

Syrian Arab Republic	 الجامعة الافتراضية السورية SYRIAN VIRTUAL UNIVERSITY	الجمهورية العربية السورية
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## Course Description: Accounting for Managers

### 1- Basic Information:

Course Name	Accounting for Managers
Course ID	ACM.21
Contact Hours (Synchronized Sessions)	28
Contact Hours with the tutor outside the Synchronized Sessions	17
Contact Hours (Registered Sessions)	28
Exam	75 min
Registered Sessions Work Load	28
Synchronized Session Work Load	28
Credit Hours	7
Course Level	6

### 2- Pre-Requisites: Non

Course	ID
-	-

### 3- Course General Objectives:

The course is directed mainly to non-specialists in administrative sciences, and it generally aims to provide managers and decision-makers at various administrative levels with basic knowledge of accounting science and its related branches.

The first chapter deals with accounting and the business environment, and provides a conceptual introduction to the science of accounting. It aims to introduce the recipient to the science of accounting and its intellectual framework, and the accounting information that the system produces for users of that information and its quality characteristics.

The second chapter aims to introduce the student to the basics of the accounting cycle in terms of registering in the accounting books, and understanding the debit and credit Accounts and the theory of double entry.

The third chapter aims at introducing the mechanisms for extracting account balances, preparing the trial balance and preparing the final financial statements.

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In the fourth, fifth and sixth chapters, the course aims to provide the student with examples of the most common basic operations carried out by the establishment, such as capital operations, operational processes and revenue operations, and how to record and treat them in the accounting.

In the seventh chapter, the course aims to introduce the recipient to the most important settlements that take place at the end of the year to settle revenues and expenses according to the accrual basis, and to deal with the remaining goods in the final inventory, and the concept of depreciation of non current assets.

The eighth chapter aims to introduce the basic components of the financial statements, the income statement, the statement of financial position, and the cash flow statement.

The ninth chapter aims at introducing methods and approaches to calculating product cost in productive companies, cost concepts and their classifications, cost theories and statements.

The tenth chapter aims at introducing the planning processes for production volume, profits, break-even analysis, safety margin, and the production mix.

Chapter Eleven aims to define planning budgets and methods of preparing and using the. The twelfth chapter aims at introducing financial analysis and methods of performance appraisal.

#### 4- Intended Learning Outcomes (ILO):

Code	Intended Learning Outcomes
ILO1	Define accounting, and explain basic concepts in accounting science. Define accounting and explain the assumptions and principles that frame the science of accounting. Explain the components of the accounting information system and its quality characteristics. Explain the Computerized accounting information systems. Define users of financial reports and statements
ILO2	Define the accounting books The basic equation is known as accounting and double entry theory.
ILO3	The process of extracting the balances and preparing the trial balance is defined The period income and financial position are known by its end.
ILO4	Define capital operations and record their restrictions Define the financing operations and the movement of money
ILO5	Distinguish the project's operational processes. Explains inventory methods, and the related accounts. Record the purchases of goods and associated expenses Record the operations of project expenses

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	Define and calculate its cost of goods sold
<b>ILO6</b>	Define basic revenue operations (sales) The operations for other miscellaneous revenues are defined
<b>ILO7</b>	Inventory adjustments made at the end of each year are defined The basis of accrual is defined Define the depreciation of fixed assets and the methods of its calculation
<b>ILO8</b>	Define the financial statements Explain the components of the income statement and its classifications explain the components of the budget and the methods of its classification explain the components of a cash flow statement and how to prepare it
<b>ILO9</b>	Define the Product cost is in the production firms Explain cost concepts and methods of classifying them Explain the different methods of classifying costs Define cost theories in preparing cost lists and calculating unit cost
<b>ILO10</b>	The planning process is defined as production and profits Explain the relationship between costs, profits, volume of output and break-even analysis
<b>ILO11</b>	Define planning budgets in the project and the principles of their preparation Define the types of operational and cash planning budgets
<b>ILO12</b>	Define financial analysis Define The performance evaluation of project management

## 5- Course Syllabus

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

ILO	Course Syllabus	RS	SS	Type	Additional Notes
<b>ILO1</b>	Accounting and business environment - Conceptual introduction: <ul style="list-style-type: none"> <li>- Definition of accounting</li> <li>- intellectual framework for accounting science, accounting theory</li> <li>- Accounting assumptions</li> <li>- Accounting principles</li> <li>- Accounting information system</li> <li>- Computerized accounting information systems.</li> <li>- Characteristics of the quality of</li> </ul>	2	2	<input type="checkbox"/> Assignments <input type="checkbox"/> Seminars	

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	accounting information - Users of financial reports and statements				
<b>ILO2</b>	Accounting course - Accounting registration: - the account - the basic equation for accounting balance - The concept of debtor and creditor - Accounting books - double entry theory and journal -	2	2	<input type="checkbox"/> Exercises <input type="checkbox"/> Assignments	
<b>ILO3</b>	Accounting cycle - balancing accounts, preparing financial statements, and posting to the ledger: - Balance of accounts - Preparing trial balance with balances - Preparing the financial statements	2	2	<input type="checkbox"/> Exercises <input type="checkbox"/> Assignments	
<b>ILO4</b>	Handling capital operations: - Formation of the company's capital - Purchase of fixed assets - money movement			<input type="checkbox"/> Exercises <input type="checkbox"/> Assignments <input type="checkbox"/> Seminars <input type="checkbox"/> Projects <input type="checkbox"/> Practices <input type="checkbox"/> Others	
<b>ILO5</b>	Operational processes: - Inventory methods and related accounts. - Purchases and goods and their expenses - Returns from purchases - Purchase allowances and earned discount - Expenses - Cost of goods sold	2	2	<input type="checkbox"/> Exercises <input type="checkbox"/> Assignments	
<b>ILO6</b>	Revenue Operations: - Sales of the goods	2	2	<input type="checkbox"/> Exercises <input type="checkbox"/> Assignments	

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	<ul style="list-style-type: none"> <li>- Sales returns</li> <li>- Sales allowances and discounts granted</li> <li>- Other miscellaneous income</li> </ul>				
<b>ILO7</b>	<b>Inventory and adjustments:</b> <ul style="list-style-type: none"> <li>- Settlement of revenues and expenses</li> <li>- Inventory Settlement of the remaining goods</li> <li>- Inventory settlements of debtors' accounts</li> <li>- settlements and Depreciation of non current assets</li> </ul>	4	4	<input type="checkbox"/> Exercises <input type="checkbox"/> Assignments	
<b>ILO8</b>	<b>Final financial statements:</b> <ul style="list-style-type: none"> <li>- Income statement</li> <li>- financial position statement</li> <li>- statement of changes in owner's equity</li> <li>- Cash flow statements</li> </ul>	2	2	<input type="checkbox"/> Exercises <input type="checkbox"/> Assignments	
<b>ILO9</b>	<b>Production costs in productive firms:</b> <ul style="list-style-type: none"> <li>- Cost concepts</li> <li>- Classifications of costs</li> <li>- Cost theories and statement</li> </ul>	4	4	<input type="checkbox"/> Exercises <input type="checkbox"/> Assignments	
<b>ILO10</b>	<b>Production and profit planning:</b> <ul style="list-style-type: none"> <li>- The relationship between volume, Profit and costs</li> <li>- Breakeven analysis</li> <li>- Shutdown point</li> <li>- Margin of safety</li> <li>- commodity mix</li> </ul>	2	2	<input type="checkbox"/> Exercises <input type="checkbox"/> Assignments	
<b>ILO11</b>	<ul style="list-style-type: none"> <li>- Budgets:</li> <li>- The concept of budgets</li> <li>- Basic principles for preparing budgets</li> <li>- Types of budgets.</li> <li>- Operations budgets</li> </ul>	2	2	<input type="checkbox"/> Exercises <input type="checkbox"/> Assignments	

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	- Cash flow budget				
<b>ILO12</b>	Financial analysis and performance measurement: - Financial ratios - Financial and non-financial measures to measure performance. - Rate of return for measuring administrative performance.	2	2	<input type="checkbox"/> Exercises <input type="checkbox"/> Assignments	

## 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
<b>ILO1</b>	Define accounting and explain the assumptions and principles that frame the science of accounting. Explain the components of the accounting information system and its quality characteristics. Define users of financial reports and statements	Define accounting and explain the assumptions and principles that frame the science of accounting	√		√		
		Define the components of the accounting information system	√		√		
		Explains the characteristics of the quality of accounting information	√		√		
<b>ILO2</b>	Define the accounting books The basic equation is known as accounting and double entry theory.	Defines users of financial reports and statements	√		√		
		Define the account. And the basic equation in accounting	√	√	√		
		Distinguish the credit account and the debit account	√	√	√		
		Define The accounting					

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		books. Record transactions in the double entry	√	√	√		
<b>ILO3</b>	The process of extracting the balances and preparing the trial balance is defined The period income and financial position are known by its end.	Transfer The journal entries to their accounts and extract their balances Prepares a trial balance Prepares income statement and extract profit for the period. Preparing the balance sheet and determining the financial position	√ √ √ √	√ √ √ √	√ √ √ √		
<b>ILO4</b>	Define capital operations and record their restrictions Define the financing operations and the movement of money	Define capital operations Records company formation and capital evidence Records the transactions related to the movement of cash	√ √ √	√ √ √	√ √ √		
<b>ILO5</b>	Distinguish the project's operational processes Record the purchases of goods and associated expenses Record the operations of project expenses Define and calculate its cost of goods sold	Distinguish the project's operational processes Record the purchases of goods and associated expenses Determines the allowances for purchases and the discount earned Record the operations of project expenses Define and calculate the cost of sold goods	√ √ √ √	√ √ √ √	√ √ √ √		
<b>ILO6</b>	Define basic revenue operations (sales) The operations for other miscellaneous revenues are defined	Define revenue operations Define and record special operations for sold goods in the books Distinguish the sales allowances and the discount granted on the sold goods	√ √ √	√ √ √	√ √ √		

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		Record the operations of the income	√	√	√		
<b>ILO7</b>	Inventory adjustments made at the end of each year are defined	Define Inventory and adjustments at the end of each year are defined	√	√	√		
	The basis of accrual is defined	The accrual basis is defined in accounting and how expenses and revenues are settled	√	√	√		
	Define the depreciation of fixed assets and the methods of its calculation	The remaining goods are fixed at the end of the period	√	√	√		
		Define the fixed assets depreciation and choose the appropriate method for calculating the annual depreciation	√	√	√		
<b>ILO8</b>	Define the financial statements	Define the financial statements	√	√	√		
	Explain the components of the income statement and its classifications	Explains the components of the income statement and its classifications	√	√	√		
	explain the components of the Statement of financial position and the methods of its classification	Explains the components of the balance sheet and the methods of its classification	√	√	√		
	explain the components of the statement of changes in owner's equity	Explains the components of a cash flow statement and how to prepare it					
<b>ILO9</b>	Product cost is defined in the production firms	Determine the cost of the product in the productive firms	√	√	√		
	Explains cost concepts and methods of classifying them	Explains cost concepts	√	√	√		
	Explains the different methods of classifying costs	Explain the different methods of classifying costs	√	√	√		
	Define cost theories in preparing cost lists and calculating unit cost	Uses cost theories in preparing cost statement	√	√	√		

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		and calculating unit cost					
<b>ILO10</b>	The planning process is defined as production and profits Explain the relationship between costs, profits, volume of output and break-even analysis	Accounting is used in the production and profit planning process	√	√	√		
		Explains the relationship between costs, profits, and volume of production	√	√	√		
		Performs break-even analysis	√	√	√		
		Define the margin and shutdown point	√	√	√		
		Choose the optimum production mix	√	√	√		
<b>ILO11</b>	Define planning budgets in the project and the principles of their preparation Defines the types of operational and cash planning budgets	Define the Budgets	√	√	√		
		Explain the basic principles for preparing budgets	√	√	√		
		Defines the types of budgets	√	√	√		
		Prepares budgets for operations	√	√	√		
		Prepares the cash budget	√	√	√		
<b>ILO12</b>	Define financial analysis Define The performance evaluation of project management	Define financial analysis and evaluation of project management performance	√	√	√		
		Financial ratios are used in analyzing the statements	√	√	√		
		Define financial and non-financial measures to measure performance	√	√	√		
		Use the rate of return on investment to measure administrative performance	√	√	√		

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## 7- Practice Tools:

Tool Name	Description

## 8- Main References

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