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| **College** | **College of Business and Economics** | | |
| **Department** | **Accounting Information Systems** | | |
| **Program** | **Accounting Information Systems** | | |
| **Course Title** | **Financial Accounting 2** | **Course No:** | **14131102** |
| **Year** | **First year** | **Semester:** | **Summer semester** |
| **Prerequisite(s)** | **Financial Accounting 1** | | |
| **Instructor** | Mohammed Saleh | | |
| **Instructor's e-mail** | [Mohammed.w.saleh@ptuk.edu.ps](mailto:Mohammed.w.saleh@ptuk.edu.ps)  m.nazzzal@hotmail.com | | |
| **Office Hours** |  | | |
| **Class Time** | **Sun 10:00 - 11:00**  **Tue 10:00 - 11:00**  **Thu 10:00 - 11:00**  **Mon 9:30 - 11:00**  **Wed 9:30 - 11:00.** | **Class Room:** |  |
| **Course description** | This course discusses in details the measurement, recognition and valuation of the key elements of the balance sheet: Cash, accounts and notes receivable; inventory, marketable securities; investment in marketable securities; Property, Plant and Equipment; intangibles; notes payable; bonds; and stockholders’ equity. | | |
| **Course Intended Learning Outcomes (CILOs)** | 1- The student able to discuss fraud and the principles of internal control, apply internal control principles to cash, identify the control features of a back account  2- The student acquires knowledge on the accounting transactions related to accounts receivable, sales returns and the formation of allowance for doubtful accounts, receivables  3- Achieving the student's knowledge of how to capitalize fixed and natural assets and their depreciation.  4- Ability to study the problems of evaluating short-term liability and bonds  5- The student acquire accounting knowledge about the establishment of public shareholding companies and their financial statements.  Student's ability to understand financial investments in debt and equity (bonds and equities) | | |
| **Textbook(s)** | Accounting principles  12th edition  By Weygandt  Kimmel  Kieso | | |
| **Other required material (References):** |  | | |
| **Other Resources used (e.g. e-learning, field visits, periodicals, software, etc.)** |  | | |

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| **Course Teaching Methods** | |
| **Teaching Method** | **CILOs** |
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| **Assessment Type** | **Details/Explanation of assessment in relation to CILOs** | **Weight** | **Date(s)** |
| **First Exam** |  | **35** |  |
| **Second Exam** |  |  |  |
| **Quizzes** |  |  |  |
| **Laboratory/Practical** |  |  |  |
| **Assignments** |  | **20** |  |
| **Project** |  |  |  |
| **Final Exam** |  | **45** |  |
| **Total** |  | **100%** |  |

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| **Course Intended Learning Outcomes (CILOs)** | | | | | | | | | | |
| **CILOs** | **Mapping to Program ILOs** | | | | | | | | | |
| **On successful completion of the course, students will be able to:** | **a** | **b** | **c** | **d** | **e** | **f** | **g** | **h** | **I** | **j** |
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| **Course Weekly Breakdown** | | | | | |
| **chapter** | **Date** | **Topics Covered** | **CILOs** | **Lab Activities** | **Assessment** |
| 1 |  | [Fraud, Internal Control, and Cash](http://higheredbcs.wiley.com/legacy/college/weygandt/1118959744/ppt/ch08.pptx) |  |  |  |
| 2 |  | [Accounting for Receivables](http://higheredbcs.wiley.com/legacy/college/weygandt/1118959744/ppt/ch09.pptx) |  |  |  |
| 3 |  | [Plant Assets, Natural Resources, and Intangibles Assets](http://higheredbcs.wiley.com/legacy/college/weygandt/1118959744/ppt/ch10.pptx) |  |  |  |
| 4 |  | [Current Liabilities and Payroll Accounting](http://higheredbcs.wiley.com/legacy/college/weygandt/1118959744/ppt/ch11.pptx) |  |  |  |
| 5 |  | [Long Term Liabilities](http://higheredbcs.wiley.com/legacy/college/weygandt/1118959744/ppt/ch15.pptx) |  |  |  |
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| **Prepared by:** | **Dr. Mohammed Saleh** | **Signature** |  |
| **Head of Department** |  | **Signature** |  |
| **Date** |  | | |