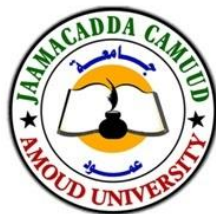
  
**AMOU UNIVERSITY**  
**“A Vehicle for Peace and Development”**  
**AMOU UNIVERSITY**



**FACULTY OF BUSINESS AND PUBLIC ADMINISTRATION**  
**BACHELOR OF BUSINESS ADMINISTRATION PROGRAMME**

ACADEMIC YEAR 2015/ 2016

**COURSE DESCRIPTION**

<b>ADM 3105</b>	<b>FINANCIAL ACCOUNTING II</b>
Contact Hours	48
Pre-requisite	N/A
Purpose/Aim	The course is designed to provide students with the ability to understand accounting concepts related to different business organizations. Students will be taught on how to prepare financial statements of different business ventures such as sole trading, partnerships, companies and organizations with different departments and branches.
Course Objective	The course will help the students to achieve the following objectives: <ul style="list-style-type: none"> <li>▪ Prepare financial statements from incomplete records</li> <li>▪ Develop company accounts</li> <li>▪ Interpret financial statements for decision making from different organizations' records</li> </ul>
Indicative Learning Outcomes	Students should be able to <ul style="list-style-type: none"> <li>▪ Prepare and analyze financial statements of different business ventures.</li> <li>▪ Assess financial statements of specific company accounts.</li> </ul>
Intellectual, Practical and Transferable Skills	<ul style="list-style-type: none"> <li>▪ Problem solving skills</li> <li>▪ Analytical</li> <li>▪ Team work</li> <li>▪ Communication</li> </ul>
Course Content	Preparation of financial statements from incomplete records, control accounts consignment accounts, partnership current and capital accounts, financial statements for partnerships, bills of exchange and manufacturing accounts.
Learning & Teaching Methodologies	This course will be taught for a total of 45 hours [i.e. three (3) contact hours per week]. Teaching and learning in this course will be through among others, team-teaching; problem-based approaches; student-centered learning; lectures; in class exercises; own readings; take-home assignments and group exercises.
Instructional	<ul style="list-style-type: none"> <li>▪ Use of case studies</li> </ul>



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Materials/Equipment	<ul style="list-style-type: none"> <li>▪ Class discussions</li> <li>▪ Straight lecture</li> <li>▪ Group presentations</li> </ul>		
Course Assessment	The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests. Each course in the program shall be assessed on the basis course work and final examination represented as		
	<b>Type</b>		<b>Weighting (%)</b>
	Final Examination		60
	Mid Term Examination		20
	Assignment		10
	Attendance		10
	Total		100
	The minimum mark required to pass is 50, this includes course work and final examination. Each course in the program is allowed a maximum of three hours for final examination.		
Recommended Reading	<b>Title</b>	<b>Author</b>	<b>Publisher</b>
	Frank, W., & Sangster, A. (2000)	<i>Business Accounting I</i> United Kingdom 9 <sup>th</sup> edition	Prentice hall
	<i>Business Accounting II</i> United Kingdom, 9 <sup>th</sup> edition,	Frank, w. & Sangster (2000)	prentice hall.
	<b>Accounting Principles II (Cliffs Quick Review)</b>	Elizabeth A. Minbiole ( <b>Paperback</b> - Aug 7, 2000)	
	<b>Schaum's Outline of Intermediate Accounting II, Second Edition (Schaum's Outlines)</b>	Baruch England ( <b>Paperback</b> - April 19, 2007)	
Additional Reading	<b>Intermediate Accounting, Volume 2</b>	Donald E. Kieso, Jerry J. Weygandt, and Terry D. Warfield ( <b>Hardcover</b> - Mar 20, 2006)	
Other Support Material	A variety of multimedia systems and electronic information resources as prescribed by the lecturer. Various manuals, URL search and journals.		