

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: Introduction to Accounting

1- Basic Information:

Course Name	Introduction to Accounting
Course ID	BAC401
Contact Hours (Registered Sessions)	24
Contact Hours (Synchronized Sessions)	18
Mid Term Exam	-
Exam	75 min
Registered Sessions Work Load	36
Synchronized Session Work Load	18
Credit Hours	4
Course Level	4

2- Pre-Requisites:

Course	ID
Introduction to Management	BMN401

3- Course General Objectives:

This course aims to introduce the student to the basic concepts in accounting, the most important objectives and functions of accounting, in addition to the parties benefiting from the accounting information system, the most important characteristics of accounting information, and to clarify the main assumptions in accounting science and generally accepted accounting principles. The course also aims to enable the student to properly record the accounting operations. In the journal and posting to the ledger in preparation for preparing the balances, then the trial balance, ending with preparing the final financial statements. The course also enables the student to discover accounting errors and deal with them in a proper manner. The course introduces the student to the concepts of cash and commercial discount in addition to clarifying the most important types of securities that companies deal with. The course ends with introducing the student to the basics of inventory settlements, whether on expenses or revenues.

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4- Intended Learning Outcomes (ILO):

Code	Intended Learning Outcomes
ILO1	The student remembers the basic definitions of accounting and the distinguishing characteristics of accounting information and the principles that govern the accounting information system.
ILO2	Uses the knowledge you gain in recording accounting operations in the journal and correctly applies the concepts of posting and balancing in the ledger.
ILO3	It enumerates the types of commercial papers and concludes how to record their operations.
ILO4	Prepares the income statement and statement of financial position correctly, and records inventory adjustments entries, if any.
ILO5	Analyzes accounting errors and corrects them as soon as they arise.
ILO6	It shows the difference between cash discount and trade discount and how to record it in the journal books, and distinguishes between the concepts of periodic inventory and continuous inventory.

5- Course Syllabus (24 hours of total Recorded Sessions, 18 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"> • Accounting and business environment. • Basic definitions in accounting. • the basic accounting equation. 	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	<p>A group on how to apply the budget equation and the effect of accounting operations on it</p> <p>Reviewing the assets and liabilities of a group of companies of all shapes and functions.</p>
ILO2	<ul style="list-style-type: none"> • Accounting registration and double entry theory. • Ledger and Trial Balance. 	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	<p>Giving a set of exercises representing the operations that take place in a group of companies and requesting their registration and preparing the accounts for the ledger</p> <p>Giving a job on how to prepare a trial balance for a local company based on its business.</p>
ILO3	<ul style="list-style-type: none"> • Accounting for commercial paper operations. 	4	4	<input type="checkbox"/> Exercises	Giving a job to clarify the types of commercial

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				<input type="checkbox"/> Assignments <input type="checkbox"/> Seminars <input type="checkbox"/> Projects <input type="checkbox"/> Practices <input type="checkbox"/> Others	papers used in the local market and what are the conditions for their use.
ILO4	<ul style="list-style-type: none"> • Preparing final accounts. • Inventory adjustments. 	2	2	<input type="checkbox"/> Exercises <input type="checkbox"/> Assignments <input type="checkbox"/> Seminars <input type="checkbox"/> Projects <input type="checkbox"/> Practices <input type="checkbox"/> Others	Giving a practical case for a company to prepare its final accounts and importing a set of accounts for inventory adjustments to be processed.
ILO5	<ul style="list-style-type: none"> • Accounting treatment of financing and capital operations and correcting accounting risks. 	6	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	Referring to a set of accounting errors, whether in registration, posting, or credit, and asking students to correct them in one of the ways.
ILO6	<ul style="list-style-type: none"> • Accounting for revenue operations of the two systems of periodic inventory and continuous inventory. • Cash discount and trade discount. 	4	2	<input type="checkbox"/> Exercises <input type="checkbox"/> Assignments <input type="checkbox"/> Seminars <input type="checkbox"/> Projects <input type="checkbox"/> Practices <input type="checkbox"/> Others	Assigning students to search on the Internet for companies that use the periodic inventory system and others for continuous inventory and display, and distinguish between the two types of the reality of accounting registration. Giving a set of exercises to solve the two issues of cash or commercial deduction and how to deal with two opponents together.

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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				
			I S C	P W	Ex	PF2F	Rpt
ILO1	The student remembers the basic definitions of accounting and the distinguishing characteristics of accounting information and the principles that govern the accounting information system.	<p>The student remembers the definitions presented in the .lectures</p> <p>Through discussion, the student analyzes the distinguishing characteristics of accounting .information</p> <p>Remember the principles that govern the accounting information system within any company through direct questions and other deductive questions.</p>	X				X
ILO2	Uses the knowledge you gain in recording accounting operations in the journal and correctly applies the concepts of posting and balancing in the ledger.	<p>By following up with the teacher, the student records the accounting operations in .the journal</p> <p>Under the supervision of the teacher, the student applies the principles of posting and balancing in the ledger</p>	X	X	X		X
ILO3	It enumerates the types of commercial papers and concludes how to record their operations.	<p>The student enumerates the types of commercial papers, their features and methods of using them</p> <p>The student applies the principles of accounting for commercial papers in the journal.</p>	X	X			X
ILO4	Prepares the income statement and statement of financial	The student promises to help the school final lists of	X	X	X		

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	position correctly, and records inventory adjustments entries, if any.	<p>.several companies</p> <p>The student distinguishes between the periodic and continuous inventory methods</p> <p>The student remembers how to record the inventory adjustment entries</p>	X	X			X
ILO5	Analyzes accounting errors and corrects them as soon as they arise.	<p>With the help of the teacher, the student analyzes accounting errors and distinguishes between types of errors</p> <p>The student can correct accounting errors as soon as they are discovered.</p>	X	X			
ILO6	It shows the difference between cash discount and trade discount and how to record it in the journal books, and distinguishes between the concepts of periodic inventory and continuous inventory.	<p>The student distinguishes between the concepts of cash discount and trade discount</p> <p>The student remembers how to record the cash and business discount in the journal</p> <p>The student uses the two methods of periodic and continuous inventory in recording accounting operations</p>	X	X			
ILO7							
ILO8							
...							

7- Practice Tools:

Tool Name	Description
non	---

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8- Main References

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9- Additional References

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