

## COURSE FILE SUMMARY

### COURSE INFORMATION

<u>College / Institute / Centre</u>	Management & Technology	Department	Finance & Accounting
<u>Programme Title</u>	Bachelor of Finance & Accounting	Programme Code	
<u>Course Title</u>	Principles of Accounting I	Course Code	EY111
	Lecture	Lab / <u>Tutorial</u>	Credit
<b># Hours</b>	-----2 Hrs-----	-----2 Hrs-----	-----3 Hrs-----
<b>Pre Requisites : NA</b>			

### COURSE AIM

This course aims to provide the basis for the fundamental concepts of accounting, measuring, recording, and reporting business transactions. This introduction course in financial accounting reviews the accounting cycle & the preparation of financial Statements.

### COURSE OBJECTIVES

- Explain the meaning of accounting as part of the business context
- Identify economic events (Financial Transactions)
- Measure the economic events
- Recording & reporting the financial transactions

### STAFF REQUIREMENTS

	<b>Qualifications</b>	<b>Special Skills</b>	<b>Number</b>
<u>Lectures</u>	PH. D. Accounting Major		1
<u>Tutorials</u>	B. Com. In Accounting		1
<u>Laboratories / Workshops</u>			

## LECTURE SCHEDULE

Lecture			Description
#	Week	Hrs	
1	1 <sup>st</sup>	2	Introduction and overview
2	2 <sup>nd</sup>	2	Nature of accounting and GAAP
3	3 <sup>rd</sup>	2	Uses and users of accounting
4	4 <sup>th</sup>	2	Measuring and recording economic events
5	5 <sup>th</sup>	2	Accounting Equation
6	6 <sup>th</sup>	2	Comprehensive problem
7	7 <sup>th</sup>	2	7 <sup>th</sup> . week exam
8	8 <sup>th</sup>	2	Measuring business income
9	9 <sup>th</sup>	2	Completion of accounting cycle
10	10 <sup>th</sup>	2	Adjusting Entries
11	11 <sup>th</sup>	2	Comprehensive problem
12	12 <sup>th</sup>	2	12 <sup>th</sup> . week exam
13	13 <sup>th</sup>	2	Adjusting Entries, cont., and Adjusted Trial Balance
14	14 <sup>th</sup>	2	Work Sheet and Financial Statements
15	15 <sup>th</sup>	2	Closing Entries and comprehensive problems
16	16 <sup>th</sup>	2	Final exam

## TEXT BOOKS

Code*	Description
.....	"Financial & Managerial Accounting" Second Edition, Horengren, Harrison, OLiver

## REFERENCE BOOKS

Code*	Description
	NA

## TUTORIAL SCHEDULE

Tutorial			Topic
#	Week	Hrs	
1	1	2	Introducing Teaching Assistant to Section Students
2	2	2	Introduction to the ethical business concept & the Monetary Unit & the Economic entity assumptions.
3	3	2	Introduction to the Need for Accounting in the Business World
4	4	2	Introduction to the Concept of Accounting and its Nature
5	5	2	Analyzing Economic Events that Accounting is Concerned with
6	6	2	Solving Economic Events in the Tabular Form of the Accounting Equation
7	7	2	General Revision on Principles of Accounting & Solving Problems using the Accounting Equation
8	8	2	Solving the 7 <sup>th</sup> Week Exam
9	9	2	The Identification of the Drivers for Business Income
10	10	2	Completion of Accounting Cycle and Preparing Financial Statements
11	11	2	Solving Adjusting Entries and Preparing Adjusted Financial Statements
12	12	2	General Revision & Solving Comprehensive Problem including a Complete Accounting Cycle
13	13	2	Solving the 12 <sup>th</sup> Week Exam
14	14	2	Solving exercises on adjusting entries, adjusted trial balance, and work sheet
15	15	2	Solving on closing entries and comprehensive problems

**LABORATORY WORKSHOP SCHEDULE**

Laboratory				Description
#	Week	Hrs.	Code	
...	.....	.....	.....	NA
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COMPUTER USAGE
NA
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GRADING AND ASSESSMENT METHOD										
Week #	Points	Written	Oral	Term Paper	Continuous	Thesis				
7	30	30								
12	20	20								
1-15	10			10						
16	40	40								

**Prepared by:**

Designation

Name Dr. Amr Abd El Aziz

Sign 

Date 1/9/2010

**Approved by:**

Designation


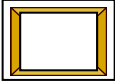







Name Dr. Amr Abd El Aziz

Sign 

Date 1/9/2010

READING MATERIAL	
Code*	Description
TB	Accounting
.....	.....
.....	.....
.....	.....
* TB : Text Book      RB: Reference Book      ST: Standards / Codes      LN: Lecture Notes	

SUPPLEMENTARY MATERIAL	
Code*	Description
OS	Slides
.....	.....
.....	.....
.....	.....
*PR: Periodical Audio Cassette      SW: Software      VT: Video Tape      OS: Overhead Slide      MD: Model      AC:	

EDUCATIONAL RESOURCES								
								
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