

A COURSE MODULE DESCRIPTOR FORM

(Course Book)

Module Information			
Course Module Title	Accounting for Islamic banks		
زاوه كؤرس مۆديول	ژميريارى بۆ بانكه ئيسلاميهكان		
عنوان الوحدة	المحاسبة للبنوك الإسلامية		
Course Module Type		Module Code	AC3
ECTS Credits		Module Level	3
Semester of Delivery	II Semester (2021-2022)	Dept. Code	Acc
College (Code)	College of Administration & Economics		
Module Website (CMW)			
Module Leader (ML)	Khowanas khoshnaw		
e-mail	Khowanas.qader@lfu.edu.krd		
ML Acad. Title	Assistant.Lecturer	ML Qualification	Msc
ML ORCID			
ML Google Scholar Acc.	www.scholar.google.com/citations?user=UWWspccAAAAJ&hl=en		



Course Module Tutor			
Module Tutor email			
Date Approved		Version Number	

Relation with Other Modules

Pre-requisites	<p>Course level is intermediate. Students should know about Accounting for islamic banks types its Important: students should be able to make exercises. Please upgrade your knowledge if you are not google searching or the other methods to get good and fresh knowledge of this kind of Accounting for islamic banks types standards procedures and etc.... is essential to make well-organized.</p>
-----------------------	--

Module Aims, Learning Outcomes and Indicative Contents

Module Introductory Description	<p>This course is designed with the cooperation of PricewaterhouseCoopers, an international Accounting for islamic banks, tax and consullting firm, to provide an introduction to Accounting for islamic banks for accounting and finance students who are willing to upgrade their knowledge in financial Accounting techniques, International Standards on Accounting for islamic banks and International Financial Reporting Standards.</p> <p>Students who take this course are expected to:</p> <ol style="list-style-type: none"> 1. Ba ware of Accounting terminology. 2. Have knowledge about Accounting planning and execution. 3. Learn linkage between Accounting for islamic banks, accounting and financial statementanalysis. 4. Be aware of basics of International Financial Reporting Standards. 5. Express themselves and their ideas better than today in terms of technical points in accounting and Accounting for islamic banks
--	--

Module Aims	The course aims to provide the students with the ideas regarding various Accounting for islamic banks concepts & techniques and also emphasis the need of Accounting for islamic banks in the decision-making process.
Module Learning Outcomes	<p>At the end of the module the students should:</p> <p>be able to demonstrate an understanding of the functions of money and the financial system.</p> <p>understand the main determinants of interest rates in the bond and Accounting for islamic banks understand the importance of Accounting for islamic banks problems and the use of regulation.</p> <p>examine Accounting reports to explore the causes and consequences of Accounting reports Accounting ors decisions.</p> <p>understand how Accounting for islamic banks principles conduct Accounting for islamic banks standards.</p> <p>understand the role of Accounting for islamic banks and Accounting for islamic banks standards as determinants of the aggregate levels of national spending and income, output, employment and prices.</p>
Learning and Teaching Strategies	
Strategies	PPT lectures, forum discussions, forum participation

Module Delivery	
Structured workload (h/w)	3 hours / Week
Unstructured workload (h/w)	
Total workload (h/w)	3 hours / Week

Module Assessment				
Assessment of module will be according to the rules given by the universities such as by assignments, quiz, class participation, midterm exam and final exam				
Total				

Learning and Teaching Resources		
	Text	Available in the Library?
Required Texts		
Recommended Texts		Available upon bookshop
Websites		

Delivery Plan (Syllabus)	
	Material Covered
Week 1	Introduction of Accounting for islamic banks
Week 2	Preparation Before and Procedure of Accounting
Week 3	Importance of accounting for Islamic banks

Lebanese French UNIVERSITY

Quality
Assurance

Ministry of Higher Education and
Scientific Research
Kurdistan Region – Iraq



Week 4	Characteristics for Islamic banks
Week 5	Islamic banks and Accounting ethics
Week 6	Islamic banks and Accounting technics
Week 7	Services of Islamic banks
Week 8	Musharaka agreements
Week 9	Salam Agreements
Week 10	Mudharaba agreements
Week 11	Igara lease agreement
Week 12	Class Activity
Week 13	Murabaha agreement
Week 14	Class Activity
Week 15	Revision
Week 16	Final Exam

Course Keywords

Internal Accounting for islamic banks , Accounting technics, Coso framework , Sarbanes oxley , External Accounting

Lebanese French UNIVERSITY

Quality
Assurance

Ministry of Higher Education and
Scientific Research
Kurdistan Region – Iraq



APPENDIX: (Help and Information)

Lebanese French UNIVERSITY				
GRADING SCHEME				
Group	ECTS Grade	% of Students/Marks	Definition	GPA
Success Group (50 - 100)	A - Excellent	Best 10%	Outstanding Performance	5
	B - Very Good	Next 25%	Above average with some errors	4
	C - Good	Next 30%	Sound work with notable errors	3
	D - Satisfactory	Next 25%	Fair but with major shortcomings	2
	E - Sufficient	Next 10%	Work meets minimum criteria	1
Fail Group (0 – 49)	FX – Fail	(45-49)	More work required but credit awarded	
	F – Fail	(0-44)	Considerable amount of work required	
Note:				
NB Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. KNU has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.				

Useful Resource:

Designing Learning, From module outline to effective teaching

<https://www.sun.ac.za/english/faculty/arts/Documents/Designinglearning.pdf>

Lebanese French UNIVERSITY

Ministry of Higher Education and
Scientific Research
Kurdistan Region – Iraq



Quality
Assurance