

Academic program description form

University name: Northern Technical University.

College/Institute: Technical Management Institute - Nineveh.

Scientific Department: Department of Financial and Banking Technologies.

Name of the academic or professional program: Technical Diploma - Financial and Banking Technologies.

Name of final certificate: Technical Diploma in Financial and Banking Technologies.

Study system: Courses - first level - second course - accounting for insurance companies.

Description preparation date: 4/7/2024

Date of filling the file: 4/7/2024

the signature:-

the signature:-

Name of scientific assistant:-M. Muhammad Osama Ahmed

Name of department head:-M. Dr.. Loyalty Hazem Sultan

the date:-

the date:-

Check the file before

Division of Quality Assurance and University Performance

Name of the Director of the Quality Assurance and University Performance Division:

the date

the signature

Authentication of the Dean

See the program .١

Seeking Northern Technical University - Technical Management Institute - Nineveh - Department of Financial and Banking Technologies to prepare graduates in the field of finance and banking to work in government departments and governmental and private banks and to benefit from specialization in the practical and applied field.

Program message .٢

The Department of Financial and Banking Technologies at the Technical Management Institute - Nineveh aims to teach students the basics of accounting for the Iraqi National Insurance Company, including accounting laws and standards and preparing the necessary financial statements. Emphasis is placed on practical applications in the field of insurance company accounting and financial analysis, with an emphasis on professional ethics and reliability.

Program Goals .٣

A 1- Understand and understand the subject of insurance company accounting in order to record and tabulate daily entries in national and international insurance companies, financial institutions and all insurance companies.

A2- Dealing with the processes of recording daily entries and keeping accounting books in the insurance companies sector.

A3- Preparing the balance sheet and profit and loss statements for insurance companies..

Program accreditation .٤

Specialized Accounting/Teacher – Ali Abdel HasinEbadah Al-Khushaimi and Assistant Professor ❖
Dr. Ibrahim Abdel Musa Al-Sabari.

Accounting in insurance companies - according to international standards for the insurance ❖
sector with applications and solved examples / Dr. Salem Muhammad Abboud and Dr. Imad Rasan Hassan.

Other external influences .٥

We look forward to presenting the insurance company accounting subject in the second level of •
the first course, in a distinctive and interesting way. We aim to provide an interactive educational environment that helps students understand the concepts and applications of insurance company accounting in a practical way. We seek to provide students with the necessary skills to record and

analyze accounting entries in the insurance sector and prepare relevant financial reports.

Program structure				
comments *	percentage	Study unit	Number of courses	Program structure
Core course + elective		98	98	Enterprise requirements
			Yes	College requirements
			Yes	Department requirements
			There is	summer training
				Other

* Notes may include whether the course is core or elective.

Program description				
Credit hours		Name of the course or course	Course or course code	Year/level
	Theoretical + practical	Insurance companies accounting	FBT 103	2023-2024 / First level / Second course

Expected learning outcomes of the programme	
Knowledge	
	A1- The insurance company accounting course aims to keep pace with modern developments through communication and interaction with developments in the field of

	<p>insurance company accounting and adapting them to the learning process.</p> <p>A2- The insurance company accounting course seeks to continuously update and adapt to changes in the world of insurance and financial companies.</p> <p>A3- Special attention is given in the insurance company accounting subject to following up on innovations and modern technologies that affect the field of insurance company accounting.</p> <p>A4- The insurance company accounting course reflects the spirit of innovation and the search for creative solutions in the face of modern challenges in the world of insurance companies.</p>
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Skills	
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	<p>B 1-In the insurance company accounting course, understanding and practical application of basic accounting concepts are enhanced, including learning to prepare journal entries and prepare financial statements for insurance companies.</p> <p>B2- Learning these skills also includes carefully analyzing financial data to make the right financial decisions that support the sustainability of insurance companies.</p> <p>B3- In addition, the curriculum includes learning about ethical standards in the field of insurance</p>
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	<p>company accounting and the use of accounting information systems to ensure integrity and transparency.</p> <p>B4- Through the insurance company accounting course, students are trained in the process of transferring data to the ledger and preparing the necessary financial reports to ensure the accuracy and reliability of insurance companies' financial statements..</p>
Value	
	<p>A 1- Accuracy: The value of accuracy in insurance company accounting reflects the importance of preparing financial statements accurately and correctly to ensure correct conclusions and make correct financial decisions in the context of insurance companies.</p> <p>A2- Transparency: The value of transparency in insurance companies' accounting reflects the need to clarify and document all accounting processes in a clear and transparent manner to contribute to building trust and integrity in insurance companies' operations.</p> <p>C 3- Professional ethics: The value of professional ethics in insurance company accounting reflects commitment to ethical standards and ethical values in practicing the profession with integrity and good faith in the context of insurance companies.</p> <p>A4- Sustainability and Innovation: The value of sustainability and innovation in insurance company accounting reflects the need for innovative</p>

	thinking and sustainability in developing accounting processes to keep pace with modern developments and ensure the continuity of insurance companies' business..
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Teaching and learning strategies .٩
<p>- 1 Insurance company accounting course introduces students to the concepts and foundations of accounting for insurance companies and details important topics such as the budget and financial statements for this sector.</p> <p>2- The course encourages students' participation in solving mathematical accounting problems related to insurance companies in order to apply theoretical concepts to practical cases in this sector and develop the necessary practical skills.</p> <p>3- The course includes discussions and dialogues on the accounting vocabulary of insurance companies to enhance students' understanding, exchange opinions, and develop analytical skills and critical thinking in the context of insurance company accounting.</p>

Evaluation methods .١٠
Weekly, monthly and daily exams and the end of the course exam.

education institution .١١						
Faculty members: Moayed Abdel Wahed Najm						
Preparing the teaching staff		Special requirements/skills (if any)		Specialization		Scientific rank
lecturer	angel			private	general	
	angel			Banking and Financial Sciences	Banking and Financial Sciences	assistant teacher

Professional development

Orienting new faculty members

Attending workshops and courses in various fields in order to acquire additional skills.

Professional development for faculty members

Attending workshops and courses in various fields in order to acquire additional skills.

Acceptance standard .١٢

the average. -١

the desire. -٢

Admission plan. -٣

The most important sources of information about the program .١٣

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Rasan Hassan.

Program development plan .١٤

Updating the scientific content of the insurance company accounting course to include recent -١
developments in this field and their practical applications.

2- Diversifying teaching methods and organizing group work to enhance students' participation and
interaction with the material and apply accounting concepts to realistic scenarios in the field of insurance

companies..

Please check the boxes corresponding to the individual learning outcomes from the program subject to evaluation •

Program skills chart															
Learning outcomes required from the programme												Essential or optional?	Course Name	Course Code	Year/level
Value				Skills				Knowledge							
C4	C3	C2	C1	B4	B3	B2	B 1	A4	A3	A2	A1				
✓	✓ —	✓	✓	✓	✓	✓ —	✓	✓	✓	✓	✓	Basic	Insurance companies accounting	FBT 103	2023-2024 First level/second course

Course description form

The Insurance Companies Accounting course deals with learning and understanding the basic rules and concepts in the field of financial accounting related to insurance companies. .١
It includes training students in preparing journal entries, balance sheets, and financial statements for insurance companies. .٢
YFocus on the importance of accuracy and transparency in preparing and analyzing financial statements in the context of insurance company accounting. .٣
Encourages the application of professional ethics and ethical standards in the field of insurance company accounting. .٤
It promotes sustainability and innovation in developing and improving accounting processes in the insurance companies sector. .٥
It includes training students on recording accounting entries in insurance companies and reinsurance operations. .٦
It helps students understand the work of insurance companies and how to collect premiums from insureds in insurance companies. .٧

Course description form

Teaching hours	weeks	Topics	T
4	the first	Accounting system	1-
4	The second and third	Restrictive accounting treatment for accounting for life insurance operations	2-
4	Fourth and fifth	Life insurance applications depositories	3-
4	Sixth and seventh	Cancellation of insurance policies	4-
4	Eighth and ninth	Regular loans to life insurance policyholders	5-
4	The tenth and eleventh	Automatic loans for life insurance policyholders	6-
4	twelveth	Reparations	7-
4	Thirteenth	Liquidation of insurance policies	8-
4	fourteenth	Accounting treatment for reinsurance operations (outgoing and incoming)	9-
4	Fifteenth	Accounting treatment of capital and reserves	10-