

**KING SAUD UNIVERSITY  
COLLEGE OF BUSINESS ADMINISTRATION  
DEPARTMENT OF ACCOUNTING**

**FINANCIAL ACCOUNTING (ACCT\_514.)  
COURSE SYLLABUS  
TERM 1, 1434-1435H (2013-2014G)**

**INSTRUCTOR**

*Hatem Rashad Mohamed Abd El-Fattah, PhD*

*Assistant Professor of Accounting*

<i>Location</i>		<i>College of Business Administration</i>
		Department of Accounting
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**OFFICE HOURS:**

Tuesdays, and Thursdays      10:00-11:30 am and by an appointment

**PRESCRIBED TEXTS:**

Jerry J. Weygandt , Paul D. Kimmel, Donald E. Kieso. (2013). “*Financial Accounting: IFRS Editionm,2ed.*” , Jon Wiley & Sons, Inc., USA.

**PRESCRIBED REFERENCE:**

- Anthony, B. N. and Breitner L. K. (2003). “*Core Concepts of Accounting.*” Upper Saddle River: New Jersey.
- Gill, J. O. and Chatton, M. (1999). “*Understanding Financial Statements 3<sup>rd</sup> ed.*” Crisp Publications, Inc.: Menlo Park, CA.
- Holt, R. N. (2002). “*Financial Accounting: A Management Perspective.*”

**COURSE OBJECTIVES**

This course introduces students to the basic principles of financial accounting and reporting. Topics include reading, interpretation, and analysis of financial statements: income statements, balance sheets, and statements of cash flows, and measurement and reporting of assets, liabilities, and owners' equities according to International financial Reporting Standards (IFRS).

**ASSESSMENT**

Mid-TERM test of 90 minutes	30%
Assignments (Cases & Exercises)	20%
Class participation & Attendance	10%
Final examination of two hours	40%

## **Weekly Outline**

<b>Week</b>	<b>Topic</b>	<b>Readings</b>
1	Introduction: Accounting in Action	Kieso, et.al., Chapter 1
2	The Recording Process	Kieso, et.al., Chapter 2
3	Adjusting the Accounts	Kieso, et.al., Chapter 3
4	Completing the Accounting Cycle	Kieso, et.al., Chapter 4
5	Accounting for Merchandising Operations	Kieso, et.al., Chapter 5
6	Inventories (Reporting and Analyzing)	Kieso, et.al., Chapter 6
7	Fraud, Internal control, and Cash	Kieso, et.al., Chapter 7
8	Accounting for receivables	Kieso, et.al., Chapter 8
<b>9</b>	<b>Mid-Term Exam</b>	
10	Plant Assets, Natural Resources, and Intangible Assets	Kieso, et.al., Chapter 9
11	Liabilities	Kieso, et.al., Chapter 10
12	Corporations: Organization, Share Transactions, Dividends, and Retained Earnings	Kieso, et.al., Chapter 11
13	Statement of Cash Flows	Kieso, et.al., Chapter 13
14	Financial Statement Analysis	Kieso, et.al., Chapter 14
15	Financial Statement Analysis	Kieso, et.al., Chapter 14
<b>16</b>	<b>Final Exam</b>	