

Course Description Form

1. Course Name	
Financial Institutions Accounting	
2. Course Code	
3. Semester / Year	
First Semester / Third Stage / Academic Year 2025–2026	
4. Date this description was prepared	
16/2/2026	
5. Available Forms of Attendance	
Morning – Evening	
6. Number of Hours (Total) / Number of Credits (Total)	
30/2 (or) 45/3 (one remains according to the study units of the subject)	
7. Course administrator name (if more than one name mentioned)	
Name: Faiza Emad Hassan Email : faezhemad@gmail.com	
8. Course Objectives	
<p>Cognitive Goals The student will be able to:</p> <ol style="list-style-type: none"> 1- Define the basic concepts and terms in accounting for financial institutions. 2- Explains what factors led to the emergence of financial institution accounting. 3- Distinguishes between financial institution accounting and cost accounting. 4- Analyzes the accounting processes of financial institutions. <p>Skill Objectives The student will be able to:</p> <ol style="list-style-type: none"> 1- It is a systematic scientific research in the accounting of financial institutions. 2- Provides oral and written scientific presentations in the accounting of financial institutions. 3- Distinguishes between financial institution accounting and cost accounting. 4- Actively participates in scientific and practical discussions <p>Value Goals</p>	<p style="text-align: center;">Course Objectives</p>

<p>The student will be able to:</p> <ol style="list-style-type: none"> 1- It embodies the ethical values derived from the reality of banks. 2- Respects plurality and difference in scientific opinions 3- Contributes to community and cultural activities 4- Practice self-criticism and meditation 	
<p>9. Teaching and Learning Strategies</p>	
<p>Teaching and Learning Strategies</p> <ol style="list-style-type: none"> 1. Understand the nature of the work of financial institutions and their accounting characteristics. 2- Applying accounting treatments for banks and insurance companies. 3. Analyze the financial statements of financial institutions. 5- Linking theoretical aspects with practical application accordance with the relevant accounting standards. <p>Note: The following strategies can be mentioned according to the article:</p> <ul style="list-style-type: none"> • Use interactive lectures to present theoretical concepts in accounting for financial institutions while engaging students with discussion and motivational questions. • Employ blended learning by combining classroom lectures with online activities or content, including recorded recitations, digital lectures, virtual discussions, and online quizzes. • Guide students to read basic sources from financial institution accounting books, and analyze them within assignments to enhance deep understanding. • Assign students presentations on selected topics from financial institution accounting, which develops summarizing, explanation, and communication skills. • Conducting practical workshops in the accounting of financial institutions, which allows the practice of research and applied skills. • Promote collaborative learning through group projects or structured interpretive discussions, to develop dialogue and teamwork skills. 	<p>Strategy</p>

<ul style="list-style-type: none"> • Assigning students to individual or group research projects in the topics of accounting financial institutions, using scientific methodology and academic documentation. • Training students in analytical and writing exercises that require deriving concepts and meanings and linking them to reality. • Conduct discussions based on Quranic values. • Engaging students in community service activities related to the Holy Quran such as education or awareness, to enhance the practical impact of science in society. • Encourage self-reflection by writing personal reflections that link what the student has learned to their behavior or attitudes in life. 	
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10. Course Structure

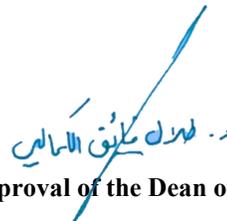
Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Watch es	The week
Oral Testing	Lecture	Nature of Banking Activity	Definition of Terms Administrative Functions	3	1
Oral Testing	Lecture	Accounting System in Commercial Banks	Definition of Terms Basic	3	2
Limitations on the painting explained	Solution to workouts on the board	Accounting Processes in the Fund Secretariat Section	Accounting Treatments	3	3
Solve Exercises with Homework	Limitation on the painting explained	Accounting and Reconciliation Processes Treasury Department	Daily matching the fund department	3	4

Discussion and Exercise Solution	Discussion and Exercise Solution	Import and export of foreign papers	Buying and selling foreign securities	3	5
Discussion	Explanation of Eye Treatment	Current Accounts	Performing Current Account Entry Processing	3	6
Exam	Exam	Exam	Exam	3	7
Discussion and resolution on the board	Exercise Explained	Current Account Reconciliation	Daily Matching	3	8
Discussion and Exercise Solution	Exercise Explained	Savings Account Accounting Process	Savings & Deposit Account	3	9
To discuss and solve exercises	Exercise Explained	Types of Commercial Papers	Commercial Papers	3	10
Discussion and Exercise Solution	Exercise Explained	Paper Discount and Collection Commercial	Discount and Collection	3	11
Discussion and Exercise Solution	Exercise Explained	Bank transfers and their peripherals	Bank transfers	3	12
Discussion and Exercise Solution	Exercise Explained	Ransomware Internal and external remittances	Internal & External Remittances	3	13
11. Course Evaluation					
Distribution of the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports, etc. etc.					
12. Learning and Teaching Resources					
Dr. Thaer Sabri Mahmoud Alghaban			Required Textbooks (Methodology, if any)		
1			Main References (Sources)		
2					
3					
4					
1			Recommended books and references (...scientific journals, reports)		
2					
3					
4					

1 2 3 4	Electronic References, Websites


Authentication of the Head of the Department

الإسلامية
الدراسات
الإسلامية


Approval of the Dean of the College