

الجامعة : جامعة شط العرب  
الكلية : كلية العلوم  
القسم : علوم الحاسبات  
المرحلة : الاولى



جمهورية العراق  
وزارة التعليم العالي والبحث العلمي  
جهاز الاشراف والتقويم العلمي  
دائرة ضمان الجودة والاعتماد  
الأكاديمي قسم الاعتماد

## جدول الدروس الاسبوعي

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البريد الالكتروني					majid59@sa-uc.edu.iq
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					<b>Course Objectives and Learning Outcomes:</b> 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%	
معلومات اضافية					<b>Methodology (Teaching / learning Methods)</b> 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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## جدول الدروس الاسبوعي

الاهداف	المادة العلمية	المادة النظرية	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"><li>•Three activities</li><li>• Who uses accounting data</li></ul> <p>The Building Blocks of Accounting</p> <ul style="list-style-type: none"><li>• Ethics in financial reporting</li><li>• Generally accepted accounting principles</li><li>• Measurement principles</li><li>• Assumptions</li></ul>	1
	<p>Chapter1 Accounting in Action</p>	<p>The Basic Accounting Equation</p> <ul style="list-style-type: none"><li>• Assets</li><li>• Liabilities</li><li>• Owner's equity</li></ul> <p>Using the Accounting Equation</p> <ul style="list-style-type: none"><li>• Transaction analysis</li><li>• Summary of transactions</li></ul> <p>Simple Financial Statements</p> <ul style="list-style-type: none"><li>• Income statement</li><li>• Owner's equity statement</li><li>• Balance sheet</li><li>• Statement of cash flows</li></ul>	2

<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"> <li>• Debits and credits</li> <li>• Summary of debit/credit rules</li> </ul> <p>Steps in the Recording Process</p> <ul style="list-style-type: none"> <li>• Journal</li> <li>• Ledger</li> </ul> <p>The Trial Balance</p> <ul style="list-style-type: none"> <li>• Limitations of a trial balance</li> <li>• Locating errors</li> <li>• Use of dollar signs</li> </ul>	<p>3</p>
	<p>Chapter 2 The Recording Process</p>	<p>The Trial Balance</p> <ul style="list-style-type: none"> <li>• Limitations of a trial balance</li> <li>• Locating errors</li> <li>• Use of dollar signs</li> <li>• Problems Solving</li> </ul>	<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>Adjusting Entries</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"> <li>• Preparing the adjusted trial balance</li> <li>• Preparing financial statements</li> <li>• Problems Solving</li> </ul>	<p>6</p>
	<p>Revision</p>	<p>Problems Solving</p>	<p>7</p>
	<p><u>First Exam</u></p>		<p>8</p>
<p>[1] Explain the process of</p>	<p>Chapter 4</p>	<ul style="list-style-type: none"> <li>• Preparing financial</li> </ul>	<p>9</p>

<p>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>Completing the Accounting Cycle</p>	<p>statements  • Preparing adjusting entries</p> <p>Closing the Books  • Preparing closing entries  • Posting closing entries  • Preparing a post-closing trial balance  • Classified Balance Sheet</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>Recording Purchases of Merchandise  • Freight costs  • Purchase returns and allowances  • Purchase discounts  • Summary of purchasing transactions</p> <p>Recording Sales of Merchandise  • Sales returns and allowances  • Sales discounts</p>	<p>10</p>
	<p>Chapter 5  Accounting for Merchandising Operations</p>	<p>Forms of Financial Statements  • Multiple-step income statement  • Single-step income statement  • Classified balance sheet</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>Cash Controls  • Cash receipts controls  • Cash disbursements controls</p>	<p>12</p>
	<p>Chapter 6</p>	<p>Control Features:</p>	<p>13</p>

	Fraud, Internal Control, and Cash	Use of a Bank • Bank statements • Reconciling the bank account	
	Revision	Problems Solving	14
	Final Exam		15

توقيع رئيس القسم :

توقيع الاستاذ: