

Second Semester

Principles of Accounting

Assistant Lecturer Ahmed Ismail

Delivery Plan (Weekly Syllabus) المنهاج الاسبوعي النظري	
	Material Covered
Week 1	Introduction to capital, its concept, accounting nature, and owner's equity
Week 2	Recording initial capital upon project establishment (cash, in-kind, assets, and liabilities) with examples.
Week 3	Increasing capital (in cash, through assets, and converting a loan into equity) with accounting entries.
Week 4	Decreasing capital and drawings/personal withdrawals (cash and goods) with practical applications.
Week 5	5Comprehensive exercises on capital and drawings, followed by a review.
Week 6	Concept of loans, their accounting characteristics, and loan components.
Week 7	Accounting entries for receiving and repaying loans, and interest calculation (annual and semi-annual loans).
Week 8	Discounted interest (interest deducted in advance) and comprehensive exercises on loans.
Week 9	Exchange of fixed assets: concept and general rules.
Week 10	Asset exchange with recognition of gain or loss, along with accounting entries.
Week 11	Commercial papers (Notes Receivable): concept, origin/issuance, and collection.
Week 12	Discounting notes receivable (Agio), endorsement, and collection through the bank
Week 13	Bad debts: recognition/write-off, and creating allowance for doubtful accounts
Week 14	Recovery of bad debts with practical applications and comprehensive exercises
Week 15	Comprehensive review of all course topics, solving ministerial exam questions, and a mock exam mode
Week 16	Preparatory Week Before Final Exams