



## برنامج الدرجة الجامعية المتوسطة

|                          |                  |
|--------------------------|------------------|
| المحاسبة                 | التخصص           |
| محاسبة باللغة الإنجليزية | اسم المادة       |
| ٠٢١٠٠٣٢٤١                | رقم المادة       |
| ٣                        | الساعات المعتمدة |
| ٢                        | ساعة نظري        |
| ٢                        | ساعة عملي        |

## وصف المادة الدراسية:

- ❖ It contains introduction to accounting, functions and goals, importance, the accounting system. Double entry system, balance transactions, trial balance and preparation of final accounts (financial statements). Accounting treatments for merchandize, commercial paper, depreciation. It contains also adjustments in deferrals and accruals, fixed and current assets, classification of financial statements and owners equity statement, errors and corrections.

## اهداف المادة الدراسية:

بعد دراسة هذه المادة يتوقع من الطالب ان يكون قادرا على تحقيق الاهداف التالية:

1. Identifying what we mean by accounting, its concepts and principles.
2. Recognizing the actual accounting practices of recording transactions and preparing T accounts.
3. Accounting for assets.
4. Accounting treatment for merchandize operation.
5. Accounting for depreciation using straight line method.
6. Accounting treatment for Bill of exchange.
7. Making adjustment for Accruals & Deferrals.
8. Preparing financial statements.

## الوصف العام:

| Unit number | Topics                     | Contents  | Week       |
|-------------|----------------------------|---|------------|
| Unit -1-    | Introduction Of Accounting | <ul style="list-style-type: none"> <li>• Definition of accounting</li> <li>• The users of accounting information</li> <li>• Classification of accounting</li> <li>• Definition of book keeping</li> <li>• Identifying accounting principles, concepts, conventions</li> </ul>   | 1<br>Week  |
| Unit -2-    | Double entry book-keeping  | <ul style="list-style-type: none"> <li>• Understand meaning of double entry book-keeping</li> <li>• Meaning of basic accounting terminologies</li> <li>• Meaning of account</li> <li>• Classification of accounts</li> <li>• Rules for journalizing</li> <li>• Understanding the balance sheet equation</li> <li>• Analyzing transaction using the accounting Equation (debit, credit)</li> </ul> | 2<br>Weeks |
| Unit -3-    | Accounting Cycle           | <ul style="list-style-type: none"> <li>• Process of accounting cycle</li> <li>• Definition of Journal</li> <li>• Recording transaction in the journal</li> <li>• Definition of Ledger Account</li> <li>• Posting to the Ledger accounts</li> <li>• Balancing of Ledger accounts</li> <li>• Preparing Trial Balance</li> </ul>   | 3<br>Weeks |
| Unit -4-    | Accounting for Assets      | <ul style="list-style-type: none"> <li>• Definition of assets</li> <li>• Types of assets (fixed &amp; current)</li> <li>• Determining cost of assets</li> <li>• Classification of current assets</li> <li>• Cash</li> <li>• Cash shortage and overage</li> </ul>  | 1<br>Week  |
| Unit -5-    | Merchandize operation      | <ul style="list-style-type: none"> <li>• Accounting treatments for purchase and sales</li> <li>• Accounting treatments for purchase &amp; sales returns and allowances</li> <li>• Definitions of discounts and its types</li> <li>• Accounting treatments for discounts</li> <li>• Computing gross profit &amp; cost of goods sold using mathematics formula</li> </ul>                           | 2<br>Weeks |

| Unit number | Topics                                 | Contents   | Week       |
|-------------|--|--|------------|
| Unit -6-    | Depreciation                           | <ul style="list-style-type: none"> <li>• Meaning of depreciation</li> <li>• Basic Depreciation factors</li> <li>• Straight line method</li> <li>• Accounting entry for depreciation (direct, indirect method)</li> </ul>   | 1<br>Week  |
| Unit -7-    | Capital and Revenue expenditure        | <ul style="list-style-type: none"> <li>• Meaning of capital &amp; revenue expenditure</li> <li>• Accounting treatment for capital &amp; revenue expenditure</li> <li>• Meaning of adjusting entries</li> <li>• Definitions and accounting for accrued expenses &amp; prepaid expenses</li> <li>• Definitions and accounting for accrued income &amp; income received in advance</li> </ul> | 2<br>Weeks |
| Unit -8-    | Accounting for commercial papers       | <ul style="list-style-type: none"> <li>• Meaning and types of cheques</li> <li>• Meaning and parties of Bill of Exchange</li> <li>• Meaning and parties of Promissory Notes</li> <li>• Accounting entries of Bill of Exchange kept by the drawer in both of drawer and drawee books. (Drawing, collection, dishonor)</li> </ul>  | 1<br>Week  |
| Unit -9-    | Trial Balance & Errors & Rectification | <ul style="list-style-type: none"> <li>• Definition of Trial Balance</li> <li>• Types of Trial Balance</li> <li>• Preparation of Trial Balance</li> <li>• Definition of Errors</li> <li>• Classification of Errors</li> <li>• Rectification of Errors</li> </ul>   | 1<br>Week  |
| Unit -10-   | Final accounts & financial statements  | <ul style="list-style-type: none"> <li>• Meaning of Final Accounts</li> <li>• Preparing of Trading Account &amp; Profit and Loss Account</li> <li>• Income summary account and its specimen</li> <li>• Income statement and its specimen</li> <li>• Balance sheet and its specimen</li> </ul>  | 2<br>weeks |

الكتب والمراجع:

**Main Text Book**

Financial Accounting In English, Principles And Practices, Dr. Abdul Naser I. Nour Dar Al-Maseera Publishing-Distributing, 3th Edition 20١٣.

**Other Text Books**

Accounting Principles, Weygand, Kiso, Kimmel, John Wiley & sons, 7<sup>th</sup> Editions, 2005.