



### Course Weekly Outline

<b>Course Lecturer</b>	<b>Abo Alhasan Ali</b>			
<b>e-mail</b>				
<b>Title</b>	Accounting Reading			
<b>Course Objective</b>	Learning the student basic principles for various financial transactions recording			
<b>Course Description</b>	Give the student the basic experience for data entry and preparing the financial statements.			
<b>Textbook</b>	Kieso, Donald E. & Weygandt, Jerry J Kimmel, Paul D. (2012 Accounting Principles, Philip E. Fess & Carl S. Warren, 15 ed, South Western			
<b>References</b>	1- Principles of Financial Accounting, Abdulhameed, D. Hazim, D. Riyaa z, 1 <sup>st</sup> .ed., Al-Yazoree, 2002 2- www. springer			
<b>Course Assessment</b>	<b>Term Exam</b>	<b>Project</b>	<b>Quizzes and Attendance</b>	<b>Final Exam</b>
	<b>40</b>		<b>10</b>	<b>50</b>
<b>General Notes</b>				



Week	Date	Topics Covered	Number of Hours	Notes
1	19/1//2025	Introduction: Define Accounting and explain its role in making economic and business decision	Applications	
2	26/1/2025	Discuss the assumptions underlying accounting measurement and explain their significance	Applications	
3	2/2/2025	Explain accounting cycle and identify the major od accounting information	Applications	
4	9/2 //2025	Explain the accounting equation and analyze the effect to typical transaction on the equation	Applications	
5	16/2/2025	Describe the double- entry system and apply rules for debit and credit	Applications	
6	2/3/2025	Record transactions in the journal	Applications	
7	9/3/2025	Posting the entries from the journal to the ledger	Applications	
8	16/3/2025	Recording the transaction that related with sell good		
9	23/3/2025	Recording the transaction that related with purchase good	Applications	
10	30/3/2025	Explain how to record the accounting entries in both the books of the seller and the buyer	Applications	
11	6/4/2025	Explain the kinds of discount in general	Applications	
12	13/4/2025	Explain the kinds of discount that related with sales and purchases	Applications	
13	20/4/2025	Prepare the trail balance	Applications	
14	27/4/2025	Describe the accounting errors	Applications	
15	4/5/2025	Explain how to recorded closing entries and prepare financial statement		
16		Final examination		

Head of Department

Lecturer signature