

بسم الله الرحمن الرحيم



جامعة السعيد
كلية إدارة الأعمال
قسم: إدارة الأعمال الدولية

UNIVERSITY : AL SAEED
FACULTY :BUSINESS
ADMINSTRATION
DEPARTMENT:
INTERNATIONAL BUSINESS
MANAGEMENT

Department: International Business Management

Title of the Program: Principles of Accounting I

Template for Course Plan (Syllabus)

I. Course Identification and General Information:					
1-	Course Title:	Principles of Accounting I			
2-	Course Number & Code:	FBA 107			
3-	Credit hours:	C.H			Total
		Th.	Seminar	Pr.	
		3 Hours			
4-	Study level/year at which this course is offered:	First year, Semester 1			
5-	Pre –requisite (if any):				
6-	Co –requisite (if any):				
7-	Program (s) in which the course is offered	Bachelor Management	International	Business	
8-	Language of teaching the course:	English			
9-	System of Study:	Semester			
10-	Mode of delivery:	Regular			
11-	Location of teaching the course:	Business Administration College			

II. Course Description:	
The course aims to introduce accounting and business, and to discuss accounting equation, analyzing transactions, accounting cycle, adjusting process and completing the accounting cycle, accounting for merchandising business, and examining and preparing of financial statements of business enterprises.	

III. Intended learning outcomes (ILOs) of the course:

- Brief summary of the knowledge or skill the course is intended to develop:

After covering this module, students should be able to:

1. Apply the fundamental concepts and assumptions that underlie financial accounting principles
2. Demonstrate an understanding of the steps of the accounting cycle and of the basic elements of the four financial statements
3. Identify, record, and report transactions in accordance with Generally Accepted Accounting Principles .

IV. Course Content:

- Distribution of Semester Weekly Plan of Course Topics/Items and Activities.

A – Theoretical Aspect:

Order	Topics List	Week Due	Contact Hours
1	Accounting and Business Environment	1,2,3	9
2	Recording Business Transactions	4,5	6
3	The Adjusting Process	6,7	6
4	Mid-term Exam	8	2
5	Completing the Accounting Cycle	9,10,11	9
6	Merchandising Operations	12,13	6
7	General Revision	14	3
Number of Weeks /and Units Per Semester			

B- Practical Aspect: (if any)			
Order	Topics List	Week Due	Contact Hours
1			
2			
3			
4			
5			
6			
7			
8			
9			
Number of Weeks /and Units Per Semester			

V. Teaching strategies of the course:
Lectures, discussions, Brainstorming, Individual and group work, field work, Case studies.

VI. Assignments:				
No	Assignments	Aligned CILOs(symbols)	Week Due	Mark
1				
2				
3				

VII. Schedule of Assessment Tasks for Students During the Semester:				
Assessment	Type of Assessment Tasks	Week Due	Mark	Proportion of Final Assessment
1	Assignments	4,8,12	5	5%
2	Mid -term exam	8	20	20%
3	Final exam	The end of semester	70	70%

VIII. Learning Resources:
<ul style="list-style-type: none"> • Written in the following order: (Author – Year of publication – Title – Edition – Place of publication – Publisher).
1- Required Textbook(s) (maximum two).
1 – Accounting principles, 2007, Weygand, Jerry J. Kieso, Donald E. Kimmel, Paul D. - Hoboken, NJ: John Wiley & Sons_. -7th ed
2- Essential References.
1 - Principles of Accounting , 2012, Reeve, Warren, and Dacha, South-Western Cengage Learning, USA, 24th
3- Electronic Materials and Web Sites etc.

IX. Course Policies:	
Unless otherwise stated, the normal course administration policies and rules of the Faculty of ----- apply. For the policy, see: -----	
1	Class Attendance: <ul style="list-style-type: none"> - Attendance in all lectures and practical classes are required, except in very emergency circumstances, such as serious illness or death in the family with providing an acceptable documentation approved the university and forwarded by the chairman of the department. Otherwise the absence shall be considered unexcused. - In accordance with the university rules, if the percentage of student’s absentness exceeds 25 % of the total lectures or practical classes, the student involved shall be disqualified in the final written and practical examination of the course and shall be deemed to have failed in the course.
2	Tardy: <ul style="list-style-type: none"> - Roll will be called in the very beginning of each lecture and practical class. Retardation for more than three weeks without a reasonable excursion, the student involved shall not be allowed to attend the class any longer and consequently shall be considered to be absent.

3	<p>Exam Attendance/Punctuality:</p> <ul style="list-style-type: none"> - It is incumbent on student to report at the examination hall for checking in and rolls calling at least 15 minutes before the commencement of examination. - A student is not allowed to submit answer booklet and leave the examination hall only on or after the passage of the have examination duration (equivalent to the first one hour after the commencement of the examination). - A student who comes late shall not be admitted to the examination hall, only within the first one hour of the examination. Attending after this time, the student will be considered to be missed in the examination and shall be deemed to have failed in the course. - When a student misses the final examination due to a legitimate medical problems or death in the family, an acceptable documentation approved by the university medical unit for the excused absentness (hospitals medical reports along with discharge summaries or death certificate) must be provided no later than three weeks and consequently the student shall be disqualified in the examination but with the excused absentness.
4	<p>Assignments & Projects:</p> <ul style="list-style-type: none"> - Micro-assignments and practical reports must be submitted for the assessment on or before the due date. If a student does not submit the micro-assignments or practical reports, the student shall be allotted zero marks which will affect the final assessment of the course. - The submission date extension will not be granted only by the consent of the faculty member concerned. - In the case of late submission, the student must provide a reasonable explanation to the faculty member. Otherwise 1% of the obtained marks will be subtracted for each late day, including weekends and holidays.
5	<p>Cheating:</p> <ul style="list-style-type: none"> - If a student is found cheating in the final and med-term examinations and quizzes(copying from un authorized materials and anther students' work or allowing other students to copy from his/her own work), the student involved shall be disqualified in the examination and shall be deemed to have failed in the course and also suspended from examinations of two more courses. - If a student if found engaging in any unauthorized communications (oral,sign,call,etc.), while the examination is in progress or in possessing of any authorized materials or electronic devices before the distribution of examination papers , the student involved shall be disqualified in the examination and shall be deemed to have failed the course.
6	<p>Plagiarism:</p> <ul style="list-style-type: none"> - Plagiarism is the presentation of any material (text, data or figures) from any other source in preparation of micro-assignments or practical reports without clear and adequate acknowledgement of the source. - Plagiarism is also the use or copy of other students' work (with, or without payment) to prepare all or part of undertaken micro-assignments or practical reports of work submitted for assessment. - All types of plagiarism in are unacceptable and are considered of honest practices. If a student is found using plagiarism in devoted micro-assignments or reports , the student involved shall be subjected to the same penalties as in the case of cheating as already mentioned in the sub-section (5) of the course policies.
7	<p>Other policies:</p> <ul style="list-style-type: none"> - Students must switch off their mobile phones, labtops, electronic devices etc. before entering lecture room or laboratory. If a student is found using these devices while the lecture or practical work is in progress, the student involved shall be expelled out of the class and shall be considered to be absent. - Note that students can submit their micro-assignments or practical reports through the e-mail address of the faculty member concerned and should be prudent to keep Photostat or electronic copies of submitted works to guard against an accidental loss.