

Course Description: Intermediate Accounting (2)

1- Basic Information:

Course Name	Intermediate Accounting (2)
Course ID	BAC609
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
Intermediate Accounting (1)	BAC608

3- Course General Objectives:

This course completes the basics that the student covered in his study of intermediate accounting (1) with regard to the study of budget elements, as it deals with the foundations of accounting processes associated with the side of liabilities and equity in the budget in addition to accounting for investments and accounting for recognition of revenue, It is extensively exposed to the nature of obligations, And the nature of classification of groups of current and non-current liabilities, and accounting issues for issuing long-term liabilities, in addition to accounting issues for investments according to the fair value entrance, and he talks about accounting issues for recognition Revenue, Finally, this course aims mainly to provide student with knowledge and skills related to equity.

4- Intended Learning Outcomes (ILO):

Code	Intended Learning Outcomes: at the end of studying the course successfully, the student is going to be able to:
ILO1	Remember the concept of an obligation and distinguish between current and non-current liabilities
ILO2	Determines the basic principles of recognition of current liabilities, and dealt with accounting for confirmed and Contingencies obligations
ILO3	Shows the sources of long-term financing, calculates its issuance price and processes it accounting, in addition to the accounting treatment to recover it before it is due
ILO4	Writes all accounting entries relating to long-term liabilities
ILO5	The concept of fair value is applied to investments using the International Financial Reporting Standards
ILO6	Remembers accounting treatments to recognize revenue and explains associated accounting problems
ILO7	Prepare Stockholders equity section of the budget, and writes related accounting constraints
ILO8	Be able to calculate basic and diluted earnings per share

5- 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 ILO2	<ul style="list-style-type: none"> Chapter 1: Current Liabilities 	4	4	<ul style="list-style-type: none"> Exercises Assignments Seminars Projects Practices Others 	<ul style="list-style-type: none"> Solve exercises about confirmed and potential current obligations. Practical functions for confirmed and Contingencies

					obligations
ILO3 ILO4	<ul style="list-style-type: none"> Chapter 2: Non-Current Liabilities 	6	6	<input type="checkbox"/> Exercises <input type="checkbox"/> Assignments <input type="checkbox"/> Seminars <input type="checkbox"/> Projects <input type="checkbox"/> Practices <input type="checkbox"/> Others	<input type="checkbox"/> Do practical exercises on long-term bonds and long-term notes payment <input type="checkbox"/> Practical functions for bonds and long-term notes payment
ILO5	<ul style="list-style-type: none"> Chapter 3: Accounting for financial investments 	4	4	<input type="checkbox"/> Exercises <input type="checkbox"/> Assignments <input type="checkbox"/> Seminars <input type="checkbox"/> Projects <input type="checkbox"/> Practices <input type="checkbox"/> Others	<input type="checkbox"/> Solve practical exercises on accounting for types of financial investments <input type="checkbox"/> Practical functions for types of financial investments
ILO6	<ul style="list-style-type: none"> Chapter 4: Revenue Recognition 	4	4	<input type="checkbox"/> Exercises <input type="checkbox"/> Assignments <input type="checkbox"/> Seminars <input type="checkbox"/> Projects <input type="checkbox"/> Practices <input type="checkbox"/> Others	<input type="checkbox"/> Solve practical exercises on revenue recognition and associated accounting problems. <input type="checkbox"/> Practical functions about recognizing revenue and its problems

ILO7	• Chapter 5: Stockholders equity	4	4	<input type="checkbox"/> <u>Exercises</u> <input type="checkbox"/> <u>Assignments</u> <input type="checkbox"/> Seminars <input type="checkbox"/> Projects <input type="checkbox"/> Practices <input type="checkbox"/> Others	<input type="checkbox"/> Solve exercises on how to prepare a list of Stockholders' equity after examining the changes that affect them
ILO8	• Chapter 6: Earnings per share	2	2	<input type="checkbox"/> <u>Exercises</u> <input type="checkbox"/> <u>Assignments</u> <input type="checkbox"/> Seminars <input type="checkbox"/> Projects <input type="checkbox"/> Practices <input type="checkbox"/> Others	<input type="checkbox"/> Do practical exercises on how to calculate the common and diluted earnings per share

6- 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	Remember the concept of an obligation and distinguish between current and non-current liabilities	That the student be able to determine the difference between current and non-current liabilities	X		X		



ILO2	<i>Determines the basic principles of recognition of current liabilities, and dealt with accounting for confirmed and Contingencies obligations</i>	<i>That the student demonstrate the ability to record proper accounting issues for current liabilities and be able to properly disclose them in the budget</i>	X	X	X		
ILO3	<i>Shows the sources of long-term financing, calculates its issuance price and processes it accounting, in addition to the accounting treatment to recover it before it is due</i>	<i>To understand the sources of long-term financing other than loans and to be able to calculate the issue price and the accounting treatment for it</i>	X	X	X		
ILO4	<i>Writes all accounting entries relating to long-term liabilities</i>	<i>The ability to record the correct accounting entries for accounting for long-term bonds and notes payment</i>	X	X	X		
ILO5	<i>The concept of fair value is applied to investments using the International Financial Reporting Standards</i>	<i>That the student be able to distinguish between the three types of</i>	X	X	X		



		investments and demonstrate the ability to account for them					
ILO6	Remembers accounting treatments to recognize revenue and explains associated accounting problems	The student remembers how to recognize revenue and what are the problems related to it	X	X	X		
ILO7	Prepare Stockholders equity section of the budget, and writes related accounting constraints	That the student be able to prepare the equity section for shareholders, and remember the accounting issues associated with it	X	X	X		
ILO8	Be able to calculate basic and diluted earnings per share	The student remembers how the ordinary Dilutive and Earnings per Share calculated	X	X	X		

7- Practice Tools:

Tool Name	Description

8- Main References



- 1- علي، سمية وآخرون، 2018، "المحاسبة المتوسطة (الجزء الأول)"، كلية التجارة، جامعة القاهرة.
- 2- الدهراوي، كمال الدين مصطفى، 2006، "المحاسبة المتوسطة وفقاً لمعايير المحاسبة الدولية"، الإسكندرية، المكتب الجامعي الحديث.
- 3- إسماعيل، إسماعيل؛ مرعي، عبد الرحمن؛ ويوسف، علي، 2010، "المحاسبة المتوسطة" (2)، كلية الإقتصاد، منشورات جامعة دمشق.
- 4- مجلس معايير المحاسبة الدولية، 2017، "المعايير الدولية لإعداد التقارير المالية"، مؤسسة لجنة معايير المحاسبة الدولية، ترجمة الهيئة السعودية للمحاسبين القانونيين، الرياض.
- 5- Donald, Kieso., Jerry, Weygandt, and Terry, Warfield, 2018, "Intermediate Accounting: IFRS Edition", John Wiley & Sons, Singapore.

9- Additional References

- 1- اسماعيل، اسماعيل؛ ميالة، بطرس ومرعي، عبد الرحمن، 2009، "المحاسبة المتوسطة (1)"، كلية الإقتصاد، جامعة دمشق.
- 2- Earl, Stice, & James, Stice, 2011, "Intermediate Accounting", Brigham Young University