

الجامعة : كلية شط العرب الجامعة
 الكلية : كلية شط العرب الجامعة
 القسم : المحاسبة
 المرحلة : الثانية
 اسم المحاضر الثلاثي : ماجد احمد محمد
 اللقب العلمي : مدرس مساعد
 المؤهل العلمي : ماجستير محاسبة
 مكان العمل : كلية شط العرب الجامعة



جمهورية العراق
 وزارة التعليم العالي والبحث العلمي
 جهاز الاشراف والتقويم العلمي

جدول الدروس الاسبوعي

الاسم					ماجد أحمد محمد
البريد الالكتروني					majidalanssari59@gmail.com
اسم المادة					Accounting in English 1
مقرر الفصل					
الهدف العام للمقرر					This is an introductory unit in accounting. The course encompasses three main themes: outlining the components of financial reporting in terms of the underlying theory or “conceptual framework” of accounting; providing students with a structured framework to assist them in attaining the literacy skills demanded in their academic lives and as part of their professional careers; and providing students with technical skills of accounting including the analysis, recording, preparation, and interpretation of accounting information.
الأهداف الخاصة					Course Objectives and Learning Outcomes: 1. Identifying, recording and processing financial transactions within the accounting information system which includes journalizing accounting entries, posting to ledgers, preparing trial balances, adjusting and closing accounts at year-end, and preparing financial statements from accounts 2. Identifying and applying accounting principles and concepts 3. Using and interpreting accounting information.
الكتب المنهجية					Accounting Principles Weygandt Wisconsin , Kimmel.& Kieso 2018 John Wiley & Sons, Inc.
المصادر الخارجية					Financial Accounting: Tools for Business Decision Making; Kimmel, Weygandt, and Kieso, 4th Edition
الامتحان النهائي	المشروع	الامتحانات اليومية	المختبر	الفصل الدراسي	تقديرات الفصل
60%	-	16%	n/a	24%	
Methodology (Teaching / learning Methods)					معلومات اضافية
This course will consist of lectures designed to create an understanding of the generally accepted accounting principles and procedures used. A strong emphasis is placed on problem solving using a variety of text exercises and problems leading to completion of practice set for a merchandising business.					

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الاهداف	المادة العلمية	المادة النظرية	التاريخ	الاسبوع
<p>[1] Explain what accounting is. [2] Identify the users and uses of accounting. [3] Understand why ethics is a fundamental business concept. [4] Explain generally accepted accounting principles. [5] Explain the monetary unit assumption and the economic entity assumption. [6] State the accounting equation, and define its components. [7] Analyze the effects of business transactions on the accounting equation. [8] Understand the four financial statements and how they are prepared.</p>	<p>Chapter1 Accounting in Action</p>	<p>What Is Accounting?</p> <ul style="list-style-type: none"> • Three activities • Who uses accounting data <p>The Building Blocks of Accounting</p> <ul style="list-style-type: none"> • Ethics in financial reporting • Generally accepted accounting principles • Measurement principles • Assumptions 	<p>02/10/2022</p>	<p>1</p>
	<p>Chapter1 Accounting in Action</p>	<p>The Basic Accounting Equation</p> <ul style="list-style-type: none"> • Assets • Liabilities • Owner's equity <p>Using the Accounting Equation</p> <ul style="list-style-type: none"> • Transaction analysis • Summary of transactions <p>Simple Financial Statements</p> <ul style="list-style-type: none"> • Income statement • Owner's equity statement • Balance sheet • Statement of cash flows 	<p>09/10/2022</p>	<p>2</p>

<p>[1] Explain what an account is and how it helps in the recording process.</p> <p>[2] Define debits and credits and explain their use in recording business transactions.</p> <p>[3] Identify the basic steps in the recording process.</p> <p>[4] Explain what a journal is and how it helps in the recording process.</p> <p>[5] Explain what a ledger is and how it helps in the recording process.</p> <p>[6] Explain what posting is and how it helps in the recording process.</p> <p>[7] Prepare a trial balance and explain its purposes.</p>	<p>Chapter 2 The Recording Process</p>	<p>The Recording Process The Account</p> <ul style="list-style-type: none"> • Debits and credits • Summary of debit/credit rules <p>Steps in the Recording Process</p> <ul style="list-style-type: none"> • Journal • Ledger <p>The Trial Balance</p> <ul style="list-style-type: none"> • Limitations of a trial balance • Locating errors • Use of dollar signs 	<p>16/10/2022</p>	<p>3</p>
	<p>Chapter 2 The Recording Process</p>	<p>The Trial Balance</p> <ul style="list-style-type: none"> • Limitations of a trial balance • Locating errors • Use of dollar signs • Problems Solving 	<p>23/10/2022</p>	<p>4</p>
<p>[1] Explain the time period assumption.</p> <p>[2] Explain the accrual basis of accounting.</p> <p>[3] Explain the reasons for adjusting entries.</p> <p>[4] Identify the major types of adjusting entries.</p> <p>[5] Prepare adjusting entries for deferrals.</p> <p>[6] Prepare adjusting entries for accruals.</p> <p>[7] Describe the nature and purpose of an adjusted trial balance.</p>	<p>Chapter 3 Adjusting the Accounts</p>	<p>ضشئء</p>	<p>30/10/2022</p>	<p>5</p>
	<p>Chapter 3 Adjusting the Accounts</p>	<p>The Adjusted Trial Balance and Financial Statements</p> <ul style="list-style-type: none"> • Preparing the adjusted trial balance • Preparing financial statements • Problems Solving 	<p>30/03/2022</p>	<p>6</p>
	<p>Revision</p>	<p>Problems Solving</p>	<p>06/11/2022</p>	<p>7</p>
	<p><u>First Exam</u></p>		<p>13/11/2022</p>	<p>8</p>

<p>[1] Explain the process of closing the books. [2] Describe the content and purpose of a post-closing trial balance. [3] State the required steps in the accounting cycle. [4] Explain the approaches to preparing correcting entries. [5] Identify the sections of a classified balance sheet.</p>	<p>Chapter 4 Completing the Accounting Cycle</p>	<ul style="list-style-type: none"> • Preparing financial statements • Preparing adjusting entries <p style="text-align: center;">Closing the Books</p> <ul style="list-style-type: none"> • Preparing closing entries • Posting closing entries • Preparing a post-closing trial balance • Classified Balance Sheet 	<p>20/11/2022</p>	<p>9</p>
<p>[1] Identify the differences between service and merchandising companies. [2] Explain the recording of purchases under a perpetual inventory system. [3] Explain the recording of sales revenues under a perpetual inventory system. [4] Explain the steps in the accounting cycle for a merchandising company. [5] Distinguish between a multiple-step and a single-step income statement. [6] Explain the computation and importance of gross profit.</p>	<p>Chapter 5 Accounting for Merchandising Operations</p>	<p style="text-align: center;">Recording Purchases of Merchandise</p> <ul style="list-style-type: none"> • Freight costs • Purchase returns and allowances • Purchase discounts • Summary of purchasing transactions <p style="text-align: center;">Recording Sales of Merchandise</p> <ul style="list-style-type: none"> • Sales returns and allowances • Sales discounts 	<p>27/11/2022</p>	<p>10</p>
	<p>Chapter 5 Accounting for Merchandising Operations</p>	<p>Forms of Financial Statements</p> <ul style="list-style-type: none"> • Multiple-step income statement • Single-step income statement • Classified balance sheet 	<p>04/12/2022</p>	<p>11</p>
<p>[1] Explain the applications of internal control principles to cash receipts. [2] Explain the applications of internal control principles to cash disbursements. [3] Describe the operation of a petty cash fund. [4] Indicate the control features of a bank account. [5] Prepare a bank reconciliation.</p>	<p>Chapter 6 Fraud, Internal Control, and Cash</p>	<p style="text-align: center;">Cash Controls</p> <ul style="list-style-type: none"> • Cash receipts controls • Cash disbursements controls 	<p>11/12/2022</p>	<p>12</p>

	Chapter 6 Fraud, Internal Control, and Cash	Control Features: Use of a Bank • Bank statements • Reconciling the bank account	18/12/2022	13
	Revision	Problems Solving	25/12/2022	14
	Final Exam		08/01/2023	15

توقيع رئيس القسم :

توقيع الاستاذ: