Course Description Form

1. Course Name

Accounting for Islamic Banks

2. Course Code

FS-41-IB

3. Semester / Year

First Semester / Fourth Stage / Academic Year 2026-2027

4. Date this description was prepared

25/7/2026

5. Available Forms of Attendance

morning

6. Number of Hours (Total) / Number of Credits (Total)

30 / 2

7. Course administrator name (if more than one name mentioned)

Name: Eng. Faiza Emad Hassan Email : faezhemad@gmail.com

8. Course Objectives

Cognitive Goals **The student will be able to:** 1. **Define the basic concepts and terminolog Islamic bank accounting.** 2. **Explains the nature and objectives of Isla bank accounting.** 3. **Distinguishes between different Isla banking transactions.** 4. **Analyzes accounting processes for Isla banking operations.**	**Course Objectives**
Skill Objectives The student will be able to: 1. It is considered systematic scientific resea in **the accounting of Islamic banks.** 2. Provides oral and written scien presentations in **Islamic bank accountin** 3. Distinguishes between **different Isla banking transactions.**	

4. Actively participates in scientific discussi and academic activities. Value Goals The student will be able to: 1. It embodies moral values derived from principles of Islamic law. 2. Respects plurality and difference of scient opinions within a respectful acade framework. 3. Contributes to community and cult activities that serve the community. 4. Practice self-criticism and meditation in l of ethical and professional standards.	

9. Teaching and Learning Strategies

	Strategy
Teaching and Learning Strategies 1. Interactive lectures and discussions. 2. Problem-based learning and case study. 3. Collaborative learning and teamwork. 4. Practical applications and accounting exercises. **Note:** The following strategies can be mentioned according to the article: • Using **interactive lectures** to present theoretical concepts in Islamic bank accounting. 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 Islamic bank accounting books , and analyze them within assignments to enhance deep understanding. • Assign students **presentations** on selected topics from Islamic bank accounting, developing summarizing, explanation and communication skills. • Conducting **practical workshops** in the accounting of Islamic banks , allowing the practice of research and applied skills.	

- Promote **collaborative learning** through group projects or structured interpretive discussions, to develop dialogue and teamwork skills.
- Assign students to **individual or group research projects** in Islamic banking accounting topics , 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.

10. Course Structure

Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Watches	The week
Oral and written questions	**Lecture**	**Banking Accounti Islamic**	**Introduction to Accounting in 1 Islam**	2	1
Oral and written questions	**Lecture**	**Banking Accounti Islamic**	**Islamic Bank Concep And its most import functions**	2	2
Oral and written questions	**Lecture**	**Banking Accounti Islamic**	**Accounting Syster in Islamic Banks**	2	3
Oral and written questions	**Lecture**	**Banking Accounti Islamic**	**Transactions for Tadawul 4 Criticism among t public administration and branches**	2	4

Oral and written questions	**Lecture**	**Banking Accounti Islamic**	**Operations for Tadawul 5 Cash – Inventory Decks and cash**	2	5
Oral and written questions	**Lecture**	**Banking Accounti Islamic**	**Deposit Accounts Credit Accounts**	2	6
Oral and written questions	**Lecture**	**Banking Accounti Islamic**	**Deposit Accounts Investment Accounts Joint**	2	7
Oral and written questions	**Lecture**	**Banking Accounti Islamic**	**Deposit Accounts Investment Accounts Customized**	2	8
Oral and written questions	**Lecture**	**Banking Accounti Islamic**	**Murabaha Accounti**	2	9
Oral and written questions	**Lecture**	**Banking Accounti Islamic**	**Accounting for Speculative Operatio**	2	10
Oral and written questions	**Lecture**	**Banking Accounti Islamic**	**Accounting for Engagement**	2	11
Oral and written questions	**Lecture**	**Banking Accounti Islamic**	**Peace Process Accounting**	2	12
Oral and written questions	**Lecture**	**Banking Accounti Islamic**	**Operations Accounting Synthetics**	2	13
Oral and written questions	**Lecture**	**Banking Accounti Islamic**	**Leasing Accounti**	2	14
Oral and written questions	**Lecture**	**Banking Accounti Islamic**	**Investment Accounting Stocks & Sukuk and real estate**	2	15
11. Course Evaluation					

Distribution of the grade 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. Ali Abdullah Shaheen / Financial Institutic Accounting, Islamic Banking Accounting	Required Textbooks (Methodology, if any)
Dr. Hussein Hassan Shehata / Islamic Bank Accounting	Main References (Sources)
	Recommended books and references (scientific journals, reports...)
	Electronic References, Websites

Approval of the Dean of the College
Assoc. Prof. Dr. Talal Faiq Al-Kamali

Authentication of the Head of the Department
Assoc. Prof. Dr. Esraa