

**Course Syllabus**  
020CGAGS1 – General and Analytical Accounting

1. **Course number and name:** 020CGAGS1 – General and Analytical Accounting
2. **Credits and contact hours:** 2 credits – 17.5 hours
3. **Instructor's or course coordinator's name:** Ziad HAKIM RAHME
4. **Textbook and other supplemental material:**
  - a. Instructor's class notes
5. **Specific course information**
  - a. **Catalog description:** The objective of this course is to familiarize students with the various accounting documents and to enable them to establish the profit and loss accounts and balance sheets. In addition, they will be able to determine the break-even point and the distribution of costs. They will be able to draw up projected budgets and analyze deviations from actual results. Finally, they will have in-depth knowledge of the various external impacts on the life of the company.
  - b. **Prerequisites:** Good algebra knowledge
  - c. **Required/Elective/Selected Elective:** Required of all Civil Engineering Students
6. **Specific goals for the course**
  - a. **Specific outcomes of instruction:**

By the end of the course, the student will:

    - be able to read, understand, and analyze financial statements
    - be able to understand the relation between accounting data and the underlying economic events that generated them
    - know how to record economic events in the accounting records (i.e., bookkeeping and accrual accounting)
    - be able to prepare and interpret the primary financial statements that summarize a firm's economic transactions (i.e., the balance sheet, and the income statement).
  - b. **KPIs addressed by the course:**

KPI	a1	b3
Covered	X	X
Assessed		
Give Feedback		

7. **Brief list of topics to be covered and approximate number of lectures:**
  - Introduction to *Accounting* (1 hour)
  - Overview of Financial Statements Balance Sheet concepts (1 hour)
  - Balance sheet's accounts and the accounting system (PGC) (1 hour)
  - Shareholders participation and capital constitution (Including a case study) (0.5 hours)
  - Double entry book keeping – Ledger – and Income statement (Including a case study) (1.5 hours)
  - Balance sheet analysis (Including a case study) (0.5 hours)
  - Income statement and Introduction to depreciation concept (Including a case study) (1.25 hours)
  - Projected balance sheet and Income statement Introduction to cash-flow concept (Including a case study) (1.25 hours)

- Account for asset disposal through discarding or selling an asset (Including a case study) (1.25 hours)
- Introduction to *Cost Accounting* (0.25 hour)
- Break Even point – Contribution rate – profit (0.5 hour)
- Analysis of Balance sheet and Income statement (1.25 hours)
- Production cost and Variance Analysis (1.25 hours)
- General overview of tackled concepts (1 hour)