

Faculty of Commerce & Business Administration

Financial Accounting

Information :

Course Code : ACC 102 **Level :** Undergraduate **Course Hours :** 3.00- Hours

Department : Faculty of Commerce & Business Administration

Instructor Information :

Title	Name	Office hours
Associate Professor	Dina Abd El Aleem Mohamed Krema	5
Teaching Assistant	Michael Ayad Gayed Gendy	

Area Of Study :

The objective of this course is to help students to understand the important accounting methods and techniques that affect the preparation and presentation of financial statements. By the end of the course, students are able to identify the different types and accounting methods of calculating inventory. Also, Students understand the petty cash and how to prepare the bank reconciliation statement. In addition, they identify the different types and the accounting treatments for receivables, different depreciation methods of fixed assets, and the accounting for current and long term liabilities

Description :

Intermediate financial reporting concepts are the focus of this course. Major topics include: accounting for assets (tangible and intangible), depreciation methods, reporting requirements for current and long-term liabilities, accounting for dividend distributions, accounting for convertible securities and computing earnings per share

Course outcomes :

a.Knowledge and Understanding: :

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| 1 - | Explaining the nature and role of accounting |
| 2 - | Identifying the main users of financial information |
| 3 - | Understand the elements, uses, and limitations of each financial statement and the relationships among the statements |

b.Intellectual Skills: :

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| 1 - | Distinguishing between financial & management accounting |
| 2 - | Apply basic tools for analyzing financial statements |

c.Professional and Practical Skills: :

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| 1 - | Compute and interpret key financial ratios |
| 2 - | Explain how financial transactions are processed through the accounting information system each accounting period |

d.General and Transferable Skills: :

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| 1 - | Identify and illustrate issues relating to the acquisition, use, depreciation, and disposal of long-lived assets |
| 2 - | Identify and illustrate how internal controls are used to manage and |

Course Topic And Contents :

Topic	No. of hours	Lecture	Tutorial / Practical
Chapter Seven: Accounting information system	4	3	1
Chapter Seven	4	3	1
Chapter Eight: Cash and internal control	4	3	1
Chapter Eight	4	3	1
Chapter Nine: Accounting for receivables	4	3	1
First Mid Term Exam	2		
Chapter Nine	4	3	1
Chapter Ten: Plant assets, natural resources and intangibles	4	3	1
Chapter Ten	4	3	1
Second Mid Term Exam	2		
Chapter Eleven: Current Liabilities and payroll accounting	4	3	1
Chapter Eleven	4	3	1
Revision	4	3	1

Teaching And Learning Methodologies :

Lectures

Data show in lectures

Class discussion

Exercises and cases

Course Assessment :

Methods of assessment	Relative weight %	Week No	Assess What
Final Exam	40.00	16	
First Mid-Term Exam	20.00	6	
Participation	10.00	13	
Quiz	10.00	9	
Second Mid-Term Exam	20.00	11	

Course Notes :

Handouts

Recommended books :

Jerry, J. Weygandt, Paul, D. Kimmel, Accounting Principles, 11th Ed, 2013, John, Wiley & Sons Inc