

## Kafr El-Sheikh University Faculty of Aquatic and Fisheries Sciences Winter semester of the academic year 2019/2020



# **Suggested research topics Winter semester of the academic year 2019/2020**

Course name in Arabic:اساسیات الحاسبة				
Course name in 1	English: Accounting Basics			
Professor Dr.: Al	ly Mogahed Ahmed Alsayed			
Level:	Two			
Department:	Aquaculture			



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No.	Research title	Research items
1	Accounting as a language of business	1- Accounting definition 2- Accounting Purpose (importance) 3- Users of accounting information 4- History and development of accounting 5- Ethical considerations in accounting
		<ul><li>6- Types of business Organizations</li><li>7- Accounting concepts and principles</li><li>8- Accounting and bookkeeping</li></ul>
2	Income Statement as an accounting Product	<ol> <li>Definition of Income Statement</li> <li>Importance of income statement</li> <li>Limitations of income statement</li> <li>Elements of income statement</li> <li>Single step income statement</li> <li>Multiple steps income statement</li> <li>Condensed income statement</li> <li>Earning Per Share</li> </ol>
3	Balance Sheet as an accounting Product	<ol> <li>Definition of Balance Sheet</li> <li>Importance of Balance Sheet</li> <li>Limitations of Balance Sheet</li> <li>Elements of Balance Sheet</li> <li>T account format Balance Sheet</li> <li>Report format Balance Sheet</li> <li>Other formats of Balance Sheet</li> </ol>
4	Accounting for Plant Assets	<ol> <li>Definition of Plant Assets</li> <li>Features of plant assets</li> <li>Examples of plant assets</li> <li>Cost determination of plant assets</li> <li>Depreciation of Plant assets</li> <li>Methods of plant assets depreciations</li> <li>Examples of computing plant assets         <ul> <li>depreciation</li> </ul> </li> </ol>



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5		1. Definition of natural resources	
		2. Features of natural resources	
		3. Examples of natural resources	
	Accounting for Natural	4. Cost determination of natural resources	
	Resources	5. Depletion of natural resources	
		6. Methods of natural resources Depletion	
		7. Examples of computing natural	
		resources depletion	
6		1-Definition of Intangible assets	
		2. Features of Intangible assets	
		3. Examples of Intangible assets	
	Accounting for intangible Assets	4. Cost determination of Intangible assets	
		5. amortization of Intangible assets	
		6. Methods of Intangible assets	
		amortization	
		7. Examples of computing intangible assets	
		amortization	
	Associating financial	1-How business organizations communicate	
7	Accounting financial	2- Balance sheet statement	
	statements	3- income statement	
		4- users of accounting information	
	Accounting Concepts and abbreviations	1- Assets	
		2- Liabilities	
		3- Owner equity	
_		4- Revenues	
8		5- Expenses	
		6- Gains	
		7- Losses	
		8- AAA, GAAP, FASP, SEC, CPA, CMA,	
		and IASB	

### **Course Instructor:**

Name: Prf. Dr. Aly Mogahed Ahmed Alsayed

Signature: Prf. Dr. Aly Mogahed Ahmed Alsayed