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

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

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

العدد: ٤٤٢

التاريخ: ٩ / ١١ / 2025

الـــــى/ شعبة ضمان الجودة والأداء الجامعي ...

تحية طيبة ...

م/ مصادقة

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

المرفقات :
الوصف الاكاديمي للمرحلتين الثالثة والرابعة باللغتين العربية والإنكليزية.

ا.م.د ازهار شمران جبر
عضوا

ا.م.د اسراء عبد فرحان
عضوا

ا.م.د.شيماء فاضل محمد
عضوا

ا.م.د .عادل بشيرظاهر
عضوا

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.

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

Description filling date: 1/9/2025

COLLEGE OF ADMINISTRATION AND ECONOMICS
Department of Banking and Financial Sciences
2016
WASIT UNIVERSITY

Signature:

Head of Department Name: Date:

1 / 9 / 2025

رئيس قسم العلوم المالية والمصرفية

Signature:

Scientific Associate Name:

Date: 1/9/2025

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: Lecture Dr. Saif Al-Din Nasser

Approval of the Dean

Prof.Dr.
Ahmed Abdullah Salman
Dean
1/9/2025

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. وصف البرنامج

.8Learning Outcomes	
Various activities and reports	
Statement of learning outcomes	Participation in the program
اختبارات يومية ومناقشات وسمنارات	
Statement of learning outcomes	Expanding the ability to interact
Statement of learning outcomes	Skills and knowledge development
Monthly and term tests	
Statement of learning outcomes	Grades announcement
Statement of learning outcomes	Announcing the final assessment results

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	Specialization		Special Requirements/Skills (if applicable)		Number of the teaching staff	
	General	Special			Staff	Lecturer

Professional Development

Mentoring new faculty members

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	4ʲ	3ʲ	2ʲ	1ʲ				
			✓				✓				✓				

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

7

Course description form

1- Course Name	
Econometrics and Finance	
2- Course code	
ECB 416	
3-Semester/year	
Courses System - First Course	
4-The date this description was prepared	
1/9/2025	
5-Available attendance forms	
My presence	
6-(Number of study hours (total) / number of units (total	
hours / 30 units 60	
7-(Name of the course administrator (if more than one name is mentioned **hbalhawi@uowasit.edu.iq Prof. Dr. Hatem Karim Belhawi**	
8- Course objectives	
Objectives of the study subject	**The primary objective of econometrics is to introduce students to testing the validity of economic theories, assessing quantitative relationships between economic variables, making predictions about future economic phenomena, and assisting in formulating current and future economic policies through mathematical and statistical models to interpret and analyze economic data and .better understand how the economy works**
Teaching and learning strategies	
Strategies	**1- Paper lectures** **2- Presenting PowerPoint on the classroom screens** **3 - Video lectures / practical assignments / participation in presenting the lecture / intellectual questions / scientific tests** **4-Practical lectures**

Course structure

Evaluation method	Learning method	Name of the required unit	Required learning outcomes	hours	the week
		1- The Nature of Econometrics		**2**	**the first**
		2- Definition and Objectives of Econometrics		2	**the second**
		3- Definition of the Economic Model		2	**the third**
		4- Model Components and Stages of Development		2	**the fourth**
		1- Simple Linear Regression		2	**Fifth**
		Model Estimates		2	**VI**
		2- Statistical Tests of Estimated Parameters (First-Order Choices)		2	**Seventh**
		1- The problem of non-stationarity (homogeneity) of error variance. The nature and source of the problem.		2	**VIII**
		3- Methods of detection (investigation). Its existence.		2	**Ninth**
		1- Consequences.		2	**The tenth**
		1- Methods for Detecting Multicollinearity and Their Consequences		2	**The eleven**

		2- Methods for Treatment		2	**twelveth**
		1- Multicollinearity		2	**Thirteen th**
		2- Causes and Effects of Multicollinearity		2	**fourteent h**
		3- Tests for Detecting Multicollinearity		2	**Fifteenth**

Course evaluation

Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily .preparation, daily exams, oral and written, reports, etc

The annual pursuit grade if the subject is theoretical is 40 marks				
15 degrees	15 degrees	5 degrees	5 degrees	
Second month exam	First month exam	Assigned duties and activities	Daily exams	

100 degrees	60 degrees	40 degrees	
The final grade	Final exam score	Annual pursuit degree	**student's name**

Learning and teaching resources

Amori, Hadi Kazim, 2002, Advanced Econometrics, Mars Publishing House.	**Required textbooks (methodology, if any)**
Al-Mursi Al-Sayed Al-Hijazi, Abdul Qader Muhammad Attia, Introduction to Econometrics: Principles and Applications, Riyadh: Scientific Publishing and Printing Presses, 2001.	**Main references (sources)**
Imtithal Muhammad Hassan, Muhammad Ali Muhammad Ahmad, Principles of Statistical Inference, Alexandria: University House, 2000	**Recommended supporting books and references (scientific journals, reports,...)**
	Electronic references, Internet sites

Course Description Form

1. Course Name:	
Quantitative methods	
2. Course Code:	
3. Semester / Year:	
first Semester	
4. Description Preparation Date:	
1/9/2025	
5. Available Attendance Forms:	
Presence	
6. Number of Credit Hours (Total) / Number of Units (Total)	
45 hours/ 90 credit	
7. Course administrator's name (mention all, if more than one name)	
Name: prof. dr. Salam M. Zamil Email: smuneam@uowasit.edu.iq	
8. Course Objectives	
Course Objectives	• Teaching and training students on quantitative analysis methods and increasing their ability to diagnose and analyze problems facing the financial and banking sector and providing the student with cognitive skills about using quantitative methods to analyze problems in various economic, financial and banking institutions. • Introducing the student to approximate the problem to reality according to simplified scientific formulas and mathematical models that clarify the circumstances of the problem • Providing the student with information and skills about interpreting the results extracted from models and mathematical relationships in a way that helps in interpreting problems in the financial and banking sector • Teaching and providing the student with skills to design standard and ideal criteria for decision-making in similar problems in the future for business organizations. • Teaching students about the possibility of employing quantitative methods in achieving comprehensive quality standards.
9. Teaching and Learning Strategies	
Strategy	• Lectures are delivered in person, with a detailed explanation of the scientific material through exercises and practical examples, and students participate in the lectures by asking questions, involving them in the lecture, discussing their opinions, and urging them to prepare reports related to the

	scientific material so that students can apply this in the future.

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Introduction to Operations Research and Quantitative Methods	Definition and concept of operations research Historical development of operations research Reasons for the emergence of operations and their functions Conditions for applying operations research and areas of application Stages of quantitative analysis	Presence	Quiz+ Participation
2	3	Linear Programming Formulation	Definition and components of linear programming Objectives of linear programming models Formulating the mathematical model for linear programming Basic steps for formulating a linear programming model	Presence	Quiz+ Participation
3	3	Methods of Solving Linear Programming Models	Graphical method for solving a linear programming model Steps to solve the graphical method Mathematical applications of the graphical method	Presence	Quiz+ Participation
4	3	Methods of Solving Linear Programming Models	Using the simplified method to solve the linear programming model (simplex) Steps to solve the model using the simplified method Mathematical applications	Presence	Quiz+ Participation
5	3	Methods of Solving Linear Programming Models	Using the algebraic method to solve a linear programming model	Presence	Quiz+ Participation

			Steps to solve the model using the algebraic method Mathematical applications		
6	3	The contralateral model (dual)	Definition of the contralateral model Steps to convert the initial model to the contralateral model Mathematical applications	Presence	Quiz+ Participation
7	3	Models of transportation problems and methods of solving transportation problems	Methods of possible solutions to transportation problems Northwest corner method	Presence	Quiz+ Participation
8	3	---	First monthly test	Presence	---
9	3	Transportation Problem Models And Ways to Solve Transportation Problems	Methods for solving the best transportation problems Least expensive method	Presence	Quiz+ Participation
10	3	Transportation Problem Models And Ways to Solve Transportation Problems	Methods for solving the best transportation problems Vogel's approximate method	Presence	Quiz+ Participation
11	3	Transportation Problem Models And Ways to Solve Transportation Problems	Methods for solving the best transportation problems Zigzag path method Modified distribution method	Presence	Quiz+ Participation
12	3	Allocation Models and Problems	Definition of the allocation model and allocation problems Characteristics of the allocation problem Methods of	Presence	Quiz+ Participation

			solving allocation models		
13	3	Methods for Solving Allocation Models	Complete counting method Mathematical applications	Presence	Quiz+ Participation
14	3	---	Second monthly test	Presence	---
15	3	Methods of solving allocation models	Hungarian method Mathematical applications	Presence	Quiz+ Participation

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily oral, monthly, or written exams, reports .... etc.

The annual pursuit grade if the subject is theoretical is 40 marks			
10	**10**	**20**	
Second month exam	First month exam	Homework+ Quizzes	
100	**60**	**40**	
The final score	Final exam score	Annual pursuit score	

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Quantitative Methods in Management Al-Najjar, Dhafer Hussein and others
Primary references (sources)	Operations Research - Abdul Diab Al-Jazza
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	Internet sites, and websites rela to the topic

Course Description

1. Course Name	
Banking Accounting	
2. Course Code	
M …fbb607	
3. Term / Year	
Courses System/first Course	
4. Date of preparation of this description	
1 septemer 2025	
5. Available Attendance Forms	
In-Person	
6. Number of study hours (total) / number of units (total)	
30 hours / 60 units	
7. Name of course administrator (if more than one name is mentioned)	
Name: - Aqeel Salim Mohammed Al Emil: - aqeels@uowsait.edu.iq	
8. Course objectives:	
Subject	The course aims to clarify what banking accounting means, its importance, historical sequence and objectives, identify the methods of processing accounts opened in banks and their importance, identify the types of accounts and internal transfers sold and purchased, external transfers, traveler's letters of credit, documentary credits for the purpose of export or import, and all related belongings
9. TEACHING AND LEARNING STRATEGIES	
Strategies	Lectures are delivered in presence and the use of explanatory means, detailed explanation, dialogue with students, discussion of opinions, writing research papers and referring students to the review of books, lectures, periodicals and research

10.Course Structure

Week	Hours	Learning outcomes required for the program*	desired unit	Learning method	Valuation Method

First	2		Basic concepts of banking activity		
Second			Creditable current accounts		
Third	2		Debit current accounts		
Fourth	2		Deposit accounts		
Fifth	2		Savings accounts		
Sixth	2		First test		
SEVEN	2		Letters of guarantee		
Eighth	*2*		Certified instruments		
Ninth	2		Commercial bills of exchange		
Tenth	2		Internal transfer		
Eleven	2		External transfer		
Twelveth	2		Second month test		
Thirteen	2		Bills for collection		
fourteent h	2		Certified instruments		
fifteenth	2		Final exam		

11.Course##$_0A$##Evaluation

Distribution of the score of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, and written examinations and reports.... etc.

Student Name	**The degree of annual pursuit if the subject is theoretical 40 degrees**			
	: 10 bars	**: 10 bars**	**: 10 bars**	**: 10 bars**
	Daily exams	**Assigned duties and activities**	**First Month**	**Second month**

Student Name	**40 degrees**	**60°**	**100 Degrees**
	End Year Average	**Final Exam Score**	**Final Grade**

12.Learning and Teaching Resources

Required textbooks (methodology if any)	Bank Accountant/ Ibrahim Al-Sabari , Ali Al-Khashimi,
Main References	
Recommended supporting books and references (scientific journals, reports ,)	Bank Accountant/ Ibrahim Al-Sabari , Ali Al-Khashimi,
E-References, Websites	NIL

<table>
<tr><td>Second Monthly Test</td><td>First Monthly Test</td><td>Various Tasks and Activities</td><td>Daily Tests</td><td rowspan="2">Effort Level</td></tr>
<tr><td>10</td><td>10</td><td>10</td><td>10</td></tr>
<tr><td colspan="2">Effort Level</td><td colspan="2">Final Graded Score for Theoretical End-of-Semester Exams</td><td>Cumulative GPA</td></tr>
<tr><td colspan="2">40</td><td colspan="2">60</td><td>100</td></tr>
</table>

Course description form

Unified accounting system
Course Code
UAS /ACB113
Semester/Year/
First semester - academic year 2025-2026
Date this description was prepared
2025-9-1
Available attendance forms
Daily attendance every week
Number of study hours (total) / number of units (total)
2 hours
Name of the course administrator (if more than one name is mentioned)
Name: omer adeeb qassim, **email: oqassim@uowasit.edu.iq**
Course objectives

Objectives of the study subject	Striving to achieve outputs that are compatible with the labor market	• Teaching and giving the student a cognitive skill about the concept and importance of the unified accounting system, which is considered one of the important accounting courses and which is currently applied in public, mixed and private companies • Introducing and providing the student with accounting foundations, principles, rules, and methods for proving financial transactions, keeping records, and preparing accounts, final statements, and reports for companies and institutions • Providing the student with information on how to link the economic unit's accounts to the national accounts and also teaching the student to collect basic data and analytical tools necessary for implementation, planning and control at various levels

Teaching and learning strategies

The strategy	Tests - preparing reports for discussion - seminars - training workshops on the academic program

15. Benisa Al-Mudras

week	hours	Required educational outcomes	Name of the unit or topic	Learning method	Evaluation method
1	2	Introduction to the unified accounting system, assumptions, principles and accounting foundations	The justifications for the unified accounting system, the style of the work of the system's updating committees, assumptions and accounting principles		
2	2	Difficulties, features and application scope	The basic features of the unified accounting system, principles and foundations, the scope of the application of the unified accounting system		
3	2	Unified Accounting System Directory	Assets, liabilities, uses, resources		
4	2	Explanation of the unified accounting guide	Assets, projects under construction, liabilities, capital, reserves, allocations		
5	2	Accounting treatments for asset accounts	Fixed assets and projects under construction		
6	2	Accounting treatments for asset accounts	Purchase of fixed assets from local markets		
7	2	Monthly test	----		
8	2	Accounting treatments for asset accounts	Purchase of fixed assets from the foreign market (import)		
9	2	Accounting treatments for asset accounts	Construction of fixed assets by contractors (the ordering party or the beneficiary)		
10	2	Accounting treatments for asset accounts	Construction of fixed assets by contractors (implementing party)		
11	2	Accounting treatments for asset accounts	Gifts and donations		
12	2	Accounting treatments for asset accounts	extinction		
13	2	Accounting treatments for asset accounts	Deferred revenue expenses		

14	2	Accounting treatments for asset accounts	Fixed assets write-off		
15	2	Second month test	----		

16. Course evaluation: Conducting various tests, announcing the test results, announcing the endeavour, announcing the assessment results.

<table>
<tr><td>Second month exam</td><td>First month exam</td><td>Various duties and activities</td><td>Daily exams</td><td rowspan="2">Degree of pursuit</td></tr>
<tr><td>10</td><td>10</td><td>10</td><td>10</td></tr>
<tr><td colspan="2">Degree of pursuit</td><td colspan="2">The total score for the theoretical final exam</td><td>Final course grade</td></tr>
<tr><td colspan="2">40</td><td colspan="2">60</td><td>100</td></tr>
</table>

17. Learning and teaching resources:-

Methodological books/unified accounting system - Financial Supervision Bureau 2011

Source books and references/The unified accounting system (concepts and applications) - Abdul Karim Muhammad Salman Al-Baqiri - Dar Al-Kafeel for Printing, Publishing and Distribution - Second Edition 2022

The Unified Accounting System (Theoretical Frameworks and Practical Applications) - Saud Jayed Mashkoor Al Ameri - Second Edition 2020

Electronic references/websites linked to the unified accounting system.

نموذج وصف المقرر

Cost accounting 1

رمز المقرر

ACB109

الفصل / السنة/

First semester - academic year 2025-2026

تاريخ إعداد هذا الوصف

1/9/2025

أشكال الحضور المتاحة.

Daily attendance every week

)عدد الساعات الدراسية)الكلي(/ عدد الوحدات)الكلي

3 hours

)اسم مسؤول المقرر الدراسي (اذا اكثر من اسم يذكر

Name : **Dr. Farah Nadhim Shamkhi**

Email : **fshamki@uowasit.ed.iq**

اهداف المقرر

اهداف المادة الدراسية **Striving to achieve outputs that are**	• **• Knowledge of the aspects related to the subject of cost accounting and its theoretical framework, along with an explanation of the classifications of cost elements, control and accounting for these elements, and methods of distributing costs.**

استراتيجيات التعليم و التعلم

الاستراتيجية	**Tests - preparing reports for discussion - seminars - training workshops on the academic program**

طريقة التقييم	طريقة التعلم	اسم الوحدة او الموضوع	مخرجات التعلم المطلوبة	الساعات	الأسبوع
	Theoretical lectures Case study discussion	Introduction to cost accounting	Student understanding of the lecture	3	1
	Theoretical lectures Case study discussion	Theoretical introduction to cost accounting	Student understanding of the lecture	3	2
	Theoretical lectures Case study discussion	Control of cost elements	Student understanding of the lecture	3	3
	Theoretical lectures Case study discussion	Controlling the direct materials component	Student understanding of the lecture	3	4
	Theoretical lectures Case study discussion	Method of pricing spent materials	Student understanding of the lecture	3	5
	Theoretical lectures Case study discussion	Treating damage and disability	Student understanding of the lecture	3	6
		First month exam		3	7
	Theoretical lectures Case study discussion	Oversight of the direct wages component	Student understanding of the lecture	3	8
	Theoretical lectures Case study	How to calculate wages	Student understanding of the lecture	3	9

	discussion				
	Theoretical lectures Case study discussion	Methods of calculating extra time and lost time and practical examples	Student understanding of the lecture	3	10
		Second month exam		3	11
	Theoretical lectures Case study discussion	Control and accounting for indirect industrial costs	Student understanding of the lecture	3	12
	Theoretical lectures Case study discussion	Methods of allocating indirect industrial costs	Student understanding of the lecture	3	13
	Theoretical lectures Case study discussion	Practical examples	Student understanding of the lecture	3	14
	Theoretical lectures Case study discussion	Review of the article	Student understanding of the lecture	3	15

16. تقييم المقرر :- اجراء اختبارات متنوعة ، اعلان نتائج الاختبارات، اعلان السعي ، اعلان نتائج التقدير

<table>
<tr><th>Second month exam</th><th>First month exam</th><th>Various duties and activities</th><th>Daily exams</th><th rowspan="2">Degree of pursuit</th></tr>
<tr><td>10</td><td>10</td><td>10</td><td>10</td></tr>
<tr><td colspan="2">Degree of pursuit</td><td colspan="2">The total score for the theoretical final exam</td><td>Final course grade</td></tr>
<tr><td colspan="2">40</td><td colspan="2">60</td><td>100</td></tr>
</table>

Course Description Form

Corporate Finance

Course CodeFBB611

Semester / Year / **Course System for the First**

First Semester _ Academic Year 2025-2026

The history of preparation of this description

. Available Attendance Forms

Daily attendance for each week

Number of credit hours (total) / number of units (total)

30 hours

The name of the course administrator (if more than one name is mentioned)

Name: Dr. Haider Hussain Ali
Email: (hayderh601@uowasit.edu.iq)

اهداف المقرر

• Teaching and providing the student with a knowledge skill about the concept and importance of corporate finance, which is one of the important courses, which classifies and details the needs and special supplies of companies at the public and private sector levels. • The student's knowledge of the concept of corporate finance outlets and their various applications. • The student's ability to evaluate the financing systems in different companies and enable the student to analyze and review the applications of funding sources for different companies.	اهداف المادة الدراسية Στριωινγ το αχηιεωε ο υτπυτσ χομμενσυρατε

استراتيجيات التعليم والتعلم	
الاستراتيجية	Tests _ Preparation of reports for discussion _ Seminars _ Training workshops on the academic program

15. Course Structure

الأسبوع	الساعات	مخرجات التعلم المطلوبة	اسم الوحدة او الموضوع	طريقة التعلم	طريقة التقييم
1	2		Conceptual framework for corporate finance systems	Giving a theoretical lecture with applications and examples	Intellectual oral test
2	2		Factors affecting corporate finances	Giving a theoretical lecture with applications and examples	Intellectual oral test
3	2		Cash Budget	Giving a theoretical lecture with applications and examples	Intellectual oral test
4	2		Long-term and short-term funds	Giving a theoretical lecture with applications and examples	Completion of discussion reports
5	2		Joint Stock Companies	Giving a theoretical lecture with applications and examples	Daily tests
6	2		Time value of money	Giving a theoretical lecture with applications and examples	Intellectual oral test

Daily tests	**Giving a theoretical lecture with applications and examples**	**Working Capital and Asset Management**		**2**	**7**
Completion of seminars	**Giving a theoretical lecture with applications and examples**	**Working Capital and Liabilities Management**		**2**	**8**
Monthly test		**--**	**Monthly test**		**9**
Daily tests	**Giving a theoretical lecture with applications and examples**	**Prediction of bankruptcy**		**2**	**10**
Intellectual oral test	**Giving a theoretical lecture with applications and examples**	**Bankruptcy Forms**		**2**	**11**
Intellectual oral test	**Giving a theoretical lecture with applications and examples**	**General trend of companies**		**2**	**12**
Intellectual oral test	**Giving a theoretical lecture with applications and examples**	**Cash Management**		**2**	**13**
Completion of discussion reports	**Giving a theoretical lecture with applications and examples**	**Inventory Management**		**2**	**14**

Completion of discussion reports	Giving a theoretical lecture with applications and examples	Financial ratios		2	15
Intellectual oral test	Giving a theoretical lecture with applications and examples	General Review		2	16
Monthly test	------	—	Second month test		17

16. Course evaluation: - Conducting various tests, announcing the results of the tests, announcing the quest, announcing the results of the estimate

<table>
<tr><td>Second month exam</td><td>First month exam</td><td>Various duties and activities</td><td>Daily exams</td><td rowspan="2">Degree of pursuit</td></tr>
<tr><td>10</td><td>10</td><td>10</td><td>10</td></tr>
<tr><td colspan="2">Degree of pursuit</td><td colspan="2">Total grade of the theoretical final exam</td><td>Final Course Score</td></tr>
<tr><td colspan="2">40</td><td colspan="2">60</td><td>100</td></tr>
</table>

17. Learning and Teaching Resources:

The Basics of Corporate Finance by Mahdi Attia Al-Jubouri

Course Description Form

13.Course Name Banking Operations
14.Course Code FBB608
15.Semester / Year First Semester
16.Date of preparation of this description 2025
17.Available Attendance Forms Daily Attendance
18.Number of credit hours (total) / number of units (total) 3 hours / 3 units
19. Course administrator's name (if more than one name)
Name: Ass. Prof. Shaima Fadel Mohamed
20.Course Objectives

• **Knowledge of banking operati and their types** • **Knowledge of the functions banks and the process of creat credit** • **Knowing the most import financial sources of banks** • **Statement of the types of inter and external banking operation**	**Course Objectives**

21.Teaching and Learning Strategies

- Classroom lectures - Display screen - Share the application in the presentation of the material - Preparing reports - Daily tests - Monthly tests	**Strategy**

22. Course Structure

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
	Theoretical lecture	The concept of banking operations		3	1
	Theoretical lecture	Banking Jobs		3	2
	Theoretical lecture + examples	Creating deposits an credit		3	3
	Theoretical lecture	Inbound Banking Operations		3	4
	Theoretical lecture + examples	Credit and Typ		3	5
	Theoretical lecture	Current Account		3	6
	Theoretical lecture + examples	Savings Accou		3	7
	Theoretical lecture	Offshore Banking		3	8

	Theoretical lecture	**Agreements with banks**		3	9
	Theoretical lecture	**External remittances**		3	10
	Theoretical lecture	**Bills for collection**		3	11
	Theoretical lecture	**Documentary Credit**		3	12
	Theoretical lecture	**Guarantees**		3	13
	Theoretical lecture	**Letters of Guarantee**		3	14
	Theoretical lecture	**Sukuk in foreign currencies**		3	15

23.Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, written exams, reports .... etc

نموذج وصف المقرر

Cost accounting 2
رمز المقرر
ACB109
الفصل / السنة/
second semester - academic year 2025-2026
تاريخ إعداد هذا الوصف
19/1/2026
أشكال الحضور المتاحة.
Daily attendance every week
عدد الساعات الدراسية)الكلي(/ عدد الوحدات)الكلي(
3 hours
اسم مسؤول المقرر الدراسي) اذا اكثر من اسم يذكر(
Name : Dr. Farah Nadhim Shamkhi Email : fshamki@uowasit.ed.iq
اهداف المقرر

اهداف المادة الدراسية **Striving to achieve outputs that are**	• Defining specific plans to clarify the methods of determining and all evaluations and periods of total and variable costs and knowing the production order system, the stages of productivity and what the individual and incidental costs are.

استراتيجيات التعليم و التعلم

الاستراتيجية	Tests - preparing reports for discussion - seminars - training workshops on the academic program

الأسبوع	الساعات	مخرجات التعلم المطلوبة	اسم الوحدة او الموضوع	طريقة التعلم	طريقة التقييم
1	3	Student understanding of the lecture	Methods of identifying and grouping costs (theories and lists of costs)	Theoretical lectures Case study discussion	applied
2	3	Student understanding of the lecture	Total cost theory	Theoretical lectures Case study discussion	applied
3	3	Student understanding of the lecture	Variable cost theory	Theoretical lectures Case study discussion	applied
4	3	Student understanding of the lecture	Production orders system	Theoretical lectures Case study discussion	applied
5	3	Student understanding of the lecture	Production orders system	Theoretical lectures Case study discussion	applied
6	3		First month exam		
7	3	Student understanding of the lecture	Production stages system	Theoretical lectures Case study discussion	applied
8	3	Student understanding of the lecture	Production stages system	Theoretical lectures Case study applied discussion	applied
9	3	Student understanding of the lecture	Case study discussion system	Theoretical lectures Case study	Applied

	applied				
applied	Theoretical lectures Case study discussion	Shared costs	Student understanding of the lecture	3	10
applied	Theoretical lectures Case study discussion	Shared costs	Student understanding of the lecture	3	11
applied	Theoretical lectures Case study discussion	Spin-offs	Student understanding of the lecture	3	12
applied	Theoretical lectures Case study discussion	Spin-offs	Student understanding of the lecture	3	13
		Second month exam		3	14
applied	Theoretical lectures Case study discussion	Review of the article	Student understanding of the lecture	3	15

16. Course evaluation: Conducting various tests, announcing the test results, announcing the endeavor, announcing the assessment results.

<table>
<tr><th>Second month exam</th><th>First month exam</th><th>Various duties and activities</th><th>Daily exams</th><th rowspan="2">Degree of pursuit</th></tr>
<tr><td>10</td><td>10</td><td>10</td><td>10</td></tr>
<tr><th colspan="2">Degree of pursuit</th><th colspan="2">The total score for the theoretical final exam</th><th>Final course grade</th></tr>
<tr><td colspan="2">40</td><td colspan="2">60</td><td>100</td></tr>
</table>

17. Learning and teaching resources:-

Methodical books/ Cost accounting / Mr. Dr. Nassif Jassim Al-Jubouri and Dr. Abd Khalaf Abd AL- Janabi

Source books and references/ Cost accounting / Mr. Dr. Nassif Jassim Al-Jubouri and Dr. Abd Khalaf Abd AL- Janabi

Recommended supporting books and references (scientific journals, reports....)/

Scientific journals for scientific studies and research related to Cost accounting

Electronic references/websites related to Cost accounting.

Course Description

1. Course Name	
Banking Accounting2	
2. Course Code	
M fbb607	
3. Term / Year	
Courses System/second Course	
4. Date of preparation of this description	
19 /1/ 2026	
5. Available Attendance Forms	
In-Person	
6. Number of study hours (total) / number of units (total)	
30 hours / 60 units	
7. Name of course administrator (if more than one name is mentioned)	
Name: - Aqeel Salim Mohammed Al Emil: - aqeels@uowsait.edu.iq	
8. Course objectives:	
Subject	This course aims to inform students and make them aware of the nature of internal and external transfers, whether sold or purchased, as well as travelers' checks and letters of credit, and also to make them aware of transfers drawn on banks for coverage or regular, and documentary credits in general, for outgoing, incoming and outgoing, and any related matters in this regard.
9. TEACHING AND LEARNING STRATEGIES	
Strategies	Lectures are delivered in presence and the use of explanatory means, detailed explanation, dialogue with students, discussion of opinions, writing research papers and referring students to the review of books,lectures, periodicals and research

10.Course Structure

Week	Hours	Learning outcomes required for the program*	desired unit	Learning method	Valuation Method

First	2		Domestic Remittances Sold		
Second			Domestic Remittances Purchased		
Third	2		Travelers' Checks		
Fourth	2		Travelers' Letters of Credit		
Fifth	2		First Test		
Sixth	2		Foreign Remittances Drawn on the Bank		
SEVEN	2		Foreign Remittances Drawn for Coverage		
Eighth	*2*		Remittances Sold for Coverage		
Ninth	2		Second Test		
Tenth	2		Documentary Credits		
Eleven	2		Outgoing Documentary Credits		
Twelveth	2		Incoming Documentary Credits		
Thirteen	2		General Review		
fourteenth	2		Internal Transfers		
fifteenth	2		Final Exam		

11.Course##$_0A$##Evaluation

Distribution of the score of 100 according to the tasks assigned to the student suchas daily preparation, daily, oral, monthly, and written examinations and reports....
etc.

Student Name	**The degree of annual pursuit if the subject is theoretical 40 degrees**			
	: 10 bars	**: 10 bars**	**: 10 bars**	**: 10 bars**
	Daily exams	**Assigned duties and activities**	**First Month**	**Second month**

Student Name	**40 degrees**	**60°**	**100 Degrees**
	End Year Average	**Final Exam Score**	**Final Grade**

12.Learning and Teaching Resources

Required textbooks (methodology ifany)	Bank Accountant/ Ibrahim Al-Sabari , Ali Al-Khashimi,
Main References	
Recommended supporting books andreferences (scientific journals, reports ,)	Bank Accountant/ Ibrahim Al-Sabari , Ali Al-Khashimi,
E-References, Websites	NIL

<table>
<tr><td>Second Monthly Test</td><td>First Monthly Test</td><td>Various Tasks and Activities</td><td>Daily Tests</td><td rowspan="2">Effort Level</td></tr>
<tr><td>10</td><td>10</td><td>10</td><td>10</td></tr>
<tr><td colspan="2">Effort Level</td><td colspan="2">Final Graded Score for Theoretical End-of-Semester Exams</td><td>Cumulative GPA</td></tr>
<tr><td colspan="2">40</td><td colspan="2">60</td><td>100</td></tr>
</table>

Course description form

Unified accounting system
Course Code
UAS /ACB613
Semester/Year/
Second semester - academic year 2025-2026
Date this description was prepared
19/1/2026
Available attendance forms
Daily attendance every week
Number of study hours (total) / number of units (total)
3 hours
Name of the course administrator (if more than one name is mentioned)
Name: omer adeeb qassim, **email: oqassim@uowasit.edu.iq**
Course objectives

Objectives of the study subject	Striving to achieve outputs that are compatible with the labor market	Introducing the student to accounting treatments for resources and preparing final accounts, book and documentary group, trial balance and costs in the accounting system and planning budgets.

Teaching and learning strategies

The strategy	Tests - preparing reports for discussion - seminars - training workshops on the academic program

15. Benisa Al-Mudras

week	hours	Required educational outcomes	Name of the unit or topic	Learning method	Evaluation method
1	3	Accounting treatments for resource accounts	Service activity revenue		
2	3	Accounting treatments for resource accounts	Service activity revenue		
3	3	Accounting treatments for resource accounts	Service activity revenue		
4	3	Financial statements and final accounts	Production, trading, profits, losses and distribution account, revenues, expenses and distribution account, profit and loss account for undertakings		
5	3	Documentary and book collection for the unified accounting system	The documents The receipt, disbursement document, journal entry document, cash sale list, petty cash disbursement document, and petty cash statement		
6	3	Trial Balance	Sub-trial balance for fixed assets, projects under implementation, inventory, trade debtors, and commercial suppliers		
7	3	Monthly test	----		
8	3	Tables of extinction rates for fixed assets	Tables of fixed assets depreciation rates		
9	3	Costs in the unified accounting system	Definitions and terminology, for the general framework of the cost centers guide, the basis for distributing uses among cost centers,		
10	3	Costs in the unified accounting system	Basis for distributing the costs of production services centers, charging production with indirect costs, and the bookkeeping group of costs		
11	3	Costs in the unified accounting system	Guide to elements used in cost records, cost control, internal works instructions		
12	3	Planning budgets in the unified accounting system	Budget objectives, types of budgets, general principles of preparation, planning budget tables, structure of budget tables.		
13	3	National accounts	The importance of national accounts and their relationship to the accounting system, uses of the system of national accounts, statements of national accounts		
14	3	Automation of the unified accounting system on the computer	Objectives of the system, foundations adopted by the system, advantages of the system, components of the system, controls and control of the system		
15	3	Second month test	----		

16. Course evaluation: Conducting various tests, announcing the test results, announcing the endeavour, announcing the assessment results.

<table>
<tr><th>Second month exam</th><th>First month exam</th><th>Various duties and activities</th><th>Daily exams</th><th rowspan="2">Degree of pursuit</th></tr>
<tr><td>10</td><td>10</td><td>10</td><td>10</td></tr>
<tr><th colspan="2">Degree of pursuit</th><th colspan="2">The total score for the theoretical final exam</th><th>Final course grade</th></tr>
<tr><td colspan="2">40</td><td colspan="2">60</td><td>100</td></tr>
</table>

17. Learning and teaching resources:-

Methodological books/unified accounting system - Financial Supervision Bureau 2011

Source books and references/The unified accounting system (concepts and applications) - Abdul Karim Muhammad Salman Al-Baqiri - Dar Al-Kafeel for Printing, Publishing and Distribution - Second Edition 2022

The Unified Accounting System (Theoretical Frameworks and Practical Applications) - Saud Jayed Mashkoor Al Ameri - Second Edition 2020

Electronic references/websites linked to the unified accounting system.

Course Description Form

1. Course Name:	
Evaluation of investment decisions	
2. Course Code:	
FBB113	
3. Semester / Year:	
Spring Semester	
4. Description Preparation Date:	
19/1/2026	
5. Available Attendance Forms:	
Presence	
6. Number of Credit Hours (Total) / Number of Units (Total)	
45 hours/ 90 credit	
7. Course administrator's name (mention all, if more than one name)	
Name: prof. dr. Salam M. Zamil Email: smuneam@uowasit.edu.iq	
8. Course Objectives	
Course Objectives	• Teaching and giving the student a cognitive skill about the concept, specifications, and importance of evaluating investment decisions aimed at the success of the investment process in various economic, financial, and banking institutions. • Introducing the student to the basics of evaluating investment decisions and the possibility of institutional development related to systems for improving and refining criteria for selecting the best investment opportunities. • Providing the student with information about the functions of various investment projects and giving the student the skill of preparing feasibility studies and evaluating the performance of investment projects in the private and public sectors. • Teaching and giving the student the skills of using quantitative and mathematical methods in evaluating investment decisions.
9. Teaching and Learning Strategies	
Strategy	• Lectures are delivered in person, with a detailed explanation

	of the scientific material through exercises and practical examples, and students participate in the lectures by asking questions, involving them in the lecture, discussing their opinions, and urging them to prepare reports related to the scientific material so that students can apply this in the future.

10. Course Structure

Week	**Hours**	**Required Learning Outcomes**	**Unit or subject name**	**Learning method**	**Evaluation method**
1	3		Definition and concept of investment Investment objectives Investment determinants	Presence	Quiz+ Participation
2	3		Organizational structure for investment management and investment decisions	Presence	Quiz+ Participation
3	3		Types of investment Investment tools	Presence	Quiz+ Participation
4	3		The concept and importance of the value of money and units of measurement	Presence	Quiz+ Participation
5	3		Future value and present value	Presence	Quiz+ Participation
6	3		Evaluating current and future investments	Presence	Quiz+ Participation
7	3		Return on investment	Presence	Quiz+ Participation
8	3		First monthly test	Presence	Quiz+ Participation
9	3		Risks on investment	Presence	Quiz+ Participation
10	3		Sources of investment risks Measuring the expected return and risks in an investment	Presence	Quiz+ Participation
11	3		Techniques that do not depend on inflation rates Payback period Current yield	Presence	Quiz+ Participation

12	3		Techniques that depend on inflation rates Net present value Time rate of return Profitability guide	Presence	Quiz+ Participation
13	3		Securities evaluation	Presence	Quiz+ Participation
14	3		Second monthly test	Presence	Quiz+ Participation
15	3		Bond evaluation Stock evaluation	Presence	Quiz+ Participation

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily oral, monthly, or written exams, reports .... etc.

The annual pursuit grade if the subject is theoretical is 40 marks			
10	**10**	**20**	
Second month exam	First month exam	Homework+ Quizzes	
100	**60**	**40**	
The final score	Final exam score	Annual pursuit score	

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Evaluating investment decisions Talal Mahmo Kadawi
Primary references (sources)	Basics of in-kind and financial investmen Nazem Al- Shammari
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	Internet sites, and websites related the topic

Course Description Form

13. Course Title: Capital Markets
14. Course Code FBB615
15. Semester / Year Second Semester
16. Date of preparation of this description 2025
17. Available Attendance Forms Daily Attendance
18. Number of credit hours (total) / number of units (total) 3 hours / 3 units
19. Course administrator's name (if more than one name)
Name: Assoc. Prof. Shaima Fadel Mohamed
20. Course Objectives

• **Identify financial markets, t types, and the theories that exp them** • **Identify the types of securities tra in the financial markets** • **Methods adopted in analyzing behavior of stock prices** • **The student's knowledge of methods of valuation of stocks bonds** • **Know how to predict financial cri**	**Course Objectives**

21. Teaching and Learning Strategies	
- Classroom lectures - Display screen - Student participation in presenting the material - Preparing reports - Daily tests - Monthly tests	**Strategy**

22. Course Structure

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
	Theoretical lectu	Introduction to the financial markets		3	1
	Theoretical lecture	Financial Markets Classification		3	2
	Theoretical lecture	Theories of the interpret of the stock markets		3	3
	Theoretical lecture	Efficient market theory		3	4
	Theoretical lecture	Financial instruments in the money market		3	5
	Theoretical lecture	Financial instruments in the stock market		3	6
	Theoretical lecture + examples	Valuation of sto and bonds		3	7
	Theoretical lecture	Stock Market Indices		3	8
	Theoretical lecture	Financial Investment		3	9
	Theoretical	The concept of investme			

	lecture	**funds and their types**		3	10
	Theoretical lecture	**Risks of investing in securities**		3	11
	Theoretical lecture	**The concept of financial market analysis**		3	12
	Theoretical lecture	**Technical analysis of financial markets**		3	13
	Theoretical lecture	**Financial Analysis**		3	14
	Theoretical lecture	**Iraq Stock Exchange**		3	15

23. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, written exams, reports .... etc

24. Learning and Teaching Resources

/	Required textbooks (methodology, if any)
-Capital markets are official Qaryaqs -Current and future markets Munir Ibrahim Hindi -Markets and financial institutions Meir Cohen	Main references (sources)
	Recommended books and references (scientific journals, reports...)
	Electronic References, Websites

Course description form

Course name .1
Financial risk management
. Course code.2
FBB17
Semester/year .3
Course system/second course
The date this description was prepared .4
2026/1/19
Available forms of attendance .3 My presence .4
(Number of study hours (total)/number of units (total .5 .5
hours/60 units 30
(Name of the course administrator (if more than one name is mentioned.25
: Name: Kawthe Kareem abdulrazak Email kabdulrazak@uowasit.edu.iq
Course objectives .2

The course aims to know the financial risks that are among the most important risks to which the institution is exposed Economic, due to the large number of financing patterns, the complexity of the financial environment on the one hand, and the importance of the financial effects What could result from these risks if they materialize. Hence, institutions must determine And measuring and monitoring these risks, that is, managing them with the aim of reducing or reducing them, as risk management contributes ensuring and continuing to achieve the organization's goals, it is certain not to rely on risk management a scientifically correct manner, this leads to failure to achieve the strategic objectives of the institution	jectives of the study subject

Teaching and learning strategies .3

tures are delivered in person and illustrative methods such as PowerPoint presentations are d A detailed explanation and dialogue with students, discussing their o ions, and writing working papers or research that are concerned with the topic ectly with financial risks, since they will specialize in financial and banking sciences, they must niliar with all information related to the risks to which financial institutions or securities estors are exposed Finance	**The strategy**

Course structure .26

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
		General concepts about financial risks			**he first**

		Financial investment Measuring financial risks Securities evaluation The concept of financial markets Measure market return Month exam 1 Financial market risks Financial market indicators eneral principles about the investment portfolio month exam 2 Measuring the investment portfolio's return Measuring investment portfolio risks athematical applications about market indicators rgin accounts		3 3 3 3 3 3 3 3 3 3 3 3 3 3	**the second** **the third** **the fourth** **Fifth** **VI** **Seventh** **VIII** **Ninth** **The tenth** **eleventh** **twelveth** **Thirteenth** **fourteenth** **Fifteenth**

Course evaluation .27	
Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily .preparation, daily, oral, monthly, written exams, reports, etc	
Learning and teaching resources .28	
(Required textbooks (methodology, if any	aled Wahib Al-Rawi, Financial Risk Management, Dar Al-Masirah Publishing, Distribution and Printing, first edition, Amman, .Jordan, 2009
(Main references (sources	Khaled Wahib Al-Rawi, Investment: Concepts, Strategy - ,Analysis First edition, Dar Al-Masirah for Publishing and Distribution, Amman, Jordan, 1999 nmed Mujab Al-Otaibi, Financial Investment Portfolios, - Their Provisions and Controls in Islamic Jurisprudence, ,First Edition r Al-Nafais for Publishing and Distribution, Amman, Jordan, 2007
الكتب والمراجع الساندة التي يوصى بها (المجلات العلمية، التقارير....)	commended supporting books and references (scientific (....journals, reports
Electronic references, Internet sites	nothing

Course description form

Course name .1
Corporate financing
. Course code.2
FBB611
Semester/year .3
Course system/second course
The date this description was prepared .4
2024/2/7
Available forms of attendance .3 My presence .4
(Number of study hours (total)/number of units (total .5 .5
hours/60 units 30
(Name of the course administrator (if more than one name is mentioned .1
Name: Hayder Hussein Ali hayderh601@uowasit.edu.iq : Email
Course objectives .2

plaining the concept of companies of all types and the financing mechanism for their nmercial and investment activities and other operations related to sustaining the companies' work	jectives of the study subject

Teaching and learning strategies .3

ving lectures in person while using some auxiliary means for electronic esentation and illustrative forms of charts and drawings that express onomic phenomena	The strategy

Course structure .2

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
		Borrowing financing Types of bank loans Financial planning and long-term financing Credit and its concept		**2** **2** **2** 2 2	**he first** **the second** **the third** **the fourth** **Fifth**

		Types of bank loans Forms of business credit First month exam How to preserve cash in the company Capital structure Factors that determine capital structure Internal cash flows External cash flows General Review Second month exam		2 2 2 2 2 2 2 2	**VI** **Seventh** **VIII** **Ninth** **The tenth** **Eleventh** **Twelveth** **Thirteenth** **fourteenth** **Fifteenth**

Course ev2aluation .3

Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily .preparation, daily, oral, monthly, written exams, reports, etc

Learning and teaching resources .4

(Required textbooks (methodology, if any	**Khaled Wahib Al-Rawi, Financial Risk Management, Dar Al-Masirah for Publishing, Distribution and Printing, first edition, Amman, .Jordan, 2009**
(Main references (sources	- Khaled Wahib Al-Rawi, Investment: Concepts, Strategy Analysis، First edition, Dar Al-Masirah for Publishing and Distribution, Amman, Jordan, 1999 - Ahmed Mujab Al-Otaibi, Financial Investment Portfolios, Their Provisions and Controls in Islamic Jurisprudence, First Edition، Dar Al-Nafais for Publishing and Distribution, Amman, Jordan, 2007
	Recommended supporting books and references (....(scientific journals, reports
Electronic references, Internet sites	nothing

Course Description Form

Accounting Information Systems

Course Code

Semester / Year /

Second Semester _ Academic Year 2025-2026

The history of preparation of this description

1/**9/2025**

. Available Attendance Forms

Daily attendance for each week

Total Credit Hours

3/hour/week

The name of the course administrator if more than one name is mentioned

Name: M.Dr. Thaer Abdul Sahib Okla
Al-Emifor:- *Tatafee@uowasit.edu.iq*

Course objectives

Course Objectives **Focus on designing and organizing data so that it's free from redundancy**	• **Focus on data design, organization, and non-duplication.** • **Recover and modify deleted data.** • **Seeking to achieve outputs that are compatible with the labor market .**

Learning or teaching strategies

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

15. Course Structure

Week	Hours		Unit name or subject	Learning method	Evaluation method
1	3	Theoretical concept	Accounting Information Systems Concepts	Giving a theoretical lecture	Intellectual oral test

Intellectual oral test	Giving a theoretical lecture	Accounting data and information	Theoretical framework	3	2
Surprise exams and classroom activities	Giving a theoretical lecture + examples	Computer use in accounting information systems	Practical application in the laboratory	3	3
Practical tests	Practical applications + examples	Bank Accounting Information Systems	Application of banking accounting systems	3	4
Surprise exams and classroom activities	Lectures + examples	Documentation and its components	Theoretical lecture on documentation processes	3	5
Monthly test	theoretical	--	Monthly test	3	6
	theoretical	Flow maps and charts in accounting information systems	A theoretical lecture to explain the schemes for the flow of accounting information	3	7
Surprise exams and classroom activities	Lectures + examples	Operating system elements in accounting	Theoretical explanation of the elements of the operating system in accounting	3	8
Surprise exams and classroom activities	Practical lectures + examples	Auxiliary elements of the operating system accounting data	Practical lecture on the elements assisting in the operation of accounting statements	3	9
Surprise exams and classroom activities	Lectures + examples	Electronic coding of accounting items (computer coding)	Practical lecture in the computer laboratory	3	10
	theoretical	Security of accounting information	Theoretical lecture	3	11
Surprise exams and classroom activities	Lectures + examples	Expert and financial decision support systems	Theoretical lecture	3	12
Surprise exams and classroom activities	Lectures + examples	Modern electronic financial and banking serices	Explanatory lecture	3	13

Surprise exams and classroom activities	Lectures + examples	Accounting treatment of feedback	Explanatory lecture	3	14
Monthly test	theoretical	--	Monthly test	3	15

16. Course evaluation: - Conducting various tests, announcing the results of the tests, announcing the quest, announcing the results of the estimate

Second month exam	First month exam	Various duties and activities	Daily exams	Seek
10	10	10	10	
	Degree of pursuit	Theoretical final exam scores	Final total grade of theory	Final Course Grade 100
	40	40	60	100

17. Learning and Teaching Resources:

1- Accounting Information Systems, Paul J. Steinpartt and Marshall Romney, 2009, Mars Publishing House

2- Banking Information Systems, Dr. Thaer Qaddoumi and Mr. Samer Barakat, 2010, Arab Company

3- Accounting Information Systems - A Contemporary Applied Introduction, Dr. Ahmed Helmy Juma, Dr. Essam Fahd Al-Arbeed and Dr. Ziad Ahmed Al-Zoubi, 2007, Dar Al-Manhaj for Publishing and Distribution

نموذج وصف المقرر

Audit and control 1	
Course Code	
ABC111	
Semester / Year /	
First semester - academic year 2025-2026	
The history of preparation of this description	
1 / 9 /2025	
Available Attendance Forms	
Daily attendance every week	
Number of credit hours (total) / number of units (total)	
2 hours	
The name of the course administrator (if more than one name is mentioned)	
Name : **Dr. Siraj razooqi abbas** Email : **sabbas@uowasit.edu.iq**	
Course Objectives	
• **Knowledge of the aspects related to the subject of auditing, the most important standards and principles of auditing and its objectives, knowledge of internal auditing, operational auditing, the auditor, his qualities and qualifications, rights and duties, knowledge of errors and fraud, their types, the auditor's responsibility for them, and planning procedures for the audit process and the audit program.**	Course Objectives
Learning and learning strategies	
Tests - preparing reports for discussion - seminars - training workshops on the academic program	Strategy

15. Course Structure

Evaluation method	Learning method	Unit or subject name	Learning outcomes	Hours	Week
		Historical development of auditing science Concept and definition of auditing Objectives and importance of auditing		2	1
		The difference between accounting and auditing Types of auditing		2	2
		Auditing standards		2	3
		Auditor (Traits, rights and duties)		2	4
		Neutrality and independence Professional etiquette and rules of conduct		2	5
		First month exam		2	6
		Mistakes and cheating		2	7
		The role of the auditor in correcting errors The auditor’s responsibility and procedures for errors and fraud		2	8
		Preliminary procedures for auditing Planning and supervising the audit process		2	9
		Audit program		2	10
		Internal organization of the auditor's office		2	11

		Second month exam		2	12
		internal audit		2	13
		Operational audit		2	14
		Review of the article		2	15

16. تقييم المقرر :- اجراء اختبارات متنوعة ، اعلان نتائج الاختبارات، اعلان السعي ، اعلان نتائج التقدير

Second month exam	First month exam	Various duties and activities	Daily exams	Degree of pursuit
10	10	10	10	
Degree of pursuit		The total score for the theoretical final exam		Final course grade
40		60		100

17. Learning and teaching resources:-

Methodical books/Principles of auditing and internal control/Dr. Abdel Razzaq Muhammad Othman

Source books and references/

Principles of auditing and internal control / Dr. Abdul Razzaq Muhammad Othman

Recommended supporting books and references (scientific journals, reports....)/

Scientific journals for scientific studies and research related to auditing and financial control

Electronic references/websites related to auditing and control.

نموذج وصف المقرر

1. اسم المقرر
المحاسبة الإدارية /1
2. رمز المقرر
ACB116
3. الفصل / السنة
نظام كورسات / الكورس الأول
4. تاريخ اعداد هذا الوصف
2025/9/1
5. أشكال الحضور المتاحة
حضوري
6. عدد الساعات الدراسية (الكلي) / عدد الوحدات (الكلي)
30 ساعة / 60 وحدة
7. اسم مسؤول المقرر الدراسي (اذا اكثر من اسم يذكر)
الاسم :- أوس سعيد مردان عبدا لله **Email:- aws.mrdan@uowasit.edu.iq**
8. اهداف المقرر

اهداف المادة الدراسية	يهدف هذا المقرر إلى إكساب الطالب معارف ومهارات في مجال استخدام المعلومات المحاسبية في اتخاذ القرارات الإدارية. هذه القرارات تتخذ عادة بناءً على وجود مجموعة من البدائل المتاحة. حيث تعمل المحاسبة الإدارية على تقديم المساعدة في حال العديد من المشاكل التي تواجهها منظمات الأعمال استناداً إلى العديد من الأساليب والأدوات التي تتفرد بها المحاسبة الإدارية، لاسيما تلك المتعلقة باستخدام تحليلات التعادل المرتبط أساساً على التمييز بين التكاليف الثابتة والمتغيرة في العديد من المجالات مثل تخطيط المبيعات، أو الرافعة التشغيلية. كما يساعد المقرر في تأصيل العديد من الأطر المتعلقة بتخطيط الإنتاج والأرباح في الأجل القصير، إضافة إلى دور الموازنات التخطيطية في عملية الرقابة وتقليل الهدر والفاقد في أوجه النشاط المختلفة، وأخيراً تعليم الطالب كيفية إعداد تقارير الأداء بناءً على نظام اللامركزية ومحاسبة المسؤولية.

9. استراتيجيات التعليم والتعلم	
الاستراتيجيات	يتم القاء المحاضرات حضوريا واستعمال الوسائل التوضيحية وشرح مفصل وحوار مع الطلبة ومناقشة الآراء وكتابة الاوراق البحثية والاشارة الى الطلبة الى بحوث ودوريات رسمية تهتم بشكل مباشر بالمحاسبة الإدارية لتعميق الفهم النظري والتطبيقي لهم.

10. بنية المقرر

الاسبوع	الساعات	مخرجات التعلم المطلوبة	اسم الوحدة المطلوبة	طريقة التعلم	طريقة التقييم
الاول	3		***Introduction : Managerial Accounting concepts and principles***		
الثاني	3		***Introduction : Managerial Accounting concepts and principles***		
الثالث	3		***General cost classification :period costs , product costs ,variable cost ,fixed cost ,direct cost , indirect cost , differential cost and revenue opportunity cost , sunk cost***		

		General cost classification :period costs , product costs ,variable cost ,fixed cost ,direct cost , indirect cost , differential cost and revenue opportunity cost , sunk cost		3	الرابع
		Cost behave and cost estimating a cost function		3	الخامس
		The basics of cost – volume –profit (C.V.P) analysis break – even analysis , break – even computations , contribution margin , contribution margin ration (CM ratio) , some applications of CVP concepts		3	السادس
		Importance of the contribution margin , C.V.P relationships in graphic form , target net profit analysis the margin of safety , operating leverage		3	السابع
		Importance of the contribution margin , C.V.P relationships in graphic form , target net profit analysis the margin of safety , operating leverage		3	الثامن
		The concept of sales mix , the definition of sales mix sales mix and break – even analysis , sales mix and per unit contribution margin , assumptions of C.V.P analysis		3	التاسع
		The concept of sales mix , the definition of sales mix sales mix and break – even analysis , sales mix and per unit contribution margin , assumptions of C.V.P analysis		3	العاشر
		First exam		3	الاحد عشر
		Decision making and relevant information :adding and dropping product lines , and other segments , the make of buy decision		3	الثاني عشر
		Decision making and relevant information :adding and dropping product lines , and other segments , the make of buy decision		3	الثالث عشر
		Special orders decision		3	الرابع عشر
		Second exam		3	الخامس عشر

11.تقييم المقرر

وزيع الدرجة من 100 على وفقا لمهام المكلف بها الطالب مثلا لتحضير اليومي والامتحانات اليومية والشفوية

والشهرية والتحريرية والتقارير .... الخ				
اسم الطالب	درجة السعي السنوي في حال كانت المادة نظرية 40 درجة			
	10 درجات	10 درجات	10 درجات	10 درجات
	الامتحانات اليومية	الواجبات المكلف بها والنشاطات	امتحان الشهر الاول	امتحان الشهر الثاني

اسم الطالب	40 درجة	60 درجة	100 درجة
	درجة السعي السنوي	درجة الامتحان النهائي	الدرجة النهائية

12.مصادر التعلم والتدريس	
الكتب المقررة المطلوبة (المنهجية إن وجدت)	**كتاب المحاسبة الادارية /تاليف : أ.د.منال جبار سرور ،أ.د.نصيف الجبوري ،م.مشتاق كامل فرج ،الطبعة الرابعة 2015،طبعة نموذجية مزودة بالحلول النموذجية .**
المراجع الرئيسية (المصادر)	**Managerial Accounting**
الكتب والمراجع الساندة التي يوصى بها (المجلات العلمية ، التقارير ،.....)	جميع الدوريات الخاصة بالمحاسبة الإدارية
المراجع الالكترونية ، مواقع الانترنيت	لا يوجد

Course Description Form

1. Course Name:
Scientific research methods
2. Course Code:
3. Semester / Year:
Course system / First course
4. Description Preparation Date:
1/9/2025
5. Available Attendance Forms:
6. Number of Credit Hours (Total) / Number of Units (Total)
2/hour
7. Course administrator's name (mention all, if more than one name)
Name: Prof. Dr. Ghaleb Shaker Bahit Email:gbhet @uowsait.edu.iq
8. Course Objectives

Course Objectives	**The course aims to introduce the student to the nature of scientific research, its objectives, and the tools through which scientific research can be prepared and written, as well as everything related to how to prepare scientific reports and research.**

9. Teaching and Learning Strategies

Strategy	Lectures are delivered in person, and the scientific material is explained in detail through illustrations and practical examples. Students participate in the lectures by asking questions, involving them in the lecture, discussing their opinions, and encouraging them to prepare and write scientific reports and research.

10. Course Structure

Week	**Hours**	**Required Learning Outcomes**	**Unit or subject name**	**Learning method**	**Evaluation method**

1	3		Scientific Research... Historical Overview and Basics		
2	3		The concept of scientific research an its importance		
3	3		Types of scientific and methodologi research		
4	3		Conditions of scientific research and learning its methods		
5	3		Steps of the scientific method... How formulate a research problem		
6	3		Scientific research hypotheses and h to formulate them		
7	3		Scientific research sample and its ty		
8	3		First month exam		
9	3		Data collection tools... questionnaire advantages and disadvantages		
10	3		Interview and observation		
11	3		Research writing style, methods and language		
12	3		Charts and tables in scientific resear		
13	3		How to pin sources, footnotes, and citations		
14	3		How to prepare and write conclusion and recommendations		
15	3		Review the above		

11.Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, dailyoral, monthly, or written exams, reports .... etc

12.Learning and Teaching Resources

Required textbooks (curricu books, if any)	*Scientific Research Methods and Ethics* *Dr. Fadl Abdul Ali Kharmit... 2024*
Main references (sources)	The Scientific Method and Methods of Writing Scientifi Research Dr. Ahmed Abdel Moneim Hassan.
Recommended books and references (scientific journals, reports...)	Electronic Information Network
Electronic References, Websites	

Course Description Form

1. Course Name:
Investment portfolio
2. Course Code:
FBB 617
3. Semester / Year:
Course system / The first course
4. Description Preparation Date:
21/9/2025
5. Available Attendance Forms:
In Class
6. Number of Credit Hours (Total) / Number of Units (Total)
30 hours/ 60 credit
7. Course administrator's name (mention all, if more than one name)
Name: Walaa Abd al-Nabi Aboud Beshit Email: wabood@uowasit.edu.iq
8. Course Objectives

Course Objectives	• **The course aims to know the investment portfolio, the most important objectives of the study material, the types of basic investment portfolios, the returns achieved by these portfolios, and to know how to determine the investment and the extent to which the goal of these investments is achieved. These portfolios are based on diversification to obtain the maximum possible profit with the least possible risk and provide the appropriate environment for these investments..**

9. Teaching and Learning Strategies

Strategy	• **Lectures are delivered in person, using illustrative means, detailed explanation, dialogue with students, discussing opinions, writing research papers, and referring students to official research and periodicals directly concerned with the investment portfolio..**

10. Course Structure

Week	**Hours**	**Required Learning Outcomes**	**Unit or subject name**	**Learning method**	**Evaluation method**
1	3		Concept, types, tools and areas of investment	Delivering theoreticallecture with applications & examples	Oral intellectual test
2	3		Fundamentals of investment decision making and how to determine investment	Delivering theoreticallecture with applications & examples	Oral intellectual test
3	3		Return and Risk Basics	Delivering theoreticallecture	Pop-up exams and class

				with applications & examples	activities
4	3		Risk measurement	Delivering theoreticallecture with applications & examples	Pop-up exams and class activities
5	3		Financial Markets	Delivering theoretical lect with applications & examples	Pop-up exams and class activities
6	3		Financial instruments	Delivering theoretical lect with applications & examples	Pop-up exams and class activities
7	3		First month exam		
8	3		Fundamentals of portfolio management and its objectives	Delivering theoretical lect with applications & examples	Pop-up exams and class activities
9	3		Portfolio theory	Delivering theoretical lect with applications & examples	Pop-up exams and class activities
10	3		Investment portfolio concept	Delivering theoretical lect with applications & examples	Pop-up exams and class activities
11	3		Investment portfolio returns	Delivering theoretical lect with applications & examples	Pop-up exams and class activities
12	3		PortfolioPerformance Evaluation	Delivering theoreticallecture with applications & examples	Pop-up exams and class activities
13	3		Portfolio Risks and Determining the Optimal Portfolio	Delivering theoreticallecture with applications & examples	Pop-up exams and class activities
14	3		Second month exam	Presence	
15	3		Review the above	Presence	

11. Course Evaluation
Distributing the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily oral, monthly, or written exams, reports .... etc.

.The annual pursuit grade if the subject is theoretical is 40 marks			
degrees 10	**degrees 10**	**degrees 20**	
First midterm exam	Second midterm exam	Homework+ Quizzes	
100Derege	**degrees 60**	**degrees 40**	
The final score	exam final	Mid1+mid2+HWs+quizes	

12. Learning and Teaching Resources	
Required textbooks (curricular books, if any)	Investment Portfolio Management, Gh Falah Al-Momani, first edition, Dar Manhaj for Printing, Publishing a Distribution, 2013..
Primary references (sources)	Dr. Adeeb Qassem, Investment portfo management
Recommended books and references (scientific journals, reports...)	Scientific journals for studies a research related to the investm portfolio
Electronic References, Websites	

Course Description Form

1. Course Name	
Islamic Banks	
2.CourseCode	
3.Semester/Year	
Courses system/first course	
4.Dateofpreparationofthisdescription	
1/9/2025	
5.AvailableAttendanceForms	
Came	
6.Numberofcredithours(total)/number of units(total)	
30hours /2units	
7.Courseadministrator'sname(ifmorethanone name is mentioned)	
Name:-Dr. Alaa Jassim Mohammed Al-Emil:-amohammed@uowasit.edu.iq	
8.CourseObjectives	
Course Objectives	The course aims to learn about the basics of Islamic economics as well as to identify the concept of Islamic banking and its inception and familiarity with the essence of Islamic banking products..
9.Teachingandlearning strategies	
Strategies	Giving in-person lectures, using illustrative means in the manner of detailed explanation on the blackboard, using other identification means on the electronic projector and realistic examples that can be used.
10.CourseStructure	

Theweek	Hours	Required Learning Outcomes	Nameoftherequired unit	Learning method	Evaluation method
The first	2		Chapter One: The ConceptualFrameworkof Islamic Banks		
Second	2		Thenature,upbringing and specialization of Islamic banks		
Third	2		Introduction and operations to Islamic transferandinvestment		
Fourth	2		IslamicDirectFinancing Methods (Methods Involving Credit)		
V	2		Scientific procedures carried out in Islamic bankswithregardtothe bargaining product		
Sixth	2		Chapter Two: Islamic Banking		
Seventh	2		Methods that do not involve credit (investment formulas)		
Eighth	2		Farmer's style and conditions		
Ninth	2		Course style and conditions		
X	2		First month exam		
Eleven	2		Chapter Three: Islamic Economic System		
Twelfth	2		Pillars of Islamic Economy		
Thirteenth	2		Goal sand challenges		
Fourteenth	2		Constraints		
Fifteenth	2		Second month exam		

11.CourseEvaluation

Distributingthescoreoutof100accordingtothetasksassignedtothe Student such as daily preparation ,daily, oral ,monthly ,written exams, reports..... etc

Student Name	Thedegreeoftheannualquestifthesubjectistheoretical40degrees			
	10 degrees	10 degrees	10 degrees	10degrees
	Daily exams	Assigned duties and activities	First month exam	Second month exam

Student Name	40degrees	60degrees	100degrees
	Annual Pursuit Degree	Final Exam Score	Final Grade

12.LearningandTeachingResources

Required textbooks (methodology ,ifany)	Dr.Abdul Rahim Alhassan and Mr.Shatha Abdel Moneim / Islamic banks
Main references(sources)	Dr.Saleh Al-Ali / Islamic Banks
Recommended supporting books and references (scientific journals, reports, ...)	No
Electronic References, Websites	No

Course description form

Course name .1
International banking standards
. Course code.2
Semester/year .3
Course system, first course
The date this description was prepared .4
2025/9/1
Available forms of attendance .3 My presence .4
(Number of study hours (total)/number of units (total .5 .5
hours/60 units 30
(Name of the course administrator (if more than one name is mentioned .13
: Name: Kawthe Kareem abdulrazak Email kabdulrazak@uowasit.edu.iq
Course objectives .2

nternational Banking Standards are a set of standards and guidelines developed by the Basel Committee on Banking Supervision, which aim to enhance the stability of the banking system and improve its ability to :meet financial challenges. Its main objectives include **.1 Strengthening banking safety: The international banking standards course aims to ensure the stability of the banking system and reduce the risks of bank bankruptcy. This is done by determining the minimum capital requirements that banks must have and enhancing risk .management and control**	Objectives of the study subject

Enhancing transparency and disclosure: The international banking .2 standards decision aims to enhance the transparency of the banking system and provide reliable and detailed information to investors and regulatory authorities. This is done by setting specific disclosure requirements for banks regarding their risks and auditing their financial .accounts **Strengthening risk management: The international banking standards .3 course focuses on improving risk management in banks, including financial and credit risks and bank liquidity. This is done by providing an integrated framework to control risks and ensuring that effective .procedures are in place to deal with them** **Strengthening the response to crises: The international banking .4 standards course aims to enhance the ability of banks to deal with financial crises and maintain their stability. This is done by providing requirements for emergency and crisis preparedness plans and providing .a framework for effective crisis management**	

Teaching and learning strategies .3	
Lectures are delivered in person and illustrative methods such as PowerPoint presentations are used A detailed explanation and dialogue with students, discussing their o pinions, and writing working papers or research that are concerned with the topic Directly with financial risks, since they will specialize in financial and banking sciences, they must be Familiar with all information related to the risks to which financial institutions or .securities investors are exposed Finance	**The strategy**

Course structure .14

Evaluation method	**Learning method**	**Name of the unit or topic**	**Required learning outcomes**	**hours**	**the week**

		Ge International Banking Standards (Basel Decisions) Basel I Committee Basel II Committee (content, objectives and (standards Basel III Committee (content, objectives (and standards. Banking risk management according to international banking standards First month exam Credit rating of banks Banking liquidity risk management The concept of international accounting supporting and issuing professional bodies .to international accounting standards The most prominent international accounting standards for financial measurement and reporting International accounting standards for .disclosure and reporting Classification of financial instruments, disclosure and presentation Financial instruments measurement and verification Financial instruments measurement and verification Insurance contracts and investment ownership month exam 2 Evaluating the budgets of state banks and evaluating the performance of		3 3 3 3 3 3 3 3 3 3 3 3 3 3	the first the second the third the fourth Fifth VI Seventh VIII Ninth The tenth Eleventh Twelveth Thirteen Fourteenth

		international banks **General review**			**Fifteenth**

Course evaluation .15
Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily .preparation, daily, oral, monthly, written exams, reports, etc
Learning and teaching resources .16

Basel Standards for Banking Supervision, Abdul Qadir Shashi, Islamic Research and Training Institute **International Accounting Standards and - International Financial Reporting Standards,**	(Required textbooks (methodology, if any

	Saud Jayed Mashkour, Dar Al-Manahj for .Publishing and Distribution, 2021
(Main references (sources	
الكتب والمراجع الساندة التي يوصى بها (المجلات العلمية، التقارير....)	Recommended supporting books and (....references (scientific journals, reports
Electronic references, Internet sites	nothing

نموذج وصف المقرر

1. اسم المقرر

المحاسبة الإدارية /2

2. رمز المقرر

ACB116

3. الفصل / السنة

نظام كورسات / الكورس الثاني

4. تاريخ اعداد هذا الوصف

2026/1/19

5. أشكال الحضور المتاحة

حضوري

6. عدد الساعات الدراسية (الكلي) / عدد الوحدات (الكلي)

30 ساعة / 60 وحدة

7. اسم مسؤول المقرر الدراسي (اذا اكثر من اسم يذكر)

الاسم :- أوس سعيد مردان عبدا لله **aws.mrdan@uowasit.edu.iq -:Email**

8. اهداف المقرر

اهداف المادة الدراسية	يهدف هذا المقرر إلى إكساب الطالب معارف ومهارات في مجال استخدام المعلومات المحاسبية في اتخاذ القرارات الإدارية. هذه القرارات تتخذ عادة بناءً على وجود مجموعة من البدائل المتاحة. حيث تعمل المحاسبة الإدارية على تقديم المساعدة في حال العديد من المشاكل التي تواجهها منظمات الأعمال استناداً إلى العديد من الأساليب والأدوات التي تتفرد بها المحاسبة الإدارية، لاسيما تلك المتعلقة باستخدام تحليلات التعادل المرتبط أساساً على التمييز بين التكاليف الثابتة والمتغيرة في العديد من المجالات مثل تخطيط المبيعات، أو الرافعة التشغيلية. كما يساعد المقرر في تأصيل العديد من الأطر المتعلقة بتخطيط الإنتاج والأرباح في الأجل القصير، إضافة إلى دور الموازنات التخطيطية في عملية الرقابة وتقليل الهدر والفاقد في أوجه النشاط المختلفة، وأخيراً تعليم الطالب كيفية إعداد تقارير الأداء بناءً على نظام اللامركزية ومحاسبة المسؤولية.

9. استراتيجيات التعليم والتعلم

الاستراتيجيات	يتم القاء المحاضرات حضوريا واستعمال الوسائل التوضيحية وشرح مفصل وحوار مع الطلبة ومناقشة الآراء وكتابة الاوراق البحثية والاشارة الى الطلبة الى بحوث ودوريات رسمية تهتم بشكل مباشر بالمحاسبة الإدارية لتعميق الفهم النظري والتطبيقي لهم.

10.بنية المقرر

الاسبوع	الساعات	مخرجات التعلم المطلوبة	اسم الوحدة المطلوبة	طريقة التعلم	طريقة التقييم
الاول	3		*Preparing the master budget :the sales budget , the production budget , inventory purchases , the direct materials budget*		
الثاني	3		*Preparing the master budget :the sales budget , the production budget , inventory purchases , the direct materials budget*		
الثالث	3		*The direct labor budget , the manufacturing overhead budget , the ending finished good inventory budget*		
الرابع	3		*The selling and administrative expense budget*		
الخامس	3		*The cash budget*		
السادس	3		*The cash budget*		
السابع	3		*The budgeted income statement , the budgeted balance sheet*		
الثامن	3		*First exam*		
التاسع	3		*Capital budgeting – an investment concept , typical capital budgeting decisions , characteristics of business investments*		

العاشر	3		*Discounted cash flow – the net present value method , the net present value method illustrated , the intern rate – of-return method*		
الاحد عشر	3		*Discounted cash flow – the net present value method , the net present value method illustrated , the intern rate – of-return method*		
الثاني عشر	3		*Other approaches to capital budgeting decisions , the payback method , accounting rate – of – return method*		
الثالث عشر	3		*Other approaches to capital budgeting decisions , the payback method , accounting rate – of – return method*		
الرابع عشر	3		*Responsibility accounting*		
الخامس عشر	3		*Second exam*		

11.تقييم المقرر

وزيع الدرجة من 100 على وفقا لمهام المكلف بها الطالب مثلا لتحضير اليومي والامتحانات اليومية والشفوية والشهرية والتحريرية والتقارير .... الخ

اسم الطالب	درجة السعي السنوي في حال كانت المادة نظرية 40 درجة			
	10 درجات	10 درجات	10 درجات	10 درجات
	الامتحانات اليومية	الواجبات المكلف بها والنشاطات	امتحان الشهر الاول	امتحان الشهر الثاني

اسم الطالب	40 درجة	60 درجة	100 درجة
	درجة السعي السنوي	درجة الامتحان النهائي	الدرجة النهائية

12.مصادر التعلم والتدريس

الكتب المقررة المطلوبة (المنهجية إن وجدت)	كتاب المحاسبة الادارية /تاليف : أ.د.منال جبار سرور ،أ.د.نصيف الجبوري ،م.مشتاق كامل فرج ،الطبعة الرابعة 2015،طبعة نموذجية مزودة بالحلول النموذجية .
المراجع الرئيسية (المصادر)	Managerial Accounting
الكتب والمراجع الساندة التي يوصى بها (المجلات العلمية ، التقارير ،.....)	جميع الدوريات الخاصة بالمحاسبة الإدارية
المراجع الالكترونية ، مواقع الانترنيت	لا يوجد

Course Description Form

Audit and control 2
Course Code
ACB111
Semester / Year /
Second semester - academic year 2025-2026
The history of preparation of this description
2026/1/19
Available Attendance Forms
Daily attendance every week
Number of credit hours (total) / number of units (total)
2 hours
The name of the course administrator (if more than one name is mentioned)
Name : **Dr. Siraj razooqi abbas** Email : sabbas@uowasit.edu.iq
Course Objectives

• Knowledge of the aspects related to the subject of auditing and financial control, the most important standards and principles of auditing and its objectives, knowledge of internal auditing, external and operational auditing, audit evidence and reports, the responsibility of the auditor, knowledge of the internal control system and modern trends in auditing science.	Course Objectives

Teaching and Learning Strategies

Lectures are delivered in person, using illustrative methods, brainstorming, and logical analysis with detailed explanation, holding a discussion circle with the students, and requesting reports related to the subject of auditing and financial control to determine the extent of the student's follow-up and interest in order to convey the scientific material in a clear manner.	Strategy

15.Course Structure

Evaluation method	Learning method	Name of the topic or unit	Required Learning Outcomes	Hours	Week
		The nature of external audit, its objectives, benefits, and qualification requirements for the external auditor		**2**	**1**
		Impartiality and independence of the external auditor, external audit standards, and elements of external audit of financial statements		**2**	**2**
		Audit evidence, its nature and types and analytical procedures		**2**	**3**
		Audit reports and their types		**2**	**4**
		Working papers		**2**	**5**
		First month exam		**2**	**6**
		Responsibility of the auditor		**2**	**7**
		Study of the internal control system		**2**	**8**
		Auditing the financial statements		**2**	**9**

			Auditing banking activity		**2**	**10**
			Auditing the activity of insurance companies		**2**	**11**
			Second month exam		**2**	**12**
			Financial control		**2**	**13**
			Modern trends in auditing and financial control		**2**	**14**
			Review of the article		**2**	**15**

16 . Course evaluation: - Conducting various tests, announcing the results of the tests, announcing the quest, announcing the results of the assessment

Second month exam	First month exam	Various duties and activities	Daily exams	Degree of pursuit
10	10	10	10	
Degree of pursuit		The total score for the theoretical final exam		Final course grade
40		60		100

17. Learning and teaching resources:-

Methodological books/ 1. Principles of auditing and internal control / Dr. Abdul Razzaq Muhammad Othman

2. Financial control / Dr. Karima Ali Kadhim Al-Jawhar

Source books and references / 1. Principles of auditing and internal control / Dr. Abdul Razzaq Muhammad Othman

2. Financial control / Dr. Karima Ali Kadhim Al-Jawhar

Recommended supporting books and references (scientific journals, reports....) / Scientific journals for scientific studies and research related to

Auditing and financial control subject.

Electronic references, Internet sites / --

Course description form

1- Course Name
Study and evaluate projects
3- Course code
AA001
1-Semester/year
2- Course system - The second course
3-The date this description was prepared
19 \1 \ 2026
Available attendance forms
My presence
Number of study hours (total) / number of units (total(
60hours / 30 units
Name of the course administrator (if more than one name is mentioned(**Prof. Dr. Hatem Karim Belhawi hbalhawi@uowasit.edu.iq**
Course objectives

Objectives of the study subject	The course aims to provide students with a set of scientific and practical skills in how to conduct a study and evaluation of projects in public institutions and private projects and how to conduct a study of economic and financial efficiency, profitability and other criteria, as well as working to reduce the effects resulting from risk in the issue of determining financial profit or loss.
Teaching and learning strategies	
Strategies	**1- Paper lectures** **2- Presenting PowerPoint on the classroom screens** **3 - Video lectures / practical assignments / participation in presenting the lecture / intellectual questions / scientific tests** **4-Practical lectures**
Course structure	

Evaluation method	Learning method	Name of the required unit	Required learning outcomes	hours	the week
		Chapter One: Basics of feasibility study and project evaluation		**2**	**the first**
		General concepts, project concept, evaluation concept		2	**the second**
		The importance of the feasibility study\justifications for the feasibility study\conditions of the evaluation process\levels of the evaluation process		2	**the third**
		Chapter Two: Stages of the feasibility study and evaluation of economic projects		2	**the fourth**
		Project idea and discovery of investment opportunities\initial selection and preliminary feasibility\detailed feasibility study		2	**Fifth**
		The third chapter: Types of feasibility studies\technical feasibility\financial feasibility		2	**VI**
		feasibility Study aspects of project management A Administrative aspects - B Organizational aspects - C Commercial aspects - C Market study -		2	**Seventh**
		Chapter Four: Criteria for evaluating economic projects Partial standards Business profitability standards		2	**VIII**

		Simple return standard Standard recovery period Break-even point standard		2	**Ninth**
		Standard net present value of return Present value criterion for return/cost Standard discounted annual return Internal rate of return standard		2	**The tenth**
		Chapter Five: Standards of national economic profitability The concept of national economic profitability and indirect effects of the project Difficulties and problems facing the criterion of national economic profitability Criteria for evaluating projects from the point of view of national economic profitability Social rate of return standard		2	**The eleven**
		Social marginal productivity criterion Benefit/cost standard National net value added standard		2	**twelveth**
		Chapter Six: Evaluating the efficiency of economic performance		2	**Thirteenth**

		Basics of evaluating performance efficiency The concept of evaluating performance efficiency Stages of evaluating performance efficiency Objectives of evaluating performance efficiency The difference between evaluating performance efficiency and evaluating projects			
		Traditional criteria for evaluating performance efficiency Production capacity standards Productivity standards Value added standard Standard return on capital Standard for implementing the plan’s objectives Standard value analysis		2	**fourteenth**
		Modern standards in evaluating performance efficiency Sustainable development standard Standard of human development and knowledge economics Standard of methods used in education		2	**Fifteenth**
Course evaluation					

Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily exams, oral and written, reports, etc.				
The annual pursuit grade if the subject is theoretical is 40 marks				
15 degrees	15 degrees	5 degrees	5 degrees	
Second month exam	First month exam	Assigned duties and activities	Daily exams	

100 degrees	60 degrees	40 degrees	**student's name**
The final grade	Final exam score	Annual pursuit degree	

Learning and teaching resources	
Feasibility study and evaluation. Nabil Abdel Salam Shaker. College of Commerce. Ain Shams University. Egypt .	**Required textbooks (methodology, if any)**
Muhammad Abu Samra, Project Management, Dar Al Raya, Amman, 2010.	**Main references (sources)**
Ali Youssef, Project Evaluation and Feasibility Study, Syrian Virtual University, 2018.	**Recommended supporting books and references (scientific journals, reports,...)**
nothing	**Electronic references, Internet sites**

Course Description Form

1. Course Name:
International Finance
2. Course Code:
FBB19
3. Semester / Year:
Second Semester - Academic Year 2023-2024
4. Description Preparation Date:
19**/**1**/202**6
5. Available Attendance Forms:
Daily Attendance Per Week
6. Number of Credit Hours (Total) / Number of Units (Total)
3 hours ....
7. Course administrator's name (mention all, if more than one name)
Name:Dr.Fatin Saeed Hameed Email:fsaeed@uowasit.edu.iq
8. Course Objectives

Course Objectives	Understanding Concepts and Theories of International Finance by defining and explaining these concepts related to international finance.

	Developing analytical and application skills among students through applying financial tools and techniques for analyzing global economic situations. Comprehending and understanding the impact of international finance on national economies and international relations Learning about risks associated with international operations by studying factors that influence monetary and financial transaction risks and how to handle them. Understanding and comprehending ways to enhance global interaction via dealing with issues specific to international finance. Please note that this translation is based solely on the given input and may not be an exact representation of any particular course curriculum. It's meant as a general interpretation of the content presented

9. Teaching and Learning Strategies

Strategy	Exams, preparing reports for discussion, seminars, and training workshops on the academic program

10. Course Structure

Week	**Hours**	**Required Learning Outcomes**	**Unit or subject name**	**Learning method**	**Evaluation method**

1	3	Developing and Enhancing Skills in Financial Analysis and Decision-Making	Concept of international finance and its emergence and development International finance and the private market National accounts for international finance Central bank balance and the position of international financial transactions	Delivering a theoretical lecture with applications and examples.	Oral intellectual exam
2	3	Developing and Enhancing Skills in Financial Analysis and Decision-Making	Balance sheet concept and importance Fundamentals of accounting payables Causes of discrepancies in payable balances	Delivering a theoretical lecture with applications and examples.	Oral intellectual exam
3	3	Developing and Enhancing Skills in Financial Analysis and Decision-Making	Interactions of the balance of payments with major macroeconomic variables The trade balance	Delivering a theoretical lecture with applications and examples.	Oral intellectual exam

			and exchange rates Statistical applications and examples		
4	3	Developing and Enhancing Skills in Financial Analysis and Decision-Making	Currency rate (cash, real) Account value and currency change Its relationship with local and international variables	Delivering a theoretical lecture with applications and examples.	Preparing reports for discussion
5	3	Developing and Enhancing Skills in Financial Analysis and Decision-Making	Interpretive theories of currency value Rate of return and exchange rate Income and exchange rate Purchasing power parity	Delivering a theoretical lecture with applications and examples.	Daily interactive tests
6	3	Developing and Enhancing Skills in Financial Analysis and Decision-Making	Tools of international finance Foreign loans (concept, portfolio, individual, recording and statistics)	Delivering a theoretical lecture with applications and examples.	Daily interactive tests
7	3	Developing and Enhancing Skills in Financial Analysis and	International bonds (concept, types,	Delivering a theoretical lecture with	Daily interactive

		Decision-Making	repayment)	applications and examples.	tests
8	3	Developing and Enhancing Skills in Financial Analysis and Decision-Making	Models and applications	Delivering a theoretical lecture with applications and examples.	Daily interactive tests
9	3	Developing and Enhancing Skills in Financial Analysis and Decision-Making	Foreign direct investment and indirect investment	Delivering a theoretical lecture with applications and examples.	Daily interactive tests
10	3	first Monthly Test			Monthly Test
11	3	Developing and Enhancing Skills in Financial Analysis and Decision-Making	Applications	Delivering a theoretical lecture with applications and examples.	Daily interactive tests
12	3	Developing and Enhancing Skills in Financial Analysis and Decision-Making	International and financial markets Foreign exchange market Foreign currency market	Delivering a theoretical lecture with applications and examples.	Critical Thinking Exam
13	3	Developing and Enhancing Skills in Financial Analysis and Decision-Making	International credit market International bond market	Delivering a theoretical lecture with applications and	Oral intellectual exam

			Stock markets	examples.	
14	3	Second Monthly Test			Monthly Test
15	3	Developing and Enhancing Skills in Financial Analysis and Decision-Making	International institutions Concept, establishment, functions International Monetary Fund World Bank Bank for Settlements	Delivering a theoretical lecture with applications and examples.	Oral intellectual exam

<table>
<tr><td>Second Monthly Test</td><td>First Monthly Test</td><td>Various Tasks and Activities</td><td>Daily Tests</td><td rowspan="2">Effort Level</td></tr>
<tr><td>10</td><td>10</td><td>10</td><td>10</td></tr>
<tr><td colspan="2">Effort Level</td><td colspan="2">Final Graded Score for Theoretical End-of-Semester Exams</td><td>Cumulative GPA</td></tr>
<tr><td colspan="2">40</td><td colspan="2">60</td><td>100</td></tr>
</table>

CourseName.1
Islamic banks
CourseCode.2
Semester/year.3
Course system/second course
4.Thedatethisdescriptionwasprepared
19/1/2026
5.Availableformsofattendance
My presence
6.Numberofstudyhours(total)/number of units(total)
30hours/2units
7.Nameofthecourseadministrator(ifmore thanonenameis mentioned)
Name :Prof.Dr.Alaa Jassim Muhammad Al-Emil :amohammed@uowasit.edu.iq
8.Courseobjectives

The course aims to know the controls for investing money in Islamic banks and the mechanismforconvertingfromtraditionalbankstoIslamicbanks,aswellasthemeans Of office and field control over Islamic banks.	**Objectives of the study subject**

9.Teachingandlearningstrategies

Delivering in-person lectures and using illustrative means in the form of detailed explanation on the blackboard and using other introductory means on the electronic projector and realistic examples .that can bemused	Strategies

Coursestructure.10

Evaluation method	Learning method	Name of the required unit	Required learning outcomes	hours	the week
		Chapter Three: Controls for Investing money in Islamic banks		**2**	**The first**
		Ordering to make		**2**	**the second**
		Speculation		**2**	**the third**
		Chapter Four/Islamic banking services		**2**	**the fourth**
		Documentary Credits		**2**	**Fifth**
		Letters of guarantee and guarantees		**2**	**sixth**

		Financial statements and models used		2	Seventh
		Chapter Five: The mechanism of transformation from traditional Banks to Islamic banks		2	eighth
		Sources of funds in Islamic banc		2	Ninth
		First month exam		2	The tenth

		Means of office and field Supervision of Islamic banks		2	The eleven
		The Central Bank and the role of The last responder		2	twelfth
		Evaluating the experience of Islamic banks		2	Thirteenth
		Challenges facing the work of Islamic banks		2	fourteent h h
		Second month exam		2	Fifteenth

Courseevaluation.11

Distributionofthegradeoutof100accordingtothetasksassignedtothestudent,such .as daily preparation, daily, oral, monthly, written exams, reports, etc

Theannualpursuitgradeifthesubjectistheoreticalis40marks				**student's name**
marks10	**marks10**	**marks10**	**marks10**	
Second month exam	**First month exam**	**Assigned duties and activities**	**Daily exams**	

marks100	**marks60**	**marks40**	**student's name**
Final mark	**Final exam score**	**Mark of the annual quest**	

Learningandteachingresources.12

Dr..Abdul Rahim Al-Hassan and A.Shatha Abdel Moneim/Islamic banks	Required text books (methodology, if (any
Dr.Saleh Al-Ali/Islamic banks	(Main references(sources
Nothing	Recommended supporting books and references (scientific journals, (...,reports
Nothing	Electronic references, websites