

## Lecture / \*Tutorial / Laboratory / Workshop

		COURSE PARTICULARS	
#:EY111		Title: Principles of Accounting (I)	
		SESSION PARTICULARS	
#: One	Title: Introducii Students.	ng Teaching Assistant to Section	Hrs: 2 Hours
		LEARNING OUTCOMES / ABILITIES O	GAINED*
#		Outcome Description	
Pron	ared by:	Δρι	nroved hv <sup>.</sup>

Prepared b	by:	Approved b	oy:
Designation	n	Designation	I
Name	Dr. Amr Abd El Aziz	Name	Dr. Amr Abd El Aziz
Sign	ame	Sign	amb
Date	1/9/2010	Date	1/9/2010

#### Lecture

**Source Material** 

(Text Book)

Supplementary Material

**Educational Resources** 

(White Board)



## Lecture / \*Tutorial / Laboratory / Workshop

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

	Session Particulars	
#: Two	Title: Introduction to the ethical business concept & the Monetary Unit & the Economic Entity assumptions.	Hrs: 2 Hours

	LEARNING OUTCOMES / ABILITIES GAINED*
#	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 Assumption.</li> </ul>

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

		COURSE PARTICULARS	
#:EY1	11	Title: Principles of Accounting 1	
		SESSION PARTICULARS	
#: Three	Title: Introduct Business Worl	ion to the Need for Accounting in th d	e Hrs: 2 Hours
		LEARNING OUTCOMES / ABILITIES	GAINED*
#		Outcome Description	on
	<ul><li>Management</li><li>Users with a</li></ul>	f Accounting Information It Needs I Direct Financial Interest In Indirect Financial Interest	
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College Of Management and Technology Department of: Finance and Accounting

## **SESSION PLAN**

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	COURSE PARTICULARS
#:EY111	Title: Principles of Accounting 1
	Session Particulars

#: Four	Title: Introduction to the Concept of Accounting and GAAP	Hrs: 2 Hours

	LEARNING OUTCOMES / ABILITIES GAINED*
#	Outcome Description
	<ul> <li>Explain the Meaning of Generally Accepted Accounted Principles &amp; the Cost Concept</li> </ul>

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

	SESSION PARTICULARS	
#: Five	Title: Analyzing Economic Events that Accounting is Concerned with	Hrs: 2 Hours

	LEARNING OUTCOMES / ABILITIES GAINED*		
#	Outcome Description		
	<ul> <li>State the Basic Accounting Equation &amp; Explain the Meaning of Assets, Liabilities, &amp; Owner's Equity</li> <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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## Lecture / \*Tutorial / Laboratory / Workshop

		COURSE PARTICULARS	
#:EY	′111	Title: Principles of Accounting (1)	
		Session Particulars	
#: Six	#: Six Title: Solving Economic Events in the Tabular Form of the Accounting Equation		
		EARNING OUTCOMES / ABILITIES GAIN	NED*
#		Outcome Description	
	-	ive problem solving, on understanding enting equation from Text Book	economic events, placing them
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## Lecture / \*Tutorial / Laboratory / Workshop

	COURSE PARTICULARS			
#:EY111		Title: Principles of Accounting (1)		
		SESSION PA	ARTICULARS	
#: Seven	#: Seven Title: General Revision on Principles of Accounting & Hrs: 2 Hours Solving Problems using the Accounting Equation			Hrs: 2 Hours
		EARNING OUTCOMES	S / ABILITIES GAIN	IED*
#	# Outcome Description			
	Comprehensive problem solving, on understanding economic events, placing them in the accounting equation, posting to T-accounts, and preparing financial statements.			
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## Lecture / \*Tutorial / Laboratory / Workshop

	COURSE PARTICULARS			
#:EY111	#:EY111 Title: Principles of Accounting (1)			
	Session Par			
#: Eight Title: Solving the 7 <sup>th</sup> Week Exam Hrs: 2 Hours				
# • S				
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### Lecture / \*Tutorial / Laboratory / Workshop

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

	Session Particulars	
#: Nine	Title: The Identification of the Drivers for Business       Hrs: 2 Hours         Income       Hrs: 2 Hours	
	LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description	
	Profitability Measurement: The Role of Business Income	
	The Accounting Period Issue	
	The Continuity Issue	

The Matching IssueAccrual Accounting

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	Course Particulars
#:EY111	Title: Principles of Accounting

	Session Particulars	
#: Ten	Title: Completion of Accounting Cycle and Preparing Financial Statements	Hrs: 2 Hours
	LEARNING OUTCOMES / ABILITIES GAI	NFD*
#	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	
#:EY111	Title: Principles of Accounting (1)

	Session Particulars	
#: Elever	Title: Solving Adjusting Entries and Preparing Adjusted Financial Statements	Hrs: 2 Hours
LEARNING OUTCOMES / ABILITIES GAINED*		
# Outcome Description		
	The Adjustment Process     Allocated Deferred Costs Between Two or More Accounting Periods     Becognizing Unrecorded Expenses	

- Recognizing Unrecorded Expenses
- Allocating Recorded Unearned Revenue

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Course Particulars		
#:EY111	Title: Principles of Accounting	

	SESSION PARTICULARS	
#: Twelve	Title: General Revision & Solving Comprehensive Problem including a Complete Accounting Cycle	Hrs: 2 Hours

	LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description	
	Solving Comprehensive Problem from Text Book, including journal entries of economic events, posting to T-accounts, preparing Trial Balance & Unadjusted Financial Statements, recording Adjusting Entries, and Preparing Adjusted Trial Balance & Financial Statements.	

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

	SESSION PARTICULARS	
#: Thirteen	Title Solving the 12 <sup>th</sup> Week Exam	Hrs: 2 Hours

	LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description	
	Solving the 12 <sup>th</sup> Week Exam	

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

	Session Particulars
#: Fourteen	Title: Solving exercises on adjusting entries, adjusted trialHrs: 2 Hoursbalance, and work sheet

	LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description	
	The Adjustment Process, cont.	
	Preparing the adjusted trial balance	

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

	Session Particulars	
#: Fifteen	Title Solving on closing entries and comprehensive problems	Hrs: 2 Hours

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

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