Arab Academy for Science and Technology & Maritime Transport
College of Computing and Information Technology
Department of computer science/ Information Systems / Software Engineering

Form no. (11A)
Knowledge and skills matrix for a course

Course content	Week	Knowledge	Intellectual skills	Professional skills	General skills
Introduction to financial accounting	1	Introduction and Overview Explain What Accounting Is. Understand Why Ethics is a Fundamental Business Concept. Explain the Meaning of the Monetary Unit Assumption & the Economic Entity Assumption.	Get familiar with basic finiancial terminology and concepts	**P4** Apply computing information retrieval skills in computing community environment and industry**.**	**G1.** Demonstrate the ability to make use of a range of learning resources and to manage one's own learning. G3. Show the use of information-retrieval. **G5.** Exhibit appropriate numeracy skills in understanding and presenting cases involving a quantitative dimension.
Basic accounting concepts & fundamental accounting conventions	2	Nature of Accounting and GAAP. Explain the Meaning of Generally Accepted Accounted Principles & the Cost Concept.	Understand basic accounting principles	**P4** Apply computing information retrieval skills in computing community environment and industry**.**	
Classification of assets: current assets, fixed assets and intangible assets	3	Accounting Equation. State the Basic Accounting Equation & Explain the Meaning of Assets,	Comprehend Mathematical foundation of Accounting	**P4** Apply computing information retrieval skills in computing community	

		Liabilities, & Owner's Equity.		environment and industry**.**	
Economic events	4	Measuring and Recording Economic Events. Analyze the Effect of Business Transactions. Understand What the Four Financial Statements are & How They are Prepared.	Understand and compare the different financial statements	**P4** Apply computing information retrieval skills in computing community environment and industry**.**	
Accounting Equation	5	Accounting Equation. State the Basic Accounting Equation & Explain the Meaning of Assets, Liabilities, & Owner's Equity.	Understand accounting equations	**P4** Apply computing information retrieval skills in computing community environment and industry**.**	**G1.** Demonstrate the ability to make use of a range of learning resources and to manage one's own learning. G3. Show the use of information-retrieval. **G5.** Exhibit appropriate numeracy skills in understanding and presenting cases involving a quantitative dimension.
Accounting Equation: Balance sheet, Form 1,2 and 3	6	Uses and Users of Accounting. The Users of Accounting Information. Management Needs. Users with a Direct Financial Interest. Users with an Indirect Financial Interest.	Learn how to make balance sheets	**P4** Apply computing information retrieval skills in computing community environment and industry**.**	
Exam	7				
Basic financial statements: Income statement & statement of retained earnings	8	Measuring Business Income. Profitability Measurement: The Role of Business Income. The Accounting Period Issue. The Continuity Issue. The Matching Issue. Accrual Accounting.	Understand business income and the profitability measure	**P4** Apply computing information retrieval skills in computing community environment and industry**.**	
Basic financial statements (cont.): Balance sheet & statement of cash flows	9	Completion of Accounting Cycle. Overview of Accounting Cycle. Closing Entries. The Post Closing	Learn the basic accounting cycle	**P4** Apply computing information retrieval skills in computing community	**G1.** Demonstrate the ability to make use of a range of learning

		Trial Balance.		environment and industry**.**	resources and to manage one's own learning.
Adjusting Entities	10	Adjusting Entries. The Adjustment Process. Allocated Deferred Costs Between Two or More Accounting Periods. Recognizing Unrecorded Expenses. Allocating Recorded Unearned Revenue.	Understand the adjustment process	**P4** Apply computing information retrieval skills in computing community environment and industry**.**	G3. Show the use of information-retrieval. **G5.** Exhibit appropriate numeracy skills in understanding and presenting cases involving a quantitative dimension.
Accounting for Merchandizing Companies.	11	Accounting for Merchandizing Companies. Management Issues for a Merchandising Concern. Income Statement for a Merchandising Concern. Inventory Systems. Merchandising Transactions.	Comprehend Accounting for Merchandizing Companies.	**P4** Apply computing information retrieval skills in computing community environment and industry**.**	
Exam	12				
Inventory Systems.	13	Inventory Systems. Management Issues Associated with Accounting for Inventories. Pricing Inventory Under the Periodic Inventory System. Pricing Inventory Under the Perpetual Inventory System.	Learn the different aspects of Inventory Systems.	**P2** Implement comprehensive computing knowledge and skills in projects and in deployment of computers to solve position practical problems.	**G1.** Demonstrate the ability to make use of a range of learning resources and to manage one's own learning. G3. Show the use of information-retrieval. **G5.** Exhibit appropriate numeracy skills in understanding
Putting it all together	14	Comprehensive Problem.	Comprehend a complete financial accounting scenario		
Revision	15				
Final exam	16				

					and presenting cases involving a quantitative dimension.

Course Instructor:

Head of Department:

Program Manager: