



Department of Financial and Banking

College of Administration and Economic

University: Salaheddin University

Subject: bank accounting

Course Book :(Year 3)

Lecturer's name: MSc. Barzan Ali khoushnaw

Academic Year: 2023/2024

Course Book

1. Course name	Bank accounting								
2. Lecturer in charge	Barzan Ali khoushnaw								
3. Department/ College	Finance & banking / Administration and Economic								
4. Contact	e-mail: barzan.khuter@su.edu Tel: (optional): 07504221221								
5. Time (in hours) per week	Theory: 3 hours								
6. Office hours									
7. Course code									
8. Teacher's academic profile	<p>Education</p> <ul style="list-style-type: none"> - 2005-2006 Faculty of Finance Sciences - College of Baghdad University -Baghdad –Iraq - 2008- Master of Tax Accounting - Institute of Higher Accounting and Financial Studies, Baghdad University –Iraq. <ul style="list-style-type: none"> • Academic titles attained <table border="1" style="width: 100%;"> <thead> <tr> <th>Academic title</th> <th>Date of attainment</th> </tr> </thead> <tbody> <tr> <td>Assistant Lecturer</td> <td>10/11/ 2008</td> </tr> <tr> <td>Lecturer</td> <td>1/9/2014</td> </tr> <tr> <td>Assistant professor</td> <td>16/10/208</td> </tr> </tbody> </table> <p>Assignments and posts Chairman of the Quality Assurance in the Department of Banking and Financial Sciences.</p> <ul style="list-style-type: none"> • Published Researches <p>1- Revenue in after sales contracts settling accounts in instalments over the tax applied study in the Empire World Real Estate Investment Company Limited / Erbil, Zanco, Volume (18) ,No(1),2014</p> <p>2- The role of interim financial statements in determining the tax debt Empirical Study in Kurdistan International Bank for Development and Investment / Erbil, Journal of Kirkuk University, Volume (4) ,No(1),2014</p>	Academic title	Date of attainment	Assistant Lecturer	10/11/ 2008	Lecturer	1/9/2014	Assistant professor	16/10/208
Academic title	Date of attainment								
Assistant Lecturer	10/11/ 2008								
Lecturer	1/9/2014								
Assistant professor	16/10/208								
9. Keywords	Tax legislation, tax accounting, the income tax Law 113 of 1982, as amended, Property Tax Act 162 of 1959, Land Tax Act No. 26 of 1962								
<p>10. Course Overview: an introduction:</p> <p>The banking system of a country is defined as the institutions, laws and regulations that compose it under which banks operate in that country.</p> <p>The bank is the place where the supply of money meets the demand for it, or in other words, the banks act as a receptacle in which money and savings are</p>									

collected in order to re-lending them to those who can or wish to benefit and benefit the community from them by investing them. Financial institutions, in any of these cases, are the least important as a link between suppliers and investors. But the definition of the bank as a meeting place for the offered of money to demand it.

Every year banks must produce statutory accounts that expose everything the company has. The main purpose of financial accounting is to prepare financial reports that provide information about the bank's performance to external parties such as investors, creditors, tax authorities and more.

bank account is a record maintained by a banking institution, in which it records an ongoing series of cash inflows and outflows on behalf of a customer. The bank account also shows the current balance of cash in the record as of any point in time. If there is more than one individual who has access to the account, it is known as a joint account.

11. Course objective:

- 1- Clarify the basic concepts and elements of banking accounting
- 2- How to settle bank accounts between the Central Bank and the operating banks.
- 3- Accounting procedures in the bank that pertain to the current account
- 4- Accounting procedures in the bank that pertain to the savings account
- 5- Accounting procedures in the bank that pertain to bank deposits
- 6- Accounting procedures in the bank related to bank transfers
- 7- The accounting procedure in the bank that is related to the account of the letter of security and the documentary credit

12. Student's obligation

Method is adopted in line with the Ministry of Higher Education and Research informed consent requirements and also directed by the University of Salaheddin using various educational videos and lectures with the aim of connecting as much as possible of the information concerning the article to the student and enriched with examples and practical cases .

13. Forms of teaching

1. lectures to be delivered to students at the rate of two hours per week using scientific means of lecturing style and use of Legends and style electronic display through the use of (power point) displayed by Data show) (includes this offer: - A main and sub-headings. (B) Definition's mission and concepts.
2. Read the scientific article specified under the plan, both in terms of scientific references or process-related topics of study.
3. Preparation and participation during the semester and solving scientific assignments given to students during the semester.
4. Student discussion of the points raised in teaching.

The course material consists of shedding light on the most important banking accounting procedures related to bank accounts, and how to document them in the bank's daily accounting records and books.

14. Assessment scheme

- Students doing exams through two sessions in the school year of the annual grade, and the final total score for this exam every three months (40) degree three quarterly exams before and formed according to the degree (20), per semester and be.

- Classification of classroom activities and homework, and the preparation of reports, and examinations (competition), and absenteeism, and everything related to actively associated with the equivalent scientific art school student.
- Total annual quest for material subjects (40) degrees.
- The results of the final examinations the student in the first round and the second round in case the student final in the first round of 60 degrees.
- Gathers grades annual seek final exam grade in the first round and the second round to reach the final score out of 100 degrees, and the student is successful if they won a total of 50 degrees and above.

15. Student learning outcome:

At the end of this unit, students should be able to:

1. Apply analytical thinking tools to assess how the daily accounts of bank accounts are recorded.
3. Understand the rationale for banking operations from the accounting side.
4. With regard to deposit and withdrawal transactions, current and savings accounts and bank deposits
5. Gain a conceptual understanding of issues relating to bank credit accounts and letter of guarantee

17. The Topics:

Lecturer's name

week	Study subject	(N.hours)
1&2	Conceptual framework of the banking accounting system	(3 hours)
3	Accounting procedures for checking/depositing account	(3 hours)
4	Accounting procedures for checking/withdrawing account	(3 hours)
5	Accounting procedures for savings/deposit account	(3 hours)
6	Accounting procedures for a savings/withdrawal account	(3 hours)
7	Accounting procedures for calculating bank deposits/deposit	(3 hours)
	Accounting procedures for bank deposits/withdrawals	(3 hours)
8	Accounting procedures for accounts (current account, savings account, bank deposits)	(3 hours)
9	Accounting procedures for money transfers	(3 hours)
10	Accounting procedures for money transfers	(3 hours)
11	Accounting procedures for money transfers	(3 hours)
12	Accounting Procedures Letter of Guarantee	(3 hours)
13	Accounting Procedures Letter of Guarantee	(3 hours)
14	Documentary credit accounting procedures	(3 hours)
15	Documentary credit accounting procedures	(3 hours)

19. Examinations:

1. Compositional: In this type of exam the questions usually starts with Explain how, What are the reasons for...?, Why...?, How....?

2- Recording accounting entries for the daily accounts of each of, according to current, savings, bank deposits