

Al-Al Bayt University
Faculty of Economics and Administrative Sciences
Finance and Banking

Course Title :Principles of Accounting(2)

Course Number :504102

Credit Hours :3

Pre requisite :504101

Placement :

Instructor: jyara , dralbshtawi , audeh_1973 , , ,

Course Description :

Accounting principles is a course that introduces students to the fundamentals of financial accounting which is the field of accounting that provides economics and financial information for external users, such as investors and creditors. This course deals mainly with completing accounting cycle related to inventories , receivables , depreciation methods

General objectives :

This course deals mainly with completing accounting cycle related to inventories
receivables
depreciation methods

Course outline :

Inventories

- Perpetual and periodic systems
- (FIFO, LIFO, W.A) ?methods

Internal control and cash

- Internal control procedures,
- bank reconciliation

Accounting for Receivables

- Acc. And note receivables
- bad debt and its allowances

P.P.E. and Depreciation methods

- Acquisition and disposition of P.P.E.
- Depreciation methods

Accounting for current liabilities

- current liabilities
- Contingent liabilities

Evaluation methodology :

References :

*Accounting Principles 10th Edition, John Wiley and Sons, Inc, Weygandt, Jerry J.; D.E. Kieso and P.D. Kimmel

Course Schedule :

Topic _____ Hours

No Information Available...