

General and Analytical Accounting

1. **Course number and name:** 020CGAGS1 General and Analytical Accounting
2. **Credits and contact hours:** 2 ECTS credits, 1x1.25 hours
3. **Name(s) of instructor(s) or course coordinator(s):** Ziad HAKIM RAHME
4. **Instructional Materials:**
 - a. Instructor's class notes.

5. Specific course information

- a. **Catalog description:** The objective of this course is to familiarize students with the various accounting documents and to enable them to establish the profit and loss accounts and balance sheets. In addition, they will be able to determine the break-even point and the distribution of costs. They will be able to draw up projected budgets and analyze deviations from actual results. Finally, they will have in-depth knowledge of the various external impacts on the life of the company.
- b. **Prerequisites or co-requisites:** None
- c. **Required:** Required of all Civil Engineering Students.

6. Educational objectives for the course

a. Specific outcomes of instruction:

By the end of the course, the student will:

- be able to read, understand, and analyze financial statements
- be able to understand the relation between accounting data and the underlying economic events that generated them
- know how to record economic events in the accounting records (i.e., bookkeeping and accrual accounting)
- be able to prepare and interpret the primary financial statements that summarize a firm's economic transactions (i.e., the balance sheet, and the income statement).

b. PI addressed by the course:

PI	3.1	3.2	5.1	6.1	6.3	7.1
Covered	yes			yes	yes	yes
Assessed	yes	yes	yes	yes	yes	yes

7. Brief list of topics to be covered:

- Introduction to *Accounting* (1 hour)
- Overview of Financial Statements Balance Sheet concepts (1 hour)
- Balance sheet's accounts and the accounting system (PGC) (1 hour)
- Shareholders participation and capital constitution (Including a case study) (0.5 hours)
- Double entry book keeping – Ledger – and Income statement (Including a case study) (1.5 hours)
- Balance sheet analysis (Including a case study) (0.5 hours)
- Income statement and Introduction to depreciation concept (Including a case study) (1.25 hours)
- Projected balance sheet and Income statement Introduction to cash-flow concept (Including a case study) (1.25 hours)
- Account for asset disposal through discarding of selling an asset (Including a case study) (1.25 hours)
- Introduction to *Cost Accounting* (0.25 hour)
- Break Even point – Contribution rate – profit (0.5 hour)
- Analysis of Balance sheet and Income statement (1.25 hours)
- Production cost and Variance Analysis (1.25 hours)
- General overview of tackled concepts (1 hour)