

Form no. (11b)

Knowledge and skills matrix for Finance and Accounting program

Course	Knowledge and understanding	Intellectual skills	Professional skills	General skills
EA221 Operations Research	Demonstrate The ability to critically approach the concepts of operations research, and identify how to reach the optimal decisions in different aspects of the business	Analyze appropriate theories, concepts and principles from a range of scientific disciplines using appropriate formal analysis methods. In addition to the use of different mathematical techniques to solve different business problems	The ability to solve different qualitative problems in business through using efficient techniques and models	Ability to generate, analyze, present and interpret data
EA312 Financial Management	The student should be able to use of Financial Management concepts, theories and literature as a means of analysis and resolving problems.	The ability to analyze the financial statements and the firm's financial position and determining its cash flows. Taking capital budgeting decisions.	Ability to apply appropriate Financial Management techniques to the solution of Financial management issues, ability to make effective use Financial data and to prepare internal reports and make presentations.	The Student should be able to analyze financial issues and be aware of financial management goals
EA321 Production and Operations Management	To present the student with an overall view of the decision-making process as it relates to the major areas of Production/Operations Management.	Expose the students to the use of different techniques in solving a few operational problems such as scheduling, forecasting, inventory control, project management, MRP,	To develop (through the use of problems, cases, and discussion questions) a degree of competency in controlling the operations system that are designed, so that products and services may be made	To emphasize the concept that Production./Operations. Management is not represented by any one of its

	To present the principles of operations economies (how to employ labor materials, machines, and capital) in a balance to match the changing relative values of the basic components.	etc...	to meet quality standards, and be available when needed, at a cost which may be predicted with some degree of accuracy.	component fields (commerce, economics, science, and technology) but that it is a delicate blend of them all; that the concept of operational systems embrace integrated systems as a whole, not segments of a system.
EA322 Materials and Logistics Management	Understanding concepts and principles of logistics for a better understanding of the supply chain and the overall management.	The student should be able to understand the importance of integrating all activities in the supply chain, mainly logistics activities, in all fields and how to manage these activities among different types of organizations to reach the optimal goal for the organization/enterprise.	The ability to analyze variables and differences in each field and apply the appropriate logistics method to reach the best possible outcomes.	<ol style="list-style-type: none"> 1. The student will be able to think broadly, become proactive, and efficient. 2. The student should become aware of the importance of the value of time and cost and how to minimize both

				effectively for better management.
EA 416 Financial Markets and Institutions	<ol style="list-style-type: none"> 1. Identify different forms of financial markets and relate to them the best financial intermediary that would be able to perform the intermediation process. 2. Understand the basic principles of derivatives and the tools used to invest in this market. 	<ol style="list-style-type: none"> 1. Using scientific financial models in order to analyze the performance of the investors in the process of asset allocation 2. Analyzing all derivative tools and being able to choose the best investment technique. 	<ol style="list-style-type: none"> 1. Understand the dynamic nature of changes in the financial area and enabling students to master some basic tools in the investment process 2. Analyzing the performance of investors using different tools of investment in different financial markets. 	Ability to detect the risk and return associated with each financial market and with each tool used in the investment process.
EA418 Investment	Understanding the different types of Investment alternatives, Investment concepts, techniques and theories.	Managing and evaluating portfolio performance, stock and bond valuation, calculating investor's return using different types of investment techniques.	Ability to apply appropriate practical Investment techniques and evaluation techniques studied and take decisions accordingly.	Ability to generate, analyze, present and interpret data and the ability to make effective use of information and to prepare reports and make presentations.
EA419 Financial Analysis	<ol style="list-style-type: none"> 1. Ability to apply basic knowledge and concepts of accounting and financial analysis principles investment and financial system. 2. Adjust the reported numbers in 	<ol style="list-style-type: none"> 1. Initiate creative thinking for resolving and developing innovative solutions for the practical industrial problems related to financial area and 2. Analyze results of numerical models 	Conduct applied business research – acquiring, analyzing and presenting findings using the advanced tools techniques and models.	Ability to assemble financial system to produce the optimal financial and investment

	<p>financial statements in order to reflect the firm's economic reality, and to enhance the relevance and comparability of the financial</p> <p>3. Statements.</p>	and appreciate their limitations		decision.
<p>EA435</p> <p>Production Planning and control</p>	<p>1. List, distinguish between, and describe the processes and tools of Quality Planning, Assurance, and Control.</p> <p>2. Identify the two main approaches to managing inventory on an on-going basis.</p> <p>3. Identify different aggregate planning strategies and options for changing demand and/or capacity in aggregate plans</p> <p>Develop aggregate plans, calculate associated costs.</p> <p>The logic and applications of order release mechanisms such as MRP</p>	<p>1. Point out the difference between the two basic quality control techniques.</p> <p>2. Be able to describe the limitations of traditional quantitative models of inventory decision-making.</p> <p>3. Develop aggregate plans, calculate associated costs, and evaluate the plan in terms of operations, marketing, finance, and human resources.</p> <p>The logic and limitations of well-known systems such as MRP.</p>	<p>1. Explain advanced methods for assuring quality control during and after machining.</p> <p>2. Make recommendations based on the calculation of total annual relevant costs, economic order quantity, re-order points, and safety stock levels.</p> <p>3. Identify the variables decision makers have to work with in aggregate planning and some of the possible strategies they can use.</p> <p>4. The underlying behavior of manufacturing systems.</p>	<p>- Students will understand the basic concepts of production planning and control functions and systems.</p> <p>- Students will be able to develop a systematic approach to the solution of planning and control problems for a wide variety of industrial and business organizations.</p> <p>- Students will be able to apply</p>

				<p>techniques for planning and controlling production activities.</p> <p>By this course the students will learn how to formulate and solve different quantitative models.</p>
<p>EY111 Principles of Accounting I</p>	<p>The ability to understand and recognize the concepts and principles of accounting and list all steps of the accounting cycle</p>	<p>The ability to analyze various business transactions</p> <p>The ability to evaluate financial results through the financial statements</p>	<p>The ability to prepare the journal, ledger, the different trial balances, adjusting entries, the worksheet and the four financial statements</p>	<p>The student should become aware of the importance of understanding accounting to make wise business decisions</p>
<p>EY121 Accounting (2)</p>	<p>The course objective is to develop a thorough understanding of accounting records and how to record transactions and be able to prepare a set of financial statements for various forms of businesses. In addition to develop an ability to apply accounting</p>	<p>Prepare the financial statements of merchandizing companies, journalizing entries of purchase and sale transactions under the two different inventory systems, learn how to maintain control over cash, calculate cost of goods sold and cost of ending inventory under inventory costing</p>	<p>The ability to deal with different forms of business and understand how effectively to use the accounting information and analyze it.</p>	<ol style="list-style-type: none"> 1. Understand the forms of business organization, accounting system and the internal control. 2. Analyze,

	concepts, principles and practices and be familiar with the basic tools for analyses of financial statements.	method and learn how to deal with receivables, liabilities and depreciation.		understand and interpret the accounting information. 3. Account for assets and liabilities
EY211 Company Accounting	<ol style="list-style-type: none"> 1. Ability to apply basic knowledge and concepts of Accounting principles and financial statements 2. Demonstrating different changes in partnership agreements 3. Identifying partnership and corporation characteristics 	<ol style="list-style-type: none"> 1. Recording accounting entries for net profit/loss allocation, admission of a new partner and withdrawal of an existing partner 2. Preparing liquidation statements using different approaches 3. Recording issuance of stocks and preparing stock equity section in corporations 	<ol style="list-style-type: none"> 1. Evaluate changes in partnerships 2. Integrating company accounting principles with practice 3. Experiment liquidation on real life cases 4. Analyzing differences between partnerships and corporations 	<ol style="list-style-type: none"> 1. The student should be aware of concepts and applications of changes in partnerships. 2. The student should comprehend liquidation procedures and applications 3. The student should be able to differentiate between partnership and corporation characteristics and financial

				statements
EY221 Cost Accounting	Understanding how products and services are costed is vital to managers & Prepare external financial reports, prepares planning budgets & makes decisions.	Describe how management accountants follow in supporting managers & understand cost classifications uses in making decisions.	Prepare a standard cost card for the company's product & stabilizing the company's unit product cost.	Describe how cost accounting supports management accounting and financial accounting & Prepare and interpret a quality cost report.
EY 222 Accounting Information System	Determine how to use accounting concepts and theories in designing an accounting information system	Identify the four parts of the data processing cycle and the major activities in each cycle, and Demonstrate the ability to apply the accounting cycle using a software or lab application	Explain how organizations use accounting software to process transactions and provide information and Identify the major transaction cycles common to most organizations	The Student should be able to learn effectively the purpose of designing an accounting information system, and should be aware of the use of information and communication technology

<p>EY311 Managerial Accounting 1</p>	<p>To understand the basic concepts of managerial accounting, and to gain the ability to analyze and resolve managerial accounting cases, and the ability to integrate academic and vocational knowledge for managing financial resources in organizations</p>	<p>The ability to design a plan to investigate and find solutions for different managerial issues, the ability to apply different managerial accounting techniques, and to critically analyze and report different outcomes.</p>	<p>The ability to use and apply different managerial accounting theories using appropriate formal analysis methods, and the ability to make effective internal reports and presentations.</p>	<p>Ability to make professional reports and presentations, ability to collect, analyze and summarize data, ability for critical thinking and reasoning, and the ability to work as a member of in addition to gaining better personal and interpersonal skills.</p>
<p>EY315 Auditing</p>	<p>The student should be able to understand and explain the main auditing concepts, principles and standards. As well the procedures that must be followed by an auditor during each audit engagement, and the constraints and rules that govern the auditor and CPA firm.</p>	<p>The ability to critically approach the use of auditing concepts, standards, and procedures as a means of analyzing simulated cases as the report, ethical dilemma and legal liability cases among others to make decisions. Demonstrate the conditions required to issue an audit report.</p>	<ol style="list-style-type: none"> 1. Ability to evaluate the auditing cases to decide on the most appropriate auditor, gather an amount of reasonable information to draft appropriate audit reports under a variety of circumstances. 2. Provides students with an ability to integrate standards and theories into a simulated auditing case that real life auditors face on 	<ol style="list-style-type: none"> 1. The student should gain ability for critical thinking, reasoning and reflections from working on the cases. 2. Gaining personal and interpersonal skills, work as a

			a daily basis.	member of a team, as students are encouraged to work together when analyzing the different cases.
EY325 Managerial Accounting 2	Understand the key functions of management accounting such as planning, organizing, directing and controlling	Analyze the cause and effect relationship between expenses and revenues and how they affect operating decisions	Learn how to prepare reports for management regarding planning, organizing, directing and controlling	Recognize the usefulness of managerial and financial accounting by considering the activities of planning, evaluating, controlling, and decision making
EY425 Tax Accounting	Understanding concepts and principles of tax accounting for a better understanding of the Egyptian tax laws.	The student should be able to understand the importance of integrating all activities in the tax accounting, mainly tax characteristics, in all fields and how to manage these activities among different types of organizations to reach the optimal goal for the economy	The ability to analyze variables and differences in each field and apply the appropriate tax method to reach the best possible outcomes.	The student should become aware of the importance of the value of time and cost and how to minimize both effectively for better management.

<p>EY426</p> <p>Financial Control</p>	<p>Learn how to Manage and perform all aspects of an audit</p>	<ol style="list-style-type: none"> 1. Recognize the benefits of pre-audits and information and resources to effectively plan such audits 2. Explain the auditor's responsibility for discovering material misstatements 	<p>Classify transactions and account balances into financial statement cycles and identify benefits of a cycle approach to segmenting the audit.</p>	<p>Explain the relationship between audit objectives and the accumulation of the crucial element of every audit which is audit evidence</p>
<p>EY427</p> <p>Advanced Financial Accounting</p>	<ol style="list-style-type: none"> 1. Ability to apply basic knowledge and concepts of business combinations & its different forms to accounting for business combinations. 2. Understand the 'International Accounting' environment. 3. Understand the accounting for foreign currency transactions. 	<ol style="list-style-type: none"> 1. Initiate creative thinking for resolving the different accounting problems of business accounting. 2. Analyze consolidated financial statements at the date of acquisition & in years subsequent to acquisition. 	<ol style="list-style-type: none"> 1. Learn about business combinations & consolidated financial statements. 2. Learn the 'International Accounting' environment. 3. Learn the foreign currency transactions. 	<p>Ability to understand the different forms of business combination and how to prepare the consolidated financial statements.</p>