

COURSE FILE SUMMARY

COURSE INFORMATION

College / Institute / Centre	Of Management & Technology	Department	Finance and accounting
Programme Title	Bachelor of Business Administration	Programme Code	
Course Title	Accounting” 2 “	Course Code	EY121
	Lecture	Lab / Tutorial	Credit
# Hours	-----2-----	-----2-----	-----3-----
Pre Requisites :	Accounting “1”		

COURSE AIM

This is the second course of accounting principles. This course aims to enhance students’ knowledge about accounting systems and internal control, and introduction to financial statement analysis. In addition this course focuses on accounting for financial assets, inventories, plant assets and liabilities.

COURSE OBJECTIVES

- Discuss the forms of business organization
- Describe the accounting system and the internal control.
- Analyze, understand and interpret the accounting information.
- Account for assets and liabilities.

STAFF REQUIREMENTS

	Qualifications	Special Skills	Number
Lectures	PH. D. Accounting Major		
Tutorials	B. Com. In Accounting		
Laboratories / Workshops			

LECTURE SCHEDULE

Lecture			Description
#	Week	Hrs	
1	1	2	Introduction to merchandising activities.
2	...2...	2	Types of inventory systems, part 1
3	...3...	2	types of inventory systems, part 2
4	...4...	2	Financial assets, part 1
5	...5...	2	financial assets, part 2
6	...6...	2	Introduction to accounts receivables and notes receivables.
7	...7...	2	Mid-Term Exam.
8	...8...	2	Inventories and cost of good sold. part 1
9	9	2	Inventories and cost of good sold. Part 2
10	10	2	Plants and intangible assets.
11	11	2	Intangible assets.
12	12	2	Twelfth Week Exam.
13	13	2	Liabilities. part 1
14	14	2	Liabilities. part 2
15	15	2	General revision.
16	16	2	Final Exam.....

TEXT BOOKS

Code*	Description
.....	Financial and managerial accounting. Second edition , Horengren, Harrison, Oliver.

REFERENCE BOOKS

Code*	Description
.....NA.....

TUTORIAL SCHEDULE

Tutorial			Topic
#	Week	Hrs	
1	1	2	Application problems on the uses of income statement for a merchandising company
2	...2...	2	Application problems on the perpetual inventory system.
3	...3...	2	Application problems on the periodic inventory system.
4	...4...	2	Application problems on the petty cash.
5	...5...	2	Application problems on the bank reconciliation.
6	...6...	2	Application problems on the accounts receivables.
7	...7...	2	Application problems on the first in first out method
8	...8...	2	Application problems on the last in first out method
9	9	2	Application problems on the weighted average method
10	10	2	Application problems on the straight line depreciation method
11	11	2	Application problems on the double declining method
12	12	2	Application problems on the amortization of intangible assets and goodwill
13	13	2	Application problems on the accounts payable.
14	14	2	Application problems on the notes payablees
15	15	2	applications on Liabilities
16	16	2	Final Exam

