

Course Title	Financial accounting 2
Course code	ACCT 102
Pre-required courses	Financial accounting 1ACCT 101
Course Level	Third
Credit Hours	3 hours
Teaching Language	Arabic
Course Description:	
<p>This course introduces the needed preparation of financial settlements for operations at the end of a period, with an indication of their impact on the final accounts and financial statements. It deepens the student's understanding of the principles and problems of the accounting treatment of assets in general, with a focus on current assets accounts (Cash, receivables, investments, stocks)</p>	
Course Aims:	
<p>The course aims to:</p> <ul style="list-style-type: none"> • Acquire knowledge of accounting fundamentals necessary for the preparation of final accounts and financial statements • Define accounting bases for the preparation of financial settlements for the operations of the entity definition • Acquire knowledge necessary to use the worksheet as a means to simplify the accounting work • Define accounting treatment for cash and accounts receivable • Acquire principles of accounting for fixed assets and inventory commodity short-term financial investments, defined accounting mistakes and ways to remedy them. 	
Course Contents:	
<ul style="list-style-type: none"> • Preparation of financial statements • Settlement expenses and revenue • Settlement of cash accounts • Investments in securities • The settlement of accounts receivable • Inventory • Fixed Assets • Accounting errors 	