

Syrian Arab Republic	 الجامعة الافتراضية السورية SYRIAN VIRTUAL UNIVERSITY	الجمهورية العربية السورية
Ministry of Higher Education and Scientific Research		وزارة التعليم العالي والبحث العلمي
Syrian Virtual University		الجامعة الافتراضية السورية

Course Description: Financial Accounting in Companies

1- Basic Information:

Course Name	Financial Accounting in Companies
Course ID	BAC504
Contact Hours (Registered Sessions)	24
Contact Hours (Synchronized Sessions)	24
Mid Term Exam	-
Exam	75 min
Registered Sessions Work Load	48
Synchronized Session Work Load	24
Credit Hours	5
Course Level	6

2- Pre-Requisites:

Course	ID
Accounting Essential 2	BAC402

3- Course General Objectives:

The financial accounting course for companies in its first and second departments aims to:

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The first section: Personnel companies - It consists of five chapters that include defining the types of companies and the distinctive characteristics of each type, focusing on solidarity companies and simple recommendation specifically, and defining the procedures for their formation and accounting treatment for them, in addition to reorganizing them through the amendment of the terms and persons of the contract, and how to distribute profits losses In it, and the expiry (liquidation) of the solidarity companies.

The second section: money companies - and it consists of two chapters that include the definition of money companies and what distinguishes them from the companies of persons and focus on the joint stock companies specifically in terms of: accounting treatment for its formation and issuance and subscription of shares, and the amendment to the capital in

the joint stock companies (increase and decrease of capital), in addition To distinguish between types of shares, shareholders' rights, and the accounting treatment associated with each of these types.

Intended Learning Outcomes (ILO):

Code	Intended Learning Outcomes
ILO1	He discusses the origins, concept and definition of companies according to the Syrian Companies Law, showing the difference between the different types of companies (people and funds) and the distinct characteristics of each.
ILO2	He analyzes the accounting treatment of the procedures for forming simple solidarity and recommendation companies, compares the different accounting treatment of the way partners pay their shares in the capital (in cash or kind), deducing the content of the partners' share calculation.
ILO3	He analyzes the accounting treatment of the procedures for forming simple solidarity and recommendation companies, compares the different accounting treatment of the way partners pay their shares in the capital (in cash or kind), deducing the content of the partners' share calculation.
ILO4	He examines the methods of distributing profits in solidarity companies, extracts the content of the accounts of partners, discusses the accounting treatment for the distribution of profits and losses in solidarity companies..
ILO5	He determines the reasons for liquidation of solidarity companies and their forms, analyzes the accounts necessary to complete the (rapid) liquidation process, discusses the accounting treatment of quick liquidation cases, and deduces the shares of the partners after the liquidation process.
ILO6	He discusses the reasons for the emergence of joint stock companies and their distinctive characteristics, identifies the components of capital, compares the different values of shares, shows the difference in the accounting treatment necessary for the procedures for formation of joint-stock companies and possible cases of underwriting .
ILO7	He compares the accounting treatment for the adjustment in the capital of joint-stock companies (increase or decrease of capital), searches for the distribution of profits in joint-stock companies, compares dividends to shareholders in the event of excellent shares with profits, classifies shareholders' rights according to the type of preferred shares.

4- **Course Syllabus** (24 hours of total Recorded Sessions , 24 hours of total synchronized sessions)

- **RS: Recorded Sessions; SS: Synchronized Sessions;**

ILO	Course Syllabus	RS	SS	Type	Additional Notes
ILO1	<ul style="list-style-type: none"> • Chapter One: Definition of the types of companies (solidarity and money). • The concept of companies and their types. • Characteristics of solidarity and money companies. 	2	2	<input type="checkbox"/> Exercises <input type="checkbox"/> Assignments	
ILO2	<ul style="list-style-type: none"> • Chapter Two: The formation of solidarity companies and simple recommendation. • Determining the shares of the joint and nominated partners, and the limits of each partner's responsibility • Accounting treatment of formation and verification of capital in solidarity companies. • Accounting treatment to present the partners' shares in the capital in cash or in kind, or to provide individual assets and liabilities. • Dealing with special cases of differences between the partners' shares in the capital, the assets and the presented methods. 	4	4	<input checked="" type="checkbox"/> Exercises <input type="checkbox"/> Assignments	
ILO3	<ul style="list-style-type: none"> • Chapter Three: Reorganization of the Solidarity Companies • The concept of amendment in the contract terms by increasing or decreasing the capital in solidarity companies and simple recommendation. • Accounting treatment of methods of increasing and reducing capital in simple and limited partnership companies. • The concept of amendment in the persons of the contract by joining or separating a partner. 	4	4	<input checked="" type="checkbox"/> Exercises <input type="checkbox"/> Assignments	

	<ul style="list-style-type: none"> Accounting treatment of joining or separating a partner (or more) in the simple and limited partnership companies, and evaluating the store's reputation in the event of joining or separating a partner. Determine the rights of the separate partner, and pay the share of the separate partner. 				
ILO4	<ul style="list-style-type: none"> Chapter Four: Current accounts of partners and methods of distributing profits and losses in Solidarity and Simple Recommendation companies. The concept of current accounts for partners. Accounting treatment of personal withdrawals and their benefits. Accounting treatment of interest on capital. Accounting treatment of current account benefits. Accounting treatment of partner loans and their benefits. Accounting treatment of profit and loss distribution. 	4	4	<input checked="" type="checkbox"/> Exercises <input type="checkbox"/> Assignments	
ILO5	<ul style="list-style-type: none"> Chapter Five: Liquidation (expiration) of the Solidarity Companies. The concept of the liquidation process. The reasons for liquidating the Solidarity Companies and the simple recommendation. Accounting treatment for rapid liquidation. Accounts needed to complete the liquidation process. 	2	2	<input checked="" type="checkbox"/> Exercises <input type="checkbox"/> Assignments	
ILO6	<ul style="list-style-type: none"> Chapter Six: Definition of money companies (joint-stock companies), their characteristics and procedures for formation. 	4	4	<input checked="" type="checkbox"/> Exercises <input type="checkbox"/> Assignments	

	<ul style="list-style-type: none"> • The concept of joint stock companies and the stages of their establishment. • Definition of shareholders' rights. • Distinguishing between paid and earned capital and the different values of shares. • Accounting treatment of issuance of share capital of companies in cash or in kind, and underwriting cases of more or less than the issued shares.. 				
ILO7	<ul style="list-style-type: none"> • Chapter Seven: Capital adjustment in shareholding companies (increase or decrease of capital), underwriting cases of more or less issued shares, and ways of distributing profits in joint-stock companies. • Accounting treatment of ways to increase or decrease capital. • Accounting treatment of underwriting with fewer or more issued shares. • Methods of distributing profits in joint-stock companies according to the types of shares (preferred, ordinary). • Determine the rights of ordinary and preferred shareholders • And calculating the share of dividends. 	4	4	<input checked="" type="checkbox"/> Exercises <input type="checkbox"/> Assignments	

5- Assessment Criteria (Related to ILOs)

ISC	Interactive Synchronized Collaboration	Ex	Exams	Rpt	Reports
PF2F	Presentations and Face-to-Face Assessments	PW	Practice Work		

ILO Code	ILO	Intended Results	Assessment Type				
			ISC	PW	Ex	PF2F	Rpt
ILO1	He discusses the origins, concept and definition of companies according to the Syrian Companies Law, showing the difference between the different types of companies (people and funds) and the distinct characteristics of each.	A schedule is required that sets out the differences and distinctive characteristics of each type of company.	*	-	*		
ILO2	He analyzes the accounting treatment of the procedures for forming simple solidarity and recommendation companies, compares the different accounting treatment of the way partners pay their shares in the capital (in cash or kind), deducing the content of the partners' share calculation.	We give practical examples of the procedures for forming solidarity companies, through which they compare similarities and differences to record the accounting entries necessary for the partners to pay their shares in the capital in cash or in kind by providing assets or by providing assets and liabilities of an established establishment.	*	*	*		
ILO3	He analyzes the accounting treatment of the procedures for forming simple solidarity and recommendation companies, compares the different accounting treatment of the way partners pay their shares in the capital (in cash or kind), deducing the content of the partners' share calculation.	He provides an explanation of the reasons for the increase or decrease of capital in the solidarity companies, and the methods available for increasing or reducing. We give practical examples that record, according to each example, the accounting entries necessary to increase or decrease the capital in different ways.	*	*	*		

		The accounts for limiting partner rights are summarized if they join or separate.					
ILO4	He examines the methods of distributing profits in solidarity companies, extracts the content of the accounts of partners, discusses the accounting treatment for the distribution of profits and losses in solidarity companies.	He gives examples illustrating the content of the partners' current accounts, the partner's dues on the company, and the company's dues on the partner. We give practical examples through which it deals with the methods of distributing profits, losses and accounting entries to complete the distribution process.	*	*	*		
ILO5	He determines the reasons for liquidation of solidarity companies and their forms, analyzes the accounts necessary to complete the (rapid) liquidation process, discusses the accounting treatment of quick liquidation cases, and deduces the shares of the partners after the liquidation process.	It is required to specify the reasons that cause the company to liquidate. We give practical examples through which he discusses the calculations required to complete the liquidation process. It is mandated to determine the partners' shares as a result of the liquidation to compare the accounting treatment according to the financial status of the joint partners.	*	*	*		
ILO6	He discusses the reasons for the emergence of joint stock companies and their distinctive characteristics, identifies the components of capital, compares the different values of shares, shows the difference in the accounting treatment necessary for the procedures for formation of joint-stock companies and possible cases of underwriting .	We give information about the equity in joint stock companies and it is required to specify the different values of shares. We give practical examples including procedures for forming joint-stock companies and daily restrictions are required to submit shareholders' shares in cash or kind.	*	*	*		
ILO7	He compares the accounting treatment for the adjustment in the capital of joint-stock companies (increase or decrease of capital), searches for the distribution of profits in joint-stock companies, compares dividends to	It is charged with identifying cases and methods of increasing and reducing the capital of joint-stock companies. We give applied data for the issuance of shares, and	*	*	*		

	shareholders in the event of excellent shares with profits classifies shareholders' rights according to the type of preferred shares.	accounting treatment is required for cases where the subscription of more or less shares is being subscribed. It is required to specify the rights of preferred and ordinary shareholders according to the type of concession.				
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6- Practice Tools:

Tool Name	Description
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7- Main References

المراجع العربية:

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2- علي ،محمد عبدو نعمان.الشامي ، عبد الوهاب عبد الرحمن . " محاسبة شركات الأشخاص "، جامعة العلوم والتكنولوجيا ، الطبعة الثانية ، صنعاء ، اليمن ، 2013.

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2- - Philip ,Hancock.Peter.Robinson.Mike.Bazky."Contemporary Accounting". 9th edition, Australia National Library ofAustralia,2015.

8- Additional References

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