# College Of Management and Technology Department of: Finance and Accounting

#### **S**ESSION PLAN

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

Course Particulars		
#:EY121	Title: Accounting "2"	

	Session Particulars	
#: One	Title: Application problems on the uses of income statement for a merchandising company	Hrs: 2 Hours

	LEARNING OUTCOMES / ABILITIES GAINED*				
#	Outcome Description				
	Overview on the merchandising activities.				
	Application problems on calculations of cost of good sold.				
	<ol><li>Application problems on the uses of income statement for a merchandising company.</li></ol>				
	4. Exercises solved Ex 6-7, Ex6-8, Ex6-11.				

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Course Particulars		
#:EY121.	Title: Accounting"2"	

	Session Particulars	
#: Two	Title: Application problems on the perpetual inventory system.	Hrs: 2 Hours

LEARNING OUTCOMES / ABILITIES GAINED*				
#	Outcome Description			
	<ol> <li>Overview on types of inventory systems.</li> <li>Application problems on the perpetual inventory system.</li> <li>Application problems on the difference between the gross and the net method under the perpetual inventory system.</li> <li>Problem 6-1, problem 6-4.</li> </ol>			

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Course Particulars			
#:EY121	Title: Accounting "2"		

Session Particulars			
#: Three	Title: Application problems on the periodic inventory system.	Hrs: 2 Hours	

	LEARNING OUTCOMES / ABILITIES GAINED*
#	Outcome Description
	<ol> <li>Overview on the periodic inventory system.</li> <li>Application problems on the periodic inventory system.</li> <li>problem 6-5, problem 6-6</li> </ol>

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#:EY121	Title: Accounting "2"	

Session Particulars		
#: Four	Title: Application problems on the petty cash.	Hrs: 2 Hours

	LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description	
	<ol> <li>Overview on the financial assets.</li> <li>Application problems on the petty cash.</li> <li>Ex 7-5, problem 7-1.</li> </ol>	

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#: EY121	Title: Accounting "2"

Session Particulars		
#: Five	Title: Application problems on the bank reconciliation.	Hrs: 2 Hours

	LEARNING OUTCOMES / ABILITIES GAINED*
#	Outcome Description
	<ol> <li>Overview on the bank reconciliation.</li> <li>Application problems on the bank reconciliation.</li> <li>Ex 7-6, problem 7-2.</li> </ol>

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	Course Particulars
#:EY121	Title: Accounting "2"

	Session Particulars	
#: Six	Title: Application problems on the accounts receivables.	Hrs: 2 Hours

	LEARNING OUTCOMES / ABILITIES GAINED*
#	Outcome Description
	<ol> <li>Overview on the accounts receivables and estimating the uncollectible accounts.</li> <li>Application problems on the accounts receivables.</li> <li>Ex 7-9, Ex 7-12.</li> </ol>

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#:EY121	Title: Accounting "2"

	Session Particulars	
#: Seven	Title: Application problems on the first in first out method	Hrs: 2 Hours

	LEARNING OUTCOMES / ABILITIES GAINED*
#	Outcome Description
	<ol> <li>Solving the mid –term exam.</li> </ol>

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#:EY121	Title: Accounting "2"

Session Particulars		
#: Eight	Title: Application problems on the last in first out method	Hrs: 2 Hours

LEARNING OUTCOMES / ABILITIES GAINED*		
#	Outcome Description	
	<ol> <li>Overview on inventories and cost of good sold.</li> <li>Application problems on the first in first out method.</li> <li>Ex 8-7, Ex 8-12.</li> </ol>	

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Course Particulars	
#:EY121	Title: Accounting "2"

	Session Particulars	
#: Nine	Title: Application problems on the weighted average method	Hrs: 2 Hours

	LEARNING OUTCOMES / ABILITIES GAINED*		
#	Outcome Description		
	1.overview on inventories and cost of good sold 2. Application problems on the last in first out method. 3. Ex 8-12, Ex 8-13, problem 8-3.		

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	Course Particulars
#:EY121	Title: Accounting "2"

Session Particulars		
#: Ten	Title: Application problems on the straight line depreciation method	Hrs: 2 Hours

	LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description	
	<ol> <li>Overview on the weighted average method.</li> <li>Application problems on the weighted average method.</li> <li>Problem 8-5, problem 8-8.</li> </ol>	

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Course Particulars		
#:EY121	Title: Accounting "2"	

Session Particulars		
#: Eleven	Title: Application problems on the double declining method	Hrs: 2 Hours

	LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description	
	overview on the plants and fixed assets	
	<ol><li>Application problems on the straight line depreciation method.</li></ol>	
	<ol><li>Application problems on the double declining method.</li></ol>	
	4. Ex 9-3, Ex9-4, problem 9-3, problem 9-4.	

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Course Particulars		
#: EY121	Title: Accounting "2"	

Session Particulars		
#: Twelve	Title: Application problems on the amortization of intangible assets and goodwill	Hrs2 Hours

	LEARNING OUTCOMES / ABILITIES GAINED*	
#	t Outcome Description	
	Application problems on amortization of intangible assets and goodwill.     Ex 9-8, problem 9-6.	

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Course Particulars		
#:EY121	Title: Accounting "2"	

Session Particulars		
#: Thirteen	Title: Application problems on the accounts payable.	Hrs:2 Hours

LEARNING OUTCOMES / ABILITIES GAINED*			
#	Outcome Description		
	Solving the 12 <sup>th</sup> week exam.		

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Course Particulars		
#:EY121	Title: Accounting "2"	

	Session Particulars	
#: Fourteen	Title Application problems on the notes payblees	Hrs: 2 Hours

	LEARNING OUTCOMES / ABILITIES GAINED*			
#	# Outcome Description			
	<ol> <li>Overview on the liabilities and treatment of accounts payable.</li> <li>Application problems on the accounts payable.</li> <li>Ex 10-8, Ex 10-12.</li> </ol>			

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#:EY121	Title: Accounting "2"

Session Particulars		
#: Fifteen	Title applications on Liabilities	Hrs: 2 Hours

Learning Outcomes / Abilities Gained*	
#	Outcome Description
	<ol> <li>overview on the liabilities and treatment of notes payables</li> </ol>
	<ol><li>Application problems on notes payables.</li></ol>
	3. Ex 10-11, problem 10-2.
	4. General revision.

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