

اسم الجامعة: جامعة الحلة

الكلية / المعهد: كلية الإدارة والاقتصاد

القسم العلمي: قسم المحاسبة

اسم البرنامج الأكاديمي او المهني: بكالوريوس المحاسبة

اسم الشهادة النهائية: بكالوريوس في المحاسبة

النظام الدراسي: فصلي

تاريخ اعداد الوصف: 3/4/2026

تاريخ ملء الملف: 3/4/2026

التوقيع: 
اسم المعاون العلمي: أ. م. د. ياسين اسد مهنا
التاريخ: 3/4/2026

التوقيع: 
اسم رئيس القسم: م. م. ساره كريم ابراهيم
التاريخ: 3/4/2026

دقق الملف من قبل شعبة ضمان الجودة والأداء الجامعي
اسم مسؤول شعبة ضمان الجودة والأداء الجامعي: م. م. ساره كريم ابراهيم

التاريخ: 3/4/2026
التوقيع: 



مصادقة السيد العميد
أ. د. حسين ديكان درويش



Course Description Form

Course name .1	
Establishment accounting	
Course code .2	
HACC73106	
Chapter/Year .3	
First course / 2025	
Date of preparation of this description .4	
2025/9/21	
Available attendance forms .5	
My presence	
Number of study hours (total) / Number of units (total) .6	
2/3	
Name of the course administrator (if more than one name is mentioned) .7	
Name : Dr.Mohammed MahmoudAltai :Emailbus.mohammed.mahm@uobabylon.edu.iq	
Course objectives .8	
Determine the impact of financial technical operations (banks, insurance assets, etc.) of .choices or losses at the end of each period Determine the financial position of financial institutions at the end of each period. Provide ,personal data to beneficiaries (employees employees, managers, customers) in a timely .manner	Subject objectives
Teaching and learning strategies .9	
	Strategy

Course structure					.10
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
		Accounting in Banking Introduction to the nature of banking activity and its types Banks		3	1
		Treasury Department Local and Foreign) (Currency		3	2
		Debit and Credit Current Accounts Department		3	3
		Fixed Deposits and Savings Department		3	4
		Commercial Papers Department (Bills of Exchange and (Discounted Transfers		3	5
		Department of ,internal transfers ,external transfers travelers' networks and bills		3	6
		Documentary Credits Department		3	7
		Letters of Guarantee Department		3	8
		First monthly exam with exam questions solved		3	9
		Regulatory settlements Final injuries in banks		3	10
		Accounting in insurance companies The nature of - insurance companies the accounting system		3	11

		in Insurance companies			
		Accounting treatments for expenses and revenues of insurance operations. Examples		3	12
		Accounting treatments for investments and reserves in insurance companies		3	13
		Fiduciary settlements and final accounts of insurance companies		3	14
		Second monthly exam with exam questions solved		3	15

Course Evaluation .11

. The grade is distributed over 30 monthly exams , 10 daily assessments, and 60 semester exams

Learning and teaching resources .12

(Accounting International (in English) And Arabic .The author is Professor Dr. Saud Jaid , thank you	Required textbooks (methodology if any)
	Main References (Sources)
	Recommended supporting books and references (scientific journals, reports, etc.)
	references , websites