

**Kingdom Saudi Arabia**

**Ministry of Higher Education**

**Almajmaah University**

**College of Science and Human Studies at Ghat**

**Department of information technology**

**Course Description 101 ACC**

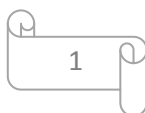
**Principles of I Accounting**

Lecturer

Fatma Abdelmajid Letaief

1433 / 1434

**Institution:** Almajmaah University



<b>College :</b> College of Science and Human Studies at Ghat – Student Female Branch
<b>Department:</b> Information technology

### **A – Course Identification and General Information:**

<b>1- Course Title and Code number:</b> principles of Accounting / ACC 101
<b>2- Credit Hours:</b> 3 Hours per Week
<b>3- Name of College Member responsible for the course :</b> Fatma Abdelmajid Letaief
<b>4- Level (Year at Which this Course is Offered):</b> 5 <sup>th</sup> Term
<b>5- Co-requisites for this Course (if any):</b> Non
<b>6- Location if not on main Campus:</b> Ghat College – Student Female Branch

### **B- Course Description and Objectives:**

This course introduces the tools and scope of financial accounting, and a sample of the problems that can be studied from this course. Topics include identifying, analyzing and recording of transaction events of the enterprise. And finally, to understand the financial statement can be offered to the users to help them for the relevant decision making.

### **C- Course Objectives:**

After studying this course, student should be able to.

- Explain the concepts and principles of accounting
- Explain the accounting equation.
- Explain the bases and processes of accounting system.
- Explain the financial statements.
- Explain the accounting for merchandising operations.

## D- Course Description:

<b>1- Topics to be Covered</b>		
List of Topics	No of Weeks	Contact Hours
<b>Chapter 1:</b> The Concepts and Principles of Accounting	1, 2	6
<b>Chapter 2:</b> Accounting equation	3, 4	6
<b>Chapter 3:</b> Accounting System – Bases and processes	5, 6, 7	7
<b>The 1<sup>st</sup> Mid Term Exam</b>	<b>6</b>	<b>2</b>
<b>Chapter 4:</b> The financial Statement	8, 9	6
<b>Chapter 5:</b> The Accounting Merchandising Operations	10, 11	6
<b>The 2<sup>nd</sup> Mid Term Exam</b>	<b>12</b>	<b>2</b>
Chapter 6: Adjusting Entries	12, 13	4
General Review	14	3
<b>Total Credit Hours</b>		<b>42</b>

**2- Additional private study / learning hours expected for students per week. (This should be an average for the semester not a specific requirement in each week):**  
56 hours

<b>3- Schedule of Assessment Tasks for Students During the Semester</b>		
Assessment (eg. Essay, test, examination and participation)	Week due	Proportion of final Assessment
1 <sup>st</sup> Mid Term	7 <sup>th</sup> week	20%
2 <sup>nd</sup> Mid Term	12 <sup>th</sup> week	20%
Attendance	All along	5%
Participation	All along	5%
Final Exam	15 <sup>th</sup> week	50%

<b>4- Course Text Book</b>
Accounting Principles; Jerry J. Weygandt; Donald E. Kieso; Paul D. Kimmel; 6 <sup>th</sup> Edition; USA.