

## Accounting

1. **Course number and name:** 020CMPES5 Accounting
2. **Credits and contact hours:** 4 ECTS credits, 2x1:15 contact hours
3. **Instructor's or course coordinator's name:** Ziad Hakim Rahme
4. **Text book:**
  - a. **Other supplemental materials:**  
Professor textbook and course material
5. **Specific course information**
  - a. **Catalog description:**  
Definition of accounting, accounting process, accounting concepts, classification of accounts, rules of double entry accounting system, rules of journal, current assets, and current liabilities. Concepts of cost accounting, advantages of cost accounting, classification and elements of cost, preparation of cost Sheet.
  - b. **Prerequisites:**
  - c. **Required:** Required for CCE and EE students
6. **Specific goals for the course**
  - a. **Specific outcomes of instruction:**
    - Understand and analyze financial statements.
    - Communicate financial transactions and their results.
    - Record economic events in the accounting records.
    - Prepare and interpret the primary financial statements of a firm.
    - Determine company break-even points and understand its direct impact in future strategy and tactics to be used in a competitive environment.
  - b. **KPIs addressed by the course:**

<b>KPI</b>	a1	b3	i2
<b>Covered</b>	x	x	
<b>Assessed</b>	x	x	x
<b>Give feedback</b>			

7. **Topics and approximate lecture hours**

Introduction to <i>Accounting</i>	60 mn
Overview of Financial Statements Balance Sheet concepts	60 mn
Balance sheet's accounts and the accounting system (PGC)	60 mn
Shareholders participation and capital constitution <i>Including a case study</i>	30 mn
Double entry book keeping – Ledger – and Income statement	90 mn

<i>Including a case study</i>	
Balance sheet analysis	30 mn
<i>Including a case study</i>	
Income statement and Introduction to depreciation concept	75 mn
<i>Including a case study</i>	
Projected balance sheet and Income statement Introduction to cash-flow concept	75 mn
<i>Including a case study</i>	
Account for asset disposal through discarding of selling an asset	75 mn
<i>Including a case study</i>	
Introduction to <i>Cost Accounting</i>	25 mn
Break Even point – Contribution rate - profit	50 mn
Analysis of Balance sheet and Income statement	75 mn
Production cost and Variance Analysis	75 mn
General overview of tackled concepts	60 mn