

Academic Program Description Form

University Name: **Al-Furat Al-Awsat Technical University**
Faculty/Institute: **Polytechnic College - Karbala**
Scientific Department: **Department of Financial and Banking Technologies**
Academic or Professional Program Name: **Bachelor's degree or diploma in financial and banking technologies.**
Final Certificate Name: **Bachelor's degree or diploma in financial and banking technologies**
Academic System: **Quarterly system/ First level**
Description Preparation Date: **2026-2025**
File Completion Date: **9/12/2025**

Signature:



Head of Department Name:

Prof. Asst. Dr. Mohammed Fadhil Neamha

Date: **4-3-2026**

Signature:



Scientific Associate Name:

Prof. Asst. Dr. Boushraa Jawad Muhammad reda

Date:

2/3/2026

The file is checked by:

Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance Department:

Prof. Dr. Ali Neamha Hassan

Date:



Signature:



Approval of the Dean

**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

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: **Al-Furat Al-Awsat Technical University**

Faculty/Institute: **Polytechnic College – Karbala**

Scientific Department: **Department of Financial and Banking Technologies**

Academic or Professional Program Name: **Bachelor's degree or diploma in financial and banking technologies.**

Final Certificate Name: **Bachelor's degree or diploma in financial and banking technologies**

Academic System: **Quarterly system/ Second level**

Description Preparation Date: **2026–2025**

File Completion Date: **5 / 2/ 2026**

Signature:

Head of Department Name:

Prof.Asst. Dr. Mohammed Fadhil Neamha

Date:

Signature:

Scientific Associate Name:

**Prof.Asst..Dr .Boushraa Jawad Muhammad
reda**

Date:

The file is checked by:

Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance Department:

Prof. Dr. Ali Neamha Hassan

Date:

Signature:

Approval of the Dean

1. Program Vision

The department seeks to provide a theoretical and practical financial and banking educational program that is distinguished by its high quality in accordance with academic, research and technical standards by following up on future indicators for the development of financial and banking sciences and the necessary methods for understanding and keeping pace with this development in automation to contribute to building a sustainable banking future and excellence in the three pillars of science (teaching, scientific research and community service).

2. Program Mission

The department's mission is to create and disseminate knowledge and develop skills and capabilities related to the financial, banking and investment sectors to meet the requirements of the local and global markets and to provide advisory and training services to serve the community.

3. Program Objectives

1. Preparing qualified technical personnel to work in the financial and banking sectors and related activities.
2. Enhancing students' analytical understanding of the modern concept of financial and banking sciences, in a sustainable financial and banking world.
3. Providing students with the skills, knowledge, and competencies required to build a prosperous professional future.
- 4- Qualifying graduating students according to the requirements of the labor market and enabling them to find a good job in the banking sector or any financial institution, whether local, regional, or international.
- 5- Preparing students to participate positively and effectively in developing and improving the country's economy.

4. Program Accreditation

Does the program have program accreditation? And from which agency?

–NO. One of the new departments for the academic year 2024–2025.

5. Other external influences

Is there a sponsor for the program?

- NO.
- The program is a government program affiliated with the Karbala Polytechnic College – Middle Euphrates Technical University.

6. Program Structure

Program Structure	Number of Courses	Credit hours	Percentage	Reviews*
Institution Requirements	-	-	-	-
College Requirements	6	13		-
Department Requirements	8	47		-
Summer Training	1	-	-	For 2 month
Other	-	-	-	-

* This can include notes whether the course is basic or optional.

7. Program Description

Year/Level	Course Code	Course Name	Credit Hours	
			theoretical	practical
Second stage \ first semester	FBT121-22-PM	Bank money	3	4
	FBT122-22-PM	E financial readings	2	3
	FBT123-22-PM	Intermediate Accounting	2	3
	FBT124-22-PM	Commercial law	2	1
	FBT125-22-PM	Principles of Statistics	2	2

	FBT126-22-PM	Management principles	2	2
	ayu11	Arabic language	2	-

8. Expected learning outcomes of the program

Knowledge

- | | |
|--|--|
| 1. Explaining concepts and theories in economics, finance, and banking. | – The student demonstrates a comprehensive theoretical understanding by interpreting economic and financial concepts and applying them to the analysis of real-world banking case studies. |
| 2. Clarifying the nature of financial institutions and their role in the financial system. | – The student analyzes the structure and functions of financial institutions and evaluates their role in supporting economic stability and growth. |
| 3. Explaining applications of modern financial technologies. | – The student explains the workings of distributed ledger technologies and compares their applications in digital payments and banking services. |
| 4. Outlining the characteristics of digital currencies. | – The student analyzes the characteristics of digital assets and assesses their impact on traditional banking systems from a regulatory and financial perspective. |
| 5. Understanding legislative and regulatory frameworks. | – The student identifies the laws and regulations governing the banking sector and applies them to hypothetical professional situations. |
| 6. Understanding risk management, governance, and information security. | – The student explains the concepts of risk management and compliance and evaluates governance and information security procedures in a digital banking environment. |

Skills

- | | |
|--|---|
| 1. Analyzing financial data and statements | - Students apply financial analysis tools to derive performance indicators and make data-driven credit decisions. |
| 2. Assessing financial and | - Students use quantitative and qualitative methods to identify |

operational risks	risks and propose appropriate mitigation strategies.
3. Solving professional problems	- Students employ critical thinking and a scientific methodology to address real-world banking problems and provide practical solutions.
4. Using electronic banking systems	- Students operate digital banking systems and financial analysis software efficiently and accurately, adhering to professional standards.
5. Implementing digital transformation tools	- Students participate in designing or improving digital banking services using modern tools and technologies.
6. Preparing professional reports and effective communication	- Students prepare clear and organized financial and banking reports and present analysis findings with professional communication skills.

Ethics

1. Adherence to professional ethics	- The student adheres to standards of integrity and professional confidentiality in all academic and practical activities.
2. Respect for regulations and supervisory instructions	- The student demonstrates organizational awareness by complying with banking laws and regulations in practical situations.
3. Bearing professional and social responsibility	- The student makes professional decisions that consider social responsibility and financial sustainability.
4. Embracing continuous learning	- The student demonstrates proactive engagement in developing their technical and cognitive skills and staying abreast of developments in the financial sector.

9. Teaching and Learning Strategies

1– The availability of scientific curricula and systematic plans for their efficient implementation:

- Brainstorming strategy to develop thinking and creativity.
- Delivering theoretical lectures, providing theoretical examples and case studies, and utilizing modern digital tools such as digital screens.
- Student group strategy for providing exercises and practical examples.
- Report and study strategy that develops students' research and writing skills.

2– Using academic resources and constantly updating them to ensure students'

sound understanding.

3- Field visits to financial and banking institutions, attending lectures, and discussing ideas.

4- Using visual aids and digital projectors for topics that require them.

10. Evaluation methods

- Quarterly and annual written exams
- Quick quizzes
- Homework assignments
- Evaluation of participation, contributions, and classroom discussions
- Periodic reports, their discussions, and the results of research and its scientific outcomes.

11. Faculty

Faculty Members

Academic Rank	Specialization		Special Requirements/Skills (if applicable)		Number of the teaching staff	
	General	Special			Staff	Lecturer
assistant professor	Management	Marketing			✓	
	Finance and Banking	Fiscal and Monetary Policies			✓	
	Finance and Banking	Bank Management			✓	
	Financial Management	Bank Management			✓	
Teacher	Finance and Banking	Bank Management			✓	
	Financial Studies/Banking	Bank Management			✓	
	Law	Public Law			✓	

Assistant teacher	Sports	Sports			✓	
	Accounting	Accounting			✓	
	Finance and Banking	Finance and Banking			✓	
	Finance and Banking	Finance and Banking			✓	
	Finance and Banking	Finance and Banking			✓	
	Economics	Economics			✓	
	Economics	Macroeconomics				
	Finance and Banking	Finance and Banking			✓	
	Finance and Banking	Finance and Banking			✓	
	Finance and Banking	Finance and Bankin			✓	
	Count	count			✓	

12. Professional Development

Mentoring new faculty members

- Introducing new faculty members to the university's vision, mission, organizational structure, policies and procedures.
- Enabling new faculty members to gain a better understanding of their rights and obligations.
- Providing new faculty members with detailed information about the university's facilities and services..

Professional development of faculty members

1. The department's academic committee develops the curriculum outline, discusses it with faculty members, and explains their teaching path.
2. Encourages the publication of publications that include the curriculum agreed upon by the ministerial committee.
- 3- Writing periodic research papers within the specific specialization and discussing them within the department's plan.
- 4- Instructing instructors to use modern teaching methods.
- 5- Participating in seminars, workshops, and conferences that develop faculty.
- 6- Sending faculty members on scholarships to international universities to benefit from their

experiences.

13. Acceptance Criterion

According to the regulations set by the Ministry of Higher Education and Scientific Research through the Central Admission Portal and the special regulations for admission to colleges and institutes, the learner must have obtained a preparatory school certificate (scientific – literary – commercial).)

14. The most important sources of information about the program

- The Central Library at the Karbala Technical Institute
- The Iraqi Digital Repository for University Theses and Dissertations
- The Middle Euphrates Technical University Digital Repository (ATUDR)
- The scientific researcher's website on the search engine (Scopus/Google scholar/ResearchGet)
- The Iraqi Virtual Scientific Library (IVSL)
- The electronic library of the Karbala Technical Institute.

15. Program Development Plan

- Developing the curriculum according to the annual plan to update the institute's approved curricula.
- Periodic review of the curriculum.
- Monitoring scientific conferences and the latest developments in the curriculum.
- Aligning with what is offered by similar educational institutions.
- Studying the needs of the labor market.

Program Skills Outline															
				Required program Learning outcomes											
Year/Level	Course Code	Course Name	Basic or optional	Knowledge				Skills				Ethics			
				A1	A2	A3	A4	B1	B2	B3	B4	C1	C2	C3	C4
Second level / first year		Bank money		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
		E financial readings		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
		Intermediate Accounting		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
		Commercial law		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
		Principles of Statistics		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
		Management principles		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
		language Arabic		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

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

Curriculum
Second Stage / First Semester

Money and Banking

1. Course Name:	
Money and Banking	
2. Course Code:	
FBT121-22-PM	
3. Semester / Year:	
Chapter Two - First Stage	
4. Description Preparation Date:	
15/2/2026	
5. Available Attendance Forms:	
Actual presence	
6. Number of Credit Hours (Total) / Number of Units (Total)	
(108) hours (7) units	
7. Course administrator's name (mention all, if more than one name)	
Raheem Abed Mohammed	
8. Course Objectives	
Course Objectives	The aim of the Money and Banking course is to enable students to understand the nature and functions of money, the evolution of the financial system, and the role of commercial and central banks in managing liquidity and credit. The course also seeks to analyze the impact of monetary policies, interest rates, and financial institutions on economic activity, inflation, and overall economic growth.
9. Teaching and Learning Strategies	
Strategy	<ul style="list-style-type: none"> • Lecture delivery strategy. • Student groups strategy. • Reports and studies strategy. • Strategy of using visual aids and digital display devices for topics that require it.

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
First	3+4	The learner will be able to: -Understand the concept of money and its functions -Analyze the reasons for the emergence of money	Money: its concept, origins, and stages of development over time	1- Method of giving lectures 2- Student groups 3- Reports and studies	1- Exams of all kinds. 2- Feedback from students. 3- Method of expression with faces. 4- Reports and studies.
Second	3+4	The learner will be able to: - Understand how money eliminates the problems of barter and facilitates commercial transactions. - Determine the value of goods and services in monetary terms.	Characteristics of money and functions of money	1- Method of giving lectures 2- Student groups 3- Reports and studies	1- Exams of all kinds. 2- Feedback from students. 3- Method of expression with faces. 4- Reports and studies.
third and Fourth	6+8	The learner will be able to: - Recognize the value of money as a quantity of goods and services - Understand the types of money and their evolution	Value of money, types of money	1- Method of giving lectures 2- Student groups 3- Reports and studies	1- Exams of all kinds. 2- Feedback from students. 3- Method of expression with faces. 4- Reports and studies.
Fifth	3+4	The learner will be able to: -Establish the relationship between currency and metals -Explain the reasons for the collapse of the gold standard -Understand the concept of fiat currency	Monetary systems and rules Reasons for the collapse of the gold standard Financial paper money	1- Method of giving lectures 2- Student groups 3- Reports and studies	1- Exams of all kinds. 2- Feedback from students. 3- Method of expression with faces. 4- Reports and studies.

Sixth	3+4	<p>The learner will be able to:</p> <ul style="list-style-type: none"> - Define the monetary basis - Identify its components: currency in circulation - Understand the role of the monetary basis in creating different types of money Supply 	<p>The concept of the cash basis presentation; cash presentation in the narrow sense; cash presentation in the broad sense.</p>	<ol style="list-style-type: none"> 1- Method of giving lectures 2- Student groups 3- Reports and studies 	<ol style="list-style-type: none"> 1- Exams of all kinds. 2- Feedback from students. 3- Method of expression with faces. 4- Reports and studies.
Seventh	3+4	<p>The learner will be able to:</p> <ul style="list-style-type: none"> - Identify how to measure the money supply based on liquidity levels. - Identify the factors affecting the money supply. 	<p>Money supply as measured by the money supply scale; Factors affecting the money supply</p>	<ol style="list-style-type: none"> 1- Method of giving lectures 2- Student groups 3- Reports and studies 	<ol style="list-style-type: none"> 1- Exams of all kinds. 2- Feedback from students. 3- Method of expression with faces. 4- Reports and studies.
Eighth and ninth	6+8	<p>The learner will be able to:</p> <ul style="list-style-type: none"> - Understand liquidity: the ability to convert assets into cash - Distinguish between highly liquid and illiquid assets - Determine the degree of liquidity of financial assets 	<p>Money supply as measured by the money supply scale; Factors affecting the money supply</p>	<ol style="list-style-type: none"> 1- Method of giving lectures 2- Student groups 3- Reports and studies 	<ol style="list-style-type: none"> 1- Exams of all kinds. 2- Feedback from students. 3- Method of expression with faces. 4- Reports and studies.
Tenth	3+4	<p>The learner will be able to:</p> <p>Identify commercial banks and understand their role as intermediary financial institutions, and grasp their characteristics</p>	<p>Commercial Banks Concept Characteristics Functions Budget</p>	<ol style="list-style-type: none"> 1- Method of giving lectures 2- Student groups 3- Reports and studies 	<ol style="list-style-type: none"> 1- Exams of all kinds. 2- Feedback from students. 3- Method of expression with faces. 4- Reports and studies.

		(profitability, liquidity) and functions (accepting deposits, granting loans)			
Eleventh	3+4	The learner will be able to: - Understand the components of assets: cash, securities - Measure the cost of funds and the extent of dependence on external sources of financing.	Analysis of the bank's balance sheet structure: Commercial Liabilities Assets	1- Method of giving lectures 2- Student groups 3- Reports and studies	1- Exams of all kinds. 2- Feedback from students. 3- Method of expression with faces. 4- Reports and studies.
Twelfth	3+4	The learner will be able to: - Convert assets into cash - Identify influencing factors (deposit volume, credit ratio, bank size, management efficiency)	Bank liquidity: its determinants and measurement Balancing profitability, liquidity, and security	1- Method of giving lectures 2- Student groups 3- Reports and studies	1- Exams of all kinds. 2- Feedback from students. 3- Method of expression with faces. 4- Reports and studies.
Thirteenth	3+4	The learner will be able to: - Explain how commercial banks create deposit money - Understand that a bank does not actually lend cash but opens a current account for the borrower, thus increasing the size of deposits	The mechanism of credit creation and its multipliers in commercial banks: Creating new deposits; Credit multiplier	1- Method of giving lectures 2- Student groups 3- Reports and studies	1- Exams of all kinds. 2- Feedback from students. 3- Method of expression with faces. 4- Reports and studies.
Fourteenth	3+4	The learner will be able to: - Understand and understand	Money supply and credit multiplier Maximum credit created	1- Method of giving lectures 2- Student groups 3- Reports and	1- Exams of all kinds. 2- Feedback from students.

		<p>the components of the money supply</p> <ul style="list-style-type: none"> - Create and multiply credit - Determine the maximum amount of credit created - Identify the determinants of the multiplier 	<p>Narrow money supply multiplier</p> <p>Broad money supply multiplier</p>	<p>studies</p>	<p>3- Method of expression with faces.</p> <p>4- Reports and studies.</p>
Fifteenth	3+4	<p>The learner will be able to:</p> <ul style="list-style-type: none"> - Identify the nature of a central bank - Understand the tools of monetary policy <p>Management</p>	<p>Central Banks: Core Functions</p>	<p>1- Method of giving lectures</p> <p>2- Student groups</p> <p>3- Reports and studies</p>	<p>1- Exams of all kinds.</p> <p>2- Feedback from students.</p> <p>3- Method of expression with faces.</p> <p>4- Reports and studies.</p>

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

11. Learning and Teaching Resources

Required textbooks (curricular books, if any)	<p>Money and Banking</p> <p>Dr. Hussein Mohammed Samhan, Dr. Suhail Ahmed Samhan</p>
Main references (sources)	<p>Money, Banking, and Monetary Policy</p> <p>Dr. Ali Kanaan</p>
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Financial Readings

1. Course Name:					
Financial Readings					
2. Course Code:					
FBT122-22-PM					
3. Semester / Year:					
first Year/ second stage					
4. Description Preparation Date:					
23/2/2026					
5. Available Attendance Forms:					
Actual presence					
6. Number of Credit Hours (Total) / Number of Units (Total)					
30 hours annually					
7. Course administrator's name (mention all, if more than one name)					
Name: Dr,Amjad jaafar habeeb & Enass Nasser Oklah. Email: Amjedbahraluloom@gmail.com enass.oqla@atu.edu.iq					
8. Course Objectives					
Course Objectives		After the student finishes studying the subject, he will be able to:			
		<ul style="list-style-type: none"> • bankrupt. 			
9. Teaching & Learning Strategies					
Strategy		<ul style="list-style-type: none"> - Giving a theoretical introduction to each topic & using applied examples that explain how to employ the theoretical material in practical life. - Daily duties. - 2. Quizzes. - 3. Quarterly & annual exams. 			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Cognitive outcomes	Introduction to business transaction : Enquiry , offers , order , invoice	Theoretical presentation questions and answers	Theoretical presentation questions and answers
2	4	Cognitive outcomes	Terms of payment	The offer	The offer
3	4	Cognitive outcomes	Business of banking : definition and functions Methods of payment through banking system	Theoretical and	Theoretical and
4	4	Cognitive	Cheques – crossed Cheques – the types	Practical	Practical

		outcomes	and specimens- Ban Bill of exchange : advantages – procedure for acceptance A bill of exchange k draft-	assignme nts	assignments
5	4	Cognitive & emotional outcomes	Letter of credit. Types of credit – procedure for use of documentary L / C - Other methodes of payment : credit cards Standing order , direct debit system Clearing payment - Electronic banking - Letter of guarantee	Daily	Daily
6	4	Cognitive & skills	Lending , loans and over draft - Banker’s transfer	the offer	the offer
7	4	Cognitive, skills, & values	Risk and insurance Definition of risk , peril , hazard and insurance policy - Kind of risk	Role playing	Role playing
8	4	Cognitive.	Control of risk - risk reduction - risk avoidance - risk assumption - risk financing - loss prevention	Discuss a case study	Discuss a case study
9	4	Cognitive & skills	Insurance control Parties to the contract - Terms of insurance contract – subject matter	a lecture	a lecture
10	4	Cognitive & skills	The principle of insurance - insurable interest - utmost good faith - indemnity - Proximate cause.	Lecture, criticism, and questioni ng	Lecture, criticism, and questioning
11	4	Cognitive, skillful, emotional	Kind of insurance 1- life insurance 2-2 – marine insurance 3- Fire and accident insurance 4- Other types of insurance	Work groups	Work groups
12	4	Skillful	Reinsurance treaty	Discussin g and listening working groups	Discussing and listening working groups
13	4	Cognitive	1- quota share treaty 2- facultative reinsurance 3 surplus treaty 4- excess of loss treaty 5- stop loss treaty	Mini lesson	Mini lesson
14	4	Cognitive.	Proctures , proposal , checking ,	Discussin	Discussing,

			evaluating , rating	g, listening and asking questions	listening and asking questions
15	4	Cognitive, skillful.	Proctures , proposal , checking – evaluating	Lecture and critique of a case study	Lecture and critique of a case study

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

12. Learning & Teaching Resources

Required textbooks (curricular books, if any)	1. Corporate Accounting Book by Bushra Al-Mashhadani
Main references (sources)	2. Journal of Administrative and Economic Sciences. 1993.
Recommended books & references (scientific journals, reports...)	Arab Accountant website, https://www.youtube.com/watch?v=fxku2wxJ-Rc https://maktbah.net
Electronic References, Websites	https://www.youtube.com/watch?v=fxku2wxJ-Rc

Intermediate accounting

1. Course Name:	
Intermediate accounting	
2. Course Code:	
FBT123-22-PM	
3. Semester / Year:	
Second stage - First yrsrs	
4. Description Preparation Date:	
18/2/2026	
5. Available Attendance Forms:	
in presence	
6. Number of Credit Hours (Total) / Number of Units (Total)	
78 hours / 5 unite	
7. Course administrator's name (mention all, if more than one name)	
Safa yassen shaker	Safa.shaker.ikr36@atu.edu.iq
Hiyam Hassan Hadi	huyam.hadi.ikr26@atu.edu.iq
8. Course Objectives	
1.To understand the concept of financial accounting and its role in companies 2. To enable students to understand international standards related to financial statement items 3. To develop the ability to record and process complex financial transactions 4. To accurately analyze balance sheet and income statement items	Objectives of the study subject
9. Teaching and Learning Strategies	
Strate gy	Knowledge and Understanding: Knowledge of the accounting principles for valuing and measuring assets and liabilities according to IFRS standards. Technical Skills: Ability to prepare adjusting entries and accounting entries for intermediate treatments. Analytical skills: Analyzing financial statements and understanding the impact of accounting policies on profitability and financial position.

General skills: Solving accounting problems, critical thinking, and the ability to work within a team (workshops).

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
First	2+3	Knowledge of the rules for valuation and accounting measurement of assets and liabilities according to AFRS standards	The student should be able to understand: <ul style="list-style-type: none"> - The concept of financial accounting. - The conceptual framework of financial reporting in accounting and standards. - The types of users of financial information. 	Lecture - Mind Maps	Self-evaluation
Second and Third	4+6	Preparing adjusting entries and accounting entries for intermediate processing.	The student will be able to learn: <ul style="list-style-type: none"> - Cash accounting - Bank reconciliation statement - Internal cash control 	Lecture - concept maps	Oral exams
Fourth and Fifth	4+6	Setting up restrictions to address bad and doubtful debts	This course enables students to understand: <ul style="list-style-type: none"> - An introduction to debtors - Accounting for debtors - Types of debtors - Recognition of doubtful debts 	a lecture	Homework
Six	4+6	Practical exercises on accounting for fixed assets	- Introduction to Fixed Assets - Accounting for Fixed Assets - Fixed Assets (Acquisition, Depreciation, Disposal)	a lecture	Self-evaluation
Seven	2+3	Practical exercises on accounting for intangible assets	The student will be able to: <ul style="list-style-type: none"> - Understand intangible assets - Account for intangible assets - Intangible assets (patents, goodwill) 	a lecture	Oral exams

Eight h and Ninth	4+6	Knowledge of the rules for valuation and accounting measurement of assets, liabilities, and equity.	The Conceptual Framework of Financial Accounting - Understanding the Objectives of Financial Reports - Qualitative Characteristics of Accounting Information - Applying Accounting Assumptions, Principles, and Constraints	Lecture - Mind Maps	Homework
TEN	2+3	Analyzing financial statements and understanding the impact of accounting policies on profitability	Understanding the structure of the income statement - Measuring the income statement - Extraordinary items	Lecture - Mind Maps	Homework
Eleventh	2+3	Analyzing financial statements and understanding the impact of accounting policies on financial position	Statement of Financial Position (Balance Sheet) - Classification of Assets - Classification of Liabilities - Equity	Lecture - Mind Maps	Oral exams
twelfth and thirteenth and Fourteenth	6+9	The ability to record and process complex financial transactions	Cost flow methods - FIFO - LIFO - Weighted average - Periodic inventory system - Perpetual inventory system	a lecture	Homework
Fifteenth	2+3	Practical exercises on financial accounting	General review and practical cases - Comprehensive exercises - and exam preparation (medium)	Lecture - Mind Maps	Oral exams

11. Course Evaluation

- Written and semester exams
- Quizzes
- Homework
- Participation in the lecture.

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Vocabulary determined by the sectoral committee at the university.
Main references (sources)	Book (Egyptian Marketing: A Strategic, Quantitative, Analytical Introduction)
Recommended books and references (scientific journals, reports...)	For the year 2005, Dar Al-Mahraj for Publishing and Distribution . Book (Banking Marketing) for the year 2004, Dar Al-Hamid for Publishing and Distribution. Book (Banking Marketing between Theory and Practice) for the year 2008, Dar Wael for Publishing and Distribution).
Electronic References, Websites	https://www.scribd.com Basics of accounting principles.

Commercial law

1. Course Name:					
Commercial law					
2. Course Code:					
FBT124-22-PM					
3. Semester / Year:					
First Semester/scond stage					
4. Description Preparation Date:					
2/2/2026					
5. Available Attendance Forms:					
In-person					
6. Number of Credit Hours (Total) / Number of Units (Total)					
45 hours / 3 units					
7. Course administrator's name (mention all, if more than one name)					
Azhar Awini Abdul-Ridha Al-Hamdani			Email: azhar.reda@stu.edu.iq		
8. Course Objectives					
Course objectives		<ul style="list-style-type: none"> • The student's knowledge of the fundamental terminology of commercial law and the legal provisions governing financial and banking operations in the field of commerce. • Understanding and comprehending the requirements for engaging in commercial activity. • Knowledge of the most important legal provisions for establishing companies. 			
9. Teaching and Learning Strategies					
Strategy		<p>First: Teaching Strategy (from the Instructor's Perspective)</p> <ul style="list-style-type: none"> ➤ Adopting interactive, discussion-based learning through explaining legal concepts and analyzing legislative texts, particularly those of the Iraqi Commercial Law No. 30 of 1984, while utilizing case studies and linking theory to judicial application. <p>Second: Learning Strategy (from the Student's Perspective)</p> <ul style="list-style-type: none"> ➤ Adopting active learning based on analysis and application through: <ul style="list-style-type: none"> • Reading legal texts before the lecture. • Analyzing real-world examples and commercial contracts. • Solving practical questions and identifying case studies. • Participating in discussions and group presentations. 			
10. Course Structure					
We ek	Hou rs	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	1+2	The student will be able to: define a legal rule, distinguish its characteristics, and analyze its sources.	Introduction to Commercial Law (Legal Rules – Characteristics and Sources).	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
2	1+2	The student will be able to: define commercial law and identify its sources.	Definition of Commercial Law – Its Sources – The Reality of Commercial Law in Iraq	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
3	1+2	The student will be able	Scope of Application of	Digital	Daily tests and

		to: understand the current state of commercial law in Iraq; define the scope of commercial law by explaining the concept of commercial activities and the status of a merchant; distinguish between commercial and civil acts according to established legal standards;	Commercial Law (Commercial Acts and the Merchant) – Commercial Acts (The Meaning of Commercial Acts – Distinguishing Between Commercial and Civil Acts)	presentation in the classroom (Data Show)	daily preparation
4	1+2	classify commercial activities into individual acts and those carried out as part of a business, outlining the characteristics of each type.	Types of Commercial Acts (Individual Commercial Acts – Commercial Acts in the Form of a Project)	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
5	1+2	The student should be able to: Explain the concept of a merchant and the conditions for acquiring merchant status for both natural and legal persons.	The Merchant (Concept – Natural and Legal Merchants – Conditions for Acquiring Merchant Status) Commercial Contracts (Definition – Elements – Characteristics – Types of Commercial Contracts (Contract of Transport – Commission Agency Contract – Insurance Contract)	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
6	1+2	List the legal obligations imposed on merchants and the consequences of breaching them.	Duties of the Merchant (Trade Name – Commercial Register – Commercial Books)	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
7	1+2	Explain the types of commercial books, the rules governing their maintenance, and their evidentiary value in court.	Commercial Books (Types – Rules for Maintaining Them and Penalties for Violation – Submission to the Court and Their Legal Validity)	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
8	1+2	Explain the nature of a commercial contract, its	Commercial Contracts (Definition – Elements –	Digital presentation in	Daily tests and daily

		essential elements, and its distinguishing characteristics from a civil contract. Distinguish between the most important named commercial contracts in terms of their nature and legal effects.	Characteristics – Types of Commercial Contracts (Contract of Transport – Commission Agency Contract – Insurance Contract)	the classroom (Data Show)	preparation
9	1+2	The student should analyze the commission agency contract in terms of its legal nature, the obligations of its parties, and its effects on third parties.	Commission Agency Contract (Definition – Distinguishing it from Commercial Representation – Obligations of the Agent and Principal – Guarantees of the Agent and Principal – Effects of the Agency on Third Parties).	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
10	1+2	The student should explain the concept of negotiable instruments, their characteristics, types, and importance in commercial transactions.	Commercial Papers (Definition – Characteristics – Types)	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
11	1+2	The student should clarify the conditions for creating a bill of exchange, its mandatory information, and the methods of its circulation and payment.	Commercial Transfer (Definition – Conditions – Required Information – Endorsement, Payment, Intervention, and Transfer)	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
12	1+2	The student should explain the provisions for creating a promissory note, its legal characteristics, and how it differs from other negotiable instruments. The student should differentiate between a check, a bill of exchange, and a promissory note in terms of their legal nature and the conditions for their creation	Promissory Note (Bill of Exchange) Definition, Characteristics, Creation Conditions, and Required Information Check: Definition, Creation Conditions, Types of Checks, and Distinguishing Between a Check, Transfer, and Bill of Exchange	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation

13	1+2	The student should be able to explain the substantive and formal elements of a company contract and its legal effects.	Commercial Companies – General Provisions of the Company Contract	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
14	1+2	The student should be able to explain the substantive and formal elements of a company contract and its legal effects.	Partnerships – Types of Partnerships – Rules for Company Formation	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
15	1+2	The student should be able to explain the characteristics of capital companies, particularly joint-stock companies, in terms of their formation, management, and liability.	Capital Companies – Definition of a Joint-Stock Company, its Characteristics and Management – Types of Joint-Stock Companies	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation

11. Course Evaluation

- The formative grade is out of (50) and consists of:
 - Instructor evaluation (active participation in lectures, demonstrating student commitment, responsibility, and adherence to deadlines for submitting assignments and research)
 - Quizzes
 - Homework
 - Reports
 - Midterm exam
- Final exam out of (50)

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	The curriculum as approved by the sectoral committee.
Main references (sources)	References and books in the field commercial law and negotiable
Recommended books and references (scientific journals, reports...)	1- Introduction to the Study of Law – Dr. Abdul-Baqi Al-Bakri and Zuhair Al-Bashir – Legal Library, 3rd Edition – 2011. 2- Akram Yamalki – A Concise Explanation of Iraqi Commercial Law – Baghdad. 3- Dr. Basim Muhammad Saad – Commercial Law, Baghdad University Press, 1978.
Electronic References, Websites	Iraqi Academic Journals

Principles of statistics

1. Course Name:					
Principles of statistics					
2. Course Code:					
FBT125-22-PM					
3. Semester / Year:					
First year, second semester					
4. Description Preparation Date:					
5/2/2026					
5. Available Attendance Forms:					
Actual presence					
6. Number of Credit Hours (Total) / Number of Units (Total)					
63 hours / 4 units					
7. Course administrator's name (mention all, if more than one name)					
Asaad Rahem Muhsen		EMAIL: asaad.alzaeir@atu.edu.iq			
Ahmed saeed jabbar		EMAIL: ahmed.jabar.ikr24@atu.edu.iq			
8. Course Objectives					
Course Objective	<ul style="list-style-type: none"> • Introducing the student to the importance of statistical applications and benefiting from them in the fields of accounting and financial work. • Developing knowledge of how to use statistical measures in research and accounting work • The student acquires the scientific skills to work on these standards in several fields, such as statistical analysis. • Promoting creative thinking by consolidating the importance of statistics in all areas of professional and practical life. 				
9. Teaching and Learning Strategies					
Strategy	<ul style="list-style-type: none"> • Lecture strategy • Student group strategy • Strategy reports and studies • Strategy for using illustrations and digital display devices for topics that require it. • Enables the student to access the required statistical information, as well as learn about the characteristics of the sample taken from the community, and also gives the ability to make a statistical distribution of the data in the sample, which helps in forming a hypothesis based on statistical estimation and statistical hypotheses. 				
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
First	4	Getting to know data types and how to categorize them	Statistics - Definition - Relationship with other sciences - Scientific method of research - Data collection, data classification - Data presentation - Data analysis	A theoretical lecture with some examples	Ask questions

second	4	Identifying data sources and methods of recording them	Data sources - Methods of obtaining data - Comprehensive registration - Samples - Questionnaires - Their conditions - Conducting them	A theoretical lecture with some practical examples	Oral and written questions
Third	4	Knowing how to prepare spreadsheets and create frequency distributions - double frequency distribution	Data Distribution Display - Tabular Data Display - Frequency Distribution - Double Frequency Distribution	A theoretical lecture with some practical examples	Listen and ask questions
Fourth and Fifth and sixth	4	Knowing how to display data using (line chart, bar chart, pie chart, histogram)	Graphical display of ungrouped data -Line graph -Bar graph -Circle graph -Rectangle graph Graphical display of grouped data -Histogram -Curve graph -Polygon graph -Ascending and descending cumulative graph	A theoretical lecture with some practical examples	Listen and ask questions
Seventh and Eighth and ninth	4	Knowing the methods of calculating measures of central tendency	Measures of central tendency: arithmetic mean - mode - median - relationship between averages	A theoretical lecture with some practical examples	Case studies and teaching tests
Ten and eleven and twelfth	4	Knowing the methods of calculating measures of dispersion	Measures of dispersion: range - standard deviation and variance - coefficient of variation - standard score	A theoretical lecture with some practical examples	Case studies and written tests
Thirteenth and Fourteenth and fifteenth	4	Knowing the methods of calculating simple linear correlation	Simple linear correlation: its concept - method of calculating it for ungrouped data - correlation coefficient for grouped data, rank correlation, Spearman's	A theoretical lecture with some practical examples	Cognitive and skills outcome

			rank correlation, modified Spearman's correlation		
11. twenty-ninth					
Daily preparation 10					
Daily exams 10					
Reports 10					
Practical exam 10					
Semi-final exam 10					
Final exam for semester 50					
12. Course Evaluation					
Learning and Teaching Resources					
Required textbooks (curricular books, if any)			Methodical books: - Methodological book - statistic Obaid Mohsen, 1999.		
Main references (sources)			- Principles of Statistics, Jaafar Salman Youssef, 1990		
Recommended books and references (scientific journals, reports...)			- Dominick salvatore ,Derrick regale ,theory and oeblems of statistics abd econometrics ,2end edition ,2002		
Electronic References, Websites					

Principles of Management

1. Course Name	
Principles of Management	
2. Course Code	
FBT126-22-PM	
3. Semester / Year	
Second Semester / farst years	
4. Date of Preparation of this Description	
2026/2/5	
5. Available Attendance Forms	
In person	
6. Number of study hours (total) / Number of units (total)	
63 hours / 4 uni	
7. Name of the course supervisor (if more than one name is mentioned)	
Basman Kamel Jawad : Inker.bam@atu.edu.iq	
Bilal adel masikh : bilal.masikh.ikr@atu.edu.iq	
8. Course Objectives	
<ul style="list-style-type: none"> • Management Teaching students the principles of • Focusing on giving a culture Administrative General • Focusing on examples of TheAspects Administrative in institutions Financial, banking, and financeE • Stimulating students' faculties through intellectual questions And analytical • Linking Theories And analyzes And problems Administrativeln reality • Teaching students how to make decisions Administrative 	
9. Teaching and learning strategies	
<ul style="list-style-type: none"> • Lecture strategy • Student group strategy • Reports, studies and research strategy • Strategy of using visual aids and digital display devices for topics • .that require it 	Strategy
10. Course Structure	

Evaluation method	Learning method	Unit or Topic Name	Required Learning Outcomes	Hours	Week
Participation Discussions and explanation And drawings, oral and written exams	Explanation, clarification, and use of lectures Power Point	<ul style="list-style-type: none"> Introduction to the organization, companies, and types of companies 	Knowledge of General concepts For the organization And identify Companies and their types	2 Theoretic al 2 Practical	1
Participation Discussions and explanation And drawings, oral and written exams	Explanation, clarification, and use of lectures Power Point	<ul style="list-style-type: none"> The importance of management and the functions of management 	Knowledge of Importance And its 9 of Management functions	2 Theoretic al 2 Practical	2
Participation Discussions and explanation And drawings, oral and written exams	Explanation, clarification, and use of lectures Power Point	<ul style="list-style-type: none"> The work environment affecting management Economic factors – political factors – social factors – technological – .factors: 	Knowledge of Work environment And the factors Influencing management	2 Theoretic al 2 Practical	3
Participation Discussions and explanation And drawings, oral and written exams	Explanation, clarification, and use of lectures Power Point	<ul style="list-style-type: none"> Intellectual schools in management 	Clarification Intellectual schools in management	4 Theoretic al 4 Practical	45
Participation Discussions and explanation And drawings,	Explanation, clarification, and use of lectures	Administrative functions - Planning - Types of planning - Forecasting and its	Knowledge of Administrative functions and their relationship to central planning	2 Theoretic al 2	6

oral and written exams	Power Point	relationship to central planning		Practical	
Participation Discussions and explanation And drawings, oral and written exams	Explanation, clarification, and use of lectures Power Point	<ul style="list-style-type: none"> The decision-making process 	Knowing how to Make a decision	2 Theoretical 2 Practical	7
Participation Discussions and explanation And drawings, oral and written exams	Explanation, clarification, and use of lectures Power Point	<ul style="list-style-type: none"> Administrative organization 	Knowledge Administrative organization	2 Theoretical 2 Practical	8
Participation Discussions and explanation And drawings, oral and written exams	Explanation, clarification, and use of lectures Power Point	<ul style="list-style-type: none"> The foundations used In determining the divisions of the organizational structure in the organization. 	Knowledge The foundations used In determining the divisions of the organizational structure in The organization.	2 Theoretical 2 Practical	9
Participation Discussions and explanation And drawings, oral and written exams	Explanation, clarification, and use of lectures Power Point	<ul style="list-style-type: none"> Motives and incentives 	Knowledge The most important Motives and incentives	2 Theoretical 2 Practical	10
Participation Discussions and explanation And drawings, oral and written exams	Explanation, clarification, and use of lectures Power Point	Leadership, the difference between a leader and a manager, leadership characteristics, leadership styles	Knowledge The most important Aspects of leadership	2 Theoretical 2 Practical	11
Participation Discussions and	Explanation, clarification	<ul style="list-style-type: none"> Communication 	Identifying The most important Aspects of	2 Theoretic	12

explanation And drawings, oral and written exams	n, and use of lectures Power Point		communication	al 2 Practical	
Participation Discussions and explanation And drawings, oral and written exams	Explanatio n, clarificatio n, and use of lectures Power Point	<ul style="list-style-type: none"> Control, types of control, methods of control 	Identifying The most important Regarding control	2 Theoretic al 2 Practical	13
Participation Discussions and explanation And drawings, oral and written exams	Explanatio n, clarificatio n, and use of lectures Power Point	<ul style="list-style-type: none"> Management functions 	Knowledge The most important functions of management	4 Theoretic al 4 Practical	14_15

11. Course evaluation

Formative degree 50

degrees final theoretical exam 40

degrees final practical exam 10

12. Learning and teaching resources

Al-Shamma Khalil Muhammad (2009) Principles of Management with a Focus on Business Administration, Dar Al-Masirah .for Publishing, Amman, Jordan	Required textbooks (if any)
Al-Anzi Saad Ali (2016) Principles of Business Administration, Dar Kutba Adnan for Publishing and Distribution, Baghdad, Iraq	Main references (sources)

Arabic language

1. Course Name:					
Arabic language					
2. Course Code:					
ayu11					
3. Semester / Year:					
Second Semester / farst years					
4. Date of Preparation of this Description					
1/3/2026					
5. Available Attendance Forms					
In person					
6. Number of study hours (total) / Number of units (total)					
63 hours / 4 uni					
7. Name of the course supervisor (if more than one name is mentioned)					
This course was prepared by: Dr. Azhar Awaini Abdul-Redha, Email: azhar.reda@atu.edu.iq Course Instructor: Dr. Hala Moein Sabri.					
8. Course Objectives					
Course Objectives	1. Drafting administrative and financial correspondence 2. Legal and legislative accuracy 3. Enhancing professional communication skills				
9. Teaching and Learning Strategies					
Strategy	The main strategy that will be adopted in presenting this unit is to encourage students participate in speaking in standard Arabic, and to write correctly while avoiding writ errors (linguistic, grammatical and spelling errors in Arabic) while encouraging development of critical thinking skills and expanding students' awareness at the same ti This will be done through interactive educational classes and programs that are presented them, with testing students by taking samples of them and knowing the extent to which desired goal has been achieved.				
10. Course Structure					
We ek	Hou rs	Required Learning Outcomes	Unit or subject name	Learning method	Evaluatio n method

1	2	<p>The learner will be able to:</p> <p>Introduction to the Arabic Language: Why do we study Arabic? What are other names for the Arabic language? The Quran and the Prophetic Hadith</p> <ul style="list-style-type: none"> - Interpretation of Surah Al-Baqarah, verses 260-263 - Reading and memorizing the Prophetic Hadith on noble character traits 	<p>Introduction to the Arabic Language: Why do we study Arabic? What are other names for the Arabic language? The Quran and the Prophetic Hadith</p> <ul style="list-style-type: none"> - Interpretation of Surah Al-Baqarah, verses 260-263 - Reading and memorizing the Prophetic Hadith on noble character traits 	<p>Digital presentation in the classroom (Data Show)</p>	<p>Daily tests and daily preparation</p>
2	2	<p>The learner will be able to:</p> <p>What are the most important branches of Arabic linguistics and what distinguishes it from other languages?</p> <p>The Arabic alphabet (solar and lunar letters)</p> <p>Rules of punctuation</p> <p>Nouns and verbs and how to differentiate between them</p> <p>Common linguistic errors in Arabic</p>	<p>What are the most important branches of Arabic linguistics, and what distinguishes it from other languages?</p> <p>The Arabic alphabet (solar and lunar letters)</p> <p>Rules of punctuation</p> <p>Nouns and verbs and how to differentiate between them</p> <p>Common linguistic errors in Arabic</p>	<p>Digital presentation in the classroom (Data Show)</p>	<p>Daily tests and daily preparation</p>
3	2	<p>The learner will be able to:</p> <p>Introduction to Linguistic Errors – The Taa Marbuta, Tawilah, and Taa Maftuha</p> <p>Rules for Writing Alif Mamdudah and Alif Maqsurah – Sun and Moon Letters</p> <p>The letters Dhaad and Dhaa and how to differentiate between them.</p>	<p>Introduction to Linguistic Errors – The Taa Marbuta, Tawilah, and Taa Maftuha</p> <p>Rules for Writing Alif Mamdudah and Alif Maqsurah – Sun and Moon Letters</p> <p>The letters Dhaad and Dhaa and how to differentiate between them.</p>	<p>Digital presentation in the classroom (Data Show)</p>	<p>Daily tests and daily preparation</p>

4	2	The learner will be able to: Poetic Selections from the Pre-Islamic Era: Antarah ibn Shaddad's poem / O Ablah, where is my escape from death? *** Even if my Lord in heaven has decreed it	Poetic Selections from the Pre-Islamic Era: Antarah ibn Shaddad's poem / O Ablah, where is my escape from death? *** Even if my Lord in heaven has decreed it	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
5	2	The learner will be able to: Meanings of Words in the Holy Quran Practice in extracting words from the Al-Ain and Al-Asas dictionaries	Meanings of Words in the Holy Quran Practice in extracting words from the Al-Ain and Al-Asas dictionaries	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
6	2	The learner will be able to: Human Values in Pre-Islamic Poetry (Characteristics of Administrative Discourse, its Steps, Writing a Sample Administrative Letter)	Human Values in Pre-Islamic Poetry (Characteristics of Administrative Discourse, its Steps, Writing a Sample Administrative Letter)	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
7	2	The learner will be able to: Islam and Poetry	Islam and Poetry	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
8	2	That the student learns how: Parts of Speech and Their Signs Definite and Indefinite Nouns Subject and Predicate	Parts of Speech and Their Signs Definite and Indefinite Nouns Subject and Predicate	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation

9	2	That the student learns how: Agent Passive Agent	Agent Passive Agent	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
10	2	That the student learns how: General Introduction to Rhetoric Its Definition Linguistically and Technically The Sciences of Rhetoric and Their Relationship to the Arabic Language	General Introduction to Rhetoric Its Definition Linguistically and Technically The Sciences of Rhetoric and Their Relationship to the Arabic Language	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
11	2	That the student learns how: The Science of Eloquence: Its Definition Its Types Simile: Its Types and Application Metaphor: Its Definition and Types	The Science of Eloquence: Its Definition Its Types Simile: Its Types and Application Metaphor: Its Definition and Types	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
12	2	That the student learns how: Verb conjugation with pronouns Plurals in Arabic Verb conjugation	Verb conjugation with pronouns Plurals in Arabic Verb conjugation	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
13	2	That the student learns how: Writing the hamza Conjunction, separation,	Writing the hamza Conjunction, separation, final, and medial hamzas and the distinction between them	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation

		final, and medial hamzas and the distinction between them Nouns and verbs and the distinction between them	Nouns and verbs and the distinction between them		
14	2	That the student learns how: Quranic stories and their importance	Quranic stories and their importance	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
15	2	That the student learns how Verbs in Arabic: their types, inflectional endings, and conjugation, past tense, present tense, and imperative	Verbs in Arabic: their types, inflectional endings, and conjugation, past tense, present tense, and imperative	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation

11. Course Evaluation

Daily preparation 10

Daily exams 10

Reports 10

Practical exam 10

Semi-final exam 10

Final exam for semester 50

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)

Main references (sources)

Ibn Aqil's Commentary on Ibn Malik's Alfiyya, by Ch Justice Baha' al-Din Abdullah ibn Aqil, edited by Muhammad Muhyi al-Din Abd al-Hamid, 20th edition, 1400 AH/1980 CE, published and distributed by Dar al-Turath, Cairo, and Dar Mi for Printing.

- Common Grammatical, Morphological, and Spelling Errors, by Fahd Kh

	<p>Zayed, Dar al-Yazuri Ilmiyya, Jordan, 2013 CE.</p> <p>Tools of Parsing, by Zahir Shawkat al-Bayati, first edition, 1425 AH/2005 CE, Majd al-Mu'assasa al-Jam for Studies, Publishing, and Distribution, Beirut, al-Hamra.</p> <ul style="list-style-type: none"> • Masterpieces of Arabic Calligraphy, by Naji Zayn Din, Dar al-Ma'rifa for Printing and Publishing, 2009, 3rd edition. • A History of Arab Literature, by Shawqi Da Dar al-Ma'arif, Egypt, first edition, 1960 CE, 1995 CE.
<p>Recommended books and references (scientific journals, reports...)</p>	
<p>Electronic References, Websites</p>	

15/3/2026

Academic Program Description Form

University Name: **Al-Furat Al-Awsat Technical University**
Faculty/Institute: **Polytechnic College - Karbala**
Scientific Department: **Department of Financial and Banking Technologies**
Academic or Professional Program Name: **Bachelor's degree or diploma in financial and banking technologies.**

Final Certificate Name: **Bachelor's degree or diploma in financial and banking technologies**

Academic System: **Quarterly system/ Second level**

Description Preparation Date: **2026-2025**

File Completion Date: **5 / 2/ 2026**

Signature:



Head of Department Name:

Prof. Asst. Dr. Mohammed Fadhil Neamha

Date: **4-3-2026**

Signature:



Scientific Associate Name:

Prof. Asst. Dr. Boushraa Jawad Muhammad

reda **2**

Date: **2/3/2026**

The file is checked by:

Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance Department:

Prof. Dr. Ali Neamha Hassan

Date:

Signature:



9.3-2026

Approval of the Dean

**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

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: **Al-Furat Al-Awsat Technical University**

Faculty/Institute: **Polytechnic College – Karbala**

Scientific Department: **Department of Financial and Banking Technologies**

Academic or Professional Program Name: **Bachelor's degree or diploma in financial and banking technologies.**

Final Certificate Name: **Bachelor's degree or diploma in financial and banking technologies**

Academic System: **Quarterly system/ Second level**

Description Preparation Date: **2026–2025**

File Completion Date: **5 / 2/ 2026**

Signature:

Head of Department Name:

Prof.Asst. Dr. Mohammed Fadhil Neamha

Date:

Signature:

Scientific Associate Name:

**Prof.Asst..Dr .Boushraa Jawad Muhammad
reda**

Date:

The file is checked by:

Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance Department:

Prof. Dr. Ali Neamha Hassan

Date:

Signature:

Approval of the Dean

1. Program Vision

The department seeks to provide a theoretical and practical financial and banking educational program that is distinguished by its high quality in accordance with academic, research and technical standards by following up on future indicators for the development of financial and banking sciences and the necessary methods for understanding and keeping pace with this development in automation to contribute to building a sustainable banking future and excellence in the three pillars of science (teaching, scientific research and community service).

2. Program Mission

The department's mission is to create and disseminate knowledge and develop skills and capabilities related to the financial, banking and investment sectors to meet the requirements of the local and global markets and to provide advisory and training services to serve the community.

3. Program Objectives

1. Preparing qualified technical personnel to work in the financial and banking sectors and related activities.
2. Enhancing students' analytical understanding of the modern concept of financial and banking sciences, in a sustainable financial and banking world.
3. Providing students with the skills, knowledge, and competencies required to build a prosperous professional future.
- 4- Qualifying graduating students according to the requirements of the labor market and enabling them to find a good job in the banking sector or any financial institution, whether local, regional, or international.
- 5- Preparing students to participate positively and effectively in developing and improving the country's economy.

4. Program Accreditation

Does the program have program accreditation? And from which agency?

–NO. One of the new departments for the academic year 2024–2025.

5. Other external influences

Is there a sponsor for the program?

- NO.
- The program is a government program affiliated with the Karbala Polytechnic College – Middle Euphrates Technical University.

6. Program Structure

Program Structure	Number of Courses	Credit hours	Percentage	Reviews*
Institution Requirements	-	-	-	-
College Requirements	6	13		-
Department Requirements	8	47		-
Summer Training	1	-	-	For 2 month
Other	-	-	-	-

* This can include notes whether the course is basic or optional.

7. Program Description

Year/Level	Course Code	Course Name	Credit Hours	
			theoretical	practical
Second stage \ first semester	FBT121-22-PM	Bank money	3	4
	FBT122-22-PM	E financial readings	2	3
	FBT123-22-PM	Intermediate Accounting	2	3
	FBT124-22-PM	Commercial law	2	1
	FBT125-22-PM	Principles of Statistics	2	2

	FBT126-22-PM	Management principles	2	2
	ayu11	Arabic language	2	-

8. Expected learning outcomes of the program

Knowledge

- | | |
|--|--|
| 1. Explaining concepts and theories in economics, finance, and banking. | – The student demonstrates a comprehensive theoretical understanding by interpreting economic and financial concepts and applying them to the analysis of real-world banking case studies. |
| 2. Clarifying the nature of financial institutions and their role in the financial system. | – The student analyzes the structure and functions of financial institutions and evaluates their role in supporting economic stability and growth. |
| 3. Explaining applications of modern financial technologies. | – The student explains the workings of distributed ledger technologies and compares their applications in digital payments and banking services. |
| 4. Outlining the characteristics of digital currencies. | – The student analyzes the characteristics of digital assets and assesses their impact on traditional banking systems from a regulatory and financial perspective. |
| 5. Understanding legislative and regulatory frameworks. | – The student identifies the laws and regulations governing the banking sector and applies them to hypothetical professional situations. |
| 6. Understanding risk management, governance, and information security. | – The student explains the concepts of risk management and compliance and evaluates governance and information security procedures in a digital banking environment. |

Skills

- | | |
|--|---|
| 1. Analyzing financial data and statements | - Students apply financial analysis tools to derive performance indicators and make data-driven credit decisions. |
| 2. Assessing financial and | - Students use quantitative and qualitative methods to identify |

operational risks	risks and propose appropriate mitigation strategies.
3. Solving professional problems	- Students employ critical thinking and a scientific methodology to address real-world banking problems and provide practical solutions.
4. Using electronic banking systems	- Students operate digital banking systems and financial analysis software efficiently and accurately, adhering to professional standards.
5. Implementing digital transformation tools	- Students participate in designing or improving digital banking services using modern tools and technologies.
6. Preparing professional reports and effective communication	- Students prepare clear and organized financial and banking reports and present analysis findings with professional communication skills.

Ethics

1. Adherence to professional ethics	- The student adheres to standards of integrity and professional confidentiality in all academic and practical activities.
2. Respect for regulations and supervisory instructions	- The student demonstrates organizational awareness by complying with banking laws and regulations in practical situations.
3. Bearing professional and social responsibility	- The student makes professional decisions that consider social responsibility and financial sustainability.
4. Embracing continuous learning	- The student demonstrates proactive engagement in developing their technical and cognitive skills and staying abreast of developments in the financial sector.

9. Teaching and Learning Strategies

1– The availability of scientific curricula and systematic plans for their efficient implementation:

- Brainstorming strategy to develop thinking and creativity.
- Delivering theoretical lectures, providing theoretical examples and case studies, and utilizing modern digital tools such as digital screens.
- Student group strategy for providing exercises and practical examples.
- Report and study strategy that develops students' research and writing skills.

2– Using academic resources and constantly updating them to ensure students'

sound understanding.

3– Field visits to financial and banking institutions, attending lectures, and discussing ideas.

4– Using visual aids and digital projectors for topics that require them.

10. Evaluation methods

- Quarterly and annual written exams
- Quick quizzes
- Homework assignments
- Evaluation of participation, contributions, and classroom discussions
- Periodic reports, their discussions, and the results of research and its scientific outcomes.

11. Faculty

Faculty Members

Academic Rank	Specialization		Special Requirements/Skills (if applicable)		Number of the teaching staff	
	General	Special			Staff	Lecturer
assistant professor	Management	Marketing			✓	
	Finance and Banking	Fiscal and Monetary Policies			✓	
	Finance and Banking	Bank Management			✓	
	Financial Management	Bank Management			✓	
Teacher	Finance and Banking	Bank Management			✓	
	Financial Studies/Banking	Bank Management			✓	
	Law	Public Law			✓	

Assistant teacher	Sports	Sports			✓	
	Accounting	Accounting			✓	
	Finance and Banking	Finance and Banking			✓	
	Finance and Banking	Finance and Banking			✓	
	Finance and Banking	Finance and Banking			✓	
	Economics	Economics			✓	
	Economics	Macroeconomics				
	Finance and Banking	Finance and Banking			✓	
	Finance and Banking	Finance and Banking			✓	
	Finance and Banking	Finance and Bankin			✓	
	Count	count			✓	

12. Professional Development

Mentoring new faculty members

- Introducing new faculty members to the university's vision, mission, organizational structure, policies and procedures.
- Enabling new faculty members to gain a better understanding of their rights and obligations.
- Providing new faculty members with detailed information about the university's facilities and services..

Professional development of faculty members

1. The department's academic committee develops the curriculum outline, discusses it with faculty members, and explains their teaching path.
2. Encourages the publication of publications that include the curriculum agreed upon by the ministerial committee.
- 3- Writing periodic research papers within the specific specialization and discussing them within the department's plan.
- 4- Instructing instructors to use modern teaching methods.
- 5- Participating in seminars, workshops, and conferences that develop faculty.
- 6- Sending faculty members on scholarships to international universities to benefit from their

experiences.

13. Acceptance Criterion

According to the regulations set by the Ministry of Higher Education and Scientific Research through the Central Admission Portal and the special regulations for admission to colleges and institutes, the learner must have obtained a preparatory school certificate (scientific – literary – commercial).)

14. The most important sources of information about the program

- The Central Library at the Karbala Technical Institute
- The Iraqi Digital Repository for University Theses and Dissertations
- The Middle Euphrates Technical University Digital Repository (ATUDR)
- The scientific researcher's website on the search engine (Scopus/Google scholar/ResearchGet)
- The Iraqi Virtual Scientific Library (IVSL)
- The electronic library of the Karbala Technical Institute.

15. Program Development Plan

- Developing the curriculum according to the annual plan to update the institute's approved curricula.
- Periodic review of the curriculum.
- Monitoring scientific conferences and the latest developments in the curriculum.
- Aligning with what is offered by similar educational institutions.
- Studying the needs of the labor market.

Program Skills Outline															
				Required program Learning outcomes											
Year/Level	Course Code	Course Name	Basic or optional	Knowledge				Skills				Ethics			
				A1	A2	A3	A4	B1	B2	B3	B4	C1	C2	C3	C4
Second level / first year		Bank money		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
		E financial readings		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
		Intermediate Accounting		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
		Commercial law		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
		Principles of Statistics		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
		Management principles		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
		language Arabic		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

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

Curriculum
Second Stage / First Semester

Money and Banking

1. Course Name:	
Money and Banking	
2. Course Code:	
FBT121-22-PM	
3. Semester / Year:	
Chapter Two - First Stage	
4. Description Preparation Date:	
15/2/2026	
5. Available Attendance Forms:	
Actual presence	
6. Number of Credit Hours (Total) / Number of Units (Total)	
(108) hours (7) units	
7. Course administrator's name (mention all, if more than one name)	
Raheem Abed Mohammed	
8. Course Objectives	
Course Objectives	The aim of the Money and Banking course is to enable students to understand the nature and functions of money, the evolution of the financial system, and the role of commercial and central banks in managing liquidity and credit. The course also seeks to analyze the impact of monetary policies, interest rates, and financial institutions on economic activity, inflation, and overall economic growth.
9. Teaching and Learning Strategies	
Strategy	<ul style="list-style-type: none"> • Lecture delivery strategy. • Student groups strategy. • Reports and studies strategy. • Strategy of using visual aids and digital display devices for topics that require it.

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
First	3+4	The learner will be able to: -Understand the concept of money and its functions -Analyze the reasons for the emergence of money	Money: its concept, origins, and stages of development over time	1- Method of giving lectures 2- Student groups 3- Reports and studies	1- Exams of all kinds. 2- Feedback from students. 3- Method of expression with faces. 4- Reports and studies.
Second	3+4	The learner will be able to: - Understand how money eliminates the problems of barter and facilitates commercial transactions. - Determine the value of goods and services in monetary terms.	Characteristics of money and functions of money	1- Method of giving lectures 2- Student groups 3- Reports and studies	1- Exams of all kinds. 2- Feedback from students. 3- Method of expression with faces. 4- Reports and studies.
third and Fourth	6+8	The learner will be able to: - Recognize the value of money as a quantity of goods and services - Understand the types of money and their evolution	Value of money, types of money	1- Method of giving lectures 2- Student groups 3- Reports and studies	1- Exams of all kinds. 2- Feedback from students. 3- Method of expression with faces. 4- Reports and studies.
Fifth	3+4	The learner will be able to: -Establish the relationship between currency and metals -Explain the reasons for the collapse of the gold standard -Understand the concept of fiat currency	Monetary systems and rules Reasons for the collapse of the gold standard Financial paper money	1- Method of giving lectures 2- Student groups 3- Reports and studies	1- Exams of all kinds. 2- Feedback from students. 3- Method of expression with faces. 4- Reports and studies.

Sixth	3+4	<p>The learner will be able to:</p> <ul style="list-style-type: none"> - Define the monetary basis - Identify its components: currency in circulation - Understand the role of the monetary basis in creating different types of money <p>Supply</p>	<p>The concept of the cash basis presentation; cash presentation in the narrow sense; cash presentation in the broad sense.</p>	<p>1- Method of giving lectures 2- Student groups 3- Reports and studies</p>	<p>1- Exams of all kinds. 2- Feedback from students. 3- Method of expression with faces. 4- Reports and studies.</p>
Seventh	3+4	<p>The learner will be able to:</p> <ul style="list-style-type: none"> - Identify how to measure the money supply based on liquidity levels. - Identify the factors affecting the money supply. 	<p>Money supply as measured by the money supply scale; Factors affecting the money supply</p>	<p>1- Method of giving lectures 2- Student groups 3- Reports and studies</p>	<p>1- Exams of all kinds. 2- Feedback from students. 3- Method of expression with faces. 4- Reports and studies.</p>
Eighth and ninth	6+8	<p>The learner will be able to:</p> <ul style="list-style-type: none"> - Understand liquidity: the ability to convert assets into cash - Distinguish between highly liquid and illiquid assets - Determine the degree of liquidity of financial assets 	<p>Money supply as measured by the money supply scale; Factors affecting the money supply</p>	<p>1- Method of giving lectures 2- Student groups 3- Reports and studies</p>	<p>1- Exams of all kinds. 2- Feedback from students. 3- Method of expression with faces. 4- Reports and studies.</p>
Tenth	3+4	<p>The learner will be able to:</p> <p>Identify commercial banks and understand their role as intermediary financial institutions, and grasp their characteristics</p>	<p>Commercial Banks Concept Characteristics Functions Budget</p>	<p>1- Method of giving lectures 2- Student groups 3- Reports and studies</p>	<p>1- Exams of all kinds. 2- Feedback from students. 3- Method of expression with faces. 4- Reports and studies.</p>

		(profitability, liquidity) and functions (accepting deposits, granting loans)			
Eleventh	3+4	The learner will be able to: - Understand the components of assets: cash, securities - Measure the cost of funds and the extent of dependence on external sources of financing.	Analysis of the bank's balance sheet structure: Commercial Liabilities Assets	1- Method of giving lectures 2- Student groups 3- Reports and studies	1- Exams of all kinds. 2- Feedback from students. 3- Method of expression with faces. 4- Reports and studies.
Twelfth	3+4	The learner will be able to: - Convert assets into cash - Identify influencing factors (deposit volume, credit ratio, bank size, management efficiency)	Bank liquidity: its determinants and measurement Balancing profitability, liquidity, and security	1- Method of giving lectures 2- Student groups 3- Reports and studies	1- Exams of all kinds. 2- Feedback from students. 3- Method of expression with faces. 4- Reports and studies.
Thirteenth	3+4	The learner will be able to: - Explain how commercial banks create deposit money - Understand that a bank does not actually lend cash but opens a current account for the borrower, thus increasing the size of deposits	The mechanism of credit creation and its multipliers in commercial banks: Creating new deposits; Credit multiplier	1- Method of giving lectures 2- Student groups 3- Reports and studies	1- Exams of all kinds. 2- Feedback from students. 3- Method of expression with faces. 4- Reports and studies.
Fourteenth	3+4	The learner will be able to: - Understand and understand	Money supply and credit multiplier Maximum credit created	1- Method of giving lectures 2- Student groups 3- Reports and	1- Exams of all kinds. 2- Feedback from students.

		<p>the components of the money supply</p> <ul style="list-style-type: none"> - Create and multiply credit - Determine the maximum amount of credit created - Identify the determinants of the multiplier 	<p>Narrow money supply multiplier</p> <p>Broad money supply multiplier</p>	<p>studies</p>	<p>3- Method of expression with faces.</p> <p>4- Reports and studies.</p>
Fifteenth	3+4	<p>The learner will be able to:</p> <ul style="list-style-type: none"> - Identify the nature of a central bank - Understand the tools of monetary policy <p>Management</p>	<p>Central Banks: Core Functions</p>	<p>1- Method of giving lectures</p> <p>2- Student groups</p> <p>3- Reports and studies</p>	<p>1- Exams of all kinds.</p> <p>2- Feedback from students.</p> <p>3- Method of expression with faces.</p> <p>4- Reports and studies.</p>

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

11. Learning and Teaching Resources

Required textbooks (curricular books, if any)	<p>Money and Banking</p> <p>Dr. Hussein Mohammed Samhan, Dr. Suhail Ahmed Samhan</p>
Main references (sources)	<p>Money, Banking, and Monetary Policy</p> <p>Dr. Ali Kanaan</p>
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Financial Readings

1. Course Name:					
Financial Readings					
2. Course Code:					
FBT122-22-PM					
3. Semester / Year:					
first Year/ second stage					
4. Description Preparation Date:					
23/2/2026					
5. Available Attendance Forms:					
Actual presence					
6. Number of Credit Hours (Total) / Number of Units (Total)					
30 hours annually					
7. Course administrator's name (mention all, if more than one name)					
Name: Dr,Amjad jaafar habeeb & Enass Nasser Oklah. Email: Amjedbahraluloom@gmail.com enass.oqla@atu.edu.iq					
8. Course Objectives					
Course Objectives		After the student finishes studying the subject, he will be able to:			
		<ul style="list-style-type: none"> • bankrupt. 			
9. Teaching & Learning Strategies					
Strategy		<ul style="list-style-type: none"> - Giving a theoretical introduction to each topic & using applied examples that explain how to employ the theoretical material in practical life. - Daily duties. - 2. Quizzes. - 3. Quarterly & annual exams. 			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Cognitive outcomes	Introduction to business transaction : Enquiry , offers , order , invoice	Theoretical presentation questions and answers	Theoretical presentation questions and answers
2	4	Cognitive outcomes	Terms of payment	The offer	The offer
3	4	Cognitive outcomes	Business of banking : definition and functions Methods of payment through banking system	Theoretical and	Theoretical and
4	4	Cognitive	Cheques – crossed Cheques – the types	Practical	Practical

		outcomes	and specimens- Ban Bill of exchange : advantages – procedure for acceptance A bill of exchange k draft-	assignme nts	assignments
5	4	Cognitive & emotional outcomes	Letter of credit. Types of credit – procedure for use of documentary L / C - Other methodes of payment : credit cards Standing order , direct debit system Clearing payment - Electronic banking - Letter of guarantee	Daily	Daily
6	4	Cognitive & skills	Lending , loans and over draft - Banker’s transfer	the offer	the offer
7	4	Cognitive, skills, & values	Risk and insurance Definition of risk , peril , hazard and insurance policy - Kind of risk	Role playing	Role playing
8	4	Cognitive.	Control of risk - risk reduction - risk avoidance - risk assumption - risk financing - loss prevention	Discuss a case study	Discuss a case study
9	4	Cognitive & skills	Insurance control Parties to the contract - Terms of insurance contract – subject matter	a lecture	a lecture
10	4	Cognitive & skills	The principle of insurance - insurable interest - utmost good faith - indemnity - Proximate cause.	Lecture, criticism, and questioni ng	Lecture, criticism, and questioning
11	4	Cognitive, skillful, emotional	Kind of insurance 1- life insurance 2-2 – marine insurance 3- Fire and accident insurance 4- Other types of insurance	Work groups	Work groups
12	4	Skillful	Reinsurance treaty	Discussin g and listening working groups	Discussing and listening working groups
13	4	Cognitive	1- quota share treaty 2- facultative reinsurance 3 surplus treaty 4- excess of loss treaty 5- stop loss treaty	Mini lesson	Mini lesson
14	4	Cognitive.	Proctures , proposal , checking ,	Discussin	Discussing,

			evaluating , rating	g, listening and asking questions	listening and asking questions
15	4	Cognitive, skillful.	Proctures , proposal , checking – evaluating	Lecture and critique of a case study	Lecture and critique of a case study

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

12. Learning & Teaching Resources

Required textbooks (curricular books, if any)	1. Corporate Accounting Book by Bushra Al-Mashhadani
Main references (sources)	2. Journal of Administrative and Economic Sciences. 1993.
Recommended books & references (scientific journals, reports...)	Arab Accountant website, https://www.youtube.com/watch?v=fxku2wxJ-Rc https://maktbah.net
Electronic References, Websites	https://www.youtube.com/watch?v=fxku2wxJ-Rc

Intermediate accounting

1. Course Name:	
Intermediate accounting	
2. Course Code:	
FBT123-22-PM	
3. Semester / Year:	
Second stage - First yrsrs	
4. Description Preparation Date:	
18/2/2026	
5. Available Attendance Forms:	
in presence	
6. Number of Credit Hours (Total) / Number of Units (Total)	
78 hours / 5 unite	
7. Course administrator's name (mention all, if more than one name)	
Safa yassen shaker Safa.shaker.ikr36@atu.edu.iq	
Hiyam Hassan Hadi huyam.hadi.ikr26@atu.edu.iq	
8. Course Objectives	
1.To understand the concept of financial accounting and its role in companies 2. To enable students to understand international standards related to financial statement items 3. To develop the ability to record and process complex financial transactions 4. To accurately analyze balance sheet and income statement items	Objectives of the study subject
9. Teaching and Learning Strategies	
Strate gy	Knowledge and Understanding: Knowledge of the accounting principles for valuing and measuring assets and liabilities according to IFRS standards. Technical Skills: Ability to prepare adjusting entries and accounting entries for intermediate treatments. Analytical skills: Analyzing financial statements and understanding the impact of accounting policies on profitability and financial position.

General skills: Solving accounting problems, critical thinking, and the ability to work within a team (workshops).

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
First	2+3	Knowledge of the rules for valuation and accounting measurement of assets and liabilities according to AFRS standards	The student should be able to understand: <ul style="list-style-type: none"> - The concept of financial accounting. - The conceptual framework of financial reporting in accounting and standards. - The types of users of financial information. 	Lecture - Mind Maps	Self-evaluation
Second and Third	4+6	Preparing adjusting entries and accounting entries for intermediate processing.	The student will be able to learn: <ul style="list-style-type: none"> - Cash accounting - Bank reconciliation statement - Internal cash control 	Lecture - concept maps	Oral exams
Fourth and Fifth	4+6	Setting up restrictions to address bad and doubtful debts	This course enables students to understand: <ul style="list-style-type: none"> - An introduction to debtors - Accounting for debtors - Types of debtors - Recognition of doubtful debts 	a lecture	Homework
Six	4+6	Practical exercises on accounting for fixed assets	- Introduction to Fixed Assets - Accounting for Fixed Assets - Fixed Assets (Acquisition, Depreciation, Disposal)	a lecture	Self-evaluation
Seven	2+3	Practical exercises on accounting for intangible assets	The student will be able to: <ul style="list-style-type: none"> - Understand intangible assets - Account for intangible assets - Intangible assets (patents, goodwill) 	a lecture	Oral exams

Eight h and Ninth	4+6	Knowledge of the rules for valuation and accounting measurement of assets, liabilities, and equity.	The Conceptual Framework of Financial Accounting - Understanding the Objectives of Financial Reports - Qualitative Characteristics of Accounting Information - Applying Accounting Assumptions, Principles, and Constraints	Lecture - Mind Maps	Homework
TEN	2+3	Analyzing financial statements and understanding the impact of accounting policies on profitability	Understanding the structure of the income statement - Measuring the income statement - Extraordinary items	Lecture - Mind Maps	Homework
Eleventh	2+3	Analyzing financial statements and understanding the impact of accounting policies on financial position	Statement of Financial Position (Balance Sheet) - Classification of Assets - Classification of Liabilities - Equity	Lecture - Mind Maps	Oral exams
twelfth and thirteenth and Fourteenth	6+9	The ability to record and process complex financial transactions	Cost flow methods - FIFO - LIFO - Weighted average - Periodic inventory system - Perpetual inventory system	a lecture	Homework
Fifteenth	2+3	Practical exercises on financial accounting	General review and practical cases - Comprehensive exercises - and exam preparation (medium)	Lecture - Mind Maps	Oral exams

11. Course Evaluation

- Written and semester exams
- Quizzes
- Homework
- Participation in the lecture.

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Vocabulary determined by the sectoral committee at the university.
Main references (sources)	Book (Egyptian Marketing: A Strategic, Quantitative, Analytical Introduction)
Recommended books and references (scientific journals, reports...)	For the year 2005, Dar Al-Mahraj for Publishing and Distribution . Book (Banking Marketing) for the year 2004, Dar Al-Hamid for Publishing and Distribution. Book (Banking Marketing between Theory and Practice) for the year 2008, Dar Wael for Publishing and Distribution).
Electronic References, Websites	https://www.scribd.com Basics of accounting principles.

Commercial law

1. Course Name:					
Commercial law					
2. Course Code:					
FBT124-22-PM					
3. Semester / Year:					
First Semester/scond stage					
4. Description Preparation Date:					
2/2/2026					
5. Available Attendance Forms:					
In-person					
6. Number of Credit Hours (Total) / Number of Units (Total)					
45 hours / 3 units					
7. Course administrator's name (mention all, if more than one name)					
Azhar Awini Abdul-Ridha Al-Hamdani			Email: azhar.reda@stu.edu.iq		
8. Course Objectives					
Course objectives		<ul style="list-style-type: none"> • The student's knowledge of the fundamental terminology of commercial law and the legal provisions governing financial and banking operations in the field of commerce. • Understanding and comprehending the requirements for engaging in commercial activity. • Knowledge of the most important legal provisions for establishing companies. 			
9. Teaching and Learning Strategies					
Strategy		<p>First: Teaching Strategy (from the Instructor's Perspective)</p> <ul style="list-style-type: none"> ▶ Adopting interactive, discussion-based learning through explaining legal concepts and analyzing legislative texts, particularly those of the Iraqi Commercial Law No. 30 of 1984, while utilizing case studies and linking theory to judicial application. <p>Second: Learning Strategy (from the Student's Perspective)</p> <ul style="list-style-type: none"> ▶ Adopting active learning based on analysis and application through: <ul style="list-style-type: none"> • Reading legal texts before the lecture. • Analyzing real-world examples and commercial contracts. • Solving practical questions and identifying case studies. • Participating in discussions and group presentations. 			
10. Course Structure					
We ek	Hou rs	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	1+2	The student will be able to: define a legal rule, distinguish its characteristics, and analyze its sources.	Introduction to Commercial Law (Legal Rules – Characteristics and Sources).	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
2	1+2	The student will be able to: define commercial law and identify its sources.	Definition of Commercial Law – Its Sources – The Reality of Commercial Law in Iraq	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
3	1+2	The student will be able	Scope of Application of	Digital	Daily tests and

		to: understand the current state of commercial law in Iraq; define the scope of commercial law by explaining the concept of commercial activities and the status of a merchant; distinguish between commercial and civil acts according to established legal standards;	Commercial Law (Commercial Acts and the Merchant) – Commercial Acts (The Meaning of Commercial Acts – Distinguishing Between Commercial and Civil Acts)	presentation in the classroom (Data Show)	daily preparation
4	1+2	classify commercial activities into individual acts and those carried out as part of a business, outlining the characteristics of each type.	Types of Commercial Acts (Individual Commercial Acts – Commercial Acts in the Form of a Project)	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
5	1+2	The student should be able to: Explain the concept of a merchant and the conditions for acquiring merchant status for both natural and legal persons.	The Merchant (Concept – Natural and Legal Merchants – Conditions for Acquiring Merchant Status) Commercial Contracts (Definition – Elements – Characteristics – Types of Commercial Contracts (Contract of Transport – Commission Agency Contract – Insurance Contract)	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
6	1+2	List the legal obligations imposed on merchants and the consequences of breaching them.	Duties of the Merchant (Trade Name – Commercial Register – Commercial Books)	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
7	1+2	Explain the types of commercial books, the rules governing their maintenance, and their evidentiary value in court.	Commercial Books (Types – Rules for Maintaining Them and Penalties for Violation – Submission to the Court and Their Legal Validity)	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
8	1+2	Explain the nature of a commercial contract, its	Commercial Contracts (Definition – Elements –	Digital presentation in	Daily tests and daily

		essential elements, and its distinguishing characteristics from a civil contract. Distinguish between the most important named commercial contracts in terms of their nature and legal effects.	Characteristics – Types of Commercial Contracts (Contract of Transport – Commission Agency Contract – Insurance Contract)	the classroom (Data Show)	preparation
9	1+2	The student should analyze the commission agency contract in terms of its legal nature, the obligations of its parties, and its effects on third parties.	Commission Agency Contract (Definition – Distinguishing it from Commercial Representation – Obligations of the Agent and Principal – Guarantees of the Agent and Principal – Effects of the Agency on Third Parties).	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
10	1+2	The student should explain the concept of negotiable instruments, their characteristics, types, and importance in commercial transactions.	Commercial Papers (Definition – Characteristics – Types)	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
11	1+2	The student should clarify the conditions for creating a bill of exchange, its mandatory information, and the methods of its circulation and payment.	Commercial Transfer (Definition – Conditions – Required Information – Endorsement, Payment, Intervention, and Transfer)	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
12	1+2	The student should explain the provisions for creating a promissory note, its legal characteristics, and how it differs from other negotiable instruments. The student should differentiate between a check, a bill of exchange, and a promissory note in terms of their legal nature and the conditions for their creation	Promissory Note (Bill of Exchange) Definition, Characteristics, Creation Conditions, and Required Information Check: Definition, Creation Conditions, Types of Checks, and Distinguishing Between a Check, Transfer, and Bill of Exchange	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation

13	1+2	The student should be able to explain the substantive and formal elements of a company contract and its legal effects.	Commercial Companies – General Provisions of the Company Contract	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
14	1+2	The student should be able to explain the substantive and formal elements of a company contract and its legal effects.	Partnerships – Types of Partnerships – Rules for Company Formation	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
15	1+2	The student should be able to explain the characteristics of capital companies, particularly joint-stock companies, in terms of their formation, management, and liability.	Capital Companies – Definition of a Joint-Stock Company, its Characteristics and Management – Types of Joint-Stock Companies	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation

11. Course Evaluation

- The formative grade is out of (50) and consists of:
 - Instructor evaluation (active participation in lectures, demonstrating student commitment, responsibility, and adherence to deadlines for submitting assignments and research)
 - Quizzes
 - Homework
 - Reports
 - Midterm exam
- Final exam out of (50)

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	The curriculum as approved by the sectoral committee.
Main references (sources)	References and books in the field commercial law and negotiable
Recommended books and references (scientific journals, reports...)	1- Introduction to the Study of L – Dr. Abdul-Baqi Al-Bakri a Zuhair Al-Bashir – Legal Librar 3rd Edition – 2011. 2- Akram Yamalki – A Conc Explanation of Iraqi Commer Law – Baghdad. 3- Dr. Basim Muhammad Sa Commercial Law, Bagh University Press, 1978.
Electronic References, Websites	Iraqi Academic Journals

Principles of statistics

1. Course Name:					
Principles of statistics					
2. Course Code:					
FBT125-22-PM					
3. Semester / Year:					
First year, second semester					
4. Description Preparation Date:					
5/2/2026					
5. Available Attendance Forms:					
Actual presence					
6. Number of Credit Hours (Total) / Number of Units (Total)					
63 hours / 4 units					
7. Course administrator's name (mention all, if more than one name)					
Asaad Rahem Muhsen		EMAIL: asaad.alzaeir@atu.edu.iq			
Ahmed saeed jabbar		EMAIL: ahmed.jabar.ikr24@atu.edu.iq			
8. Course Objectives					
Course Objective	<ul style="list-style-type: none"> • Introducing the student to the importance of statistical applications and benefiting from them in the fields of accounting and financial work. • Developing knowledge of how to use statistical measures in research and accounting work • The student acquires the scientific skills to work on these standards in several fields, such as statistical analysis. • Promoting creative thinking by consolidating the importance of statistics in all areas of professional and practical life. 				
9. Teaching and Learning Strategies					
Strategy	<ul style="list-style-type: none"> • Lecture strategy • Student group strategy • Strategy reports and studies • Strategy for using illustrations and digital display devices for topics that require it. • Enables the student to access the required statistical information, as well as learn about the characteristics of the sample taken from the community, and also gives the ability to make a statistical distribution of the data in the sample, which helps in forming a hypothesis based on statistical estimation and statistical hypotheses. 				
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
First	4	Getting to know data types and how to categorize them	Statistics - Definition - Relationship with other sciences - Scientific method of research - Data collection, data classification - Data presentation - Data analysis	A theoretical lecture with some examples	Ask questions

second	4	Identifying data sources and methods of recording them	Data sources - Methods of obtaining data - Comprehensive registration - Samples - Questionnaires - Their conditions - Conducting them	A theoretical lecture with some practical examples	Oral and written questions
Third	4	Knowing how to prepare spreadsheets and create frequency distributions - double frequency distribution	Data Distribution Display - Tabular Data Display - Frequency Distribution - Double Frequency Distribution	A theoretical lecture with some practical examples	Listen and ask questions
Fourth and Fifth and sixth	4	Knowing how to display data using (line chart, bar chart, pie chart, histogram)	Graphical display of ungrouped data -Line graph -Bar graph -Circle graph -Rectangle graph Graphical display of grouped data -Histogram -Curve graph -Polygon graph -Ascending and descending cumulative graph	A theoretical lecture with some practical examples	Listen and ask questions
Seventh and Eighth and ninth	4	Knowing the methods of calculating measures of central tendency	Measures of central tendency: arithmetic mean - mode - median - relationship between averages	A theoretical lecture with some practical examples	Case studies and teaching tests
Ten and eleven and twelfth	4	Knowing the methods of calculating measures of dispersion	Measures of dispersion: range - standard deviation and variance - coefficient of variation - standard score	A theoretical lecture with some practical examples	Case studies and written tests
Thirteenth and Fourteenth and fifteenth	4	Knowing the methods of calculating simple linear correlation	Simple linear correlation: its concept - method of calculating it for ungrouped data - correlation coefficient for grouped data, rank correlation, Spearman's	A theoretical lecture with some practical examples	Cognitive and skills outcome

			rank correlation, modified Spearman's correlation		
11. twenty-ninth					
Daily preparation 10					
Daily exams 10					
Reports 10					
Practical exam 10					
Semi-final exam 10					
Final exam for semester 50					
12. Course Evaluation					
Learning and Teaching Resources					
Required textbooks (curricular books, if any)			Methodical books: - Methodological book - statistic Obaid Mohsen, 1999.		
Main references (sources)			- Principles of Statistics, Jaafar Salman Youssef, 1990		
Recommended books and references (scientific journals, reports...)			- Dominick salvatore ,Derrick regale ,theory and oeblems of statistics abd econometrics ,2end edition ,2002		
Electronic References, Websites					

Principles of Management

1. Course Name	
Principles of Management	
2. Course Code	
FBT126-22-PM	
3. Semester / Year	
Second Semester / farst years	
4. Date of Preparation of this Description	
2026/2/5	
5. Available Attendance Forms	
In person	
6. Number of study hours (total) / Number of units (total)	
63 hours / 4 uni	
7. Name of the course supervisor (if more than one name is mentioned)	
Basman Kamel Jawad : Inker.bam@atu.edu.iq	
Bilal adel masikh : bilal.masikh.ikr@atu.edu.iq	
8. Course Objectives	
<ul style="list-style-type: none"> • Management Teaching students the principles of • Focusing on giving a culture Administrative General • Focusing on examples of TheAspects Administrative in institutions Financial, banking, and financeE • Stimulating students' faculties through intellectual questions And analytical • Linking Theories And analyzes And problems Administrativeln reality • Teaching students how to make decisions Administrative 	
9. Teaching and learning strategies	
<ul style="list-style-type: none"> • Lecture strategy • Student group strategy • Reports, studies and research strategy • Strategy of using visual aids and digital display devices for topics • .that require it 	Strategy
10. Course Structure	

Evaluation method	Learning method	Unit or Topic Name	Required Learning Outcomes	Hours	Week
Participation Discussions and explanation And drawings, oral and written exams	Explanation, clarification, and use of lectures Power Point	<ul style="list-style-type: none"> Introduction to the organization, companies, and types of companies 	Knowledge of General concepts For the organization And identify Companies and their types	2 Theoretic al 2 Practical	1
Participation Discussions and explanation And drawings, oral and written exams	Explanation, clarification, and use of lectures Power Point	<ul style="list-style-type: none"> The importance of management and the functions of management 	Knowledge of Importance And its 9 of Management functions	2 Theoretic al 2 Practical	2
Participation Discussions and explanation And drawings, oral and written exams	Explanation, clarification, and use of lectures Power Point	<ul style="list-style-type: none"> The work environment affecting management Economic factors – political factors social factors – technological – .factors: 	Knowledge of Work environment And the factors Influencing management	2 Theoretic al 2 Practical	3
Participation Discussions and explanation And drawings, oral and written exams	Explanation, clarification, and use of lectures Power Point	<ul style="list-style-type: none"> Intellectual schools in management 	Clarification Intellectual schools in management	4 Theoretic al 4 Practical	45
Participation Discussions and explanation And drawings,	Explanation, clarification, and use of lectures	Administrative functions - Planning - Types of planning - Forecasting and its	Knowledge of Administrative functions and their relationship to central planning	2 Theoretic al 2	6

oral and written exams	Power Point	relationship to central planning		Practical	
Participation Discussions and explanation And drawings, oral and written exams	Explanation, clarification, and use of lectures Power Point	<ul style="list-style-type: none"> The decision-making process 	Knowing how to Make a decision	2 Theoretical 2 Practical	7
Participation Discussions and explanation And drawings, oral and written exams	Explanation, clarification, and use of lectures Power Point	<ul style="list-style-type: none"> Administrative organization 	Knowledge Administrative organization	2 Theoretical 2 Practical	8
Participation Discussions and explanation And drawings, oral and written exams	Explanation, clarification, and use of lectures Power Point	<ul style="list-style-type: none"> The foundations used In determining the divisions of the organizational structure in the organization. 	Knowledge The foundations used In determining the divisions of the organizational structure in The organization.	2 Theoretical 2 Practical	9
Participation Discussions and explanation And drawings, oral and written exams	Explanation, clarification, and use of lectures Power Point	<ul style="list-style-type: none"> Motives and incentives 	Knowledge The most important Motives and incentives	2 Theoretical 2 Practical	10
Participation Discussions and explanation And drawings, oral and written exams	Explanation, clarification, and use of lectures Power Point	Leadership, the difference between a leader and a manager, leadership characteristics, leadership styles	Knowledge The most important Aspects of leadership	2 Theoretical 2 Practical	11
Participation Discussions and	Explanation, clarification	<ul style="list-style-type: none"> Communication 	Identifying The most important Aspects of	2 Theoretic	12

explanation And drawings, oral and written exams	n, and use of lectures Power Point		communication	al 2 Practical	
Participation Discussions and explanation And drawings, oral and written exams	Explanatio n, clarificatio n, and use of lectures Power Point	<ul style="list-style-type: none"> Control, types of control, methods of control 	Identifying The most important Regarding control	2 Theoretic al 2 Practical	13
Participation Discussions and explanation And drawings, oral and written exams	Explanatio n, clarificatio n, and use of lectures Power Point	<ul style="list-style-type: none"> Management functions 	Knowledge The most important functions of management	4 Theoretic al 4 Practical	14_15

11. Course evaluation

Formative degree 50

degrees final theoretical exam 40

degrees final practical exam 10

12. Learning and teaching resources

Al-Shamma Khalil Muhammad (2009) Principles of Management with a Focus on Business Administration, Dar Al-Masirah .for Publishing, Amman, Jordan	Required textbooks (if any)
Al-Anzi Saad Ali (2016) Principles of Business Administration, Dar Kutba Adnan for Publishing and Distribution, Baghdad, Iraq	Main references (sources)

Arabic language

1. Course Name:					
Arabic language					
2. Course Code:					
ayu11					
3. Semester / Year:					
Second Semester / farst years					
4. Date of Preparation of this Description					
1/3/2026					
5. Available Attendance Forms					
In person					
6. Number of study hours (total) / Number of units (total)					
63 hours / 4 uni					
7. Name of the course supervisor (if more than one name is mentioned)					
This course was prepared by: Dr. Azhar Awaini Abdul-Redha, Email: azhar.reda@atu.edu.iq Course Instructor: Dr. Hala Moein Sabri.					
8. Course Objectives					
Course Objectives	1. Drafting administrative and financial correspondence 2. Legal and legislative accuracy 3. Enhancing professional communication skills				
9. Teaching and Learning Strategies					
Strategy	The main strategy that will be adopted in presenting this unit is to encourage students participate in speaking in standard Arabic, and to write correctly while avoiding writ errors (linguistic, grammatical and spelling errors in Arabic) while encouraging development of critical thinking skills and expanding students' awareness at the same ti This will be done through interactive educational classes and programs that are presented them, with testing students by taking samples of them and knowing the extent to which desired goal has been achieved.				
10. Course Structure					
We ek	Hou rs	Required Learning Outcomes	Unit or subject name	Learning method	Evaluatio n method

1	2	<p>The learner will be able to:</p> <p>Introduction to the Arabic Language: Why do we study Arabic? What are other names for the Arabic language? The Quran and the Prophetic Hadith</p> <ul style="list-style-type: none"> - Interpretation of Surah Al-Baqarah, verses 260-263 - Reading and memorizing the Prophetic Hadith on noble character traits 	<p>Introduction to the Arabic Language: Why do we study Arabic? What are other names for the Arabic language? The Quran and the Prophetic Hadith</p> <ul style="list-style-type: none"> - Interpretation of Surah Al-Baqarah, verses 260-263 - Reading and memorizing the Prophetic Hadith on noble character traits 	<p>Digital presentation in the classroom (Data Show)</p>	<p>Daily tests and daily preparation</p>
2	2	<p>The learner will be able to:</p> <p>What are the most important branches of Arabic linguistics and what distinguishes it from other languages?</p> <p>The Arabic alphabet (solar and lunar letters)</p> <p>Rules of punctuation</p> <p>Nouns and verbs and how to differentiate between them</p> <p>Common linguistic errors in Arabic</p>	<p>What are the most important branches of Arabic linguistics, and what distinguishes it from other languages?</p> <p>The Arabic alphabet (solar and lunar letters)</p> <p>Rules of punctuation</p> <p>Nouns and verbs and how to differentiate between them</p> <p>Common linguistic errors in Arabic</p>	<p>Digital presentation in the classroom (Data Show)</p>	<p>Daily tests and daily preparation</p>
3	2	<p>The learner will be able to:</p> <p>Introduction to Linguistic Errors – The Taa Marbuta, Tawilah, and Taa Maftuha</p> <p>Rules for Writing Alif Mamdudah and Alif Maqsurah – Sun and Moon Letters</p> <p>The letters Dhaad and Dhaa and how to differentiate between them.</p>	<p>Introduction to Linguistic Errors – The Taa Marbuta, Tawilah, and Taa Maftuha</p> <p>Rules for Writing Alif Mamdudah and Alif Maqsurah – Sun and Moon Letters</p> <p>The letters Dhaad and Dhaa and how to differentiate between them.</p>	<p>Digital presentation in the classroom (Data Show)</p>	<p>Daily tests and daily preparation</p>

4	2	The learner will be able to: Poetic Selections from the Pre-Islamic Era: Antarah ibn Shaddad's poem / O Ablah, where is my escape from death? *** Even if my Lord in heaven has decreed it	Poetic Selections from the Pre-Islamic Era: Antarah ibn Shaddad's poem / O Ablah, where is my escape from death? *** Even if my Lord in heaven has decreed it	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
5	2	The learner will be able to: Meanings of Words in the Holy Quran Practice in extracting words from the Al-Ain and Al-Asas dictionaries	Meanings of Words in the Holy Quran Practice in extracting words from the Al-Ain and Al-Asas dictionaries	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
6	2	The learner will be able to: Human Values in Pre-Islamic Poetry (Characteristics of Administrative Discourse, its Steps, Writing a Sample Administrative Letter)	Human Values in Pre-Islamic Poetry (Characteristics of Administrative Discourse, its Steps, Writing a Sample Administrative Letter)	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
7	2	The learner will be able to: Islam and Poetry	Islam and Poetry	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
8	2	That the student learns how: Parts of Speech and Their Signs Definite and Indefinite Nouns Subject and Predicate	Parts of Speech and Their Signs Definite and Indefinite Nouns Subject and Predicate	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation

9	2	That the student learns how: Agent Passive Agent	Agent Passive Agent	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
10	2	That the student learns how: General Introduction to Rhetoric Its Definition Linguistically and Technically The Sciences of Rhetoric and Their Relationship to the Arabic Language	General Introduction to Rhetoric Its Definition Linguistically and Technically The Sciences of Rhetoric and The Relationship to the Arabic Language	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
11	2	That the student learns how: The Science of Eloquence: Its Definition Its Types Simile: Its Types and Application Metaphor: Its Definition and Types	The Science of Eloquence: Its Definition Its Types Simile: Its Types and Application Metaphor: Its Definition and Typ	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
12	2	That the student learns how: Verb conjugation with pronouns Plurals in Arabic Verb conjugation	Verb conjugation with pronouns Plurals in Arabic Verb conjugation	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
13	2	That the student learns how: Writing the hamza Conjunction, separation,	Writing the hamza Conjunction, separation, final, and medial hamzas and the distinction between them	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation

		final, and medial hamzas and the distinction between them Nouns and verbs and the distinction between them	Nouns and verbs and the distinction between them		
14	2	That the student learns how: Quranic stories and their importance	Quranic stories and their importance	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation
15	2	That the student learns how Verbs in Arabic: their types, inflectional endings, and conjugation, past tense, present tense, and imperative	Verbs in Arabic: their types, inflectional endings, and conjugation, past tense, present tense, and imperative	Digital presentation in the classroom (Data Show)	Daily tests and daily preparation

11. Course Evaluation

Daily preparation 10

Daily exams 10

Reports 10

Practical exam 10

Semi-final exam 10

Final exam for semester 50

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)

Main references (sources)

Ibn Aqil's Commentary on Ibn Malik's Alfiyya, by Ch Justice Baha' al-Din Abdullah ibn Aqil, edited by Muhammad Muhyi al-Din Abd al-Hamid, 20th edition, 1400 AH/1980 CE, published and distributed by Dar al-Turath, Cairo, and Dar Mi for Printing.

- Common Grammatical, Morphological, and Spelling Errors, by Fahd Kh

	<p>Zayed, Dar al-Yazuri Ilmiyya, Jordan, 2013 CE.</p> <p>Tools of Parsing, by Zahir Shawkat al-Bayati, first edition, 1425 AH/2005 CE, Majd al-Mu'assasa al-Jam for Studies, Publishing, and Distribution, Beirut, al-Hamra.</p> <ul style="list-style-type: none"> • Masterpieces of Arabic Calligraphy, by Naji Zayn Din, Dar al-Ma'rifa for Printing and Publishing, 2009, 3rd edition. • A History of Arab Literature, by Shawqi Da Dar al-Ma'arif, Egypt, first edition, 1960 CE, 1995 CE.
<p>Recommended books and references (scientific journals, reports...)</p>	
<p>Electronic References, Websites</p>	