

Faculty of Economy

Study program: Bachelor Administration - Business

Course Title: Financial Accounting 2

Course Credits: 6

Language of Instruction: financial accounting, economic entity, financial statement, balance sheet ,financial analysis

Course Description: 1-2 Review of key concepts of accounting principles as types of accounting, the accounting and financial accounting management, the financial statements, the accounting equation, the main characteristics of accounting information, the major assumptions in building the financial statements of accounting and planification, classification of accounting.

3-4 Sole proprietorship business, joint business, the main features of joint business, advantages and disadvantages of partnerships, joint ownership with limited and unlimited liability. Accounting methods of sharing profit and losses.

5-6 accepting a new withdrawal of one of the joint owners business, preparing the accounting records related to the destruction of the joint business, preparing the accounting records for the joint limited liability business,

7-8 Meaning of corporate information, advantages and disadvantages of ordinary and preference shares in a corporate. Preparing the registration of a new shareholders in a corporation, registration of stock market value,

Course Goals: Accounting of various forms of business

- Accounting of commercial business, ownership, corporations, etc.
- environment accounting including effects: General accepted accounting principles, international business, and ethical factors.
- Some of the career opportunities in accounting.

Course Requirements: student evaluation forms

Thesis group	10%
Intermediate test	10%
Final Exam	70%
Seminars	10%

Grading: the grade will be determined by the points earned

Course Schedule: The course schedule is in the first year, semester 2 and lasts 15 week