersecurity threats.
12. Study the basics of databases, their concept, and their importance in information management.
13. Identify the types of information systems (TPS, MIS, DSS, ESS).
14. Explain programming and algorithm concepts in a simplified way.
15. Study basic office applications such as word processing, spreadsheets, and presentations.
16. Study artificial intelligence in a simplified way and its modern applications.
17. Identify modern developments in information technology such as cloud computing and big data.
18. Study modern trends in using computers in education, business, and healthcare.</td></tr>
<tr><td>Module Learning Outcomes

مخرجات التعلم للمادة الدراسية</td><td>1. Interpret the concept of computers and their importance in business and society.
2. Distinguish the basic components of a computer system and describe the function of each.
3. Classify the types of computers and explain their practical uses.
4. Analyze the role of the Information Systems Manager in supporting technical decision-making within organizations.
5. Use basic office software to process text, create spreadsheets, and prepare presentations.
6. Explain the fundamentals of operating systems and application software.
7. Clarify network and Internet concepts and their applications in various fields.
8. Identify basic security risks and explain the importance of information</td></tr>
</table>

	security. 9. Describe the fundamentals of databases and the importance of information management. 10. Recognize different types of information systems (TPS, MIS, DSS, ESS) and their roles. 11. Apply simple algorithmic concepts to problem solving. 12. Discuss modern trends in information technology such as cloud computing and artificial intelligence. .13
Indicative Contents المحتويات الإرشادية	**Indicative Contents** 1. **Introduction to Computer Science:** Definition of computers, their history, and evolution across generations. 2. **Components of a Computer System:** o **Hardware:** Central Processing Unit (CPU), memory, input and output devices. o **Software:** System software and application software. o Data, users, and processes. 3. **Types and Classifications of Computers:** Supercomputers, personal computers, portable devices, servers. 4. **Operating Systems:** Their functions and common examples (Windows, Linux, macOS). 5. **Application Software:** Word processing, spreadsheets, presentations, and databases. 6. **Computer Networks:** Basic concepts, network components, types of networks (LAN, WAN). 7. **Internet and Its Applications:** Email, search engines, cloud services, web applications. 8. **Information Security:** Basic concepts, common threats, protection methods (passwords, firewalls). 9. **Databases:** Introduction to data and information, data tables, importance of databases in organizations. 10. **Information Systems:** Transaction Processing Systems (TPS), Management Information Systems (MIS), Decision Support Systems (DSS), Executive Support Systems (ESS). 11. **Algorithms and Programming:** Introduction to algorithms, problem-solving steps, examples of common programming languages. 12. **Practical Applications:** Exercises on creating text files, spreadsheets, presentations, and performing online searches. 13. **Modern Trends in Information Technology:** Artificial intelligence, big data, cloud computing, Internet of Things (IoT). 14. **Role of Computers in Society:** E-learning, digital health, and e-commerce. Total hrs = 60 = SSWL - (Exam hrs) = 63- 3 = 60 hr (Time table hrs x 15 weeks)

Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	.1 Discussion Seminars .2 Scientific Reports .3 Practical Assignments أو Field Assignments .4 Brainstorming Method .5

Student Workload (SWL) الحمل الدراسي للطالب محسوب لـ ١٥ أسبوعا			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطالب خلال الفصل	63	Structured SWL (h/w) الحمل الدراسي المنتظم للطالب أسبوعيا	4
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	112	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطالب أسبوعيا	8
Total SWL (h/sem) الحمل الدراسي الكلي للطالب خلال الفصل	175		

تقييم المادة الدراسية

		الوقت/العدد	الوزن (الدرجة)	الأسبوع المستحق	نتائج التعلم ذات الصلة
التقييم التكويني	الامتحانات اليومية (Quizzes)	2	(10)%20	2	15-1
	المهام (الواجبات المنزلية)	1	(5)%5	-	جميعها
	المهام (الواجبات داخل الكلية)	1	(5)%5	-	جميعها
	المشاريع / المختبر	-	-	-	-
	التقارير	2	(5) %10	5، 10	جميعها
	حلقة دراسية	-	-	-	
التقييم التلخيصي	امتحان منتصف الفصل الدراسي	1 ساعة	(10) %10	13	
	الامتحان النهائي	3 ساعة	(50) %50	16	
التقييم الإجمالي			%100 (100 درجة)		

Delivery Plan (Weekly Syllabus) المنهاج الاسبوعي النظري	
المواد المغطاة	
	Week 1
Computer Components Hardware – Processor, memory, input and output units – and the role of each in data .processing	Week 2
Software System Software, Operating Systems (OS), Application Software	Week 3
Operating Systems Functions of the operating system, practical examples (Windows, Linux), file and folder .management	Week 4
Office Applications (1) Introduction to word processing using MS Word: creating documents, text formatting, and .simple tables	Week 5
Office Applications (2) Spreadsheets using MS Excel: data entry, basic formulas, and fundamental arithmetic .operations	Week 6
Office Applications (3(Presentations using MS PowerPoint: slide design, adding images and tables.	Week 7
Computer Networks Network concepts, types (LAN, WAN), network components, and the importance of networks in banks and financial institutions.	Week 8
Internet and Its Applications .Search engines, email, government e-services, and online banking	Week 9
Information Security Basics of cybersecurity, passwords, virus protection, and the concept of cyber threats.	Week 10
Databases	Week 11

Introduction to databases, tables and relationships, and simple practical examples using MS .Access	
Information Systems Transaction Processing Systems (TPS), Management Information Systems (MIS), and examples of their applications in banking.	Week 12
Modern Trends Artificial intelligence, cloud computing, Internet of Things (IoT), and their impact on the financial and banking sector.	Week 13
Review and Practical Application Solving comprehensive questions, reviewing key concepts, and performing practical computer .applications in a financial environment	Week 14
Tests and Discussions	Week 15

Delivery Plan (Weekly Lab. Syllabus) المنهاج الاسبوعي للمختبر	
	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources مصادر التعلم والتدريس		
متوفر في المكتبة؟	الكتاب	
yes	1- **Computer Basics and Applications** – Dr. Nabil Ali, Dar Al-Fikr Al-Arabi. 2- **Introduction to Computers** – Dr. Khalid Al-Amri, Dar Wael Publishing. 3- **Principles of Computers and Information Technology** – Dr.	الكتب المطلوبة

	Atef Al-Iraqi, Dar Al-Safa Publishing.	
yes	**Computer and Office Applications** – Dr. Hussein Al-Karmi, Dar Al-Yazouri Scientific.	الكتب الموصى بها
		المواقع الإلكترونية

Grading Scheme مخطط الدرجات				
Group	**Grade**	التقدير	**Marks %**	التعريف
مجموعة النجاح **Success Group** **(50 - 100)**	**A** – Excellent	امتياز	90 - 100	أداء متميز
	B - Very Good	جيد جدا	80 – 89	أعلى من المتوسط مع بعض الأخطاء
	C – Good	جيد	70 – 79	عمل جيد مع أخطاء ملحوظة
	D – Satisfactory	متوسط	60 – 69	مقبول ولكن به عيوب كبيرة
	E – Sufficient	مقبول	50 – 59	العمل يفي بالمعايير الدنيا
المجموعة الفاشلة **Fail Group** **(0 – 49)**	**FX** – Fail	راسب (قيد المعالجة)	(45-49)	مطلوب المزيد من العمل ولكن تم منح التقدير
	F – Fail	راسب	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

MODULE DESCRIPTION FORM

Sample course description

<table>
<tr><th colspan="6">Module Information
Course Information</th></tr>
<tr><td>Module Title</td><td colspan="3">Arabic Language</td><td colspan="2">Module Delivery</td></tr>
<tr><td>Module Type</td><td colspan="3">Basic</td><td colspan="2" rowspan="5">☒ Theory
☐ Lecture
☐ Lab
☐ Tutorial
☐ Practical
☐ Seminar</td></tr>
<tr><td>Module Code</td><td colspan="3">Un126</td></tr>
<tr><td>ECTS Credits</td><td colspan="3">2</td></tr>
<tr><td>SWL (hr/sem)</td><td colspan="3">50</td></tr>
<tr><td colspan="3"></td></tr>
<tr><td>Module Level</td><td>1</td><td colspan="2">Semester of Delivery</td><td colspan="2">1</td></tr>
<tr><td>Administering Department</td><td>Type Dept. Code</td><td>College</td><td colspan="3">Type College Code</td></tr>
<tr><td>Module Leader</td><td>Saifuddin Nasser Khazal Jaafar</td><td>e-mail</td><td colspan="3">sKhazaal@uowasit.edu.iq</td></tr>
<tr><td>Module Leader's Acad. Title</td><td>Professor</td><td colspan="2">Module Leader's Qualification</td><td colspan="2">Ph.D.</td></tr>
<tr><td>Module Tutor</td><td>Name (if available)</td><td>e-mail</td><td colspan="3">E-mail</td></tr>
<tr><td>Peer Reviewer Name</td><td>Name</td><td>e-mail</td><td colspan="3">E-mail</td></tr>
<tr><td>Scientific Committee Approval Date</td><td>11/08/2024</td><td>Version Number</td><td colspan="3">1.0</td></tr>
</table>

<table>
<tr><th colspan="4">Relation with other Modules
Relationship with other subjects</th></tr>
<tr><td>Prerequisite module</td><td>NoneLearning Arabic helps in developing reading and writing skills.</td><td>Semester</td><td></td></tr>
</table>

Co-requisites module	NoneThis can be useful in other subjects where students need to read and write reports or research papers	**Semester**	

<table>
<tr><th colspan="2">Module Aims, Learning Outcomes and Indicative Contents
Course Objectives, Learning Outcomes, and Instructional Contents</th></tr>
<tr><td>Module Aims
Course Objectives</td><td>1- The language skill of the students and enabling them to express their ideas and projects in Arabic and fluently.
Linguistic proficiency of students by enabling them to express their ideas and projects in fluent Arabic.
2- Students should avoid speaking in the colloquial language or non-Arabic words
Students avoid speaking in colloquial and non-Arabic language in the simplest ways.
3- Writing reports and articles in Arabic in a smooth, accurate and organized manner.
Writing reports and articles in fluent, concise and well-organized Arabic.
4- Use Arabic grammar correctly because language is the main tool for communication between members of society.
Use Arabic grammar correctly; Because language is the primary tool of communication between members of society.
5- Reading and understanding academic texts in Arabic.
Reading and understanding academic texts in Arabic.
6- Developing the students' ability to perform tasks and submit them in a timely manner.
Developing the student's ability to perform assignments and submit them on time.</td></tr>
<tr><td>Module Learning Outcomes

Learning Outcomes for the Course</td><td>Upon completion of this class, students will be able to:
1- Proficiency in reading, writing, and speaking Arabic.
2. Use the Arabic language to communicate effectively in academic and professional settings.
3- Identifying linguistic and literary expressions.
4. Demonstrate an understanding of the importance of Arabic language skills for success in engineering.
5. Apply critical thinking and problem-solving skills in real-world situations.
6- It contributes to increasing students' knowledge of how to prepare scientific reports.
Upon completion of this course, students will be able to:
1- Demonstrate proficiency in reading, writing, and speaking to Arabic.
2-Use Arabic to communicate effectively in academic and professional settings
3- Gain an understanding of linguistic and literary expressions
4-Demonstrate an understanding of the importance of Arabic language skills for success in engineering
5-Apply critical thinking and problem-solving skills to real-world situations
6- It contributes to increasing students' knowledge of how to prepare scientific reports.</td></tr>
<tr><td>Indicative Contents
How-to Contents</td><td>Rules (12 hours)
Dictation (8 hours)
Literature (6 hours)</td></tr>
</table>

	General Skills (4 hours)

Learning and Teaching Strategies Learning and Teaching Strategies	
Strategies	· Deliver theoretical lectures and identify the most important information by extracting keywords and ideas. · Students are given opportunities to produce the language, and receive direct feedback to improve their language skills. · Present theoretical lectures and determine the information that is most significant by extracting keywords and ideas. Students are given opportunities to produce language, and receive direct feedback to improve their language skills.

Student Workload (SWL) The student's academic load is calculated for 15 weeks			
Structured SWL (h/sem) **Student's regular academic load during the semester**	33	**Structured SWL (h/w)** **Regular Academic Load of the Student Weekly**	7
Unstructured SWL (h/sem) **Student's irregular academic load during class**	17	**Unstructured SWL (h/w)** **Student's irregular academic load per week**	3
Total SWL (h/sem) **The student's total academic load during the semester**	50		

Module Evaluation Assessment of the course

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	2	10% (10)	5, 10	LO #1, 2, 10 and 11
	Assignments	2	10% (10)	2, 12	LO # 3, 4, 6 and 7
	Projects / Lab.	1	10% (10)	Continuous	All
	Report	1	10% (10)	13	LO # 5, 8 and 10
Summative assessment	Midterm Exam	2 hr	10% (10)	7	LO # 1-7
	Final Exam	2hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus) Theoretical Weekly Curriculum	
	Material Covered
Week 1	The Ages of Arabic Literature
Week 2	slamic poetry and its characteristics
Week 3	Poets of the pre-Islamic era, the most popular poet
Week 4	Public Speaking in the Pre-Islamic Era
Week 5	Rhetoric in the Islamic Era
Week 6	Islamic Literature and its Characteristics
Week 7	Poets of the Umayyad Era, the poet Al-Farazdaq
Week 8	The concept of linguistic errors, the rules of writing bound and open t.
Week 9	Mid exam
Week 10	Solar and Lunar Letters, Difference Between D-D-Za--D-
Week 11	Verbs in Arabic, the difference between noon and noun

Week 12	**Meanings of prepositions, the base of the alphabet and their positions**
Week 13	**Common mistakes in the Arabic language**
Week 14	Number & Count
Week 15	**Lecture and General Discussions**
Week 16	Review

Learning and Teaching Resources Learning and Teaching Resources		
	Text	Available in the Library?
Required Texts	Ibn Aqeel's explanation of the millennium of Ibn Malik, researched by Muhyiddin Abdul Hamid.	Yes
Recommended Texts	Studies in the History of the Arabs before Islam, Muhammad Bayoumi Mahran Book of Poetry and Poets - Ibn Qutayba Al-Dinwari	no
Websites		

Grading Scheme Grading Chart				
Group	**Grade**	Appreciation	**Marks (%)**	**Definition**
Success Group (50 - 100)	**A** - Excellent	**privilege**	90 - 100	Outstanding Performance
	B - Very Good	**Very good**	80 - 89	Above average with some errors
	C - Good	**Good**	70 - 79	Sound work with notable errors
	D - Satisfactory	**medium**	60 - 69	Fair but with major shortcomings
	E - Sufficient	**Acceptable**	50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	**FX** – Fail	**Deposit (in processing)**	(45-49)	More work required but credit awarded
	F – Fail	**Failure**	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

MODULE DESCRIPTION FORM

Sample course description

Module Information Course Information					
Module Title	Intermediate Accounting			Module Delivery	
Module Type	Core			☒ Theory ☐ Lecture ☐Lab ☒Tutorial ☐ Practical ☐ Seminar	
Module Code	BF2101				
ECTS Credits	8				
SWL (hr/sem)	200				
Module Level	2		Semester of Delivery		2
Banking and Finance Department	MBF		College	UOMM	
Module Leader	Assoc. Prof. Dr. Adel Bashir Zahir		e-mail	adilbasheer@uowasit.edu.iq	
Module Leader's Acad. Title	Assistant Professor		Module Leader's Qualification		Doctor
Module Tutor	Assoc. Prof. Dr. Adel Bashir Zahir		e-mail	adilbasheer@uowasit.edu.iq	
Peer Reviewer Name			e-mail		
Scientific Committee Approval Date			Version Number		

Relation with other Modules Relationship with other subjects			
Prerequisite module Paved materials	There isn't any	Semester	
Co-requisites module Complementary Materials	There isn't any	Semester	

Module Aims, Learning Outcomes and Indicative Contents Course Objectives, Learning Outcomes, and Instructional Contents	
Module Objectives Course Objectives	1. To enable the student to understand the theoretical and applied framework of financial accounting in accordance with the International Financial Reporting Standards (IFRS). 2. Develop the student's ability to handle more complex accounting processes such as: fixed assets, liabilities, equity, and revenue. 3. Prepare the student to acquire the skills of analysis and interpretation of financial statements. 4. Promote critical thinking and the ability to link theory to practical application in different business environments.
Module Learning Outcomes Learning Outcomes for the Course	1. **Knowledge and Understanding:** Understanding the theoretical foundations of intermediate accounting and differentiating between alternative accounting policies. 2. **Practical Application:** Recording, processing and preparing financial statements in accordance with international standards. 3. **Analysis:** Analysis of the impact of accounting treatments on financial positions and business results. 4. **Communication:** Submit written and oral accounting reports in clear professional language. 5. **Independence and lifelong learning:** The ability to follow and employ developments in accounting standards
Indicative Contents How-to Contents	How-to content includes: Part A - Class Lecture 1. **Introduction to Intermediate Accounting**: The Difference Between Intermediate and Preliminary Accounting – Conceptual Framework. 2. **Preparation of financial statements**: balance sheet, income statement, cash flows. 3. **Cash and Receivables**: Handling the exclusion, collection, provision for doubtful debts. 4. **Inventory**: Measurement methods (FIFO, LIFO, Weighted Average) – Decline in inventory value. 5. **Fixed assets**: acquisitions,acquisitions, revaluations, disposals. Total hrs = 75= SSWL - (Exam hrs) = 78- 3 = 75hr (Time table hrs x 15 weeks)

Learning and Teaching Strategies Learning and Teaching Strategies

Strategies	1. **Seminars** 2. **Scientific Reports** 3. **Environmental Duties** 4. **Brainstorming method**

Student Workload (SWL) **The student's academic load is calculated for 15 weeks**			
Structured SWL (h/sem) **Student's regular academic load during the semester**	78	**Structured SWL (h/w)** **Regular Academic Load of the Student Weekly**	4
Unstructured SWL (h/sem) **Student's irregular academic load during class**	122	**Unstructured SWL (h/w)** **Student's irregular academic load per week**	8
Total SWL (h/sem) **The student's total academic load during the semester**	200		

Assessment of the course					
Relevant Learning Outcomes	**Week due**	**Weight (Grade)**	**Time/Count**		
1-15	2	20%(10)	2	**Daily Quizzes**	**Formative Assessment**
All	-	5%(5)	1	Tasks (homework)	
All	-	5%(5)	1	Assignments (Duties within the College)	
-	-	-	-	Projects/Laboratory	
All	5، 10	10% (5)	2	Reports	
	-	-	-	Seminar	
	13	10% (10)	1 hour	**Mid-Term Exam**	**Summary Assessment**
	16	50% (50)	3 hours	**Final Exam**	
		100% (100°)	**Overall Rating**		

Delivery Plan (Weekly Syllabus)
Theoretical Weekly Curriculum

Covered Materials	
Short-term investment accounting	Week 1
Equity Investment Portfolio	Week 2
Commodity Inventory	Week 3
Methods of estimating commodity inventories	Week 4
Fixed assets How to acquire fixed assets	Week 5
Methods of estimating the ages of fixed assets	Week 6
Extinctions	Week 7
First Exam	Week 8
Long-term investments	Week 9
Bond	Week 10
Solving Questions	Week 11
Practical Exercises	Week 12
Reports	Week 13
Seminars	Week 14
discussion	Week 15

Delivery Plan (Weekly Lab. Syllabus)

Weekly Laboratory Curriculum

	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources

Learning and Teaching Resources

Available at the library?	Book	
Yes	Intermediate Accounting Book Part One Eng. Dr. Bushra Fadel Khudair Al-Taie 1- Eng. Hakeem Hamoud Falih Al-Saadi	Required Books
Yes	Intermediate Accounting Donald Kiso Jerry Wiegant	Recommended Books
		Websites

Grading Scheme Grading Chart				
Group	**Grade**	**Appreciation**	**Marks %**	**Definition**
Success Group **Success Group** **(50 - 100)**	**A** – Excellent	**privilege**	90 - 100	Outstanding performance
	B - Very Good	**Very good**	80 – 89	Above average with some errors
	C – Good	**Good**	70 – 79	Good work with noticeable errors
	D – Satisfactory	**medium**	60 – 69	Acceptable but with major flaws
	E – Sufficient	**Acceptable**	50 – 59	Work meets minimum standards
The Failed Group **Fail Group** **(0 – 49)**	**FX** – Fail	**Deposit (in processing)**	(45-49)	More work is required but recognition has been awarded
	F – Fail	**Failure**	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information معلومات المادة الدراسية					
Module Title	Financial management		Module Delivery		
Module Type	Core		☒ Theory ☐ Lecture ☐Lab ☒Tutorial ☐ Practical ☐ Seminar		
Module Code	MBF1101				
ECTS Credits	6				
SWL (hr/sem)	150				
Module Level	2		Semester of Delivery		2
Banking and Finance Department	MBF		College	UOMM	
Module Leader	Prof .Azhar shamran Jabur		e-mail	ashamran@uowasit.edu.iq	
Module Leader's Acad. Title	Professor		Module Leader's Qualification		Ph.D.
Module Tutor	Prof. .Azhar shamran Jabur		e-mail	ashamran@uowasit.edu.iq	
Peer Reviewer Name			e-mail		
Scientific Committee Approval Date			Version Number		

Relation with other Modules العلاقة مع المواد الدراسية الأخرى			
Prerequisite module مواد ممهدة	لا يوجد	Semester	
Co-requisites module مواد مكملة	لا يوجد	Semester	

Module Aims, Learning Outcomes and Indicative Contents أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives **أهداف المادة الدراسية**	1. Study the concept of financial management for business companies and its importance. 2. Clarify the relationship between financial management and other administrative functions. 3. Clarify the nature of financial management in business companies. 4. Study financial statements and their importance. 5. Study the functions of the financial manager, which are the financial decisions made by the financial manager in business companies. 6. Study the objectives of financial management in business companies. 7. Identify the financial statements and their importance to the financial manager. 8. Clarify the financial system and financial environment for business companies. 9. Studies the basics of public finance in the state in terms of its concept, importance and objectives. 10. Study of public government spending and its trends. 11. Clarify public revenues and their sources. 12. Study the concept of tax and its characteristics. 13. Study the types of general state taxes. 14. Clarify the concept of the general budget and the rules for its preparation. 15. Study the basics of banking in terms of the characteristics of the bank, its importance, objectives and types. 16. Study central banks and quantitative and qualitative monetary policy tools for credit control. 17. Clarify traditional and modern banking services. 18. Study modern trends in bank management.
Module Learning Outcomes **مخرجات التعلم للمادة الدراسية**	1. Familiarity with the concept of financial management for business companies. 2. Familiarity with the importance of financial management in business companies. 3. Acquiring the skill of preparing financial statements. 4. Acquiring the skill of measuring the financial performance of business companies. 5. Familiarity with the elements of the financial system and its relationship to the financial environment of business companies, 6. Knowledge of the relationship between the function of financial management and other administrative functions. 7. Acquiring special knowledge in making financial decisions for business companies. 8. Acquiring knowledge of the financial system and its basic elements. 9. Knowledge of the financial environment of business companies and familiarity with its most important basic elements.

	10. Knowledge of financial markets, their types and importance. 11. Identifying financial institutions, their types and their role in the financial system. 12. Knowing the concept of public finance (state finance), its importance and objectives. 13. Acquiring knowledge about the state's public spending and spending trends. 14. Familiarity with the state's general revenues and knowledge of the sources of obtaining them. 15. Acquiring knowledge of the concept of tax and its importance to the state. 16. Knowing the types of tax. 17. Familiarity with the concept of the general budget and acquiring skill in the rules of its preparation. 18. Familiarity with the basics of bank management and types of banks and their importance to the state and society. 19. Studying central banks and quantitative and qualitative monetary policy tools for credit control. 20. Knowledge of traditional and modern banking services. 21. Acquiring knowledge of modern trends in bank management
Indicative Contents **المحتويات الإرشادية**	1- Break-Even Analysis (Applications of Break-Even Analysis) 2- Operating Leverage and Its Relationship to Break-Even Analysis 3- Applications of Operating Leverage 4- The Nature of Working Capital 5-Working Capital Policies 6-Working Capital Management Applications 7-Short-Term Financing Management (Trade and Bank Credit). 8-First Month Exam 9-The Nature of Capital Budgeting 10- Criteria for Comparing Investment Spending Projects 11- Capital Budgeting Applications 12- Capital Budgeting Applications (Payback Period and Net Worth).) 13- Second Month Exam. 14- Tests and Discussions. 15-Material Review.

Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	1. Discussion groups 2. Scientific reports 3. Environmental assignments 4.Brainstorming method

Student Workload (SWL) الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطالب خلال الفصل	63	**Structured SWL (h/w)** الحمل الدراسي المنتظم للطالب أسبوعيا	4
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	87	**Unstructured SWL (h/w)** الحمل الدراسي غير المنتظم للطالب أسبوعيا	8
Total SWL (h/sem) الحمل الدراسي الكلي للطالب خلال الفصل	150		

تقييم المادة الدراسية					
نتائج التعلم ذات الصلة	الأسبوع المستحق	الوزن (الدرجة)	الوقت/العدد		
15-1	2	(10)%20	2	الامتحانات اليومية (Quizzes)	التقييم التكويني
جميعها	-	(5)%5	1	المهام (الواجبات المنزلية)	
جميعها	-	(5)%5	1	المهام (الواجبات داخل الكلية)	
-	-	-	-	المشاريع / المختبر	
جميعها	5، 10	(5) %10	2	التقارير	
	-	-	-	حلقة دراسية	
	13	(10) %10	1 ساعة	امتحان منتصف الفصل الدراسي	التقييم التلخيصي
	16	(50) %50	3 ساعة	الامتحان النهائي	
		%100 (100 درجة)	التقييم الإجمالي		

Delivery Plan (Weekly Syllabus) المنهاج الاسبوعي النظري	
	Material Covered
Week 1	1-Break-Even Analysis (Applications of Break-Even Analysis

Week 2	2-Operating Leverage and Its Relationship to Break-Even Analysis
Week 3	3-Applications of Operating Leverage
Week 4	4- The Nature of Working Capital
Week 5	5-Working Capital Policies
Week 6	6-Working Capital Management Applications
Week 7	7- Short-Term Financing Management (Trade and Bank Credit).
Week 8	8-First Month Exam
Week 9	9-The Nature of Capital Budgeting
Week 10	10-Criteria for Comparing Investment Spending Projects
Week 11	11-Capital Budgeting Applications
Week 12	12-Capital Budgeting Applications (Payback Period and Net Worth).)
Week 13	13-Second Month Exam
Week 14	14Tests and Discussions.
Week 15	15-Material Review

Delivery Plan (Weekly Lab. Syllabus) المنهاج الاسبوعي للمختبر	
	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources مصادر التعلم والتدريس		
	Text	Available in the Library?
Required Texts	Dr. Muhammad Al-Amiri, Financial Management. Mathematical applications in financial management / Assistant Professor Dr. Nazir Abbas Al-Shammari / Nagham Hussein Al-Nama 4- Adel Falih Al-Ali, Public Finance and Financial Legislation, 2020	yes
Recommended Texts	Scientific journals for financial studies and research that specialize in financial management.	yes
Websites		

Grading Scheme مخطط الدرجات				
Group	Grade	التقدير	Marks %	Definition
مجموعة النجاح Success Group (50 - 100)	A – Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 – 89	Above average with some errors
	C – Good	جيد	70 – 79	Sound work with notable errors
	D – Satisfactory	متوسط	60 – 69	Fair but with major shortcomings
	E – Sufficient	مقبول	50 – 59	Work meets minimum criteria
المجموعة الفاشلة Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information معلومات المادة الدراسية					
Module Title	Monetary policy			Module Delivery	
Module Type	Core			☒ Theory ☐ Lecture ☐Lab ☒Tutorial ☐ Practical ☐ Seminar	
Module Code	BF2203				
ECTS Credits	6				
SWL (hr/sem)	150				
Module Level	2	Semester of Delivery		2	
Banking and Finance Department	MBF	College	UOMM		
Module Leader	Prof. Dr. Ghaleb Shaker Bahit	e-mail	gbhet @uowsait.edu.iq		
Module Leader's Acad. Title	Professor	Module Leader's Qualification		Ph.D.	
Module Tutor	Prof. Dr. Ghaleb Shaker Bahit	e-mail	gbhet @uowsait.edu.iq		
Peer Reviewer Name		e-mail			
Scientific Committee Approval Date		Version Number			

Relation with other Modules العلاقة مع المواد الدراسية الأخرى			
Prerequisite module مواد ممهدة	لايوجد	Semester	
Co-requisites module مواد مكملة	لا يوجد	Semester	

Module Aims, Learning Outcomes and Indicative Contents أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
ModuleObjectives **أهداف المادة الدراسية**	The course aims to introduce students to the nature of monetary policy, its objectives, and the tools through which it can contribute to achieving monetary and then economic balance. It includes quantitative, qualitative, and direct tools, and to clarify the differences in the application of these tools to both developed and developing economies. It also explains the concept and objectives of the central bank, how to achieve independence, and its conditions.
Module Learning Outcomes **مخرجات التعلم للمادة الدراسية**	1. Familiarity with the concept of monetary policy. 2. Familiarity with the importance, tools, and types of monetary policy. 3. Acquire skills in dealing with open markets. 4. Acquire skills in the interoperability of monetary policy and legal reserve requirements. 5. Understand the relationship between the function of monetary policy and other economic functions. 6. Acquire specialized knowledge in making economic decisions related to the central bank. 7. Acquire knowledge of the financial system and its basic components. 8. Knowledge of markets, their types, and their importance. 9. Learn about monetary policy in Iraq, the central bank, and monetary reforms. 10. Acquire specialized knowledge about the monetary policies of developing countries and foreign exchange rates.
Indicative Contents **المحتويات الإرشادية**	Part A - Class Lecture 1-Understanding the Basics of Monetary Policy 2- Introduction to Monetary Policy 3- The Relationship of Monetary Policy with Other Policies 4- Objectives and Importance of Monetary Policy 5- Open Market Policy and its Working Mechanism 6- Legal Reserve Requirement Policy 7- The Interconnected Use of Monetary Policy 8- Direct Instruments of the Central Bank 9- Monetary Policy in Iraq

Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	1. Discussion groups 2. Scientific reports 3. Environmental assignments 4.Brainstorming method

Student Workload (SWL) الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطالب خلال الفصل	48	Structured SWL (h/w) الحمل الدراسي المنتظم للطالب أسبوعيا	3
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	77	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطالب أسبوعيا	8
Total SWL (h/sem) الحمل الدراسي الكلي للطالب خلال الفصل	150		

تقييم المادة الدراسية

نتائج التعلم ذات الصلة	الأسبوع المستحق	الوزن (الدرجة)	الوقت/العدد		
15-1	2	(10)%20	2	الامتحانات اليومية (Quizzes)	التقييم التكويني
جميعها	-	(5)%5	1	المهام (الواجبات المنزلية)	
جميعها	-	(5)%5	1	المهام (الواجبات داخل الكلية)	
-	-	-	-	المشاريع / المختبر	
جميعها	5، 10	(5) %10	2	التقارير	
	-	-	-	حلقة دراسية	
	13	(10) %10	1 ساعة	امتحان منتصف الفصل الدراسي	التقييم التلخيصي
	16	(50) %50	3 ساعة	الامتحان النهائي	
		%100 (100 درجة)	التقييم الإجمالي		

Delivery Plan (Weekly Syllabus) المنهاج الاسبوعي النظري	
	Material Covered
Week 1	The concept of monetary policy and its objectives
Week 2	Monetary Policy Tools... Quantitative Tools Rediscount Rate Policy... Concept, Objectives, and Mechanism
Week 3	Open Market Operations Policy... Concept, Objectives, and Mechanism of Action with Practical Examples
Week 4	Legal Reserve Requirements Policy... Concept, Objectives, and Mechanism of Action with Practical Examples
Week 5	Interoperability of Monetary Policy Policy Coordination and Implementation
Week 6	Qualitative tools
Week 7	Direct tools of the Central Bank

Week 8	First month exam
Week 9	Foreign exchange rate policy... concept and determining factors
Week 10	Monetary policy of developing countries and the extent of convergence and divergence with that of developed countries
Week 11	Central Banks... Concept, Objectives and Functions
Week 12	Central Bank Independence... Concept, Characteristics, and Theories
Week 13	Monetary Policy in Iraq... The Central Bank... Its Functions and Monetary Reforms
Week 14	The concept of coordination between monetary and fiscal policies and ensuring economic stability
Week 15	Review the above

Delivery Plan (Weekly Lab. Syllabus) المنهاج الاسبوعي للمختبر	
	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources

مصادر التعلم والتدريس

	Text	**Available in the Library?**
Required Texts	1- Central Banking: Theory and Policies Dr. Abdul Hussein Jalil Al-Ghalbi... 2015	yes
Recommended Texts	1- Money and Banking Dr. Nazem Mohammed Nouri Al-Shammari 2- An Analysis of Milton Friedman's The Role of Monetary Policy, By Nick Broten, John Collins, 2017	yes
Websites	Central Bank Annual Reports and Bulletins Online	

Grading Scheme

مخطط الدرجات				
Group	**Grade**	التقدير	**Marks %**	**Definition**
مجموعة النجاح **Success Group (50 - 100)**	**A** – Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 – 89	Above average with some errors
	C – Good	جيد	70 – 79	Sound work with notable errors
	D – Satisfactory	متوسط	60 – 69	Fair but with major shortcomings
	E – Sufficient	مقبول	50 – 59	Work meets minimum criteria
المجموعة الفاشلة **Fail Group (0 – 49)**	**FX** – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

<table>
<tr><th colspan="6">Module Information
معلومات المادة الدراسية</th></tr>
<tr><td>Module Title</td><td colspan="3">Financial institutions</td><td colspan="2">Module Delivery</td></tr>
<tr><td>Module Type</td><td colspan="3"></td><td colspan="2" rowspan="4">Theory
☒ Lecture
☒ Lab
☐ Tutorial
☐ Practical
☐ Seminar</td></tr>
<tr><td>Module Code</td><td colspan="3">BF2204</td></tr>
<tr><td>ECTS Credits</td><td colspan="3"></td></tr>
<tr><td>SWL (hr/sem)</td><td colspan="3">125</td></tr>
<tr><td>Module Level</td><td>1</td><td colspan="2">Semester of Delivery</td><td colspan="2">1</td></tr>
<tr><td>Administering Department</td><td>Department of Financial and Banking Sciences</td><td>College</td><td colspan="3">College of Administration and Economics</td></tr>
<tr><td>Module Leader</td><td>M. Sami Kamel Abd</td><td>e-mail</td><td colspan="3">Sami.abd@uowasit.edu.iq</td></tr>
<tr><td>Module Leader's Acad. Title</td><td>Teacher</td><td colspan="2">Module Leader's Qualification</td><td colspan="2">Master's</td></tr>
<tr><td>Module Tutor</td><td>M. Sami Kamel Abd</td><td>e-mail</td><td colspan="3">Sami.abd@uowasit.edu.iq</td></tr>
<tr><td>Peer Reviewer Name</td><td></td><td>e-mail</td><td colspan="3"></td></tr>
<tr><td>Scientific Committee Approval Date</td><td></td><td>Version Number</td><td colspan="3"></td></tr>
</table>

<table>
<tr><th colspan="4">Relation with other Modules
العلاقة مع المواد الدراسية الأخرى</th></tr>
<tr><td>Prerequisite module</td><td>None</td><td>Semester</td><td></td></tr>
<tr><td>Co-requisites module</td><td>None</td><td>Semester</td><td></td></tr>
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Module Aims, Learning Outcomes and Indicative Contents أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	**This course aims to describe financial institutions, identify their nature and importance, and understand their role in the economy. It also clarifies the role of banks, their functions, types, and their impact on economic activity, whether commercial, agricultural, or otherwise. Furthermore, it explains credit risk in .financial institutions and its various forms**
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	1. Understanding the role of financial institutions and recognizing the vital role that financial institutions play in the economy. Understanding how these institutions influence the allocation of resources and the regulation of financial markets 2. Identifying and distinguishing between different types of financial institutions, such as commercial banks, investment banks, insurance companies, and investment funds. Understanding the functions of each institution and its impact on the local and international economy.. 3. Studying the financial instruments used and understanding the types of financial instruments traded by financial institutions, such as stocks, bonds, loans, and deposits. Knowing how to use these instruments to finance projects and direct investments. 4. Become familiar with financial markets and understand money and capital markets such as stock exchanges and debt markets. Analyze how supply and demand affect prices in these markets.. 5. Financial analysis and acquiring the necessary skills to analyze financial data such as balance sheets and income statements. Understanding how to evaluate the performance of financial institutions using financial indicators such as return on investment, liquidity ratio, and debt ratio.. 6 .Supervision and regulation and study of regulatory bodies in the financial sector (such as the central bank, financial market regulators, and understanding the laws and regulations that govern the financial sector and how they affect the performance of financial institutions). . 7. Risk management and the study of how financial institutions manage risk through diversification, insurance, and hedging. Understanding risk management tools such as financial derivatives (forex, options, futures). . 8. The role of technology in financial institutions and understanding the role of modern technologies such as digital banks, cryptocurrencies, and artificial intelligence in improving the efficiency of financial institutions, and studying

	innovations in financial services such as electronic payments. 9. Interacting with monetary policy and understanding the impact of central bank monetary policy on financial institutions. And studying how interest rates affect the economy and investment projects. 10.Developing financial decision-making skills and the ability to make strategic financial decisions, whether in financial institutions or in individuals.
Indicative Contents المحتويات الإرشادية	Unit 1: Introduction to Financial Institutions Unit 2: Types of Financial Institutions Unit 3: Financial Markets Unit 4: The Central Bank and Monetary Policy Unit 5: Risk Management in Financial Institutions Unit 6: Financial Regulation and Supervision Unit 7: Innovation and Technological Development in the Financial Sector Unit 8: Financial Institutions in the Islamic Economy (Optional, depending on the curriculum) Unit 9: Case Studies and Practical Applications Unit 10: Modern Trends in Financial Institutions

Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	Introducing basic theoretical concepts (such as types of financial institutions and their functions, using presentations and visual aids(Encouraging students to participate by asking questions and discussing real-life examples, presenting actual financial problems or case studies (such as a financial crisis or bank decisions (Centralized and requiring students to analyze the situation and propose practical financial solutions that contribute to developing critical thinking and problem-solving skills, as well as assigning students to prepare a research or applied project about a local or international financial institution. Organizing classroom discussions on current financial issues (such as inflation or cryptocurrencies). Also, utilizing educational platforms, videos, and articlesFinancial simulations, short quizzes, and dividing students into groups to study specific topics (such as Islamic banks or investment funds), with role-playing in analysis, presentation, and discussion, and encouraging teamwork and collaboration.

Student Workload (SWL) الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا

Structured SWL (h/sem) الحمل الدراسي المنتظم للطالب خلال الفصل	48	**Structured SWL (h/w)** الحمل الدراسي المنتظم للطالب أسبوعيا	3
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	77	**Unstructured SWL (h/w)** الحمل الدراسي غير المنتظم للطالب أسبوعيا	5
Total SWL (h/sem) الحمل الدراسي الكلي للطالب خلال الفصل	**125**		

Module Evaluation

تقييم المادة الدراسية

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	2	20% (10)	5 and 10	2,34,5,AND6
	Assignments	3	15% (10)	2 and 12	All
	Projects / Lab.				
	Report	1	5%(5)	9	All
Summative assessment	Midterm Exam	2	10% (10)	7	1-4
	Final Exam	3	50% (50)	16	All
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus)

المنهاج الاسبوعي النظري

	Material Covered
Week 1	• Introduction to the concept of financial institutions and their classifications
Week 2	•Types of financial institutions and their objectives
Week 3	•Functions of financial institutions
Week 4	•Financial institutions and their role in sustainable development
Week 5	•Commercial banks: their concept, importance, and objectives
Week 6	•The first exam
Week 7	•Investment banks – their types, importance, and functions

Week 8	•Risk management in financial institutions
Week 9	•Budget management in financial institutions
Week 10	•Insurance institutions
Week 11	Islamic banks: their concept and importance
Week 12	•Investment funds – their concept and importance
Week 13	•International financial institutions
Week 14	•General review of previous lectures
Week 15	• The second exam

Delivery Plan (Weekly Lab. Syllabus) المنهاج الاسبوعي للمختبر	
	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources مصادر التعلم والتدريس		
	Text	Available in the Library?
Required Texts	Financial Institutions Management - Dr. Manal Saqr - Dr. Ghadwan Ali Financial Institutions - Sadiq Rashid Al-Shammari	Yes
Recommended Texts	Introduction to Financial Markets – Dr. Khalid Ahmed Farhan Al-Mashhadani – Raed Abdul-Khaliq Abdullah	YES

Websites	Electronic references related to the scientific material

Grading Scheme مخطط الدرجات				
Group	**Grade**	**Grade**	**Marks %**	**Definition**
Success Group (50 - 100)	**A** - Excellent	**Excellent**	90 - 100	Outstanding Performance
	B - Very Good	**Very Good**	80 - 89	Above average with some errors
	C - Good	**Good**	70 - 79	Sound work with notable errors
	D - Satisfactory	**Average**	60 - 69	Fair but with major shortcomings
	E - Sufficient	**Acceptable**	50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	**FX –** Fail	**Fail (Under (Review**	(45-49)	More work required but credit awarded
	F – Fail	**Fail**	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information معلومات المادة الدراسية					
Module Title	Baath Party crime			Module Delivery	
Module Type	B			☒ Theory ☐ Lecture ☐Lab ☒Tutorial ☐ Practical ☐ Seminar	
Module Code	MBF2205				
ECTS Credits	2.00				
SWL (hr/sem)	50				
Module Level		1	Semester of Delivery		2
Banking and Finance Department		Financial and banking science	College	College of Management and Economic	
Module Leader	Assistant teacher.Hamid Thabat Ajab		e-mail	Hajab@uowasit.edu.iq	
Module Leader's Acad. Title		Assistant teacher	Module Leader's Qualification		Master
Module Tutor			e-mail		
Peer Reviewer Name			e-mail		
Scientific Committee Approval Date			Version Number		

Relation with other Modules العلاقة مع المواد الدراسية الأخرى			
Prerequisite module مواد ممهدة	لا يوجد	Semester	
Co-requisites module مواد مكملة	لا يوجد	Semester	

Module Aims, Learning Outcomes and Indicative Contents أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	. 1. To create a comprehensive general knowledge of all the Ba'ath Party's behaviors during its rule . 2. To familiarize the student with the crimes committed by the Ba'ath Party and its abuse of power. 3. To familiarize the student with the decisions of the Supreme Criminal Court regarding the trial of Saddam Hussein and his associates . 4. To familiarize the student with the violations of international and humanitarian law committed by the Ba'athist regime
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	1. Understanding Crimes and Their Categories 2. Understanding Types of International Crimes 3 3. Understanding Psychological and Social Crimes 4. Mechanisms and Effects of Psychological Crimes 5. . Social Crimes and the Militarization of Society 6. Understanding the Ba'athist Regime's Stance on Religion 7. Understanding the Ba'athist regime's violations of Iraqi laws 8. Understanding some of the decisions regarding political and military violations committed by the Ba'ath Party regime 9. Understanding the locations of prisons and detention centers used by the Ba'ath Party regime 10. Understanding the environmental crimes committed by the Ba'athist regime in Iraq 11. Knowledge of war and radioactive contamination, mine explosions, and contamination with radioactive materials. 12. Knowledge of the scorched earth policy, the crime of draining the marshes, and the bulldozing of palm groves, trees, and crops. 13. Knowledge of the crimes of mass graves/genocide committed by the Ba'athist regime. 14. Chronological classification of genocide graves in Iraq from 1969 to 2003. 15. End-of-course exam
Indicative Contents المحتويات الإرشادية	1. To graduate individuals with knowledge and understanding of all aspects of

	the crimes committed by the Ba'ath Party in Iraq. 2. To make students realize the importance of including the Ba'ath Party among banned political parties. 3. To build a generation that believes in the importance of respecting human rights and adhering to international laws and norms

Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	1. Discussion groups 2. Scientific reports 3. Environmental assignments 4.Brainstorming method

Student Workload (SWL) الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطالب خلال الفصل	33	Structured SWL (h/w) الحمل الدراسي المنتظم للطالب أسبوعيا	4
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	17	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطالب أسبوعيا	8
Total SWL (h/sem) الحمل الدراسي الكلي للطالب خلال الفصل	50		

تقييم المادة الدراسية					
		الوقت/العدد	الوزن (الدرجة)	الأسبوع المستحق	نتائج التعلم ذات الصلة
التقييم التكويني	الامتحانات اليومية (Quizzes)	2	(10)%20	2	15-1
	المهام (الواجبات المنزلية)	1	(5)%5	-	جميعها
	المهام (الواجبات داخل الكلية)	1	(5)%5	-	جميعها
	المشاريع / المختبر	-	-	-	-
	التقارير	2	(5) %10	10 ،5	جميعها
	حلقة دراسية	-	-	-	
التقييم التلخيصي	امتحان منتصف الفصل الدراسي	1 ساعة	(10) %10	13	
	الامتحان النهائي	3 ساعة	(50) %50	16	
التقييم الإجمالي			100% (100 درجة)		

Delivery Plan (Weekly Syllabus) المنهاج الاسبوعي النظري	
	Material Covered
Week 1	Concept of crime
Week 2	Definition of crim
Week 3	Types of international crime
Week 4	Cases considered by the High Criminal Court in 2005
Week 5	Psychological and social crimes and their effect
Week 6	The Ba'athist regime's stance on religio
Week 7	The Ba'ath regime's violation of Iraqi law
Week 8	8-Exam
Week 9	Images of Ba'ath regime human
Week 10	Prisons and detention centers used by the Ba'ath regime in Iraq

Week 11	Environmental crimes committed by the Ba'ath regime in Ira
Week 12	War and radioactive pollution in Iraq
Week 13	13-Second month exam
Week 14	14-Review the above
Week 15	15-Test and discussions

Delivery Plan (Weekly Lab. Syllabus) المنهاج الاسبوعي للمختبر	
	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources

مصادر التعلم والتدريس

	Text	Available in the Library?
Required Texts	- Dr. Qais Nasser and Professor Abdulhadi Maatouq, the subject of Ba'ath Party crime	yes
Recommended Texts		
Websites		

Grading Scheme

مخطط الدرجات

Group	Grade	التقدير	Marks %	Definition
مجموعة النجاح **Success Group** **(50 - 100)**	**A** – Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 – 89	Above average with some errors
	C – Good	جيد	70 – 79	Sound work with notable errors
	D – Satisfactory	متوسط	60 – 69	Fair but with major shortcomings
	E – Sufficient	مقبول	50 – 59	Work meets minimum criteria
المجموعة الفاشلة **Fail Group** **(0 – 49)**	**FX** – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

MODULE DESCRIPTION FORM

Module Information				
Module Title	English language		**Module Delivery**	
Module Type			✓Theory ☐ Lecture ☐ Lab ☐ Tutorial ✓☐ Practical ☐ Seminar	
Module Code				
ECTS Credits	2			
SWL (hr/sem)	30			
Module Level	1		**Semester of Delivery**	1
Administering Department	Department of Financial and Banking		**College**	College of Administration and Economics
Module Leader	Assist prof: Alaa Mahdi		**e-mail**	alaamsahi@uowasit.edu.iq
Module Leader's Acad. Title			**Module Leader's Qualification**	
Module Tutor	Name (if available)		**e-mail**	
Peer Reviewer Name			**e-mail**	
Scientific Committee Approval Date	12/10/2025		**Version Number**	1.0

Relation with other Modules			
RELATIONSHIP	Headway Elementary is the core general English module that connects foundational learning (Starter) with the next communicative and academic English levels. It provides the grammatical, lexical, and functional base upon which all later English courses — both general .and specialized — are built	Semester	1

Module Aims, Learning Outcomes and Indicative Contents	
Module Aims	**Module Aims** • Build core communication skills (listening, speaking, reading, writing). • Develop control of basic grammar and everyday vocabulary. • Encourage confidence and fluency in real-life English use. • Promote awareness of cultural and social contexts.
Module Learning Outcomes	**Learning Outcomes** By the end of this module, students will be able to: 1. Understand short spoken and written texts on familiar topics. 2. Communicate in simple social and practical situations. 3. Write short, connected sentences (emails, notes, descriptions). 4. Use basic grammatical structures accurately (A1–A2). 5. Demonstrate improved pronunciation and listening comprehension.
Indicative Contents	The module covers everyday grammar, vocabulary, and communication skills for basic English use in social and practical contexts (A1–A2 level).

Learning and Teaching Strategies	
Strategies	**Learning and Teaching Strategies** • Communicative Language Teaching (pair and group interaction). • Task-based learning using real-life situations. • Integrated skills practice (listening, speaking, reading, writing). • Use of multimedia: audio, video, and online resources. • Continuous feedback and learner self-assessment. • Differentiated instruction to support mixed-ability learners.

Student Workload (SWL) (15 Weekly)			
Structured SWL (h/sem)	45	Structured SWL (h/w)	7
Unstructured SWL (h/sem)	75	Unstructured SWL (h/w)	3
Total SWL (h/sem)	120		

Module Evaluation					
		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	3	10% (10)	5, 10	LO #1, 2, 10 and 11
	Assignments	1	10% (10)	2, 12	LO # 3, 4, 6 and 7
	Projects / Lab.	0	10% (10)	Continuous	All
	Report	0	10% (10)	13	LO # 5, 8 and 10
Summative assessment	Midterm Exam	2 hr	10% (10)	7	LO # 1-7
	Final Exam	2hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus)	
	Material Covered
Week 1	Nice to meet you, Verb to be → p10 (am/is/are) Possessive adjectives → p10 (my/your/his/her) Verbs → have/go/live/like p12, Vocabulary: Opposite adjectives → p15 (good/nice – hot/cold) The family → p16 (father/mother/husband/wife)
Week 2	Work and family life, Grammar: Present Simple (1) → p20 (he/she/it) Questions and negatives, Vocabulary: Opposites → p25 (early/late) Jobs → p26 (architect/dentist/nurse)
Week 3	Time off, Grammar: Present Simple (2) → p30 (I/you/we/they) Questions and negatives Vocabulary: Seasons and months → p32 (winter/autumn – January/February) How do you relax? → p33 (running/cycling/cooking)
Week 4	House and home, Grammar: there is/are → p40 some/any/a lot of → p42 this/that/these/those → p44 , **Vocabulary:** Prepositions of place → p41 *(in/on/at)* Adjectives → p46 *(good/bad)*Adverbs → p48 *(adjective + adverb neatly)*
Week 5	Super U , Grammar: can/can't → p50 was/were/could → p52 , Vocabulary: Words that go together → p56 (noun + noun / verb + object) , Prepositions about/to
Week 6	Lessons in life, Grammar: Past Simple (1) → p60 (Regular verbs, Time expressions) , Vocabulary: Describing feelings → p66 (interested/interesting, bored/boring)
Week 7	**Exam**
Week 8	Remember when, Grammar: Past Simple (2) → p70 (Questions and negatives, Time expressions) Vocabulary: Prepositions → p72 (in July / at night / on Saturday) Adverbs → p76 (quickly / sadly / seriously)
Week 9	Love it or hate it , Grammar: Count and uncount nouns → p80 (some, any, a lot of) How much / How many → p82 a, an or some → p82 Vocabulary: Food and drink → p80 (rice / coffee / apple / banana) Things you use every day → p84 (a pair of / clothes / shampoo)
Week 10	Life in the city , Grammar: Comparative adjectives → p90 Superlative adjectives → p92, Vocabulary: Town and country → p96 (museum / market / field / river) Geography → p97 (north / through / opposite / along)
Week 11	What are you up to, Grammar: Present Continuous → p100 (am/is/are + -ing) Present Simple vs. Present Continuous → p1103,Vocabulary: Describing people → p106 (short / tall / friendly) Clothes → p107 (shirt / jeans / suit)
Week 12	Going for it , Grammar: going to for future → p110 Seeing the future now → p113, Vocabulary: Places and activities → p113 (stadium / café / concert) Starters + new words (What would your ideal holiday be?) → p116
Week 13	Have you ever, Grammar: Present Perfect → p120 (have/has + past participle) ever and never → p121 Time revision → p123, Vocabulary: make and get → p126 (make a cake / get home) Travel and transport → p127 (airport / railway station / bus stop)

Week 14	EXAM
Week 15	MIDTERM EXAM

Learning and Teaching Resources		
	Text	Available in the Library?
Required Texts	Headway Elementary Student's Book	Yes
Recommended Texts	Headway Elementary Student's Book	Available in a virtual library. Library link below.
Websites		

Grading Scheme				
Group	Grade	Grade	Marks (%)	Definition
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