

**Course specification
(2105 Humanities)**

Faculty: Higher Institute for Computers & Information Technology (HICIT)
Programme(s) on which the course is given: Under graduate program in Computer Science
Major or minor element of programme: Elective
Department offering the programme: Department of Computer Science
Department offering the course: Department of Computer Science
Year / Class: 2nd Year – 1st semester
Date of specification approval: 22/9/2015

A- Basic Information

Title: Humanities

Code: 2105

Weekly Hours:

Lecture : 3

Exercise: 1

Practical :-

Total: 4

B- Professional Information

1- Course Objectives:

- 1- Know what financial accounting means & the contents of it.
- 2- Give us framework for learning the specific concept in the financial accounting
- 3- To know nature of business companies and how it financially treated

2- Program ILOs Covered by Course

Program Intended Learning Outcomes			
Knowledge and understanding	Intellectual Skills	Professional and practical skills	General and Transferable skills
a15, a16	b10	c11	

3 - Intended learning outcomes of course (ILOs)

a. Knowledge and Understanding

- a1- understand what the financial accounting concern on , so the student can develop programs for business companies and banks....etc
- a2- know different kinds of financial accounts that exist in business

b. Intellectual Skills

On successful completion of this course, graduates should be able to:

- b1. Identify the main users of financial information.
- b2. Distinguish between financial & management accounting.
- b3. Raise the questions or objectives of analysis.
- b4. Solve information technology problems with pressing commercial or industrial constraints.

c. Professional and Practical Skills

On successful completion of this course, graduates should be able to:

- c1. Prepare a simple balance sheet, interpreting the information that it contains.
- c2. Analyze the items that belong to current assets account, including cash, accounts receivable and inventory.
- c3. Analyze the information included in cash flow statements.

d. General and Transferable Skills

On successful completion of this course, graduates should be able to:

- d1. Manage tasks and resources.
- d2. Acquire entrepreneurial skills.
- d3. Exhibit appropriate numeracy skills in understanding and presenting cases involving a quantitative dimension.

4- Contents

Topic	Hours	Lec.	Exc/Lab
Introduction to Accounting ,Identification of Accounting ,Understand The Accounting Framework	4	3	1
Accounting cycle, Accounting Principles, accounting equation.	8	6	2
Cash and accrual accounting	8	6	2
Rules of debit and credit ,element of financial statement	4	3	1
Depreciation accounting: <ul style="list-style-type: none">▪ The basics concepts of depreciation▪ The methods of depreciation▪ Accounting for depreciation	4	3	1
Inventory accounting: <ul style="list-style-type: none">▪ The basics concepts of Inventory▪ Inventory accounting systems	8	6	2
<ul style="list-style-type: none">▪ Inventory valuation methods▪ Accounting for Inventory	4	3	1
book Keeping accounting process <ul style="list-style-type: none">▪ General journal▪ Journalizing adjustment entries	4	3	1
<ul style="list-style-type: none">▪ Preparing adjustment trial balance▪ posting the closing or transfer entries▪ preparing financial statement	4	3	1

The financial statement analysis	4	3	1
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5-Teaching and learning methods

- 5.1 Lectures
- 5.2 Tutorial Exercises
- 5.3 Discussions.

6 -Student assessment methods

- 6.1 Midterm Exam: To assess the knowledge and understanding achieved by the student during the previous weeks.
- 6.2 Final Exam: To evaluate what the student gain at the end of the course, and to assess: the knowledge and understanding, general skills, and intellectual skills.
- 6.3 Course Work &Quizzes: To keep the student always in the course, and to evaluate knowledge, understanding, intellectual, and transferable skills.

Assessment Schedule

Assessment	Week #
Mid Term Exam	8
Final Exam	16
Course Work &Quizzes	2-14

Assessment Weight

Assessment	Weigh %
Mid Term Exam	10%
Final Exam	80%
Course Work &Quizzes	10%
Total	100

Course Work &Quizzes: (Short Exams, Assignments, Researches, Reports, Presentations, Class/Project discussion)

7 -List of references

7.1. Required Books

Claudia B. Gilbertson, Mark W. Lehman, Fundamentals of Accounting: South-Western Educational Pub, 9 edition 2008.

8- Required Facilities

-None

9-Course Matrices

9.1-Course Content/ILO Matrix

Course Contents		a1	a2	b1	b2	b3	b4	c1	c2	c3	d1	d2	d3
9.2-	Introduction to Accounting ,Identification of Accounting ,Understand The Accounting Framework	✓	✓	✓	✓								
	Accounting cycle, Accounting Principles, accounting equation.			✓	✓	✓	✓						
	Cash and accrual accounting	✓	✓					✓	✓	✓			
	Rules of debit and credit ,element of financial statement												
	Depreciation accounting: <ul style="list-style-type: none"> ▪ The basics concepts of depreciation ▪ The methods of depreciation ▪ Accounting for depreciation 	✓	✓	✓	✓								
	Inventory accounting: <ul style="list-style-type: none"> ▪ The basics concepts of Inventory ▪ Inventory accounting systems 							✓	✓	✓			
	<ul style="list-style-type: none"> ▪ Inventory valuation methods ▪ Accounting for Inventory 							✓	✓	✓			
	book Keeping accounting process <ul style="list-style-type: none"> ▪ General journal ▪ Journalizing adjustment entries 			✓	✓	✓	✓						
	<ul style="list-style-type: none"> ▪ Preparing adjustment trial balance ▪ posting the closing or transfer entries ▪ preparing financial statement 			✓	✓	✓	✓	✓	✓	✓			
The financial statement analysis	✓	✓						✓	✓	✓			

Learning Method /ILO Matrix

Learning Methods	a1	a2	b1	b2	b3	b4	c1	c2	c3	d1	d2	d3
Lectures	✓	✓	✓	✓	✓	✓	✓	✓	✓			
Tutorial Exercises			✓	✓	✓	✓	✓	✓	✓			

Discussions.			√	√	√	√	√	√	√	√	√	√
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9.3-Assessment Methods /ILO Matrix

Assessment Methods	a1	a2	b1	b2	b3	b4	c1	c2	c3	d1	d2	d3
Mid Term Exam	√	√	√	√	√	√	√	√	√			
Final Exam	√	√	√	√	√	√	√	√	√			
Course Work &Quizzes	√	√	√	√	√	√	√	√	√	√	√	√

Course Coordinator: Dr.Nabil Abdelraouf ()

Head of Department: Dr. Farouk Shabaan ()

Date: 22/9/2015