Principle of Accounting Course Specification

Course title: Principle of Accounting	**Level: 2nd**
Course code: 161-2801	**Pre-requisites:** 100 - 2804
Credit hours: 3	**Contact hours:** 3
Department: Administrative and Financial Programs	**Program:** Human Resource

Course content:

This course aims to familiarize the student accounting as a system for the collection, processing and delivery of financial information and the definition of the accounting principles used in the preparation of financial reports as well as to identify the scientific and practical asset for financial accounting applied in businesses and on this basis the exposure mainly to historical overview of the accounting and nature - its objectives - branches - its relationship to other sciences, the development of accounting thought, intellectual framework for accounting: Includes goals lists, accounting assumptions, accounting concepts, accounting principles, procedures relating to registration of accounting, budget equation, foundations Date Accounting (accounts), methods of registration of accounting final accounts, financial statements.

Course objectives:

1. Knowledge of the historical development of Accounting science.
2. Knowledge of the accounting system and the most important outputs.
3. To introduce students to Accounting, stressing its importance in today's business world.
4. To help students understand the main concepts and principles of Accounting.
5. To provide students with a theoretical basis upon which they will develop their knowledge in other areas of accounting.

Methods of teaching

Electronic Education	Tutorial	Practical	Lecture

Assessment task

Final Exam	Quiz's	Practical exams	Mid Exams
50	5	5	40

References:

- السعد، صالح، عسيري، عبد الله (2011). اساسيات في المحاسبة، جده، دار حافظ للنشر والتوزيع.
- درويش، عبد الناصر (2010)، مبادئ المحاسبة المالية، الأصول العلمية والعملية، عمان، دار صفا للطباعة والنشر والتوزيع.
- أبو الفتوح، سمير (2009)، اساسيات المحاسبة المالية، مكتبة الجلاء.
- الوابل، وابل علي (2001)، أسس المحاسبة، الجزء الأول، دار وابل.