

Sub.	Course Description – توصيف مقرر دراسي – الموضوع	الموضوع	 <b>كلية المعرفة</b> ALMAAREFA COLLEGE
Date		التاريخ	

Course Code & No	BUSN 212	دار 212	رقم المقرر ورمزه
Course Name	Financial Accounting	المحاسبة المالية	اسم المقرر
Credit Hours	3 ( 3 + 0 + 0 )	( 0 + 0 + 3 ) 3	عدد الساعات المعتمدة
Pre-requisite	BUSN 201	دار 201	المتطلب السابق

General Description	توصيف عام
<p>This course aims at introducing the students with:</p> <p>An introduction to basic accounting concepts and principles; the operations of accounting systems; financial statements preparation and interpretation; and, the importance of financial accounting information.</p>	

Course Objectives	أهداف المقرر
<ul style="list-style-type: none"> <li>• Recognize the basics accounting concepts and principles.</li> <li>• Recognize the operating of accounting systems: financial statements preparation and interpretation.</li> <li>• Recognize the importance of financial accounting information.</li> <li>• write all the financial statements with the correct inputs.</li> <li>• Calculate the income, net cash flow, assets, liabilities, and stock holder equity .</li> <li>• The ability of studying and analyzing.</li> <li>• Prepare the financial statements.</li> <li>• Differentiate between the cash inflows and outflows.</li> <li>• Question the lecturer about the organizations' skills and how they use them effectively.</li> <li>• Judge the companies ethical and legal practices.</li> <li>• Write a paper research and present it.</li> <li>• Analyze accounting problems with team members.</li> <li>• Demonstration of the knowledge to be acquired: question students understanding of concepts and basic principles.</li> <li>• Research for a specific topics and present it to other students.</li> </ul>	

Sub.	Course Description – توصيف مقرر دراسي	الموضوع	 <b>كلية المعرفة</b> ALMAAREFA COLLEGE
Date		التاريخ	

Course Outlines	مفردات المقرر
<ul style="list-style-type: none"> <li>• Financial Statements and Business Decisions</li> <li>• Investing and Financing Decisions and the Balance Sheet</li> <li>• Operating Decisions and the Income Statement</li> <li>• Adjustments, Financial Statements, and the Quality of Earnings</li> <li>• Communicating and Interpreting Accounting Information</li> <li>• Reporting and Interpreting Sales Revenue, Receivables, and Cash</li> <li>• Reporting and Interpreting Cost of Goods Sold and inventory.</li> <li>• Reporting and Interpreting Property, Plant and Equipment; Natural Resources; and Intangibles</li> <li>• Reporting and Interpreting Liabilities</li> <li>• Reporting and Interpreting Bonds</li> <li>• Reporting and Interpreting Owners' Equity</li> <li>• Reporting and Interpreting Investments in Other Corporations</li> <li>• Statement of Cash Flows</li> <li>• Analyzing Financial Statements</li> </ul>	

References	المراجع
<ul style="list-style-type: none"> <li>• Libby, R., Libby, P., and, Short, D., Financial Accounting, 6th Edition, 2008, McGraw Hill.</li> <li>• Solomon, P., Financial Accounting: A New Perspective, 1st edition, 2004, McGraw Hill or latest edition.</li> </ul>	