

## **SESSION PLAN**

### \*Lecture / Tutorial / Laboratory / Workshop

|         | Course Particulars                  |
|---------|-------------------------------------|
| #:EY111 | Title: Principles of Accounting (I) |

| SESSION PARTICULARS |                                  |              |
|---------------------|----------------------------------|--------------|
| #: One              | Title: Introduction and Overview | Hrs: 2 Hours |

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| # | Outcome Description   |
|---|---|
|   | <ul> <li>Explain What Accounting Is</li> <li>Understand Why Ethics is a Fundamental Business Concept</li> <li>Explain the Meaning of the Monetary Unit Assumption &amp; the Economic Entity<br/>Assumption</li> </ul> |

### Prepared by:

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Dr. Amr Abd El Aziz

Date

1/9/2010

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|         | COURSE PARTICULARS                  |  |
|---------|-------------------------------------|--|
| #:EY111 | Title: Principles of Accounting (1) |  |

| SESSION PARTICULARS |                                      |              |
|---------------------|--------------------------------------|--------------|
| #: Two              | Title: Nature of Accounting and GAAP | Hrs: 2 Hours |

|   | LEARNING OUTCOMES / ABILITIES GAINED* |
|---|---------------------------------------|
| #   | Outcome Description                   |
| Explain the Meaning of Generally Accepted Accounted Principles & the Cost Concept |                                       |

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| Sign         | Amel                | Sign            | ame                 |
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|        | Course Particulars                |
|--------|-----------------------------------|
| #EY111 | Title: Principles of Accounting 1 |

|               | SESSION PARTICULARS               |              |
|---------------|-----------------------------------|--------------|
| #: Three Titl | tle: Uses and Users of Accounting | Hrs: 2 Hours |

|   | LEARNING OUTCOMES / ABILITIES GAINED*  |  |  |
|---|--|--|--|
| # | Outcome Description  |  |  |
|   | <ul> <li>The Users of Accounting Information</li> <li>Management Needs</li> <li>Users with a Direct Financial Interest</li> <li>Users with an Indirect Financial Interest</li> </ul> |  |  |

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|---------|-----------------------------------|
| #:EY111 | Title: Principles of Accounting 1 |

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|---------------------|--|--------------|
| #: Four             | Title: Measuring and Recording Economic Events | Hrs: 2 Hours |

|   | LEARNING OUTCOMES / ABILITIES GAINED*  |
|---|--|
| # | Outcome Description  |
|   | <ul> <li>Analyze the Effect of Business Transactions</li> <li>Understand What the Four Financial Statements are &amp; How They are Prepared</li> </ul> |

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|--------------------|-------------------------------------|--|
| #:EY111            | Title: Principles of Accounting (1) |  |

|         | Session Particulars        |              |
|---------|----------------------------|--------------|
| #: Five | Title: Accounting Equation | Hrs: 2 Hours |
|         |                            |              |

|   | LEARNING OUTCOMES / ABILITIES GAINED*   |
|---|---|
| # | Outcome Description   |
|   | <ol> <li>State the Basic Accounting Equation &amp; Explain the Meaning of Assets,<br/>Liabilities, &amp; Owner's Equity.</li> </ol> |

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| Course Particulars |                                     |  |
|--------------------|-------------------------------------|--|
| #:EY111            | Title: Principles of Accounting (1) |  |

|                                       | Session Partici  | JLARS               |  |
|---------------------------------------|--|---------------------|--|
| #: Six                                | Title: Comprehensive Problem   | Hrs: 2 Hours        |  |
| LEARNING OUTCOMES / ABILITIES GAINED* |  |                     |  |
| #                                     | Outcome De   | Outcome Description |  |
|                                       | Comprehensive problem solving, on understanding economic events, placing them     in the accounting equation, posting to T-accounts, and preparing financial     statements. |                     |  |
| Pre                                   | Prepared by: Approved by:  |                     |  |

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| Course Particulars |                                     |  |
|--------------------|-------------------------------------|--|
| #:EY111            | Title: Principles of Accounting (1) |  |

|          | Session Particulars  |              |
|----------|----------------------|--------------|
| #: Seven | Title: Mid-Term Exam | Hrs: 2 Hours |
|          |                      |              |

|   | LEARNING OUTCOMES / ABILITIES GAINED* |  |  |
|---|---------------------------------------|--|--|
| # | Outcome Description                   |  |  |
|   | Mid-Term Exam                         |  |  |

| Prepared by: |                     | Approved k  | ру:                 |
|--------------|---------------------|-------------|---------------------|
| Designation  | n                   | Designation | I                   |
| Name         | Dr. Amr Abd El Aziz | Name        | Dr. Amr Abd El Aziz |
| Sign         | ame                 | Sign        | aml                 |
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| Course Particulars |                                     |  |
|--------------------|-------------------------------------|--|
| #:EY111            | Title: Principles of Accounting (1) |  |

| Session Particulars                   |                                  |              |  |  |
|---------------------------------------|----------------------------------|--------------|--|--|
| #: Eight                              | Title: Measuring Business Income | Hrs: 2 Hours |  |  |
| LEARNING OUTCOMES / ABILITIES GAINED* |                                  |              |  |  |
| #                                     | Outcome Description              |              |  |  |

| # | Outcome Description  |  |  |  |
|---|--|--|--|--|
|   | <ul> <li>Profitability Measurement: The Role of Business Income</li> </ul> |  |  |  |
|   | The Accounting Period Issue  |  |  |  |
|   | The Continuity Issue   |  |  |  |
|   | The Matching Issue   |  |  |  |
|   | Accrual Accounting   |  |  |  |

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## \*Lecture / Tutorial / Laboratory / Workshop

|         | Course Particulars                  |
|---------|-------------------------------------|
| #:EY111 | Title: Principles of Accounting (1) |

| SESSION PARTICULARS  |   |  |  |  |  |
|--|---|--|--|--|--|
| #: Nine Title: Completion of Accounting Cycle Hrs: 2 Hours |   |  |  |  |  |
| LEARNING OUTCOMES / ABILITIES GAINED*                      |   |  |  |  |  |
| #  | Outcome Description   |  |  |  |  |
|  | <ul> <li>Overview of Accounting Cycle</li> <li>Closing Entries</li> <li>The Post Closing Trial Balance</li> </ul> |  |  |  |  |

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|             | COURSE PARTICULARS   |                  |                  |                     |  |
|-------------|--|------------------|------------------|---------------------|--|
| #:E         | #:EY111 Title: Principles of Accounting  |                  |                  |                     |  |
|             |  | SESSION PAR      | RTICULARS        |                     |  |
| #: Ten      | #: Ten Title: Adjusting Entries  |                  |                  | Hrs: 2 Hours        |  |
|             |  | EARNING OUTCOMES | / ABILITIES GAIN | ED*                 |  |
| #           |  |                  | e Description    |                     |  |
|             | <ul> <li>The Adjustment Process</li> <li>Allocated Deferred Costs Between Two or More Accounting Periods</li> <li>Recognizing Unrecorded Expenses</li> <li>Allocating Recorded Unearned Revenue</li> </ul> |                  |                  |                     |  |
| Pre         | pared by:  |                  | Approv           | red by:             |  |
| Designation |  |                  | Designa          | Designation         |  |
| Nar         | Name Dr. Amr Abd El Aziz   |                  | Name             | Dr. Amr Abd El Aziz |  |
| Sigr        | n (  | June &           | Sign             | ame                 |  |
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|---|-------------------|-----------------------|---------------------|--|--|
|   |                   | ANNOLANO              |                     |  |  |
|   |                   |                       |                     |  |  |
|   | Session P         | ARTICULARS            |                     |  |  |
| #: Twelve Title: Twelfth Week Exam Hrs: 2 Hours |                   |                       | Hours               |  |  |
|   |                   |                       |                     |  |  |
| #   |                   | S / ABILITIES GAINED* |                     |  |  |
| #   | Outco             | ome Description       |                     |  |  |
|   | Twelfth Week Exam |                       |                     |  |  |
| Pre   | pared by:         | Approved by:          |                     |  |  |
| Designation Designation                         |                   |                       |                     |  |  |
| Name Dr. Amr Abd El Aziz                        |                   | Name                  | Dr. Amr Abd El Aziz |  |  |
| Sigr  | aml               | Sign                  | aml                 |  |  |
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| #:EY111 | Title: Principles of Accounting (1) |  |
|         | SESSION PARTICULARS                 |  |

#: Thirteen Title Adjusting Entries, cont., and Adjusted Trial Balance

Hrs: 2 Hours

|   | LEARNING OUTCOMES / ABILITIES GAINED*   |  |  |  |
|---|---|--|--|--|
| # | Outcome Description   |  |  |  |
|   | <ul> <li>The Adjustment Process, cont.</li> <li>Preparing the adjusted trial balance</li> </ul> |  |  |  |

| Prepared by: |                     | Approved k  | by:                 |
|--------------|---------------------|-------------|---------------------|
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|---------------------------------------|--------------------------|---|--|--------------|--|
| #:EY111                               |                          | Title: Principles of Accounting (1)       |  |              |  |
|                                       | Session Particulars      |   |  |              |  |
| #: Fourteen Title: Work She           |                          | eet and Financial Statements Hrs: 2 Hours |  | Hrs: 2 Hours |  |
| LEARNING OUTCOMES / ABILITIES GAINED* |                          |   |  |              |  |
| #                                     | Outcome Description      |   |  |              |  |
|                                       | Preparing the work sheet |   |  |              |  |

Financial statements

| Prepared by: |                     | Approved I  | by:                 |
|--------------|---------------------|-------------|---------------------|
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|---|--|-------------------------------------|--------------|--|--|--|--|--|
| Session Particulars   |  |                                     |              |  |  |  |  |  |
| #: Fifteen Title Closing Entries and comprehensive problems |  |                                     | Hrs: 2 Hours |  |  |  |  |  |

|   | LEARNING OUTCOMES / ABILITIES GAINED*                  |  |  |  |  |
|---|--|--|--|--|--|
| # | # Outcome Description                                  |  |  |  |  |
|   | <ul><li>The closing process</li><li>problems</li></ul> |  |  |  |  |

### Prepared by:

| Prepared by: |                     | Approved by: |                     |  |
|--------------|---------------------|--------------|---------------------|--|
| Designation  |                     | Designation  |                     |  |
| Name         | Dr. Amr Abd El Aziz | Name         | Dr. Amr Abd El Aziz |  |
| Sign         | aml                 | Sign         | amk                 |  |
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|---------------------------------------|--------------|-------------------------------------|---------|--------------|---------------------|--|--|--|--|
| #:EY111                               |              | Title: Principles of Accounting (1) |         |              |                     |  |  |  |  |
| Session Particulars                   |              |                                     |         |              |                     |  |  |  |  |
| #: Sixteen Title: Final E             |              |                                     |         | Hrs: 2 Hours |                     |  |  |  |  |
| LEARNING OUTCOMES / ABILITIES GAINED* |              |                                     |         |              |                     |  |  |  |  |
| #                                     |              |                                     |         |              |                     |  |  |  |  |
|                                       | Final Exam   |                                     |         |              |                     |  |  |  |  |
| Prep                                  | Prepared by: |                                     | Approv  | ed by:       |                     |  |  |  |  |
| Desi                                  | gnation      |                                     | Designa | ation        |                     |  |  |  |  |
| Nam                                   | e Dr. Ar     | Dr. Amr Abd El Aziz Nam             |         |              | Dr. Amr Abd El Aziz |  |  |  |  |
| Sign                                  | aml          |                                     | Sign    | Sign Amrle   |                     |  |  |  |  |
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