

Course Specification

(2024/2025)

1. Basic Information

Course Title (according to the bylaw)	Accounting Principles			
Course Code (according to the bylaw)	AHTE AP			
Department/s participating in delivery of the course	----- Department of			
Number of credit hours/points of the course (according to the bylaw)	Theoretical	Practical	Other (specify)	Total
	1	-----	2	2
Course Type	Elective			
Academic level at which the course is taught	Level 1 (1 st semester)			
Academic Program				
Institute	Institute of High Technology Institute of Applied Health Science			
Academy	Nile delta for science and technology			
Name of Course Coordinator				
Course Specification Approval Date				
Course Specification Approval (Attach the decision/minutes of the department /committee/council)				

2. Course Overview (Brief summary of scientific content)

This course describes accounting Principles and their application to various businesses. It covers the accounting cycle, income determination, and financial reporting. It introduces various accounting approaches and demonstrates the effect of of these approaches on the financial statements users.

3. Course Learning Outcomes CLOs

Matrix of course learning outcomes CLOs with program outcomes POs (NARS/ARS)

Program Outcomes (NARS/ARS) (according to the matrix in the program specs)		Course Learning Outcomes Upon completion of the course, the student will be able to:	
Code	Text	Code	Text
	4.1.1- Participate in teamwork harmoniously and exhibit collaborate effectively with colleagues and other health care professionals		Identify the basis of measurement, presentation, and disclosure issues related to items presented in income statements and balance sheets Define journal and ledger. Specify the significance of alternative accounting procedures. List the appropriate theories, principles, and concepts relevant to financial accounting.
			Apply an appropriate judgment in selecting and presenting information using various methods relevant to financial accounting. Discuss a reasoned argument to

Program Outcomes (NARS/ARS) (according to the matrix in the program specs)		Course Learning Outcomes Upon completion of the course, the student will be able to:	
Code	Text	Code	Text
			the solution of familiar and unfamiliar problems relevant to financial accounting.
			Develop practical activities using techniques and procedures appropriate to financial accounting. Display how to change within the external and internal accounting environment.
			Articulate appropriate effective written and oral communication skills relevant to accounting. Demonstrate the ability to work effectively as part of a group, Involving leadership, group dynamics and interpersonal skills relevant to financial accounting. Show how to solve problems relevant to financial accounting using ideas and techniques some of which are at the forefront of the discipline.

4. Teaching and Learning Methods

The course comprises a combination of lectures, and case discussions.
Required facilities: Data Show.

Course Schedule

Number of the Week	Scientific content of the course (Course Topics)	Total Weekly Hours	Expected number of the Learning Hours			
			Theoretical teaching (lectures/discussion groups/)	Training (Practical/ Clinical/)	Self-learning (Tasks/ Assignments/ Projects/ ...)	Other (to be determined)
1	Accounting is the Language of Business	2	1	2		
2	Who uses Accounting Data	2	1	2		
3	The Recording Process Using Accounting Equation	2	1	2		
4	The Recording Process Using the double entry system	2	1	2		
5	The Financial Statements	2	1	2		
6	Mid term exam					
7	The Income statement and the Balance sheet	2	1	2		
8	Adjusting The Accounts	2	1	2		
9	Completing the Accounting Cycle	2	1	2		
10	The closing entries and Post-Closing Trial Balance	2	1	2		
11	Summary of the Accounting Cycle	2	1	2		
12	Recording purchases & sales periodic /perpetual Systems	2	1	2		
13	Recording purchases & sales periodic /perpetual Systems II	2	1	2		
14	Accounting for merchandising operations	2	1	2		
15	Accounting for merchandising operationsII	2	1	2		
16	---					
17	Final exam					

5. Methods of students' assessment

No.	Assessment Methods *	Assessment Timing (Week Number)	Marks/ Scores	Percentage of total course Marks
1	Exam 1 written (midterm)	6 th	40	40%
2	Exam 2 (Semester work)	-----	-----	-----
3	Final Written Exam	17 th	50	50%
	Final Practical/Clinical/... Exam	--	--	--
	Final Oral Exam	-----	-----	
	Presentation	-	--	--
	Field training	-----	-----	-----
	Other (Mention)	Attendance	10	10%

*** The methods mentioned are examples, the organization may add and/or delete**

6. Learning Resources and Supportive Facilities *

Learning resources (books, scientific references, etc.) *	The main (essential) reference for the course (must be written in full according to the scientific documentation method)	Needles, B., Powers, M., and Crosson, S., Financial and Managerial Accounting, Cengage Learning, 8th Edition, 2008.
	Other References	Emerald Database through iConnect.bau.edu.lb
	Electronic Sources (Links must be added)	
	Learning Platforms (Links must be added)	
	Other (to be mentioned)	https://www.ekb.eg/ar
Supportive facilities & equipment for teaching and learning *	Devices/Instruments	Projector, Desktop Computer
	Supplies	, Whiteboard Markers
	Electronic Programs	ابن الهيثم Model
	Skill Labs/ Simulators	Presentation
	Virtual Labs	-----
	Other (to be mentioned)	-----

*** The list mentioned is an example, the institution may add and/or delete depending on the nature of the course**

**Name and Signature
Course Coordinator**

**Name and Signature
Program Coordinator**