

| Course Information        |            |   |                  |    |              |   |
|---------------------------|------------|---|------------------|----|--------------|---|
| Course Code               | AC311      | * | Credit Hours     | 32 | *<br>Credits | 2 |
| *<br>Course Name          | Accounting |   |                  |    |              |   |
| (Course Type)             |            |   |                  |    |              |   |
| Audience                  |            |   |                  |    |              |   |
| (Language of Instruction) |            |   |                  |    |              |   |
| *<br>School               |            |   |                  |    |              |   |
| Prerequisite              |            |   |                  |    |              |   |
| Instructor                |            |   | (Course Webpage) |    |              |   |
| *<br>Description          |            |   |                  |    |              |   |

|                                      |  |                 |  |  |  |  |  |              |   |         |  |  |  |                 |   |                 |  |  |  |
|--------------------------------------|--|-----------------|--|--|--|--|--|--------------|---|---------|--|--|--|-----------------|---|-----------------|--|--|--|
|                                      |  |                 |  |  |  |  |  |              |   |         |  |  |  |                 |   |                 |  |  |  |
| *<br>Description                     | Accounting is the language of business. As a specialized basic course, the course is divided into three sections. The first section aims to enhance the students understanding of basic concepts and principles of accounting. The second section aims to provide a sound understanding of how business activities are measured and communicated to stakeholders through the accounting information system. It covers the elements of financial statements, double entry book-keeping system and accounting for financing, investing and operating activities. The final section of the course introduces the preparation of income statement and classified balance sheet, the financial statement analysis and the use of accounting information in decision making scenarios. |                 |  |  |  |  |  |              |   |         |  |  |  |                 |   |                 |  |  |  |
| Course Syllabus                      |  |                 |  |  |  |  |  |              |   |         |  |  |  |                 |   |                 |  |  |  |
| *<br>(Learning Outcomes)             | 1<br>2<br>3<br>Its objectives are to provide students a sound understanding of the basic concepts understanding of business and the role of accounting in business, the accounting information system and the challenges facing organizations and accountants -learning abilities, analytical skills, attitudes towards active learning and the ability to use accounting information for problem solving and decision making in business scenarios.   |                 |  |  |  |  |  |              |   |         |  |  |  |                 |   |                 |  |  |  |
| *<br>(Class Schedule & Requirements) | <table border="1"> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Introduction</td> <td>2</td> <td>Lecture</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Basic Financial</td> <td>2</td> <td>Lecture &amp; Class</td> <td></td> <td></td> <td></td> </tr> </table>  |                 |  |  |  |  |  | Introduction | 2 | Lecture |  |  |  | Basic Financial | 2 | Lecture & Class |  |  |  |
|                                      |  |                 |  |  |  |  |  |              |   |         |  |  |  |                 |   |                 |  |  |  |
| Introduction                         | 2  | Lecture         |  |  |  |  |  |              |   |         |  |  |  |                 |   |                 |  |  |  |
| Basic Financial                      | 2  | Lecture & Class |  |  |  |  |  |              |   |         |  |  |  |                 |   |                 |  |  |  |

|  |                             |   |                               |  |  |  |
|--|-----------------------------|---|-------------------------------|--|--|--|
|  | Statements                  |   | Discussion                    |  |  |  |
|  | Accounting Cycle            | 4 | Lecture & Class<br>Discussion |  |  |  |
|  | Accounting Cycle II         | 2 | Lecture & Class<br>Discussion |  |  |  |
|  | Merchandising<br>Activities | 2 | Lecture & Class<br>Discussion |  |  |  |
|  | Financial Assets            | 2 | Lecture & Class<br>Discussion |  |  |  |
|  | Inventories                 | 2 | Lecture & Class<br>Discussion |  |  |  |
|  | Plant Assets                | 2 | Lecture & Class<br>Discussion |  |  |  |
|  | Liabilities                 | 2 | Lecture & Class<br>Discussion |  |  |  |
|  |                             | 2 | Lecture & Class<br>Discussion |  |  |  |
|  |                             | 2 | Lecture & Class               |  |  |  |

|             |                              |   |                            |   |  |  |
|-------------|------------------------------|---|----------------------------|---|--|--|
|             | Retained Earnings            |   | Discussion                 |   |  |  |
|             | Statement of Cash Flows      | 2 | Lecture & Class Discussion |   |  |  |
|             | Financial Statement Analysis | 2 | Lecture & Class Discussion |   |  |  |
|             | Tutorial                     | 2 | Tutorial                   |   |  |  |
|             | Review class                 | 2 |                            |   |  |  |
|             |                              |   |                            |   |  |  |
|             | 10%                          |   |                            | 30%   |  |  |
| * (Grading) | 60%                          |   |                            | Class participation 10%, Assignment 30%, final exam grade 60% |  |  |

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(Textbooks & Other