



جامعة كفر الشيخ

كلية التجارة

الفرقة الأولى/ شعبة اللغة الإنجليزية

الموضوعات البحثية المقترحة فى مادة : Accounting Principles 2

يختار الطالب موضوع واحد فقط من الموضوعات التالية ليكتب فيها مقالة بحثية باللغة الإنجليزية تتناول العناصر الأساسية لكل موضوع مع استخدام الأمثلة الحالات العملية التوضيحية كلما كان ذلك ممكناً :

Use Examples and practical cases whenever possible:

1- Accounting for Merchandise Operations

- Describe merchandising operations and inventory systems.
- Record purchases under a perpetual inventory system.
- Record sales under a perpetual inventory system.
- Apply the steps in the accounting cycle to a merchandising company.
- Prepare financial statements for a merchandising company.

2-Inventories

- Discuss how to classify and determine inventory.
- Apply inventory cost flow methods and discuss their financial effects.
- Indicate the effects of inventory errors on the financial statements.
- Explain the statement presentation and analysis of inventory.

3- Fraud, Internal Control, and Cash

- Define fraud and the principles of internal control.
- Apply internal control principles to cash.
- Identify the control features of a bank account.
- Explain the reporting of cash.



4- Accounting for Receivables

- Explain how companies recognize accounts receivable.
- Describe how companies value accounts receivable and record their disposition.
- Explain how companies recognize, value, and dispose of notes receivable.
- Describe the statement presentation and analysis of receivables.

With best wishes

Prof. Reda saleh