

Faculty of Commerce & Business Administration**Intermediate Accounting****Information :****Course Code :** ACT 302**Level :** Undergraduate**Course Hours :** 3.00- Hours**Department :** Department of Accounting**Instructor Information :**

Title	Name	Office hours
Lecturer	Ola Mohamed Shawky Ibrahim Esa	24
Assistant Lecturer	Somia Ahmed Mohamed Bhaa Mohamed Mousa	

Area Of Study :

The objective of this course is to help students understand the nature of partnerships and corporations. By the end of the course, students will be able to understand characteristics of a partnership, formation of a partnership, the distribution of profits and losses among partners, admission of a new partner, withdrawal of an existing partner, and the liquidation of a partnership. Students will also be able to understand the nature and types of corporations, the formation of capital including the common and preferred stock, calculation of earnings per share, dividends distribution, accounting for short and long term investments, and the preparation of cash flow statements.

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