





Warith Al-Anbiya University
Faculty of Business and Economics
Accounting Department

| <u>Course Description Form</u> | | | | | |
|---|-----------------|--|--|---|-----------------|
| Financial Institutions | | | | Course Name | 1 |
| 1330 AD | | | | Course Code | 2 |
| 2025/2024 | Academic Year | First | Chapter | 3 | |
| 2024/10/1 | | | | Date Description | 4 |
| Classrooms | | | | Forms of Attendance | 5 |
| 3 hours | | Number of Hours (Total) | | 6 | |
| Email | | Name | | Course administrator name | 7 |
| azhar.saadi@uowa.edu.iq | | assist. Lecturer: Azhar Saadi Hatem | | | |
| Deepen students' theoretical and practical understanding of accounting treatments related to commercial banks . Explaining the Activity of Commercial Banks from the Ground | | | | Course Objectives (Objectives of the course) | 8 |
| Define financial institutions, their types and functions. Classification of Financial Institutions (Banks, Insurance Companies, Finance, Investment...). Analyze the roles of the central bank and monetary policy. Differentiate between bank and non-bank financing. Risk Assessment for Financial Institutions | | | | Teaching and Learning Strategies (Strategy) | 9 |
| Course Structure | | | | | 10 |
| Evaluation Method | Learning method | Unit Name or Subject | Required Learning Outcomes | Hou rs | The wee k |
| Exams | Lectures | Nature of Banking Activity | Providing financial services such as accepting deposits, granting loans, transferring money, and dealing in currencies | 3 | 1 |
| Exams | Lectures | Treasury Department of Local Banknotes | Local cash management (receiving, disbursing, counting, storing). | 3 | 2 |
| Exams | Lectures | Foreign Banknote Treasury Department | Forex management (buying, selling, exchange, storing, pricing currencies). | 3 | 3 |
| Exams | Lectures | Foreign Banknote Treasury Department | Interest-free accounts that allow daily withdrawals and deposits, used for daily transactions. | 3 | 4 |
| Exams | Lectures | Current Accounts | Fixed-rate deposits for a fixed period, which can only be withdrawn before maturity | 3 | 5 |
| Exams | Lectures | Fixed Deposits | Transfer funds between the bank's branches within the UAE | 3 | 6 |
| Exams | Lectures | Internal Bank Transfers | Transfer funds to/from banks outside the UAE in foreign currencies. | 3 | 7 |

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| Exams | Lectures | Overseas Bank Transfers | - An undertaking from the bank to pay the value of the imported goods upon meeting the conditions of the supplier. | 3 | 8 |
| Exams | Lectures | Overseas Bank Transfers | Receiving an accreditation from an external bank to guarantee payment for exported goods upon implementation of the conditions | 3 | 9 |
| Exams | Lectures | Letters of Credit Issued | Guarantee of payment of imported goods by the bank | 3 | 10 |
| | | examination | examination | 3 | 11 |
| Exams | Lectures | Documentary Credits Received | Receiving a credit from an external bank in favor of the local exporter | 3 | 12 |
| Exams | Lectures | Documentary Credits Received | Includes checking documents and making sure they are in conformity | 3 | 13 |
| Exams | Lectures | Documentary Credits Received | The external bank guarantees payment of the value of the goods when the terms of the contract are met | 3 | 14 |
| Exams | Lectures | To reach what has been absorbed by the student And prepare for the final exam | Assess the student's understanding of banking vocabulary. | 3 | 15 |
| Course Rating: Distribution of the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, and reports. The score of the written exam is 30 marks, with three exams during the course, and each exam has 10 marks. Preparation, participation, discussions, and other assignments during the course 10 marks Final exam scores 60 marks | | | | | 11 |
| Learning and Teaching Resources | | | | | 12 |
| Dr. Bushra Al-Mashhadani | | | References Home |   | |
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| | | | Supporting References (Journals and Reports) | | |
| | | | Electronic References | | |
| . Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed | | | Head of Department Name | | |
| 2024/10/1 | | | Date | | |