

**Course specification  
( 2105 Humanities)**

<b>Faculty:</b>	<i>HICIT- Higher Institute for Computers &amp; Information Technology-El Shorouk Academy</i>		
<b>Programme(s) on which the course is given:</b>	Under graduate program in Computer Science		
<b>Major or minor element of programme:</b>	Elective		
<b>Department offering the programme</b>	Department of Computer Science		
<b>Department offering the course:</b>	Department of Computer Science		
<b>Year / Class</b>	2 <sup>nd</sup> Year – 1 <sup>st</sup> semester		
<b>Date of specification approval</b>	1/8/2022		

**A- Basic Information**

<b>Title: Humanities</b>	<b>Code: 2105</b>		
<b>Weekly Hours:</b>			
<b>Lecture : 3</b>	<b>Exercise: 1</b>	<b>Practical : -</b>	<b>Total: 4</b>

**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 - 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.

**3- Contents**

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

**4 -Teaching and learning methods**

4.1 Lectures

4.2 Tutorial Exercises

4.3 Discussions.

## **5 -Student assessment methods**

5.1 Midterm Exam: To assess the knowledge and understanding achieved by the student during the previous weeks.

5.2 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.

5.3 Course Work &Quizzes: To keep the student always in the course, and to evaluate knowledge, understanding, intellectual, and transferable skills.

### **Assessment Schedule**

<b>Assessment</b>	<b>Week #</b>
<b>Mid Term Exam</b>	<b>8</b>
<b>Final Exam</b>	<b>16</b>
<b>Course Work &amp;Quizzes</b>	<b>2-14</b>

### **Assessment Weight**

<b>Assessment</b>	<b>Weigh %</b>
<b>Mid Term Exam</b>	<b>10%</b>
<b>Final Exam</b>	<b>80%</b>
<b>Course Work &amp;Quizzes</b>	<b>10%</b>
<b>Total</b>	<b>100</b>

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

## **6 -List of references**

### **6.1. Required Books**

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

## **7- Required Facilities**

-None

## 8-Course Matrices

### 8.1-Course Content/ILO Matrix

Course Contents	a1	a2	b1	b2	b3	b4	c1	c2	c3	d1	d2	d3
8.2- 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"> <li>▪ The basics concepts of depreciation</li> <li>▪ The methods of depreciation</li> <li>▪ Accounting for depreciation</li> </ul>	✓	✓	✓	✓								
Inventory accounting: <ul style="list-style-type: none"> <li>▪ The basics concepts of Inventory</li> <li>▪ Inventory accounting systems</li> </ul>							✓	✓	✓			
<ul style="list-style-type: none"> <li>▪ Inventory valuation methods</li> <li>▪ Accounting for Inventory</li> </ul>							✓	✓	✓			
book Keeping accounting process <ul style="list-style-type: none"> <li>▪ General journal</li> <li>▪ Journalizing adjustment entries</li> </ul>			✓	✓	✓	✓						
<ul style="list-style-type: none"> <li>▪ Preparing adjustment trial balance</li> <li>▪ posting the closing or transfer entries</li> <li>▪ preparing financial statement</li> </ul>			✓	✓	✓	✓	✓	✓	✓			
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.			✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

### 8.3-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. Ahmed El-Abbasy ( )

Date: 1/8/2022