



College of Administration and Economics

Department of Accounting

Course Description Form					
Financial Institutions				Course Name	1
1330 M.Sha				Course Code	2
2026/2025	First Semester	Semester		Year	3
2026/2/9				Description Date	4
Physical Attendance (Classrooms)				Attendance Forms	5
3 Hours		Total Study Hours			6
Email:		Name			Course Coordinator
azhar.saadi@uowa.edu.iq		A.L. Azhar Saadi Hatem			
Deepening students' theoretical and practical understanding of accounting treatments related to commercial banks. Explaining the activities of commercial banks based on real-world practice.				Course Objectives	8
.Defining financial institutions, types, and functions • Classifying financial institutions (banks, insurance, finance, investment...) . • Analyzing Central Bank roles and monetary policy . • Distinguishing between banking and non-banking finance . • Assessing risks facing financial institutions.				Learning Strategies	9
Course Structure					10
Evaluation Method	Learning Method	Unit / Subject Name	Required Learning Outcomes	Hours	Week
Exams	Lectures	Nature of Banking Activity	Providing financial services (deposits, loans, transfers).	3	1
Exams	Lectures	Treasury Dept - Local Currency	Managing local cash (receipt, payment, counting).	3	2
Exams	Lectures	Treasury Dept - Foreign Currency	Managing foreign currencies (buying, selling, pricing).	3	3
Exams	Lectures	Treasury Dept - Foreign Currency	Interest-free accounts for daily transactions.	3	4
Exams	Lectures	Current Accounts	Fixed-interest deposits for a specific period.	3	5
Exams	Lectures	Fixed Deposits	Transferring funds between domestic branches	3	6
Exams	Lectures	Internal Bank Transfers	Transferring funds to/from international banks	3	7
Exams	Lectures	External Bank Transfers	Receiving credit to guarantee .export payments	3	8
Exams	Lectures	External Bank Transfers	Receiving credit to guarantee .export payments	3	9

Exams	Lectures	Outward Letters of Credit (LC)	Guaranteeing payment for .imported goods	3	10
Exams	Lectures	Exams	Exams	3	11
Exams	Lectures	Inward Letters of Credit (LC)	Receiving credit from foreign .banks for exporters	3	12
Exams	Lectures	Inward Letters of Credit (LC)	Document inspection and compliance verification	3	13
Exams	Lectures	Inward Letters of Credit (LC)	Foreign bank guarantee of .payment upon terms	3	14
Exams	Lectures	Final Review & Preparation	Evaluating student .understanding of terminology	3	15
Course Evaluation					11
Distribution of the 100-point grade based on assigned tasks:					
•Written Exams: 30 marks (3 exams during the course, 10 marks each).					
•Participation/Assignments: 10 marks (Daily prep, discussions, and reports).					
•Final Exam: 60 marks.					
Learning Resources					12
Dr. Bushra Al-Mashhadani				Main Reference	
				Supportive References: Journals and .Reports	
				المراجع الالكترونية	
Asst. Prof. Dr. Hebatullah Mustafa Al-Sayyed			Head of Department		
			توقيعه		
			Date		