

## Planning and Quality Assurance Affairs

Form (A)

### Course Specifications

#### General Information

<b>Course name</b>	Financial Accounting(2)
<b>Course number</b>	ACCT1302
<b>Faculty</b>	
<b>Department</b>	
<b>Course type</b>	Major Needs
<b>Course level</b>	1
<b>Credit hours (theoretical)</b>	3
<b>Credit hours (practical)</b>	0
<b>Course Prerequisites</b>	

#### Course Objectives

1 - Introduces Plant Assets, Natural Resources, and Intangible Assets
2 - Addresses Current Liabilities and Payroll Accounting
3 - Illustrates Accounting for Partnerships
4 - Explains Corporations: Organization and Capital Stock Transactions
5 - Elaborates Corporations: Dividends, Retained Earnings, and Income Reporting
6 - Presents Long-Term Liabilities
7 - Covers Investments
8 - Demonstrates Statement of Cash Flows
9 - Describes Financial Statement Analysis

#### Course Contents

1 - Plant Assets, Natural Resources, and Intangible Assets
2 - Current Liabilities and Payroll Accounting
3 - Accounting for Partnerships
4 - Corporations: Organization and Capital Stock Transactions
5 - Corporations: Dividends, Retained Earnings, and Income Reporting
6 - Long-Term Liabilities
7 - Investments
8 - Statement of Cash Flows
9 - Financial Statement Analysis

#### Teaching and Learning Methods

1 - Lecture, Class discussion, Video watching, Problem solving, Speaker visiting
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**Students Assessment**

<u>Assessment Method</u>	<u>TIME</u>	<u>MARKS</u>
Midterm exam	Week #6	20%
Class Quizzes	Every two week	20%
Final Exam	Week #16	60%

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**Books and References**

Essential books	Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, (2012), Accounting Principles, 10th. Edition. New Jersey, USA, John Wiley and Sons Inc
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