

Level 3

Semester 5

Course Specification 2023/2024

I. Basic Information

Course Code	ECO 305	Course Name	Economics of Public finance			
Level/ semester	3 /1	Specialization	All programs			
Department Offering the Course	Economics					
Credit Hours	Credit Hours					
	Total Credit Hours	Theoretical		Tutorial		Laboratory
		3		1		-
	Contact Hours	Contact Hours				
		Theoretical		Tutorial		Laboratory
		3		1		-
	Course Prerequisite(s)	ECO 102				
Approval Date Of course Specification	10/2023					

II. Course Contents

This course mainly focuses on the interaction of economic sectors in the mixed economy and role of the state, and the circular flow between them. It emphasizes the economic basis for government activity, efficiency, market failure, externalities, public goods, and public choice. The course also covers the principles of government finance, the tax theory and the tax policy. The course also highlights the tradeoff between efficiency and equity as well as the distribution of income.

III. Course Aims

Upon successful completion of the course the student will be able to:

The course aims to integrate government spending and taxation analysis with economic theory, explore optimal taxation and policy impacts on behavior, and provide tools for evaluating public finance, political influences, and cost-benefit analysis.

IV. Program ILOs Covered by the Course

Program ILOs Covered by the Course			
Knowledge and Understanding	Intellectual Skills	Practical / Professional Skills	General and Transferable Skills
K5	I2	P10	G6

V. Course Intended Learning Outcomes (ILOs)

The Intended Learning Outcomes (ILOs) are listed under four headings:

a. Knowledge and Understanding

On completing the course, the student should be able to:

- a1. Discuss government interference in market economies.
- a2. identify quantitative methods for evaluating governments interference in economic activities.
- a3. Discuss the government's approach to solving problems and changing the status quo.

b. Intellectual Skills

On completing the course, the student should be able to:

- b1. evaluate alternatives of government interference.
- b2. Analyze how the government sets policies and how expenditure and tax policies affect individual behavior.

c. Practical / Professional Skills

On completing the course, the student should be able to:

- c1. apply quantitative techniques in analyzing government performance data.
- c2. Determine appropriate fiscal policy.

d. General and Transferable Skills

On completing the course, the student should be able to:

- d1. Acquire critical thinking and problem-solving techniques.
d2. Gain Innovation and knowing how to work towards the result.

V.I Course Contents Distribution

Weak.	Course Topics	Teaching Hours	
		Lec.	Tut.
1	An introduction to public finance	3	1
2	Public budget	3	1
3	Market failure and government intervention	3	1
4 - 5	Public goods	6	2
6	Externalities and Government Policy	3	1
7	Public -debt	3	1
8	Mid Term exam		
9- 10	Follow - public debt	6	1
11	Public spending and revenues	3	1
12 -13	Taxation	6	2
14	Fiscal policy	3	1
15-16	Final Exam		

VI. Course Matrix Content

Main Topic	Course ILOs Covered by Topic (By ILO Code)			
	K.U.	IS	P.P.S.	G.T. S
An introduction to public finance	a1		c1, c2	
Public budget	a1, a3		c1	
Market failure and government intervention	a1, a2	b1	c1	
Public goods	a1, a2, a3	b1		d1
Externalities and Government Policy	a1	b2	c1	d1
Public debt	a3		c1	d2

Main Topic	Course ILOs Covered by Topic (By ILO Code)			
	K.U.	I.S	P.P.S.	G.T. S
Public spending and revenues	a2, a1			
Taxation	a1, a2, a3	b1,b2	c2	d1, d2
Fiscal policy	a2, a3	b1	c2	d1, d2
<ul style="list-style-type: none"> • K.U.: Knowledge and Understanding • I.S: intellectual skills. • P.P.S.: Practical / Professional Skills. • G.T. S: General and Transferable Skills. 				

VII. Teaching and Learning Methods

Teaching and Learning Methods	Selected Methods	Course ILOs			
		Knowledge and Understanding Skills	Intellectual Skills	Practical / Professional Skills	General and Transferable Skills
Interactive Lectures	√	√	√		√
Discussion	√	√	√		√
Brainstorming	√	√	√		√
Case study	√	√	√	√	√
Problem Solving	√	√	√	√	√
Self-Learning: workshops- Projects - Research – Reports – assignments – presentations	√	√	√	√	√
hybrid (Blended) education (if applied)					
Modeling – simulation – role play					
Demonstrations					
Practical (lab) / applications					
Asynchronous Learning (PDF, PowerPoint, Lecture videos)	√	√	√		

VIII. Teaching and Learning Methods for special needs:

**Academic Advising - additional Office Hours – concentrated Lecture –
Asynchronous Learning.**

IX. Assessment Methods – ILOs Matrix

Assessment Methods		Course ILOs			
		Knowledge and understanding	Intellectual Skills	Practical / Professional Skills	General and Transferable Skills
Class Works	Individual and Group Assignments	a1	b1	c1, c2	d1:d2
	Tasks and Reports	a1:a3		c2	
	Quizzes	a1, a2, a3	b1	c1, c2	d1:d2
written	Mid term	a1, a2, a3	b1		
	Final Exam	a1, a2, a3	b1, b2		

X. Grade and weight of assessments

Assessment Methods		Time	Assessment Grades	Weight%
Class Work	Individual and Group Assignments	All over the semester	10	10%
	Participation (Tasks, project, research, Reports)		10	10%
	Quizzes	All over the semester	10	10%
Mid-term		Week 8	20	20%
Sub-Total			50	50%
Final Exam		Weeks 15-16	50	50%
Total			100	100%

XI. References

Course Notes	Lecture slides are available on the Students Learning Management System (Moodle).
Essential Textbooks	David N. Hyman. (2010). "Public Finance". 10 th Edition.
Extra Recommended Books	Richard Abel Musgrav, "Public Finance in Theory and Practice", 5th Edition, 1989
Online Web Sites	https://www.ekb.eg/

I. Facilities required for teaching and learning

Facility	Lecture	Class	Lab	Admin
White Board	√	√		
PC/Laptop	√	√		
Data-Show	√	√		
Laser Pointer				
Internet	√	√		
Printer				
Copier				
Moodle	√	√		
Zoom				
Software Packages				
Laboratories				

Course coordinator	Head of the Department
Name: Dr. Hossam Shehata	Name: Prof. ALTahra ELsayed Hemaya
Signature: Hossam Shehata	Signature: ALTahra ELsayed Hemaya
Date: 10/2023	Date: 10/2023

Course Specification 2023/2024

I. Basic Information

Course Code	MGT305	Course Name	Managerial Finance and Investment		
Level/ semester	3 /1	Specializations	Accounting Business Analytics Business Technology Economics Finance Human Resource Management Management Management Information System Marketing		
Department Offering the Course	Business Administration				
Credit Hours	Credit Hours				
	Total Credit Hours 3	Theoretical	Tutorial	Laboratory	
		3	1	Zero	
	Contact Hours				
	Contact Hours 4	Theoretical	Tutorial	Laboratory	
		3	1	Zero	
Course Prerequisite(s)	Introduction to Management (MGT 101) Introduction to Microeconomics (ECO 101) Money and Banking (ECO 203) Intermediate Accounting 1 (ACC 204)				
Approval Date Of course Specification	10/2023				

II. Course Contents

This course intends to provide students with the role of modern financial theory in financial management and investment management used by professionals. The course will cover time value of money, financial ratios, security valuation, cost of capital, sources of long-term financing, long-term investment decisions, estimating cash flows, and performing sensitivity analysis. Also, this course provides the capital asset pricing model, using certain stock and bond valuation models, identify and calculating component costs of capital and the weighted average cost of capital.

III. Course Aims

Upon successful completion of the course the student will be able to:

1. Apply acquired finance knowledge and critical thinking skills to solve challenging firm problems and to deal with contemporary finance issues.
2. Equip students with conceptual knowledge and understanding of finance and investment fundamentals within their principles, concepts, theories, and skills to support corporate decision-making as well as corporate social responsibility that benefits society.
3. Equip students with business knowledge and Practical skills relevant for assessing all aspects of a proposed investment project, including technical, economic, financial, legal, and environmental considerations as well as opportunity costs to help choose the most viable alternative action

IV. Program ILOs Covered by the Course

Program ILOs Covered by the Course			
Knowledge and Understanding	Intellectual Skills	Practical / Professional Skills	General and Transferable Skills
K5, K7, K15, K19	I1, I3, I4, I5, I6, I7.	P1, P3, P4, P8, P10, P13, P14, P17.	G5, G10.

V. Course Intended Learning Outcomes (ILOs)

The Intended Learning Outcomes (ILOs) are listed under four headings:

a. Knowledge and Understanding

On completing the course, the student should be able to:

- a1. Define different forms and types of firms and their distinctive features.
- a2. List recent developments and trends, and contemporary issues related to the field of finance and investment.
- a3. Describe the financial reporting, its users and their benefits.
- a4. Define different forms and types of time value of money
- a5. Identify methodologies and tools, and methods of measurement and analysis to the field of finance and investment.
- a6. Explain financial instruments.
- a7. Mention business ethics and professional practice in the field of finance and investment.

b. Intellectual Skills

On completing the course, the student should be able to:

- b1. Manipulate financial and nonfinancial information addition to ability to apply mathematical and statistical concepts.
- b2. Solve problem in the field of finance and investment. Using critical thinking, and analysis, synthesis.
- b3. Compare financial and investment policies and strategies.

c. Practical / Professional Skills

On completing the course, the student should be able to:

- c1. Apply the time value of money.
- c2. Criticize, distinguish, and discover the positive and negative elements of a firm's performance.
- c3. prepare and presentation capital budget.
- c4. Manage the Working Capital and prepare cash budget.
- c5. Estimate risk and return of securities and their fair value.

d. General and Transferable Skills

On completing the course, the student should be able to:

- d1. Deal positively with different situations in order to transform threats into opportunities.
- d2. Present ideas and views clearly, and express opinions in a scientific manner supported by evidences and objectivity.
- d3. Collect data and information about the economy, industry, firms and securities.
- d4. Use technical terms relevant to the finance and investment.

VI. Course Contents Distribution

Week	Course Topics	Teaching Hours	
		Lec.	Tut.
1	<ul style="list-style-type: none"> The conceptual framework and the objective of financial management and investment management Different forms and types of firms and their distinctive features 	3	0
2	<ul style="list-style-type: none"> The financial reporting, its users and their benefits – part (1) 	3	1
3	<ul style="list-style-type: none"> The financial reporting, its users and their benefits – part (2) 	3	1
4	<ul style="list-style-type: none"> Time value of money (TVM) 	3	1
5	<ul style="list-style-type: none"> Financial analysis – part (1) 	3	1
6	<ul style="list-style-type: none"> Financial analysis – part (2) 	3	1
7	<ul style="list-style-type: none"> The capital structure and cost of capital 	3	1
8	Mid Term exam		
9	<ul style="list-style-type: none"> Working Capital Management (WCM) 	3	1
10	<ul style="list-style-type: none"> Capital Budget 	3	1
11	<ul style="list-style-type: none"> Leverage analysis 	3	1
12	<ul style="list-style-type: none"> Financial instruments: risk returns 	3	1
13	<ul style="list-style-type: none"> Financial instruments: Pricing model 	3	1
14	<ul style="list-style-type: none"> Financial instruments: Fair value 	3	1
15-16	Final Exam		

VII. Course Matrix Content

Main Topic	Course ILOs Covered by Topic			
	K.U.	I.S	P.P.S.	G.T. S
▪ The conceptual framework and the objective of financial management and investment management	a1, a2,a7	b1, b2	-	d3, d4
▪ Different forms and types of firms and their distinctive features	a1	b1, b2	c2	d4
▪ The financial reporting, its users and their benefits	a3,a7	b1, b2	c2	d2
▪ Time value of money (TVM)	a4, a5	b1, b2	c1	d2
▪ Financial analysis	a3, a5	b1, b2	c2	d1,d2
▪ The capital structure and cost of capital	a2, a5	b1, b2,b3	c2	d2, d4
▪ Working Capital Management (WCM)	a2	b1, b2,b3	c1,c4	d2, d4
▪ Capital Budget	a4, a5	b1, b2,b3	c1,c3	d2, d3
▪ Leverage analysis	a2, a5	b1, b2	c2	d2, d4
▪ Financial instruments: Risk returns	a2, a4, a5,a6,a7	b1, b2,b3	c5	d1, d2, d3, d4
<ul style="list-style-type: none"> • K.U.: Knowledge and Understanding • I.S: intellectual skills. • P.P.S.: Practical / Professional Skills. • G.T. S: General and Transferable Skills. 				

VIII. Teaching and Learning Methods

Teaching and Learning Methods	Selected Methods	Course ILOs			
		Knowledge and Understanding Skills	Intellectual Skills	Practical / Professional Skills	General and Transferable Skills
Interactive Lectures	√	√	√		√
Discussion	√	√	√		√
Brainstorming	√	√	√		√
Case study	√	√	√	√	√
Problem Solving	√	√	√	√	√
Self-Learning: workshops- Projects - Research –Reports – assignments – presentations	√	√	√	√	√
hybrid (Blended) education (if applied)					
Modeling – simulation – role play	√			√	√
Demonstrations	√			√	√
Practical (lab) / applications					
Asynchronous Learning (PDF, PowerPoint, Lecture videos)	√	√	√		

IX. Assessment Methods – ILOs Matrix

Assessment Methods		Course ILOs			
		Knowledge and understanding	Intellectual Skills	Practical / Professional Skills	General and Transferable Skills
Class Works	Individual and Group Assignments	a1-a7	b1-b3	c1-c5	d1-d4
	Tasks and Reports	a1-a7	b1-b3	c1-c5	d1-d4
	Quizzes	a1-a7	b1-b3	c1-c5	d1-d4
written	Mid term	a1 -a4	b1-b3	c1-c2	--
	Final Exam	a1-a7	b1-b3	c1-c5	--

X. Grade and weight of assessments

Assessment Methods		Time	Assessment Grades	Weight %
Class Work	Individual and Group Assignments	All over the semester	10	10%
	Participation (Tasks, project, Reports)		10	10%
	Lab Test	Not apply	zero	zero
	Quizzes	All over the semester	10	10%
Mid-term		Week 8	20	20%
Sub-Total			50	50%
Final Exam		Weeks 15-16	50	50%
Total			100	100%

II. References

Course Notes	Lecture slides are available on the Learning Management System (Moodle).
Essential Textbooks	<ul style="list-style-type: none"> ▪ Eugene F. Brigham & Joel F. Houston (2018) Fundamentals of Financial Management 15th Edition ▪ Frank K. Reilly, Keith C. Brown (2018), Investment Analysis and Portfolio Management, 11th edition, Cengage Learning ▪ Ross S., Westerfield R. and Jordan B. (2023) Essentials of Corporate Finance, 11th Edition, McGraw-Hill. ▪ Zutter, C. J., & Smart, S. B. (2019). Principles of managerial finance. London: Pearson.
Extra Recommended Books	<ul style="list-style-type: none"> ▪ Bodie, Z., Kane, A., & Marcus, A. (2021), Essentials of Investments, 12th edition; McGraw-Hill.
Online Web Sites	<p> https://www.ekb.eg/ https://www.egx.com.eg/ https://www.nyse.com/index https://www.nasdaq.com/ https://www.moex.com/en </p>

III. Facilities required for teaching and learning

Facility	Lecture	Class	Lab	Admin
White Board	√	√	√	×
PC/Laptop	√	√	√	√
Data-Show	√	√	×	×
Laser Pointer	×	×	×	×
Internet	√	√	√	√
Printer	×	×	×	√
Copier	×	×	×	√
McGraw-Hill Connect	×	×	×	×
Moodle	√	√	√	√
Zoom	×	×	×	×
Software Packages	×	×	×	×
Laboratories	×	×	×	×

Course coordinator	Head of the Department
Name: Ass. Prof. Osama Wagdi	Name: Ass. Prof. Osama Wagdi
Signature: Osama Wagdi	Signature: Osama Wagdi
Date: 10/2023	Date: 10/2023

Course Specification 2023/2024

I. Basic Information

Course Code	MGT 306	Course Name	Entrepreneurship and small business		
Level/ Semester	3 /1	specialization	Business administration/accounting/economics		
Department Offering the Course	Business Administration				
Credit Hours	Credit Hours				
	Total Credit Hours 3	Theoretical	Tutorial	Laboratory	
		3	1	-	
	Contact Hours				
	Contact Hours 4	Theoretical	Tutorial	Laboratory	
		3	1	-	
Course Prerequisite(s)	MGT 101				
Approval Date of course Specification	10 / 2023				

II. Course Contents

This course is designed to help students evaluate the business skills and commitment necessary to successfully operate an entrepreneurial venture and review the challenges and rewards of entrepreneurship. Students will learn about themselves, their decisions, and their goals to determine how entrepreneurship can play a role in their lives. Students will also be introduced the concepts of environmentally sustainable practices. Students will also develop business plan, skills in written business communication and oral presentations, obtaining financing, marketing a product or service. This course also provides business and non-business knowledge with the skills necessary to succeed as an entrepreneur. The course also presents the principles and problems of organizing a small business, capital resources and requirements; forms of ownership, personal selling.

III. Course Aims

Upon successfully completing the course, students will be able to equip with essential entrepreneurial skills, covering sustainable practices, business planning, financing, marketing, and small business organization.

IV. Program ILOs Covered by the Course

Program ILOs Covered by the Course			
Knowledge and Understanding Skills	Intellectual Skills	Practical / professional Skills	General and Transferable Skills
K1,K2,K6,K9,K14	I1,I2,I3,I5	-	-

V. Course Intended Learning Outcomes (ILOs)

a. Knowledge and Understanding

On completing the course, the student should be able to:

- a1. Identify the role of small businesses in job creation, innovation, and economic diversity.
- a2. Explain the primary purposes of a business plan, such as guiding the business strategy, securing financing, and setting objectives and benchmarks.
- a3. Describe various marketing strategies and tools that are effective for small businesses.
- a4. Define the term intellectual property (IP) and explain its significance in protecting creative and innovative works.
- a5. Explain the advantages of forming a corporation, such as limited liability, ease of raising capital, and perpetual existence.
- a6. Discuss the internal growth strategies for entrepreneurial firms.
- a7. list the principles and techniques of personal selling.

b. Intellectual Skills

On completing the course, the student should be able to:

- b1. Analyze the Characteristics of Successful Entrepreneurs.

- b2. Evaluate the effectiveness of different marketing strategies and techniques for reaching target audiences.
- b3. Compare and contrast different entrepreneurial styles and approaches.
- b4. Analyze the impact of effective human resource management on employee satisfaction and business performance.
- b5. Evaluate the suitability of different legal forms of ownership for various types of businesses and industries

c. Practical / Professional Skills

On completing the course, the student should be able to:

- c1. Develop Strategies to Address Areas of Concern for Small Business Owners.
- c2. Create business plans that incorporate an understanding of market conditions, competitive analysis, and strategic planning.
- c3. Apply Knowledge of Small Business Dynamics in Real-World Scenarios.
- c4. Apply knowledge of intellectual property to develop strategies for protecting a firm's IP assets.
- c5. Execute a sample of business plan.

d. General and Transferable Skills

On completing the course, the student should be able to:

- d1. Manage time effectively.
- d2. Work with others as part of a team and can lead a team.
- d3. Enhance research and information-gathering skills to stay current with industry developments.
- d4. Enhance critical thinking and problem-solving abilities.
- d5. Cultivate effective communication skills for presentation.

VI. Course Contents Distribution

Weak.	Course Topics	Teaching Hours	
		Lec.	Tut.
1	Starting Your Small Business	3	1
2	Forms of Ownership of Small Businesses	3	1
3	Create, Buy or Franchise a Small Business	3	1
4			
5	How to Obtain and Manage Human Resources and marketing Strategies in Small business	3	1
6	Writing a Business Plan	3	1

Weak.	Course Topics	Teaching Hours	
		Lec.	Tut.
7	Revision	3	1
8	Mid-Term exam		
9	Building a New-Venture Team	3	1
10			
11	The Importance of Intellectual Property	3	1
12	Strategies for Firm Growth	3	1
13	personal selling	3	1
14	Revision	3	1
15-16	Final Exam		

VII. Course Matrix Content

Main Topic	Course ILOs Covered by Topic (By ILO Code)			
	K.U.	I.S	P.P.S.	G.T.S
Starting Your Small Business <ul style="list-style-type: none"> * Name some of the unique contributions of small business. * Explain some of the current problems small businesses face. * Discuss some of the current trends * challenging entrepreneurs and small business owners. * Explain why people start small businesses. * Describe the characteristics of successful entrepreneurs. * Describe where the opportunities are for small businesses. * Identify some of the areas of concern for small business owners. 	a1	b1		
Forms of Ownership of Small Businesses <ul style="list-style-type: none"> * Name the legal forms of ownership a small business can have. * Explain the reasons for and against forming a proprietorship. * Explain the reasons for and against forming a partnership. * Explain the reasons for and against forming a corporation. * Discuss some other legal forms a business can take. 	a5	b5		

Main Topic	Course ILOs Covered by Topic (By ILO Code)			
	K.U.	I.S	P.P.S.	G.T. S
Create, Buy or Franchise a Small Business <ul style="list-style-type: none"> * Explain how to go into business for yourself. * Describe the steps involved in the procedure recommended for going into business. * Describe how to search for and identify a product needed by the public—that is, how to find your niche. * Decide whether to start a new business, buy an existing one, or buy a franchise. * Describe the growing opportunities in franchising. * Explain how to tell if a franchise is right for you. * Explain the future of franchising. 		b3		d4
How to Obtain and Manage Human Resources and marketing Strategies in Small business <ul style="list-style-type: none"> * Determine which human resources are needed. * Develop sources from which to recruit future employees, especially people from diverse groups. * Develop skills in human resource management for small businesses, focusing on recruitment, training, performance management, and fostering a positive workplace culture. * Formulate and execute effective marketing strategies tailored to small businesses, encompassing market research, target market identification, and the implementation of integrated marketing plans using traditional and digital channels. 	a3	b2,b4	c1	
Writing a Business Plan <ul style="list-style-type: none"> * Explain the purpose of a business plan. * Describe who reads a business plan and what they are looking for. * Discuss the guidelines to follow to write an effective business plan. * Identify and describe a suggested outline of a business plan. * Explain how to effectively present a business plan to potential investors. 	a2		c2,c3,c5	d2,d3, d5
Building a New-Venture Team <ul style="list-style-type: none"> * Explain the concept called liability of newness. * Describe a new-venture team and discuss the primary elements that form such a team. 	a4		c4	

Main Topic	Course ILOs Covered by Topic (By ILO Code)			
	K.U.	I.S	P.P.S.	G.T. S
<ul style="list-style-type: none"> * Identify professional advisers and explain their role with a new-venture team. * Explain why a new-venture team might use consultants to obtain advice. 				
Strategies for Firm Growth <ul style="list-style-type: none"> * Identify and discuss the core internal growth strategy for entrepreneurial firms. * Describe additional internal product-growth strategies entrepreneurial firms can use. * Examine international expansion as a growth strategy. * Discuss different types of external growth strategies. 	a6			
Personal Selling <ul style="list-style-type: none"> * Understand the principles and techniques of personal selling, including persuasive communication and customer relationship building. * Develop practical skills in personal selling to effectively promote products or services, enhance customer satisfaction, and achieve sales targets. 	a7			d1
<ul style="list-style-type: none"> • K.U.: Knowledge and Understanding • I.S: intellectual skills. • P.P.S.: Practical / Professional Skills. • G.T. S: General and Transferable Skills. 				

VIII. teaching and Learning Methods

Teaching and Learning Methods	Course ILOs				
	Selected Methods	Knowledge and Understanding Skills	Intellectual Skills	Practical / Professional Skills	General and Transferable Skills
Interactive Lectures	√	√	√		√
Discussion	√	√	√		√
Brainstorming	√	√	√		√
Case study	√	√	√	√	√
Problem Solving					
Self-Learning: workshops-Projects - Research –Reports – assignments – presentations	√	√	√	√	√
hybrid (Blended) education (if applied)					
Modeling – simulation – role play	√			√	√
Demonstrations	√			√	√
Practical (lab) / applications					
Asynchronous Learning (PDF, PowerPoint, Lecture videos)	√	√	√		

IX. Teaching and Learning Methods for special needs

(Office hours – extra lectures – asynchronous learning – academic advisor)

X. Assessment Methods – ILOs Matrix

Assessment Methods		Course ILOs			
		Knowledge and understanding Skills	Intellectual Skills	Practical / Professional Skills	General and Transferable Skills
Class Works	Individual and Group Assignments			c2,c3	d1, d3,d4
	Quizzes	a1,a2,a3,a4,a5,a6,a7	b4		d1
	Participation (Tasks, project,			c2,c3	d1,d2,d3,d4,d5

Assessment Methods		Course ILOs			
		Knowledge and understanding Skills	Intellectual Skills	Practical / Professional Skills	General and Transferable Skills
	research, case studies)				
Written Exam	Midterm Exam	a1,a2,a5	b1,b5	c3	d1,d4
	Final Exam	a1,a2,a3,a4,a5,a6,a7	b3,b4	c3	d1,d4

XI. Grade and weight of assessments

Assessment Methods		Time	Assessment Grades	Weight %
Class Work	Individual and Group Assignments	All over the semester	10	10%
	Participation (Tasks, project, research, case studies)		10	10%
	Quizzes	All over the semester	10	10%
Mid-term		Week 8	20	20%
Sub-Total			50	50%
Final Exam		Weeks 15-16	50	50%
Total			100	100%

XII. References

Course Notes	Lecture slides are available on the Students Learning Management System (Moodle).
Essential Textbooks	Scarborough, M., & Cornwall, R. (2019). Essentials of Entrepreneurship and Small Business Management. NINTH EDITION, Global Edition.
Extra Recommended Books	Barringer, B. R., & Ireland, R. D. (2019). Successfully launching new ventures, sixth.
Online Web Sites	https://www.ekb.eg/ar/home

XIII. Facilities required for teaching and learning.

Facility	Lecture	Class	Lab	Admin
White Board	√	√		
PC/Laptop	√	√		
Data-Show	√	√		
Laser Pointer				
Internet	√	√		
Printer				
Copier				
Moodle	√	√		
Zoom				
Software Packages				
Laboratories				

Course coordinator	Head of the Department
Name: Dr. pancie salah saleh	Name: Ass. Prof. Osama Wagdy.
Signature: pancie salah saleh	Signature: Osama Wagdy.
Date: 10/2023	Date: 10/2023

Course Specification 2023/2024

I. Basic Information

Course Code	STA302	Course Name	Applied statistics
Level/semester	3/1	Specialization	General business administration
Department Offering the Course	Business Technology		
Credit Hours	<i>Credit Hours</i>		
	Total Credit Hours	Theoretical	Tutorial
	3	3	1
			-
Contact Hours	<i>Contact Hours</i>		
	Contact Hours	Theoretical	Tutorial
	4	3	1
			-
Course Prerequisite(s)	STA201		
Approval Date Of course Specification	10	/2023	

II. Course Contents

The basic purpose of the course is to develop an understanding of statistical methods and use applied statistical models to social sciences in general, and in particular, for business administration and economics. The course covers (Confidence interval, Optimal Sample size -Chi-Squared test of independence - Hypothesis testing (t-test, F-test)- Analysis of Variance -Correlation- Regression). The course also familiarizes students with the use of statistical software program.

III. Course Aims

Upon successful completion of the course the student will be able to Collect and analysis data and writing reports, apply different statistical methods to estimate the population parameters; Estimate the relationship between variables using the correlation and regression models; and Analyze time series data.

IV. Program ILOs Covered by the Course

Program ILOs Covered by the Course			
Knowledge and Understanding	Intellectual Skills	Practical / Professional Skills	General and Transferable Skills
K5,K6,K11	I1,I4	P2,P4	G3,G6

V. Course Intended Learning Outcomes (ILOs)

The Intended Learning Outcomes (ILOs) are listed under four headings:

a. Knowledge and Understanding

On completing the course, the student should be able to:

- a1. Explore and solve problems using various statistical formulas and probability theories.
- a2. explain different formulas in estimating population parameters.
- a3. Introduce the research problem and formulate research questions and hypothesis testing.
- a4. Explain and understand how to use and manage data for data analysis.
- a5. Explain and understand how to fit regression models.
- a6. Explain and understand how to predict using time series models.

b. Intellectual Skills

On completing the course, the student should be able to:

- b1. Analyze the real data and applications.
- b2. Interpret various problem-solving methods.

c. Practical / Professional Skills

On completing the course, the student should be able to:

- c1. compute the optimal sample size.
- c2. Discuss and apply statistical methods to design experiments, data management, and data analysis.

- c3. Demonstrate the statistical reasoning to formulate a problem in statistical terms and perform exploratory analysis of data.
- c4. estimate the confidence interval for the population parameters.
- c5. Test the independence of variables.
- c6. Test the hypotheses about the population parameters.
- c7. Compute and interpret the correlation coefficients.
- c8. Fit data using regression models.
- c9. Predict the future time series data.

d. General and Transferable Skills

On completing the course, the student should be able to:

- d1. Gain planning, analytical, communication and decision-making skills.
- d2. Develop capability of teamwork and collaborative behaviors
- d3. work independently and in teams.
- d4. Develop critical thinking, problem solving abilities and creativity.
- d5. use the internet to perform tasks.

VI. Course Contents Distribution

Weak.	Course Topics	Teaching Hours	
		Lec.	Tut.
1	➤ Optimal sample size: 1. to estimate the mean 2. to estimate the proportion	3	1
2	➤ Confidence interval: 1. to estimate the mean 2. to estimate the proportion	3	1
3	➤ Tests of hypotheses 1. about the mean	3	1
4	➤ Tests of hypotheses 2. about the proportion	3	1
5	➤ Chi-square test of independence	3	1
6	➤ Correlation 1. Pearson Correlation coefficient 2. Spearman Correlation coefficient	3	1
7	➤ Revision ➤ Exercises	3	1

Weak.	Course Topics	Teaching Hours	
		Lec.	Tut.
8	Mid Term exam		
9	<ul style="list-style-type: none"> ➤ Simple linear regression ➤ Scatter plot ➤ Estimate the regression parameters. ➤ Applied examples 	3	1
10	<ul style="list-style-type: none"> ➤ Multiple linear regression <ol style="list-style-type: none"> 1. Scatter plot 2. Estimate the regression parameters. a. Applied examples 	3	1
11	<ul style="list-style-type: none"> ➤ Time series analysis. ➤ Plot the time series. ➤ Predict future observation. ➤ Applied examples. 	3	1
12	<ul style="list-style-type: none"> ➤ Statistical analysis using SPSS (statistical package for social science). 	3	1
13	<ul style="list-style-type: none"> ➤ Revision 	3	
14	<ul style="list-style-type: none"> ➤ General quiz 	3	
15-16	Final Exam		

VII. Course Matrix Content

Main Topic	Course ILOs Covered by Topic (By ILO Code)			
	K.U.	I.S	P.P.S.	G.T. S
<ul style="list-style-type: none"> ➤ Optimal sample size: <ol style="list-style-type: none"> 1. to estimate the mean 2. to estimate the proportion 	a1,a4	b1	c1,c2	d1,d3
<ul style="list-style-type: none"> ➤ Confidence interval: <ol style="list-style-type: none"> 1. to estimate the mean 2. to estimate the proportion 	a2	b1	c3,c4	d2,d3
<ul style="list-style-type: none"> ➤ Tests of hypotheses <ol style="list-style-type: none"> 1. about the mean 2. about the proportion 3. Chi-square test of independence 	a2,a3	b1, b2	c5,c6	d3,d4

Main Topic	Course ILOs Covered by Topic (By ILO Code)			
	K.U.	I.S	P.P.S.	G.T. S
➤ Correlation and regression 1. Pearson Correlation coefficient 2. Spearman Correlation coefficient 3. Simple linear regression 4. Multiple linear regression.	a2,a5,a6	b1,b2	c7,c8c9	d2,d3,d5
<ul style="list-style-type: none"> • K.U.: Knowledge and Understanding • I.S: intellectual skills. • P.P.S.: Practical / Professional Skills. • G.T. S: General and Transferable Skills. 				

VIII. Teaching and Learning Methods

Teaching and Learning Methods	Selected Methods	Course ILOs			
		Knowledge and Understanding Skills	Intellectual Skills	Practical / Professional Skills	General and Transferable Skills
Interactive Lectures	√	√	√		√
Discussion	√	√	√		√
Brainstorming	√	√	√		√
Case study					
Problem Solving	√	√	√	√	√
Self-Learning: workshops-Projects - Research –Reports – assignments – presentations	√	√	√	√	√
hybrid (Blended) education (if applied)					
Modeling – simulation – role play					
Demonstrations				√	√
Practical (lab) / applications					
Asynchronous Learning (PDF, PowerPoint, Lecture videos)	√	√	√		

IX. Teaching and learning methods for special needs:

extra lecture during office hour - Asynchronous Learning (PDF, PowerPoint, Lecture videos)

X. Assessment Methods – ILOs Matrix

Assessment Methods		Course ILOs			
		Knowledge and understanding	Intellectual Skills	Practical / Professional Skills	General and Transferable Skills
Class Works	Individual and Group Assignments	a1-a6	b1-b2	c1-c9	d1-d5
	Tasks and Reports	a1-a6	b1-b2	c1-c9	d1-d5
	Quizzes	a1-a6	b1-b2	c1-c9	-
	Mid term	a1-a3	b1	c1-c5	-
	Final Exam	a1-a6	b1-b2	c1-c9	-

XI. Grade and weight of assessments

Assessment Methods		Assessment Grades	Weight %
Class Work	Individual and Group Assignments	10	10%
	Participation (Tasks, project, Reports)	10	10%
	Lab Test	-	
	Quizzes	10	10%
Mid-term		20	20%
Sub-Total		50	50%
Final Exam		50	50%
Total		100	100%

IV. References

Course Notes	Lecture slides are available on the Students Learning Management System (Moodle).
Essential Textbooks	Hang Lee (2023): Foundations of Applied Statistical Methods, Springer Cham, USA.
Extra Recommended Books	Matthias Schonlau (2024): Applied Statistical Learning With Case Studies in Stata. Springer Cham, USA.
Online Web Sites	Probability and Statistics for Business and Data Science Udemy
Others (Specify)	None

V. Facilities required for teaching and learning

Facility	Lecture	Class	Lab	Admin
White Board	√	√		
PC/Laptop	√	√		
Data-Show	√	√		
Laser Pointer				
Internet				
Printer	√			
Copier	√			
McGraw-Hill Connect				
Moodle	√			
Zoom				
Software Packages	√			
Laboratories				

Course coordinator	Head of the Department
<u>Name:</u> Dr. Samah Abo-elhadid	<u>Name:</u> Prof. ALTahra ELsayed Hemaya
<u>Signature:</u> Samah Abo-elhadid	<u>Signature:</u> ALTahra ELsayed Hemaya
<u>Date:</u> 10/2023	<u>Date:</u> 10/2023

Course Specification 2023/2024

I. Basic Information

Course Code	ACC305	Course Name	Cost Accounting (I)		
Level/ Semester	3 / 5	Specialization	Accounting – Business Administration		
Department Offering the Course	Accounting				
Credit Hours	Credit Hours				
	Total Credit Hours 3	Theoretical	Tutorial	Laboratory	
		3	1	-	
	Contact Hours				
	Contact Hours 4	Theoretical	Tutorial	Laboratory	
		3	1	-	
Course Prerequisite(s)	ACC101 - ACC102				
Approval Date of course Specification	10 / 2023				

II. Course Contents

This course consists of a discussion of cost accounting concepts and objectives. An effective cost accounting system provides information that can influence operational and financial performances of an entity. Students will learn how cost accounting information is developed and used for various purposes in different types of business entities. This course examines the role that cost accounting plays in measuring, analyzing and reporting information that relates to the cost of obtaining and using an entity's resources. It also includes cost measurements (for ex. Absorption and variable costing), cost-volume-profit analysis and ways of assigning various costs such as direct costs, indirect costs, fixed costs, variable costs, inventorial cost and period costs. In addition, part of the course is to train students on how to make article reviews and write essays related to the course.

III. Course Aims

Upon successfully completing the course, students will be:

This course introduces students to cost accounting concepts and procedures. An effective cost accounting system provides information that can impact operational and financial performances of an entity. Students will learn how cost accounting information is developed and used for various purposes in different types of business entities.

IV. Program ILOs Covered by the Course

Program ILOs Covered by the Course			
Knowledge and Understanding Skills	Intellectual Skills	Practical / professional Skills	General and Transferable Skills
K4, K6, K9, K13	I4, I7	P3, P8, P11, P12, P14	G6, G10

V. Course Intended Learning Outcomes (ILOs)

The Intended Learning Outcomes (ILOs) are listed under four headings:

a. Knowledge and Understanding

On completing the course, the student should be able to:

- a1. Identify the cost elements, cost terminologies and cost classifications to assign costs to cost objects.
- a2. Determine the cost of goods manufactured using different costing approaches.
- a3. Identify each of the three basic manufacturing cost categories.
- a4. Describe activity-based costing and how it differs from a traditional costing system.
- a5. Explain the implications of basing the predetermined overhead rate on activity at capacity rather than on estimated activity for the period.
- a6. Mention the different ways of cost allocation methods.

b. Intellectual Skills

On completing the course, the student should be able to:

- b1. Demonstrate the ability of communicating different costs for different purposes of different users.
- b2. Differentiate between the inventory cost flow assumption methods and interpret their

impact on the income statement.

- b3. Analyze the variances related to the direct material, labor and manufacturing overhead.
- b4. Evaluate overhead cost to jobs using a predetermined overhead rate.
- b5. Interpret how manufacturing companies can use activity-based costing rather than traditional methods.
- b6. Analyze a mixed cost using a scatter graph plot and the high-low method and the least-squares regression method.
- b7. Allocate service department costs to operating departments using the direct method, the step-down method and the reciprocal method.

c. Practical / Professional Skills

On completing the course, the student should be able to:

- c1. Prepare schedules of cost of goods manufactured and cost of goods sold and an income statement.
- c2. Prepare income statements for a merchandising company using the full absorption and variable costing methods.
- c3. Prepare an action analysis report using activity-based costing data and interpret the report.
- c4. Compute a predetermined overhead rate.
- c5. Compute activity rates for cost pools.
- c6. Prepare a schedule of allocating service department costs to operating departments using the direct method and step-down method.

d. General and Transferable Skills

On completing the course, the student should be able to:

- d1. Manage tasks and deadlines effectively.
- d2. Develop effective written and oral communication skills.
- d3. Employ the English language effectively in all tasks.
- d4. Complete work independently and in teams.
- d5. Communicate opinion through the utilization of modern techniques.

VI. Course Contents Distribution

Week	Course Topics	Teaching Hours	
		Lec.	Tut.
1	▪ An introduction to cost terms and purposes.	3	1
2	▪ An introduction to cost terms and purposes.	3	1

Week	Course Topics	Teaching Hours	
		Lec.	Tut.
	(Continued)		
3	▪ Inventory costing and capacity analysis.	3	1
4	▪ Inventory costing and capacity analysis. (Continued)	3	1
5	▪ Inventory costing and capacity analysis. (Continued)	3	1
6	▪ Activity-Based Costing (ABC) and Activity-Based Management (ABM).	3	1
7	Formative exam for the mid-term.	3	1
8	Mid Term Exam		
9	▪ Activity-Based Costing (ABC) and Activity-Based Management (ABM). (Continued)	3	1
10	▪ Determining how costs behave.	3	1
11	▪ Determining how costs behave. (Continued)	3	1
12	▪ Allocation of support department costs, common costs and revenues.	3	1
13	▪ Allocation of support department costs, common costs and revenues. (Continued)	3	1
14	Revision.	3	1
15-16	Final Exam		

VII. Course Matrix Content with ILOs

Main Topic	Course ILOs Covered by Topic (By ILO Code)			
	K.U.	IS	P.P.S.	G.T. S
▪ An introduction to cost terms and purposes.	a1, a2, a3	b1, b2, b3	c1	d1, d2, d3, d4, d5
▪ Inventory costing and capacity analysis.	a1, a2, a3	b1, b2, b3	c2	d1, d2, d3, d4, d5
▪ Activity-Based Costing (ABC) and Activity-Based Management (ABM).	a4, a5	b4, b5	c3	d1, d2, d3, d4, d5
▪ Determining how costs behave.	a5	b6	c4, c5	d1, d2,

Main Topic	Course ILOs Covered by Topic (By ILO Code)			
	K.U.	I.S	P.P.S.	G.T. S
				d3, d4, d5
▪ Allocation of support department costs, common costs and revenues.	a6	b7	c6	d1, d2, d3, d4, d5
<ul style="list-style-type: none"> • K.U.: Knowledge and Understanding • I.S: intellectual skills. • P.P.S.: Practical / Professional Skills. • G.T. S: General and Transferable Skills. 				

VIII. Teaching and Learning Methods

Teaching and Learning Methods	Selected Methods	Course ILOs			
		Knowledge and understanding	Intellectual Skills	Practical / Professional Skills	General and Transferable Skills
Interactive Lecture	√	√	√		√
Discussion	√	√	√		√
Brainstorming	√	√	√		√
Problem Solving	√	√	√	√	√
Self-Learning: Research –assignments	√	√	√	√	√
Asynchronous learning	√	√	√		

X. Teaching and Learning Methods for Special Needs:

Asynchronous learning, and face-to-face office hours, and provide extra lectures for special needs students.

XI. Assessment Methods – ILOs Matrix

Assessment Methods		Course ILOs			
		Knowledge and understanding	Intellectual Skills	Practical / Professional Skills	General and Transferable Skills
Class Works	Individual and Group Assignments	a1-a6	b1-b7	c1- c6	d1 – d5
	Participation	-	-	-	d1 – d5
	Quizzes	a1-a6	b1-b7	c1-c6	-
Written	Mid term	a1-a3	b1,b4	c1-c2	-
	Final Exam	a1-a6	b1-b7	c1-c6	-

XII. Grade and weight of assessments

Assessment Methods		Time	Assessment Grades	Weight %
Class Work	Individual and Group Assignments	All over the semester	10	10%
	Participation		10	10%
	Quizzes	All over the semester	10	10%
Mid-term		Week 8	20	20%
Sub-Total			50	50%
Final Exam		Weeks 15-16	50	50%
Total			100	100%

VI. References

Course Notes	Lecture slides are available on the Students Learning Management System (Moodle).
Essential Textbooks	Horngren, C., Datar, S. & Foster, G. (2017). Cost accounting: A managerial emphasis. 16th edition. New Jersey: Pearson Prentice Hall.
Extra Recommended Books	Garrison, R., Noreen, E. & Brewer, P. (2017). Managerial accounting. 16th edition. New York: McGraw Hill Irwin.
Online Web Sites	https://www.ekb.eg

VII. Facilities required for teaching and learning.

Facility	Lecture	Class	Lab	Admin
White Board	√	√		
PC/Laptop	√	√		
Data-Show	√	√		
Laser Pointer	√			
Internet	√			
Printer	√			
Copier	√			
McGraw-Hill Connect				
Moodle	√			
Zoom				
Software Packages				
Laboratories				

Course coordinator	Head of the Department
Name: Dr. Mohamed Farouk Hafez	Name: Prof. ALTahra ELsayed Hemaya
Signature: Mohamed Farouk Hafez	Signature: ALTahra ELsayed Hemaya
Date: 10/2023	Date: 10/2023

Course Specification 2023/2024

I. Basic Information

Course Code	ACC306	Course Name	Governmental and Not-For-Profit Accounting.		
Level/ semester	3 /1	Specialization	Accounting		
Department Offering the Course	Accounting				
Credit Hours	Credit Hours				
	Total Credit Hours 3	Theoretical	Tutorial	Laboratory	
		3	1	-	
	Contact Hours 4	Contact Hours			
		Theoretical	Tutorial	Laboratory	
		3	1	-	
Course Prerequisite(s)	N/A				
Approval Date Of course Specification	10 /2023				

II. Course Contents

This course introduces principles and procedures applicable to governmental (local and state) and not-for-profit organizations. Emphasizes on the Governmental and Not-For Profit institutions' environment, how they are compared with business & the uses and users of Financial Reports. It also covers various budgetary accounting procedures, fund accounting & Recognizing Revenues in Governmental Funds. Upon completion, students should be able to demonstrate an understanding of the principals involved and display an analytical problem-solving ability for the topics covered. In addition, part of the course is to train students on how to make article review and write essay in the course.

III. Course Aims

The aim of the course is to equip students with a comprehensive understanding of governmental and not-for-profit accounting principles, including financial reporting, budgetary and fund accounting, and problem-solving in this distinct environment.

IV. Program ILOs Covered by the Course

Program ILOs Covered by the Course			
Knowledge and Understanding	Intellectual Skills	Practical /Professional Skills	General and Transferable Skills
K1, K8, K13, K14	I4, I7	P8, P11, P14	G7

V. Course Intended Learning Outcomes (ILOs)

The Intended Learning Outcomes (ILOs) are listed under four headings:

a. Knowledge and Understanding

On completing the course, the student should be able to:

- a1: identify the principles and procedures applicable to governmental and not-for-profit organizations.
- a2: Underline the distinct environment of governmental and not-for-profit institutions and compare them with business entities.
- a3: describe the uses and users of financial reports in governmental and not-for-profit sectors.
- a4: identify various budgetary accounting procedures and fund accounting methods used in governmental accounting.
- a5: mention the process of recognizing revenues in governmental funds and its implications on financial reporting.

b. Intellectual Skills

On completing the course, the student should be able to:

- b1: analyze financial reports of governmental and not-for-profit organizations to assess their financial health and compliance with regulations.
- b2: Distinguish budgetary accounting procedures and fund accounting techniques to solve complex financial problems in governmental accounting.
- b3: Distinguish between the financial reporting requirements and practices of governmental/not-for-profit entities and business enterprises.

b4: categorize various types of revenues and expenditures in governmental funds and understand their impact on financial statements.

c. Practical / Professional Skills

On completing the course, the student should be able to:

- c1. Apply financial reporting and analysis principles to governmental and not-for-profit organizations
- c2. Employ budgetary accounting procedures and fund accounting techniques in governmental and not-for-profit contexts.
- c3. Prepare financial reports for governmental and not-for-profit entities, demonstrating an understanding of user needs and the unique characteristics of these organizations.

d. General and Transferable Skills

On completing the course, the student should be able to:

- d1. Improve intellectual abilities and engage in continuous self-learning.
- d2. Apply problem-solving techniques at organizational levels.
- d3. Utilize accounting software packages efficiently and effectively.

VI. Course Contents Distribution

Weak.	Course Topics	Teaching Hours	
		Lec.	Tut.
1	The accounting environment in Governmental and nonprofit Organizations	3	1
2	Characteristics of G&NP Organizations	3	1
3	Differences& Similarities(Private Sector& G&NP Organizations)	3	1
4	Differences between balance sheet and Governmental budgets	3	1
5	Budgetary process	3	1
6	Funds in governmental accounting (Expense & expenditure)	3	1
7	Funds in governmental accounting (Expense & expenditure)	3	1
8	Midterm	3	1

Weak.	Course Topics	Teaching Hours	
		Lec.	Tut.
9	Funds in governmental accounting (Revenues)		
10	governmental fund accounting cycle	3	1
11	governmental-type funds	3	1
12	proprietary-type funds	3	1
13	fiduciary funds	3	1
14	Governmental Audits	3	1
15	Final Exam	-	-

VII. Course Matrix Content

Main Topic	Course ILOs Covered by Topic (By ILO Code)			
	K.U.	I.S	P.P.S.	G.T. S
Introduction to Accounting and Financial Reporting for Governmental and Not-for-Profit Entities	A1, a2, a3, a4, a5	B3	C1	
Governmental Operating Statement Accounts; Budgetary Accounting	a2, a3, a4	B1, b4	C2	
Principles of Accounting and Financial Reporting for State and Local Governments	A4	B2, b4	C1, c2, c3	
<ul style="list-style-type: none"> K.U.: Knowledge and Understanding I.S: intellectual skills. P.P.S.: Practical / Professional Skills. G.T. S: General and Transferable Skills. 				

VIII. Teaching and Learning Methods

Teaching and Learning Methods	Selected Methods	Course ILOs			
		Knowledge and Understanding Skills	Intellectual Skills	Practical / Professional Skills	General and Transferable Skills
Interactive Lectures	√	√	√		√
Discussion	√	√	√		√
Brainstorming		√	√		√
Case study	√	√	√	√	√
Problem Solving	√	√	√	√	√
Self-Learning: workshops- Projects - Research –Reports – assignments – presentations	√	√	√	√	√
hybrid (Blended) education (if applied)					
Modeling – simulation – role play					
Demonstrations					
Practical (lab) / applications					
Asynchronous Learning (PDF, PowerPoint, Lecture videos)	√	√	√		

IX. Teaching and Learning Methods for special needs:

Differentiated Instruction – Multisensory Approaches – Adaptive Technologies – Individualized Support.

X. Assessment Methods – ILOs Matrix

Assessment Methods		Course ILOs			
		Knowledge and understanding	Intellectual Skills	Practical / Professional Skills	General and Transferable Skills
Class Works	Individual and Group Assignments	a1-a3	b1-b2	C2-c3	d1, d2, d3
	Tasks and Reports	-	-	c1, c3	d1, d2, d3
	Quizzes	a1-a5	b1-b3	C2-c3	-
written	Mid term	a1-a3	b2, b3	C1, c2-c3	-
	Final Exam	a1-a4	b1-b4	c1-c3	-

XI. Grade and weight of assessments

Assessment Methods		Time	Assessment Grades	Weight %
Class Work	Individual and Group Assignments	All over the semester	10	10%
	Participation (Tasks, project, Reports, Presentation)		10	10%
	Lab Test	-	-	
	Quizzes	All over the semester	10	10%
Mid-term		Week 8	20	20%
Sub-Total			50	50%
Final Exam		Weeks 15-16	50	50%
Total			100	100%

XII. References

Course Notes	Lecture slides are available on the Students Learning Management System (Moodle).
Essential Textbooks	<i>Reck, J. L., Lowensohn, S. L., Wilson, E. R., & Hay, L. E. (2013). Accounting for governmental & nonprofit entities (p. 800). New York, NY: McGraw-Hill/Irwin.</i>
Extra Recommended Books	Granof, M. H., Khumawala, S. B., & Calabrese, T. D. (2021). <i>Government and not-for-profit accounting: Concepts and practices</i> . John Wiley & Sons.
Online Web Sites	https://cpe.ucdavis.edu/courses-programs

XIII. Facilities required for teaching and learning

Facility	Lecture	Class	Lab	Admin
White Board	√	√		
PC/Laptop	√	√		
Data-Show	√	√		
Laser Pointer				
Internet	√			
Printer	√			
Copier	√			
McGraw-Hill Connect				
Moodle	√			
Zoom				
Software Packages				
Laboratories				

Course coordinator	Head of the Department
<u>Name: Dr. Nehad Hosny Yusuf</u>	<u>Name: Prof. ALtakra ELsayed Hemaya</u>
<u>Signature: Nehad Hosny Yusuf</u>	<u>Signature: ALtakra ELsayed Hemaya</u>
<u>Date: 10/2023</u>	<u>Date: 10/2023</u>

Semester 6

Course Specification 2023/2024

I. Basic Information

Course Code	ECO 308	Course Name	Development Economics		
Level/ Semester	3 /2	Specialization	General – Business Administration		
Department Offering the Course	Economics				
Credit Hours	Credit Hours				
	Total Credit Hours 3	Theoretical	Tutorial	Laboratory	
		3		-	
	Contact Hours 3	Contact Hours			
		Theoretical	Tutorial	Laboratory	
		3		-	
Course Prerequisite(s)	Eco101 / Eco102				
Approval Date of course Specification	10 /2023				

II. Course Contents

This course is designed to provide students with the theories & problems of development. It covers, concepts of development, the growth models (theories), poverty & inequality, the function of state, unemployment, demography & development, development finance; the course will provide also topics related to the human development, sustainable development and (inclusive growth and development).

III. Course Aims

Upon successfully completing the course, students will be:

development economics, including theories, models, and global issues like poverty and inequality, while fostering lifelong learning and contributing to the field's advancement. It also emphasizes sustainable and inclusive development strategies.

IV. Program ILOs Covered by the Course

Program ILOs Covered by the Course			
Knowledge and Understanding Skills	Intellectual Skills	Practical / professional Skills	General and Transferable Skills
-	I1,I2	-	G3,G5,G10

V. Course Intended Learning Outcomes (ILOs)

The Intended Learning Outcomes (ILOs) are listed under four headings:

a. Knowledge and Understanding

On completing the course, the student should be able to:

- a1 Explain the relation between population growth and development outcomes.
- a2 Identify the concepts of poverty, inequality and their importance in economic development.
- a3 Discuss major theories of economic growth and their core arguments.

b. Intellectual Skills

On completing the course, the student should be able to:

- b1 Evaluate economic growth theories and their empirical implications.
- b2 Differentiate Between different growth models and assess their economic consequences.
- b3 Develop Methodologies to Address global issues like poverty, income distribution and inequality.

c. Practical / Professional Skills

- c1 Apply concepts of development and various economic development approaches.
- c1 Analyse current debates in development economics and their policy implications.

d. General and Transferable Skills

On completing the course, the student should be able to:

- d1 Develop Proficiency conducting presentations on development theories.
- d2 Enhance Skills in Systematic research methods, presentation and communication.
- d3 Participate Actively in group discussions and take ownership of your learning journey

VI. Course Contents Distribution

week	Course Topic	Teaching hour	
		lecture	tutorial
1	Introduction, definitions, Absolute poverty	3	-
2-4	The nature of development economics	9	-
5	Development and Unemployment	3	-
6-7	Development Indicators	6	-
8	Midterm Exam		
9-12	Development theories	12	-
13	Income inequality and income distribution	3	-
14	Formative Exam.	3	
15-16	Final exam		
	Total hours	39	12

VII. Course Matrix Content

Main Topic	Course ILOs Covered by Topic (By ILO Code)			
	K.U.	I.S	P.P.S.	G.T. S
• Introduction, definitions, Absolute poverty	a1, a2	b3	c1, c2	d3
The nature of development economics	a1	b3	c1, c2	d3
▪ Development and Unemployment	a1, a2	b3	c1, c2	d3
▪ Development Indicators.	a1, a2	b3	c1, c2	d3
▪ Theories of economic growth and development.	a3	b1, b2	c1, c2	d1, d2, d3
▪ Income inequality, income distribution	a1, a2	b3	c1, c2	d3
<ul style="list-style-type: none"> • K.U.: Knowledge and Understanding • I.S: intellectual skills. • P.P.S.: Practical / Professional Skills. • G.T. S: General and Transferable Skills. 				

VIII. Teaching and Learning Methods

Teaching and Learning Methods	Selected Methods	Course ILOs			
		Knowledge and Understanding Skills	Intellectual Skills	Practical / Professional Skills	General and Transferable Skills
Interactive Lectures	√	√	√		√
Discussion	√	√	√		√
Brainstorming	√	√	√		√
Case study					
Problem Solving	√	√	√	√	√
Self-Learning: assignments – presentations	√	√	√	√	√
hybrid (Blended) education (if applied)					
Modeling – simulation – role play					
Demonstrations					
Practical (lab) / applications					
Asynchronous Learning (PDF, PowerPoint, Lecture videos)	√	√	√		

IX. Teaching and Learning Methods for special needs:

Academic Advising - additional Office Hours – concentrated Lecture – Asynchronous Learning.

X. Assessment Methods – ILOs Matrix

Assessment Methods		Course ILOs			
		Knowledge and understanding Skills	Intellectual Skills	Practical / Professional Skills	General and Transferable Skills
Class Works	Individual and Group Assignments	a1, a2, a3	b1, b2, b3	c1, c2	d1, d2, d3
	Quizzes	a1, a2, a3	b1, b2, b3	-	-
	Participation (presentation)	a1, a2, a3	b1, b2, b3	-	d1, d2, d3
Written Exam	Midterm Exam	a1, a2, a3	b1, b2, b3	-	-
	Final Exam	a1, a2, a3	b1, b2, b3	-	-

XI. Grade and weight of assessments

Assessment Methods		Time	Assessment Grades	Weight %
Class Work	Individual and Group Assignments	All over the semester	10	10%
	Participation (lecture discussion- presentation)		10	10%
	Quizzes	All over the semester	10	10%
Mid-term		Week 8	20	20%
Sub-Total			50	50%
Final Exam		Weeks 15-16	50	50%
Total			100	100%

XII. References

Course Notes	Lecture slides are available on the Students Learning Management System (Moodle).
Essential Textbooks	Todaro, M. and Smith, S. (2015). Development Economics (12th Edition). Pearson.
Extra Recommended Books	De Janvry, A., (2021). Development Economics: Theory and Practice (2 nd edition), Routledge.
Online Web Sites	https://www.ekb.eg/ https://www.pearson.com/

XIII. Facilities required for teaching and learning.

Facility	Lecture	Class	Lab	Admin
White Board	√			
PC/Laptop	√			
Data-Show	√			
Laser Pointer				
Internet	√			
Printer				
Copier				
Moodle	√			
Zoom	√			
Software Packages				
Laboratories				

Course coordinator	Head of the Department
<u>Name:</u> Dr. Saad Samir Saad	<u>Name:</u> Prof. ALTahra ELsayed Hemaya
<u>Signature:</u> Saad Samir Saad	<u>Signature:</u> ALTahra ELsayed Hemaya
<u>Date:</u> 10/2023	<u>Date:</u> 10/2023

Course Specification 2023/2024

I. Basic Information

Course Code	LAW 301	Course Name	Business Law		
Level/ semester	2 /1	Specialization	University Requirements		
Department Offering the Course	University Requirements				
Credit Hours	Credit Hours				
	Total Credit Hours	Theoretical	Tutorial	Laboratory	
		3	3	N/A	N/A
	Contact Hours	Contact Hours			
		Theoretical	Tutorial	Laboratory	
		3	3	N/A	-
	Course Prerequisite(s)	N/A			
Approval Date Of course Specification	10 / 2023				

II. Course Contents

This course is essential for all business students, and about one-third of the course is devoted to understanding the intersection between business operations and the legal environment. The course introduces students to fundamental concepts and theories of business law within broad historical, philosophical, and cultural contexts, tracing the evolution of these concepts to their current applications, exploring key legal principles, terminology, and frameworks that influence business decisions and strategies.

The topic covered includes a comprehensive analysis of commercial law, focusing on the regulation of commercial activities, the legal status of merchants and traders, and the management of commercial funds. Additionally, the course emphasizes the sources of General & Egyptian Business Law, exploring the establishment, registration, types, and dissolution of different types of companies.

The course emphasizes critical thinking, legal analysis, and the importance of legal compliance risk management, and ethical responsibilities in business transactions and decisions, providing participants, encouraging students to apply these skills to real-world business scenarios, through case studies and practical exercises, students will learn to navigate the complexities of the legal environment, ensuring compliance and mitigating risks.

The course also addresses the ethical and professional responsibilities in business law, preparing students to make informed and ethical decisions in their future careers by equipping them with the knowledge and skills to analyze legal issues, develop compliance strategies, & understand the broader implications of business law on society & the global economy.

III. Course Aims

Upon successful completion of the course the student will be able to:

- Gain a thorough understanding of the business legal environment, including key sources of law, contract analysis, legal implications of decisions, government regulation, and ethical considerations.

IV. Program ILOs Covered by the Course

Program ILOs Covered by the Course			
Knowledge and Understanding	Intellectual Skills	Practical / Professional Skills	General and Transferable Skills
K9,k14,k16,k17,k18	I7, I8, I9, I10	P11, .P12,P13,P14, P15, P16, P17, P18	G2,G3,G4, G5,G6,G7,G8,G10

V. Course Intended Learning Outcomes (ILOs)

The Intended Learning Outcomes (ILOs) are listed under four headings:

a. Knowledge and Understanding

On completing the course, the student should be able to:

- a1. Describe the influence of law on business decisions.
- a1. Define key legal terms and concepts related to business law.
- a2. Explain the historical development and sources of commercial law.
- a3. List the difference between various types of companies and their legal implications.
- a4. Identify the roles and responsibilities of merchants and traders.
- a5. Recognize the legal protections available for commercial premises and assets.
- a6. Discuss the principles of territorial sovereignty and its implications for international business.

a7 Identify ethical issues related to legal environment in business and practice.

b. Intellectual Skills

On completing the course, the student should be able to:

- b1 Apply legal principles to business scenarios.
- b2. Assess legal risks and compliance issues in business operations.
- b3. Develop strategies for legal compliance in business transactions.
- b4. Evaluate the legal structure and governance of different types of companies.
- b5. Analyze the impact of legal decisions on business strategies and operations.
- b.6 Integrate information from various legal sources to solve complex business problems.

c. Practical / Professional Skills

On completing the course, the student should be able to:

- c1. Use legal concepts to inform business decisions in dealing with commercial events.
- c2. Prepare and provide interpretation for business legal records.
- c3. Execute business transactions within the legal framework.
- c4. Develop and present legal arguments relevant to business contexts.
- c5. Prepare legal documents related to business operations such as contracts & compliance reports.
- c6. Employ ethical standards in professional practice concerning business law.

d. General and Transferable Skills

On completing the course, the student should be able to:

- d1. Develop capacity to work both in team and independently
- d2. Use the internet to perform credible legal research.
- d3. Develop ability to display, present, and dialogue.

VI. Course Contents Distribution

Week.	Course Topics	Teaching Hours	
		Lec.	Tut .
1	<u>Section one:</u> <ul style="list-style-type: none"> Definition of Business Law: Enforceable rules of contract governing the actions of buyers & sellers in market exchanges. Private Law: Involves disputes between private individuals or groups. 	3	

Weak.	Course Topics	Teaching Hours	
		Lec.	Tut.
	<ul style="list-style-type: none"> • Public Law: Involves disputes between private individuals & their government. 		
2	<ul style="list-style-type: none"> • Civil Law: Governs rights and responsibilities between individuals and governments, derived from Roman Law. • Common Law: Unwritten law based on legal precedents established in courts. • Tutorial Example: If a firm from country A operates in country B and defies the law, country B has recognized power under customary law to take action against the firm. • Territorial Sovereignty: The right to exercise functions within a territory, which may not be absolute. 	3	
3	<u>PART ONE: Commercial Activities & Business Operations</u> <ul style="list-style-type: none"> ➤ Commercial Work Regulations: <ul style="list-style-type: none"> • Speculation, trading, craftsmanship, entrepreneurship. ➤ Distinction Between Commercial & Civil Work: <ul style="list-style-type: none"> • Judicial jurisdiction & proof in commercial matters. • Special provisions for commercial obligations. 	3	
4	<ul style="list-style-type: none"> ➤ Inherent Nature of Business Operations: <ul style="list-style-type: none"> • Purchase and lease of movables for resale or rental. • Establishment of commercial companies. • Business activities related to commercial papers. • Maritime and air navigation operations. • Professional business operations: Supply of goods & services, manufacturing, transportation, brokerage, insurance, banking, etc. 	3	
5	<ul style="list-style-type: none"> ➤ Commercial Activities by Dependency: <ul style="list-style-type: none"> • Logical, practical, and legal bases. ➤ Mixed Activities: <ul style="list-style-type: none"> • Combining elements of commercial and other types of activities. 	3	
6	<u>PART TWO: Merchants/Traders</u> <ol style="list-style-type: none"> 1. Merchant Status: <ul style="list-style-type: none"> • Conditions for natural and legal persons to acquire merchant status. 2. Legal Status of the Merchant/Trader: <ul style="list-style-type: none"> • Financial declaration, keeping commercial records, and registration in the commercial register. 	3	
7	Revisions and Quiz	3	

Weak.	Course Topics	Teaching Hours	
		Lec.	Tut.
8	Mid Term exam		
9	PART THREE: Commercial Funds 1. Permanent Commercial Funds - The Commercial Premises: <ul style="list-style-type: none"> Formation, legal nature, contact with customers. Sale, mortgage & legal protection of commercial premises. 	3	
10	Section Two: Companies and Corporate Law Chapter One: General Theory of Companies & Company Issues 1- Introduction: <ul style="list-style-type: none"> Concept of companies as contracts and systems. Differentiation between civil and commercial companies. Forms of commercial companies. Types of companies: companies of persons, companies of funds, mixed companies. 	3	
11	2- Company Contract: <ul style="list-style-type: none"> Essential elements, objective criteria, partner contributions, profit and loss distribution. Formal pillars and invalidity of company contracts. 	3	
12	Chapter Two: Legal and Moral Personality of Companies 1- Company Liability, Capacity, and Representation: <ul style="list-style-type: none"> Company name, nationality, and dissolution. Liquidation and division according to company type. 	3	
13	Chapter Three: Types of Companies 1. Companies of Persons: <ul style="list-style-type: none"> Solidarity companies, simple recommendation companies, partnership companies. 	3	
14	2. Companies of Funds: <ul style="list-style-type: none"> Joint-stock companies, their establishment, legal status, shares, and bonds. 	3	
15-16	Final Exam		

VII. Course Matrix Content

Main Topic	Course ILOs Covered by Topic (By ILO Code)			
	K.U.	I.S	P.P.S.	G.T. S
1. Definition of Business Law	a1	b1	c1, c2	d2
2. Private Law, Public Law, Civil Law & Common Law	a2	b1, b2, b4	c1, c2, c3, c4	d2
3. Territorial Sovereignty & Tutorial Example	a6	b1, b4, b5	c1, c2, c3, c4	d3
Mid-Term Exam; Review and assessment				
4. Commercial Work Regulations & Distinction Between Commercial & Civil Work	a3, a4, a5	b2, b3, b5,	c3, c5	d1
5. Inherent Nature of Business Operations	a1, a5, a4	b1, b5	c1, c4, c6	d1, d3
6. Commercial Activities by Dependency	a3	b2, b3, b6	c3, c6	d1, d2, d3
7. Mixed Activities	a4, a7	b2, b5, b6	c3, c4, c6	d1, d3
8. Merchant Status	a4,	b4	c2, c4, c6	d3
9. Legal Status of the Merchant/Trader	a4,	b1, b4,	c2, c4	d1, d3
10. Permanent Commercial Funds - The Commercial Premises, types of companies	a3, a5	b3, b4,	c3, c5	d2, d3
<ul style="list-style-type: none"> • K.U.: Knowledge and Understanding • I.S: intellectual skills. • P.P.S.: Practical / Professional Skills. • G.T. S: General and Transferable Skills. 				

VIII. Teaching and Learning Methods

Teaching and Learning Methods	Course ILOs				
	Selected Methods	Knowledge & understanding	Intellectual Skills	Practical / Professional Skills	General and Transferable Skills
Interactive Lectures	√	√	√		√
Discussion	√	√	√		√
Brainstorming	√	√	√		√
Case study	√	√	√	√	√
Problem Solving	√	√	√	√	√
Self-Learning: workshops- Projects - Research –Reports – assignments – presentations	√	√	√	√	√
hybrid (Blended) education (if applied)					
Modeling – simulation – role play					
Demonstrations	√			√	√
Practical (lab) / applications					
Asynchronous Learning (PDF, PowerPoint, Lecture videos)	√	√	√		

IX. Teaching and learning methods for special needs:

Extra lecture during office hour - Asynchronous Learning (PDF, PowerPoint, Lecture videos).

X. Assessment Methods – ILOs Matrix

Assessment Methods		Course ILOs			
		Knowledge and understanding	Intellectual Skills	Practical / Professional Skills	General and Transferable Skills
Class Works	Individual and Group Assignments	a1-a7	b1-b6	c1-c3	d1- d3
	Tasks and Reports	a1- a5	b1- b4	c1-c3	d1- d3
	Quizzes	a1- a3	b1-b4	c1-c4	-
written	Mid term	a1- a4	b1- b4	c1-c3	-
	Final Exam	a1-a7	b1-b6	c1- c6	-

XI. Grade and weight of assessments

Assessment Methods		Time	Assessment Grades	Weight %
Class Work	Individual and Group Assignments	All over the semester (Assignment 1 & 2)	10	10%
	Participation (Tasks, project, Reports)		10	10%
	Lab Test	N/A	N/A	N/A
	Quizzes	All over the semester	10	10%
Mid-term		Week 8	20	20%
Sub-Total			50	50%
Final Exam		Weeks 15-16	50	50 %
Total			100	100%

XII. References

Course Notes	<ul style="list-style-type: none"> Lecture slides are available on the Learning Management System (Moodle).
Essential Textbooks	1- Ibrahim, A. (n.d.). <i>Egyptian Business Law: A Comprehensive Guide</i> . 2- Khaled, M. (n.d.). <i>Commercial Law in Egypt: Principles and Practices</i> .

	<p>3- Cheeseman, H. R. (2014). <i>Business Law: Legal Environment, Online Commerce, Business Ethics, and International Issues</i>.</p> <p>4- Schaffer, R., Agusti, F., & Dhooge, L. (2014). <i>International Business Law & Its Environment</i>.</p>
Extra Recommended Books	<ul style="list-style-type: none"> Mann, R. A., & Roberts, B. S. (2020). <i>Business Law & the Regulation of Business</i>. Richards, E. L., & Shackelford, S. J. (2014). <i>Legal & Ethical Aspects of International Business</i>. Clarkson, K. W., Miller, R. L., & Cross, F. B. (2017). <i>Business Law: Text and Cases</i>. Cengage Learning.
Online Web Sites	<ul style="list-style-type: none"> Harvard Law School Forum on Corporate Governance and Financial Regulation, The Harvard Law School Forum on Corporate Governance The leading online blog in the fields of corporate governance and financial regulation. Legal Information Institute (LII) at Cornell Law School: Legal Information Institute

VIII. Facilities required for teaching and learning

Facility	Lecture	Class	Lab	Admin
White Board	✓	✓	N/A	N/A
PC/Laptop			N/A	N/A
Data-Show	✓	✓	N/A	N/A
Laser Pointer	✓	✓	N/A	N/A
Internet	✓	✓	N/A	N/A
Printer	✓	✓	N/A	N/A
Copier	✓	✓	N/A	N/A
McGraw-Hill Connect	N/A	N/A	N/A	N/A
Moodle	✓	✓	N/A	N/A
Zoom	x	x	N/A	N/A
Software Packages	N/A	N/A	N/A	N/A
Laboratories	N/A	N/A	N/A	N/A

Course coordinator	Head of the Department
Name: Dr. Haidy Yehia Ghoneim	Name: Prof. Altahra Elsayed Hemaya
Signature: Haidy Yehia Ghoneim	Signature: Prof. Altahra Elsayed Hemaya
Date: 10/2023	Date: 10/2023

Course Specification 2023/2024

I. Basic Information

Course Code	ACC307	Course Name	Tax Accounting		
Level/ Semester	3 / 6	Specialization	Accounting		
Department Offering the Course	Accounting				
Credit Hours	Credit Hours				
	Total Credit Hours 3	Theoretical	Tutorial	Laboratory	
		3	1	-	
	Contact Hours				
	Contact Hours 4	Theoretical	Tutorial	Laboratory	
		3	1	-	
Course Prerequisite(s)	ACC101, ACC102				
Approval Date of course Specification	10 / 2023				

II. Course Contents

This course is designed to familiarize the student with Egyptian tax system and its structure. It focuses on The Unified Income Tax that is applicable to individuals, and learning how to prepare and process personal income tax returns. The individual income tax accounting course is taken near the beginning of the program and provides students with information on income tax law. It also covers the concept and role of value added tax in the Egyptian tax system, the regulatory framework for value-added tax, the basic concepts and calculation of tax base and rate and Prepare tax reports. All Topics include preparation of tax returns for through lectures and practical problems.

III. Course Aims

Upon successfully completing the course, students will be:

This course covers a broad overview of Internal Revenue tax codes as applied to corporations, various corporate transactions, including the formation, operation, and liquidation of the entity.

IV. Program ILOs Covered by the Course

Program ILOs Covered by the Course			
Knowledge and Understanding Skills	Intellectual Skills	Practical / professional Skills	General and Transferable Skills
K2, K3, K4, K7, K13, K14, K16	I5	P3, P8, P12, P14, P17	G6, G10

V. Course Intended Learning Outcomes (ILOs)

The Intended Learning Outcomes (ILOs) are listed under four headings:

a. Knowledge and Understanding

On completing the course, the student should be able to:

- a1. Identify the new rules of income tax of natural persons in Egypt in law No. 91 of 2005.
- a2. Explain the nature of tax accounting, and its relationship to accounting courses.
- a3. Discuss how to calculate salaries taxes
- a4. Identify the different types of income.
- a5. Explain the nature of taxable profit from industrial activities.
- a6. Describe the differences between commercial and noncommercial activities.

b. Intellectual Skills

On completing the course, the student should be able to:

- b1. Choose the appropriate tax rules and regulations applied on different situations.
- b2. Solve problems related to tax accounting by using logical thinking.
- b3. Identify the methods of calculating tax due regarding salaries, non-commercial activities, and real-estate wealth.
- b4. Evaluate taxable income from industrial, commercial and non-commercial activities.
- b5. Judge appropriately the valuation and presentation of different tax return forms.

c. Practical / Professional Skills

On completing the course, the student should be able to:

- c1. Apply the different classifications of tax.
- c2. Compute the taxable income to differentiate it from the accounting income.
- c3. Calculate the tax due on different sources of revenues as salaries, free professions, non-commercial activities, and real-estate wealth.
- c4. Analyze, and interpret the information contained in a tax return presented to the tax administration.

d. General and Transferable Skills

On completing the course, the student should be able to:

- d1. Manage tasks and deadlines effectively.
- d2. Develop effective written and oral communication skills.
- d3. Employ the English language effectively in all tasks.
- d4. Complete work independently and in teams.
- d5. Communicate opinion through the utilization of modern techniques.

VI. Course Contents Distribution

Week	Course Topics	Teaching Hours	
		Lec.	Tut.
1	▪ Development of Egyptian Income Taxes and Characteristics of Tax on Natural Persons.	3	1
2	▪ Development of Egyptian Income Taxes and Characteristics of Tax on Natural Persons. (Continued)	3	1
3	▪ Salaries and The Like.	3	1
4	▪ Salaries and The Like. (Continued)	3	1
5	▪ Tax on Revenues of Commercial and Industrial Activities.	3	1
6	▪ Tax on Revenues of Commercial and Industrial Activities. (Continued)	3	1
7	Formative exam for the mid-term.	3	1
8	Mid Term Exam		
9	▪ Tax on revenues of Non-Commercial Professions.	3	1
10	▪ Tax on revenues of Non-Commercial Professions.	3	1

Week	Course Topics	Teaching Hours	
		Lec.	Tut.
	(Continued)		
11	▪ Tax On Real Estate Wealth Revenues.	3	1
12	▪ Tax On Real Estate Wealth Revenues. (Continued)	3	1
13	▪ Value Added Tax (VAT)	3	1
14	Revision.	3	1
15-16	Final Exam		

VII. Course Matrix Content with ILOs

Main Topic	Course ILOs Covered by Topic (By ILO Code)			
	K.U.	I.S	P.P.S.	G.T. S
▪ Development of Egyptian Income Taxes and Characteristics of Tax on Natural Persons.	a1, a2	b1	c1	d1, d2, d3, d4, d5
▪ Salaries and The Like.	a3	b2, b3	c2, c3	d1, d2, d3, d4, d5
▪ Tax on Revenues of Commercial and Industrial Activities.	a4, a5, a6	b3, b5	c3	d1, d2, d3, d4, d5
▪ Tax on revenues of Non-Commercial Professions.	a4, a5, a6	b3, b5	c3	d1, d2, d3, d4, d5
▪ Tax On Real Estate Wealth Revenues.	a4	b3, b5	c3	d1, d2, d3, d4, d5
▪ Value Added Tax (VAT)	a4	b4, b5	c4	d1, d2, d3, d4, d5
<ul style="list-style-type: none"> • K.U.: Knowledge and Understanding • I.S: intellectual skills. • P.P.S.: Practical / Professional Skills. • G.T. S: General and Transferable Skills. 				

VIII. Teaching and Learning Methods

Teaching and Learning Methods	Selected Methods	Course ILOs			
		Knowledge and understanding	Intellectual Skills	Practical / Professional Skills	General and Transferable Skills
Interactive Lecture	√	√	√		√
Discussion	√	√	√		√
Brainstorming	√	√	√		√
Problem Solving	√	√	√	√	√
Self-Learning: Research –assignments	√	√	√	√	√
Asynchronous learning	√	√	√		

XIII. Teaching and Learning Methods for Special Needs:

Asynchronous learning, and face-to-face office hours, and provide extra lectures for special needs students.

IX. Assessment Methods – ILOs Matrix

Assessment Methods		Course ILOs			
		Knowledge and understanding	Intellectual Skills	Practical / Professional Skills	General and Transferable Skills
Class Works	Individual and Group Assignments	a1 – a6	b1 – b5	c1 – c4	d1 – d5
	Participation	-	-	-	d1 – d5
	Quizzes	a1 – a6	b1 – b5	c1 – c4	-
Written	Mid term	a1 – a4	b1, b2, b3	c1, c2	-
	Final Exam	a1 – a6	b1 – b5	c1 – c4	-

X. Grade and weight of assessments

Assessment Methods		Time	Assessment Grades	Weight %
Class Work	Individual and Group Assignments	All over the semester	10	10%
	Participation		10	10%
	Quizzes	All over the semester	10	10%
Mid-term		Week 8	20	20%
Sub-Total			50	50%
Final Exam		Weeks 15-16	50	50%
Total			100	100%

IX. References

Course Notes	Lecture slides are available on the Students Learning Management System (Moodle).
Essential Textbooks	Tahseen Al-Shazly & Ahmed Al-Sabbagh (2012). Tax accounting: Book One, Faculty of Commerce, Cairo University, October Engineering Press.
Extra Recommended Books	Ibrahim M. El Sibai, (2015), Tax On Income of Natural Persons, Cairo University
Online Web Sites	https://www.ekb.eg

X. Facilities required for teaching and learning.

Facility	Lecture	Class	Lab	Admin
White Board	√	√		
PC/Laptop	√	√		
Data-Show	√	√		
Laser Pointer	√			
Internet	√			
Printer	√			
Copier	√			
McGraw-Hill Connect				
Moodle	√			
Zoom				
Software Packages				
Laboratories				

Course coordinator	Head of the Department
<u>Name:</u> Dr. Mohamed Farouk Hafez	<u>Name:</u> Prof. ALTahra ELsayed Hemaya
<u>Signature:</u> Mohamed Farouk Hafez	<u>Signature:</u> ALTahra ELsayed Hemaya
<u>Date:</u> 10/2023	<u>Date:</u> 10/2023

Course Specification 2023/2024

I. Basic Information

Course Code	ACC308	Course Name	Auditing I		
Level/ semester	3 /6	Specialization	Accounting		
Department Offering the Course	Accounting				
Credit Hours	Credit Hours				
	Total Credit Hours	Theoretical	Tutorial	Laboratory	
		3	3	1	-
	Contact Hours	Contact Hours			
		Theoretical	Tutorial	Laboratory	
		4	3	1	-
	Course Prerequisite(s)	ACC102			
Approval Date Of course Specification	10/ 2023				

II. Course Contents

This course is designed to provide an introduction to auditing. The objectives include principles and practices used by public accountants and internal auditors in examining financial statements and supporting data. Special emphasis is given to assets and liabilities. This course is a study of techniques available for gathering, summarizing, analyzing and interpreting the data presented in financial statements and procedures used in verifying the fairness of the information. Also emphasizes ethical and legal aspects and considerations.

III. Course Aims

The aim of the course is to equip students with a comprehensive understanding of auditing principles, proficiency in financial data analysis, and awareness of ethical and legal considerations in auditing.

IV. Program ILOs Covered by the Course

Program ILOs Covered by the Course			
Knowledge and Understanding	Intellectual Skills	Practical /Professional Skills	General and Transferable Skills
K2, K4, K7, K8, K9, K10, K17, K18	I1, I7,	P3, P15, P16, P18	G6

The Intended Learning Outcomes (ILOs) are listed under four headings:

a. Knowledge and Understanding

On completing the course, the student should be able to:

- a1. Explain the nature, importance and objectives of auditing and state auditor's responsibilities and liabilities.
- a2. Identify the types of audit evidence and audit documentations and types of audit reports.
- a3. Describe the primary objectives of effective internal control, and the auditor's responsibilities for evaluating and reporting on internal control.
- a4. Discuss how materiality and risk are related and integrated into the audit process.

b. Intellectual Skills

On completing the course, the student should be able to:

- a1. Distinguish ethical from unethical behavior in personal and professional contexts related to auditor's responsibilities and liabilities.
- a2. Interpret how materiality affects audit reporting decisions through designing an adequate audit planning and persuasive audit evidence.
- a3. Link the "transactions, ending balances and presentation and disclosure" related audit objectives to management assertions.
- a4. Analyze the sufficiency and appropriateness of the audit evidence.

c. Practical / Professional Skills

On completing the course, the student should be able to:

- b1. Draft an appropriate audit report for a given audit situation, under the auditing standards, professional ethics and auditor's responsibilities.
- b2. Prepare initial audit planning, organized audit documentation and evaluate audit

evidence and risk.

b3. Apply the concept of materiality to the audit

b4. Obtain and document an understanding of internal control.

d. General and Transferable Skills

On completing the course, the student should be able to:

d1. Demonstrate effective written and verbal communication skills.

d2. Manage oneself responsibly and ethically when expressing opinions and providing recommendations.

d3. Master a widely spoken foreign language.

d4. Collaborate effectively within a team.

V. Course Contents Distribution

Weak.	Course Topics	Teaching Hours	
		Lec.	Tut.
1	Nature of Auditing Distinction Between Auditing and Accounting Economic Demand for Auditing	3	1
2	Assurance Services Types of Audits Types of Auditors Certified Public Accountant	3	1
3	The CPA Profession	3	1
4	Audit Reports	3	1
5	Unmodified Opinion Audit Report with Emphasis-of-Matter Explanatory Paragraph or Nonstandard Report Wording Modifications to the Opinion in the Audit Report. Materiality Discussion of Conditions Requiring a Modification of Opinion	3	1
6	Auditor's Decision Process for Audit Reports. International Accounting and Auditing Standards	3	1
7	Audit Responsibilities and Objectives	3	1
8	Midterm Exam	3	1
9	Liability to Third Parties Under Common Law. Civil Liability Under the Federal Securities Laws.	3	1

Weak.	Course Topics	Teaching Hours	
		Lec.	Tut.
	Criminal Liability.		
	The Profession's Response to Legal Liability.		
10	Audit Evidence	3	1
11	Types of Audit Evidence. Analytical Procedures. Common Financial Ratios. Audit Documentation.	3	1
12	Audit Planning and Materiality	3	1
13	Materiality. Materiality for Financial Statements as a Whole. Determine Performance Materiality. Estimate Misstatement and Compare with Preliminary Judgment	3	1
14	Revision	3	1
15-16	Final Exam	-	-

VI. Course Matrix Content

Main Topic	Course ILOs Covered by Topic (By ILO Code)			
	K.U.	I.S	P.P.S.	G.T. S
The Demand for Audit and Other Assurance Services	a1, a3, a4	b1, b2	c1, c3	d1, d2
the CPA profession	a1, a2	b3, b4	c2	d2, d3
Audit Reports	a4	b4	c3, c4	d3
Audit Responsibilities and Objectives	a3, a4	b3, b4	c2	d1, d2
Audit Evidence	a1, a2	b2	c3, c4	d3
<ul style="list-style-type: none"> K.U.: Knowledge and Understanding I.S: intellectual skills. P.P.S.: Practical / Professional Skills. G.T. S: General and Transferable Skills. 				

VII. Teaching and Learning Methods

Teaching and Learning Methods	Selected Methods	Course ILOs			
		Knowledge and Understanding Skills	Intellectual Skills	Practical / Professional Skills	General and Transferable Skills
Interactive Lectures	√	√	√		√
Discussion	√	√	√		√
Brainstorming	√	√	√		√
Case study	√	√	√	√	√
Problem Solving	√	√	√	√	√
Self-Learning: workshops- Projects - Research –Reports – assignments – presentations		√	√		√
hybrid (Blended) education (if applied)					
Modeling – simulation – role play					
Demonstrations					
Practical (lab) / applications					
Asynchronous Learning (PDF, PowerPoint, Lecture videos)	√	√	√		

VIII. Teaching and Learning Methods for special needs:

Differentiated Instruction – Multisensory Approaches – Adaptive Technologies – Individualized Support.

IX. Assessment Methods – ILOs Matrix

Assessment Methods		Course ILOs			
		Knowledge and understanding	Intellectual Skills	Practical / Professional Skills	General and Transferable Skills
Class Works	Individual and Group Assignments	a1	b1	c1	d1
	Tasks and Reports	a1, a2	b2	c1, c4	d3
	Quizzes	a1, a3, a4, a5	b3	c2, c5	d1
written	Mid term	a1, a2		c1, c2, c3	
	Final Exam	a1, a3, a5	b2, b4, b5	c1, c3, c5	

X. Grade and weight of assessments

Assessment Methods		Time	Assessment Grades	Weight %
Class Work	Individual and Group Assignments	All over the semester	10	10%
	Participation (Tasks, project, Reports, Presentation)		10	10%
	Lab Test	-	-	-
	Quizzes	All over the semester	10	10%
Mid-term		Week 8	20	20%
Sub-Total			50	50%
Final Exam		Weeks 15-16	50	50%
Total			100	100%

XI. References

Course Notes	Lecture slides are available on the Students Learning Management System (Moodle).
Essential Textbooks	Arens., Alvin A., Elder, randal J., Beasley, Mark S., 2017 "Auditing and Assurance Services an Integrated Approach" 17th Edition
Extra Recommended Books	Beasley, M. S., Buckless, F. A., Glover, S. M. and Prawitt, D. F. (2019), Auditing Cases: An Interactive Learning Approach, Seventh Edition, Pearson, ISBN-10: 0134421825. Forensic Accounting and Fraud Auditing, Second Edition, CCH Inc, ISBN-10: 0808041932.
Online Web Sites	http://asa.gov.eg http://www.fra.gov.eg/ https://www.iaasb.org

XII. Facilities required for teaching and learning

Facility	Lecture	Class	Lab	Admin
White Board	√	√		
PC/Laptop	√	√		
Data-Show	√	√		
Laser Pointer				
Internet	√			
Printer	√			
Copier	√			
McGraw-Hill Connect				
Moodle	√			
Zoom				
Software Packages				
Laboratories				

Course coordinator	Head of the Department
Name: Dr. Nehad Hosny Yusuf	Name: Prof. ALtakra ELsayed Hemaya
Signature: Nehad Hosny Yusuf	Signature: ALtakra ELsayed Hemaya
Date: 10/2023	Date: 10/2023

Course Specification 2023/2024

I. Basic Information

Course Code	ACC309	Course Name	Cost Accounting (II)		
Level/ Semester	3 / 6	Specialization	Accounting		
Department Offering the Course	Accounting				
Credit Hours	Credit Hours				
	Total Credit Hours 3	Theoretical	Tutorial	Laboratory	
		3	1	-	
	Contact Hours				
	Contact Hours 4	Theoretical	Tutorial	Laboratory	
		3	1	-	
Course Prerequisite(s)	ACC305				
Approval Date of course Specification	10 / 2023				

II. Course Contents

This course builds on the knowledge developed in Cost Accounting 1 with a study of different methods for allocating indirect costs, determining how costs behave, allocating support department costs, studying the joint products and by-products and recognizes the process for compiling activity-based costs, as well as how allocation bases, cost pools, and activity drivers are used. Topics also include Process Costing (Weighted – Average – FIFO Method - LIFO Method), job costing and Accounting for Spoilage.

III. Course Aims

Upon successfully completing the course, students will be:

This course covers the role of the cost accountant in an organization. Emphasis is placed on analyzing and controlling operations, and on supporting decision making. Specific topics include cost concepts, cost behavior, job-order and process costing systems.

IV. Program ILOs Covered by the Course

Program ILOs Covered by the Course			
Knowledge and Understanding Skills	Intellectual Skills	Practical / professional Skills	General and Transferable Skills
K4, K6, K13	I1, I4, I7	P3, P8, P11, P12, P14	G6, G10

V. Course Intended Learning Outcomes (ILOs)

The Intended Learning Outcomes (ILOs) are listed under four headings:

a. Knowledge and Understanding

On completing the course, the student should be able to:

- a1. Describe the flow of costs in a job order costing system.
- a2. Discuss the implications of basing the predetermined overhead rate on activity at capacity rather than on estimated activity for the period.
- a3. Explain why standard costing and variances analysis are important to the companies.
- a4. Identify the flow of materials, labor, and overhead through a process costing system.

b. Intellectual Skills

On completing the course, the student should be able to:

- b1. Allocate overhead cost to jobs using a predetermined overhead rate.
- b2. Interpret a quality cost report and cost reconciliation report.
- b3. Analyze the variances related to the direct material, labor and manufacturing overhead.
- b4. Assign costs to units using the FIFO method and weighted-average method.

c. Practical / Professional Skills

On completing the course, the student should be able to:

- c1. Prepare and interpret a quality cost report and cost reconciliation report.
- c2. Compute a predetermined overhead rate.
- c3. Compute the total cost and average cost per unit of a job.
- c4. Prepare appropriate journal entries to record costs and use T-accounts to show the flow of costs in a job-order costing system.
- c5. Compute under applied or over applied overhead cost and prepare the journal entry to close the balance in manufacturing overhead to the appropriate accounts.
- c6. Calculate the equivalent units of production using the weighted average method and FIFO method.
- c7. Compute the cost per equivalent unit using the weighted-average method FIFO method.
- c8. Calculate the direct materials price and quantity variances and explain their significance.
- c9. Calculate the direct labor rate and efficiency variances and explain their significance.
- c10. Calculate the variable manufacturing overhead rate and efficiency variances and explain their significance.
- c11. Compute and interpret the fixed overhead budget and volume variances.

d. General and Transferable Skills

On completing the course, the student should be able to:

- d1. Manage tasks and deadlines effectively.
- d2. Develop effective written and oral communication skills.
- d3. Employ the English language effectively in all tasks.
- d4. Complete work independently and in teams.
- d5. Communicate opinion through the utilization of modern techniques.

VI. Course Contents Distribution

Week	Course Topics	Teaching Hours	
		Lec.	Tut.
1	▪ An introduction to cost terms and purposes.	3	1
2	▪ An introduction to cost terms and purposes (Continued)	3	1
3	▪ Job costing.	3	1
4	▪ Job costing. (Continued)	3	1
5	▪ Flexible Budgets, Direct-Cost Variances, and Management Control.	3	1

Week	Course Topics	Teaching Hours	
		Lec.	Tut.
6	▪ Flexible Budgets, Overhead Cost Variances, and Management Control.	3	1
7	Formative exam for the mid-term.	3	1
8	Mid Term Exam		
9	▪ Process Costing.	3	1
10	▪ Process Costing. (Continued)	3	1
11	▪ Process Costing. (Continued)	3	1
12	▪ Spoilage, Rework, and Scrap.	3	1
13	▪ Spoilage, Rework, and Scrap. (Continued)	3	1
14	Revision.	3	1
15-16	Final Exam		

VII. Course Matrix Content with ILOs

Main Topic	Course ILOs Covered by Topic (By ILO Code)			
	K.U.	I.S.	P.P.S.	G.T. S
▪ An introduction to cost terms and purposes.	a1	b1	c1	d1, d2, d3, d4, d5
▪ Job costing.	a1, a2	b2	c1, c2, c3, c4	d1, d2, d3, d4, d5
▪ Flexible Budgets, Direct-Cost Variances, and Management Control.	a3	b3	c5, c8, c9	d1, d2, d3, d4, d5
▪ Flexible Budgets, Overhead Cost Variances, and Management Control.	a3	b3	c5, c10, c11	d1, d2, d3, d4, d5
▪ Process Costing.	a4	b4	c6, c7	d1, d2, d3, d4, d5
▪ Spoilage, Rework, and Scrap.	a4	b4	c6, c7	d1, d2, d3, d4, d5
<ul style="list-style-type: none"> • K.U.: Knowledge and Understanding • I.S: intellectual skills. • P.P.S.: Practical / Professional Skills. • G.T. S: General and Transferable Skills. 				

VIII. Teaching and Learning Methods

Teaching and Learning Methods	Selected Methods	Course ILOs			
		Knowledge and understanding	Intellectual Skills	Practical / Professional Skills	General and Transferable Skills
Interactive Lecture	√	√	√		√
Discussion	√	√	√		√
Brainstorming	√	√	√		√
Problem Solving	√	√	√	√	√
Self-Learning: Research –assignments	√	√	√	√	√
Asynchronous learning	√	√	√		

XIV. Teaching and Learning Methods for Special Needs:

Asynchronous learning, and face-to-face office hours, and provide extra lectures for special needs students.

IX. Assessment Methods – ILOs Matrix

Assessment Methods		Course ILOs			
		Knowledge and understanding	Intellectual Skills	Practical / Professional Skills	General and Transferable Skills
Class Works	Individual and Group Assignments	a1 - a4	b1 - b4	c1 - c11	d1 – d5
	Participation	-	-	-	d1 – d5
	Quizzes	a1 - a4	b1 - b4	c1 - c11	-
Written	Mid term	a1 - a2	b1, b2	c1,c2,c3,c4,c5	-
	Final Exam	a1 - a4	b1 - b4	c1 - c11	-

X. Grade and weight of assessments

Assessment Methods		Time	Assessment Grades	Weight %
Class Work	Individual and Group Assignments	All over the semester	10	10%
	Participation		10	10%
	Quizzes	All over the semester	10	10%
Mid-term		Week 8	20	20%
Sub-Total			50	50%
Final Exam		Weeks 15-16	50	50%
Total			100	100%

XI. References

Course Notes	Lecture slides are available on the Students Learning Management System (Moodle).
Essential Textbooks	Horngren, C., Datar, S. & Foster, G. (2017). Cost accounting: A managerial emphasis. 16th edition. New Jersey: Pearson Prentice Hall.
Extra Recommended Books	Garrison, R., Noreen, E. & Brewer, P. (2017). Managerial accounting. 16th edition. New York: McGraw Hill Irwin.
Online Web Sites	https://www.ekb.eg

XII. Facilities required for teaching and learning.

Facility	Lecture	Class	Lab	Admin
White Board	√	√		
PC/Laptop	√	√		
Data-Show	√	√		
Laser Pointer	√			
Internet	√			
Printer	√			
Copier	√			
McGraw-Hill Connect				
Moodle	√			
Zoom				
Software Packages				
Laboratories				

Course coordinator	Head of the Department
<u>Name:</u> Dr. Mohamed Farouk Hafez	<u>Name:</u> Prof. ALTahra ELsayed Hemaya
<u>Signature:</u> Mohamed Farouk Hafez	<u>Signature:</u> ALTahra ELsayed Hemaya
<u>Date:</u> 10/2023	<u>Date:</u> 10/2023

Course Specification 2023/2024

I. Basic Information

Course Code	MGT 308	Course Name	Business Ethics & Corporate Social Responsibility		
Level/ Semester	3 /2	specialization	Business administration		
Department Offering the Course	Business Administration accounting				
Credit Hours	Credit Hours				
	Total Credit Hours 3	Theoretical	Tutorial	Laboratory	
		3	-	-	
	Contact Hours				
	Contact Hours 3	Theoretical	Tutorial	Laboratory	
		3	-	-	
Course Prerequisite(s)	MGT 101				
Approval Date of course Specification	/ 10 / 2023				

II. Course Contents

This course introduces students to the relevance and importance of ethics and social responsibility in business. The ultimate intent of the course is to leave students better equipped to identify, think critically about, and resolve ethical issues that are encountered in one's working life at the individual, organizational, and societal levels.

III. Course Aims

The aim of this course is to equip students with the knowledge and skills to analyze and calculate productivity using both single and multifactor approaches, enabling efficient resource utilization in various production scenarios.

IV. Program ILOs Covered by the Course

Program ILOs Covered by the Course			
Knowledge and Understanding Skills	Intellectual Skills	Practical / professional Skills	General and Transferable Skills
K1,K2,K6,K9,K14	I1,I3,I5	P1,P2,P3,P7,P10	G1,G2,G3,G4,G5,G6,G7,G8,G10

V. Course Intended Learning Outcomes (ILOs)

The Intended Learning Outcomes (ILOs) are listed under four headings:

a. Knowledge and Understanding

On completing the course, the student should be able to:

- a1. Discuss what business ethics is.
- a2. Describe a process for making ethically responsible decisions.
- a3. Explain the ethical framework of utilitarianism and how it influences business decision-making.
- a4. Define corporate culture and explain its impact on ethical decision-making.
- a5. Identify corporate social responsibility (CSR) and explain its key models (economic, stakeholder, and integrative).
- a6. List diversity in the workplace and explain its benefits and challenges.
- a7. Describe the ethical frameworks and principles that govern marketing practices and product safety.

b. Intellectual Skills

On completing the course, the student should be able to:

- b1. Differentiate ethical values and other business values
- b2. Analyze why "good" people might engage in unethical behavior.
- b3. Evaluate challenges to both utilitarian and principle-based ethical frameworks in decision-making.
- b4. Analyze the differences between compliance-based and values-based cultures in corporate settings.
- b5. Illustrate the role of reputation management as a motivation for CSR and assess claims that CSR is beneficial for business.
- b6. Develop critical thinking skills to evaluate ethical dilemmas in workplace relationships and understand the implications of employer responsibilities and employee rights.
- b7. Demonstrate the impact of marketing ethics on consumer behavior and business operations.

c. Practical / Professional Skills

On completing the course, the student should be able to: Specifically, ability to:

- c1.** Apply ethical reasoning in professional decisions, considering broader responsibilities beyond legal compliance.
- c2.** Investigate ethical decision-making models in real-life managerial scenarios.
- c3.** Use the concept of human rights and distinguish between moral and legal rights in business contexts.
- c4.** Employ reporting mechanisms like ethics hotlines and ombudspersons to integrate ethics within an organization.
- c5.** Implement the principles of corporate social responsibility to assess a company's responsibilities toward its stakeholders.
- c6.** Cultivate the ability to implement fair and ethical practices in human resource management, promoting a respectful and safe workplace environment.
- c7.** Implement ethical marketing strategies that ensure product safety and build consumer trust.

d. General and Transferable Skills

On completing the course, the student should be able to:

- d1.** Manage time effectively.
- d2.** Work with others as part of a team and can lead a team.
- d3.** Enhance research and information-gathering skills to stay current with industry developments.
- d4.** Enhance critical thinking and problem-solving abilities.
- d5.** Cultivate effective communication skills for presentation.

VI. Course Contents Distribution

Weak.	Course Topics	Teaching Hours	
		Lec.	Tut.
1	Ethics and Business	3	
2		3	
3	Ethical Decision Making: Personal and Professional Contexts	3	
4			
5	Philosophical Ethics and Business	3	
6		3	
7	Revision	3	

Weak.	Course Topics	Teaching Hours	
		Lec.	Tut.
8	Mid-Term exam		
9	The Corporate Culture—Impact and Implications	3	
10			
11	Corporate Social Responsibility	3	
12	Ethical Decision Making: Employer Responsibilities and Employee Rights	3	
13	Ethics and Marketing	3	
14	Revision	3	
15-16	Final Exam		

VII. Course Matrix Content

Main Topic	Course ILOs Covered by Topic (By ILO Code)			
	K.U.	I.S	P.P.S.	G.T.S
Ethics and Business <ul style="list-style-type: none"> • Explain three levels at which ethical decisions get made in business. • Explain the nature of business ethics as an academic discipline. • Explain why ethics is important in the business environment. • Explain why ethical responsibilities go beyond legal compliance. • Distinguish the ethics of personal integrity from the ethics of social responsibility. • Distinguish ethical norms and values from other business-related norms and values. • Describe ethical decision making as a form of practical reasoning. 	a1	b1	c1	
Ethical Decision Making: Personal and Professional Contexts <ul style="list-style-type: none"> • Describe a process for ethically responsible decision making. • Apply this model to ethical decision points. • Explain the reasons why "good" people might engage in unethical behavior. • Explore the impact of managerial roles on the nature of our decision making. 	a2	b2	c2	

Main Topic	Course ILOs Covered by Topic (By ILO Code)			
	K.U.	I.S	P.P.S.	G.T.S
Philosophical Ethics and Business <ul style="list-style-type: none"> • Explain the ethical framework of utilitarianism. • Describe how utilitarian thinking underlies economic and business decision making. • Explain how the free market is thought to serve the utilitarian goal of maximizing the overall good. • Explain some challenges to utilitarian decision making. • Explain the principle-based, or rights-based, framework of ethics. • Explain the concept of human rights and how they are relevant to business. • Distinguish moral rights from legal rights. • Explain several challenges to principle-based ethics. • Describe and explain virtue-based framework for thinking about ethical character. 	a3	b3	c3	
The Corporate Culture—Impact and Implications <ul style="list-style-type: none"> • Define corporate culture. • Explain how corporate culture impacts ethical decision making. • Discuss the differences between a compliance-based culture and a values-based culture. • Discuss the role of corporate leadership in establishing the culture. • Explain the difference between effective leaders and ethical leaders. • Discuss the role of mission statements and codes in creating an ethical corporate culture. • Explain how various reporting mechanisms such as ethics hotlines and ombudspersons can help integrate ethics within a firm. • Discuss the role of assessing, monitoring, and auditing the culture and ethics program. • Explain how culture can be enforced via governmental regulation. 	A4	b4	c4	
Corporate Social Responsibility <ul style="list-style-type: none"> • Define corporate social responsibility. • Describe and evaluate the economic model of corporate social responsibility. • Distinguish key components of the term <i>responsibility</i>. • Describe and evaluate the economic model of corporate social responsibility. • Describe and evaluate the stakeholder model of corporate social responsibility. • Describe and evaluate the integrative model of corporate social responsibility. • Explain the role of reputation management as the motivation behind CSR. 	a5	b5	c5	d2,d3, d5

Main Topic	Course ILOs Covered by Topic (By ILO Code)			
	K.U.	I.S	P.P.S.	G.T.S
<ul style="list-style-type: none"> Evaluate the claims that CSR is "good" for business. 				
Ethical Decision Making: Employer Responsibilities and Employee Rights <ul style="list-style-type: none"> Distinguish between the two distinct perspectives of the ethics of workplace relationships. Explain the concept of due process in the workplace. Describe how to downsize in an ethical manner. Explain the difference between intrinsic and instrumental value in terms of health and safety. Illustrate an employer's responsibility with regard to employee health and safety and why the market is not effective at managing this responsibility. Explain the basic arguments for and against regulation of the global labor environment. Describe the argument for a market-based resolution to workplace discrimination. Define diversity as it applies to the workplace, as well as its benefits and challenges. Explain affirmative action and describe the three ways in which affirmative action may be legally permissible. 	a6	b6	c6	d2,d4
Ethics and Marketing <ul style="list-style-type: none"> Apply an ethical framework to marketing issues. Describe the three key concerns of ethical analysis of marketing issues. Describe two interpretations of "responsibility" and apply them to the topic of product safety. Explain contractual standards for establishing business's responsibilities for safe products. Articulate the tort standards for establishing business's responsibilities for safe products. Analyze the ethical arguments for and against strict product liability. Discuss how to evaluate both ethical and unethical means by which to influence people through advertising. Explain the ethical justification for advertising. Trace debates about advertising's influence on customer autonomy. Distinguish ethical from unethical target marketing, using marketing to vulnerable populations as an example. Discuss business's responsibilities for the activities of its supply chain. 	a7	b7	c7	d1

Main Topic	Course ILOs Covered by Topic (By ILO Code)			
	K.U.	I.S	P.P.S.	G.T. S
<ul style="list-style-type: none"> •K.U.: Knowledge and Understanding •I.S: intellectual skills. •P.P.S.: Practical / Professional Skills. •G.T. S: General and Transferable Skills. 				

VIII. Teaching and Learning Methods

Teaching and Learning Methods	Course ILOs				
	Selected Methods	Knowledge and Understanding Skills	Intellectual Skills	Practical / Professional Skills	General and Transferable Skills
Interactive Lectures	√	√	√		√
Discussion	√	√	√		√
Brainstorming	√	√	√		√
Case study	√	√	√	√	√
Problem Solving					
Self-Learning: workshops-Projects - Research –Reports – assignments – presentations	√	√	√	√	√
hybrid (Blended) education (if applied)					
Modeling – simulation – role play	√			√	√
Demonstrations					
Practical (lab) / applications					
Asynchronous Learning (PDF, PowerPoint, Lecture videos)	√	√	√		

X. Teaching and Learning Methods for special needs:

(Office hours – extra lectures – asynchronous learning – academic advisor)

X. Assessment Methods – ILOs Matrix

Assessment Methods		Course ILOs			
		Knowledge and understanding Skills	Intellectual Skills	Practical / Professional Skills	General and Transferable Skills
Class Works	Individual and Group Assignments			c2,c3	d1, d3,d4
	Quizzes	a1,a4,a6	b4		
	Participation (Tasks, project, research, case studies)			c2,c3	d1,d2,d3,d4,d5
Written Exam	Midterm Exam	a1,a2,a3	b1,b2	c3	d1,d4
	Final Exam	a1,a2,a3,a4,a5,a6,a7	b3,b4	c3	d1,d4

XI. Grade and weight of assessments

Assessment Methods		Time	Assessment Grades	Weight %
Class Work	Individual and Group Assignments	All over the semester	10	10%
	Participation (Tasks, project, research, case studies)		10	10%
	Quizzes	All over the semester	10	10%
Mid-term		Week 8	20	20%
Sub-Total			50	50%
Final Exam		Weeks 15-16	50	50%
Total			100	100%

XIII. References

Course Notes	Lecture slides are available on the Students Learning Management System (Moodle).
Essential Textbooks	Hartman, L. P., DesJardins, J., & MacDonald, C., Macdonald, C. (2021). Decision making for personal integrity & social responsibility. 5 th edition, <i>Business Ethics</i> , McGraw Hill.
Extra Recommended Books	Trevino, L. K., & Nelson, K. A. (2021). <i>Managing business ethics: Straight talk about how to do it right</i> . John Wiley & Sons.
Online Web Sites	https://www.ekb.eg/ar/home

XIV. Facilities required for teaching and learning.

Facility	Lecture	Class	Lab	Admin
White Board	√	√		
PC/Laptop	√	√		
Data-Show	√	√		
Laser Pointer				
Internet	√	√		
Printer				
Copier				
Moodle	√	√		
Zoom				
Software Packages				
Laboratories				

Course coordinator	Head of the Department
Name: Dr. pancie salah saleh	Name: Ass. Prof. Osama Wagdy.
Signature: pancie salah saleh	Signature: Osama Wagdy.
Date: 10/2023	Date: 10/2023

Course Specification 2023/2024

I. Basic Information

Course Code	ACC310	Course Name	International Accounting		
Level/ Semester	4 /6	Specialization	Accounting		
Department Offering the Course	Accounting				
Credit Hours	Credit Hours				
	Total Credit Hours	Theoretical		Laboratory	
		3		-	
	Contact Hours	Theoretical		Laboratory	
		4		-	
	Contact Hours				
	Theoretical		Laboratory		
3		1			
Course Prerequisite(s)	ACC 203 / ACC 204				
Approval Date of course Specification	10 /2023				

II. Course Contents

This course examines methods of international accounting concepts, practices, and issues. It focuses on the accounting issues encountered by multinational companies engaged in international trade and invested in foreign operations. The course analyzes the global financial environment, foreign exchange market, foreign exchange risks, global financing and investment decisions.

III. Course Aims

Upon successfully completing the course, students will be:

The aim of this course is to provide an in-depth understanding of international accounting concepts, practices, and issues encountered by multinational companies in global financial environments.

IV. Program ILOs Covered by the Course

Program ILOs Covered by the Course			
Knowledge and Understanding Skills	Intellectual Skills	Practical / professional Skills	General and Transferable Skills
K2, K3, K4, K7, K9, K11, K12, K18	I2, I4, I5, I6, I7, I8, I9	P7, P8, P11, P14, P15	G1, G3, G4, G5, G6, G7, G10

V. Course Intended Learning Outcomes (ILOs)

The Intended Learning Outcomes (ILOs) are listed under four headings:

a. Knowledge and Understanding

On completing the course, the student should be able to:

- a1. Define the nature and scope of international accounting
- a2. Identify accounting issues confronted by companies involved in international trade (import and export transactions)
- a3. Explain the reasons for, and the accounting issues associated with, foreign direct investment
- a4. Describe the practice of cross-listing on foreign stock exchanges
- a5. Mention the notion of global accounting standards
- a6. Discuss the attempts to classify countries by financial reporting system.
- a7. Provide an overview of the foreign exchange market
- a8. List how fluctuations in exchange rates give rise to foreign exchange risk

b. Intellectual Skills

On completing the course, the student should be able to:

- b1. Interpret the importance of international trade, foreign direct investment, and multinational corporations in the global economy
- b2. Assess the problems created by the diversity in accounting standards and practices for

multinational worldwide organizations

- b3. Categorize accounting differences internationally and provide examples of each type of difference.
- b4. Illustrate the differences between International Financial Reporting Standards (IFRS's) and the U.S. Generally Accepted Accounting Principles (GAAP).
- b5. Analyze the impact of the differences between IFRS and U.S. GAAP on financial statements.
- b6. Demonstrate the accounting for foreign currency transactions

c. Practical / Professional Skills

On completing the course, the student should be able to

- c1. Prepare income statement and balance sheet according to requirement of IFRS.
- c2. Prepare income statement and balance sheet according to requirement of U.S. GAAP
- c3. Apply Different Methods in recording Foreign Transactions.

d. General and Transferable Skills

On completing the course, the student should be able to:

- d1. Communicate opinion effectively when dealing with international accounting issues.
- d2. Manage time effectively.
- d3. Develop presentation skills.
- d4. Encourage development and continuous improvement in the workplace

VI. Course Contents Distribution

Weak.	Course Topics	Teaching Hours	
		Lec.	Tut.
1	Introduction to International Accounting <ul style="list-style-type: none"> Define the nature and scope of international accounting Identify accounting issues confronted by companies involved in international trade (import and export transactions). 	3	1
2	Introduction to International Accounting (continued) <ul style="list-style-type: none"> Explain the reasons for, and the accounting issues associated with, foreign direct investment Describe the practice of cross-listing on foreign stock exchanges. 	3	1

Weak.	Course Topics	Teaching Hours	
		Lec.	Tut.
3	Introduction to International Accounting (continued) <ul style="list-style-type: none"> ▪ Mention the notion of global accounting standards ▪ Interpret the importance of international trade, foreign direct investment, and multinational corporations in the global economy. 	3	1
4	Worldwide Accounting Diversity Assess the problems created by the diversity in accounting standards and practices for multinational worldwide organizations	3	1
5	Worldwide Accounting Diversity(continued) <ul style="list-style-type: none"> ▪ Assess the problems created by the diversity in accounting standards and practices for multinational worldwide organizations 	3	1
6	Worldwide Accounting Diversity(continued) <ul style="list-style-type: none"> ▪ Assess the problems created by the diversity in accounting standards and practices for multinational worldwide organizations ▪ Discuss the attempts to classify countries by financial reporting system. 	3	1
7	Worldwide Accounting Diversity(continued) <ul style="list-style-type: none"> ▪ Categorize accounting differences internationally and provide examples of each type of difference. 	3	1
8	Mid Term Exam		
9	International Financial Reporting Standards <ul style="list-style-type: none"> ▪ Illustrate the differences between International Financial Reporting Standards (IFRS's) and the U.S. Generally Accepted Accounting Principles (GAAP). ▪ Prepare income statement and balance sheet according to requirement of IFRS 	3	1
10	International Financial Reporting Standards <ul style="list-style-type: none"> ▪ Prepare income statement and balance sheet according to requirement of U.S. GAAP 	3	1

Weak.	Course Topics	Teaching Hours	
		Lec.	Tut.
11	International Financial Reporting Standards ▪ Analyze the impact of the differences between IFRS and U.S. GAAP on financial statements.	3	1
12	Foreign Currency Transactions and Hedging Foreign Exchange Risk ▪ Provide an overview of the foreign exchange market ▪ List how fluctuations in exchange rates give rise to foreign exchange risk	3	1
13	Foreign Currency Transactions and Hedging Foreign Exchange Risk(continued) ▪ Demonstrate the accounting for foreign currency transactions	3	1
14	Foreign Currency Transactions and Hedging Foreign Exchange Risk(continued) ▪ Apply Different Methods in recording Foreign Transactions .	3	1
15-16	Final Exam		

VII. Course Matrix Content

Main Topic	Course ILOs Covered by Topic (By ILO Code)			
	K.U.	I.S	P.P.S.	G.T. S
Introduction to International Accounting	a1 to a5	b1	-	d1 , d4
Worldwide Accounting Diversity	a6	b2, b3	-	d1 to d4
International Financial Reporting Standards	-	b4, b5	c1, c2	d1 to d4
Foreign Currency Transactions and Hedging Foreign Exchange Risk	a7, a8	b6	c3	
<ul style="list-style-type: none"> • K.U.: Knowledge and Understanding • I.S: intellectual skills. 				

Main Topic	Course ILOs Covered by Topic (By ILO Code)			
	K.U.	I.S	P.P.S.	G.T. S
<ul style="list-style-type: none"> P.P.S.: Practical / Professional Skills. G.T. S: General and Transferable Skills. 				

VIII. Teaching and Learning Methods

Teaching and Learning Methods	Selected Methods	Course ILOs			
		Knowledge and Understanding Skills	Intellectual Skills	Practical / Professional Skills	General and Transferable Skills
Interactive Lectures	√	√	√		√
Discussion	√	√	√		√
Brainstorming	√	√	√		√
Case study					
Problem Solving	√	√	√	√	√
Self-Learning: assignments – presentations	√	√	√	√	√
hybrid (Blended) education (if applied)					
Modeling – simulation – role play	√			√	√
Demonstrations					
Practical (lab) / applications					
Asynchronous Learning (PDF, PowerPoint, Lecture videos)	√	√	√		

IX. Teaching and Learning Methods for Special Needs:

The course instructor provides enhanced support for special needs students through asynchronous learning, in-person office hours, and problem-solving sessions.

X. Assessment Methods – ILOs Matrix

Assessment Methods		Course ILOs			
		Knowledge and Understanding Skills	Intellectual Skills	Practical / Professional Skills	General and Transferable Skills
ClassWorks	Individual Assignments	a1-a8	b1-b6	c1-c3	d1,d2,d4
	Participation (Tasks and Research)	a1-a8	b1-b6	c1-c3	d1-d4
	Quizzes	a1-a8	b1-b6	c1-c3	d1,d2
Written Exam	Mid term	a1-a6	b1-b3	-	-
	Final Exam	a1-a8	b1-b6	c1-c3	-

XI. Grade and weight of assessments

Assessment Methods		Time	Assessment Grades	Weight %
Class Work	Individual and Group Assignments	All over the semester	10	10%
	Participation (Tasks, Project, presentation, research)		10	10%
	Quizzes	All over the semester	10	10%
Mid-term Exam		Week 8	20	20%
Sub-Total			50	50%
Final Exam		Weeks 15-16	50	50%
Total			100	100%

XII. References

Course Notes	Lecture slides are available on the Students Learning Management System (Moodle).
Essential Textbooks	Doupnik, T., Perera, H., Gotti, G., & Finn, M. (2019). <i>International accounting</i> (5th ed.). McGraw Hill.
Extra Recommended Books	Melville, A. (2019). <i>International financial reporting: A practical guide</i> (7th ed.). Pearson.
Online Web Sites	https://www.ekb.eg/ar/home

XIII. Facilities required for teaching and learning.

Facility	Lecture	Class	Lab	Admin
White Board	√	√		
PC/Laptop	√	√		
Data-Show	√	√		
Laser Pointer	-	-		
Internet	√	-		
Printer	√	-		
Copier	√	-		
McGraw-Hill Connect	-	-		
Moodle	√	-		
Zoom	-	-		
Software Packages	-	-		
Laboratories	-	-		

Course coordinator	Head of the Department
Name: Dr. Hend Mohamed El Gamel	Name: Prof. ALtakra ELsayed Hemaya
Signature: Hend Mohamed El Gamel	Signature: ALtakra ELsayed Hemaya
Date: 10/2023	Date: 10/2023

Course Specification 2023/2024

I. Basic Information

Course Code	ACC311	Course Name	Fair-Value Accounting.			
Level/ Semester	3 /6	Specialization	Accounting			
Department Offering the Course	Accounting					
Credit Hours	Credit Hours					
	Total Credit Hours	Theoretical		Tutorial		Laboratory
		3	3	1	-	
	Contact Hours					
	Contact Hours	Theoretical		Tutorial		Laboratory
		4	3	1	-	
	Course Prerequisite(s)	ACC 204				
	Approval Date of course Specification	10 /2023				

II. Course Contents

This course covers the accounting considerations when testing goodwill for impairment, qualitative assessment, measuring fair value of a reporting unit, disclosure of goodwill and analysis of cases of valuation differences.

III. Course Aims

Upon successfully completing the course, students will be:

This course aims to provide a comprehensive understanding of accounting for goodwill impairment, including assessment, measurement, and disclosure.

IV. Program ILOs Covered by the Course

Program ILOs Covered by the Course			
Knowledge and Understanding Skills	Intellectual Skills	Practical / professional Skills	General and Transferable Skills
K11, K13,K14,K16	I1, I2,I7,I8	P1, P7,P11	G2,G3,G6,G7,G9,G10

V. Course Intended Learning Outcomes (ILOs)

The Intended Learning Outcomes (ILOs) are listed under four headings:

a. Knowledge and Understanding

On completing the course, the student should be able to:

- a1. Define the traditional definition of fair value.
- a2. Describe the reporting units within the company.
- a3. Explain the types of assets and liabilities that should be assigned to a reporting unit.
- a4. Discuss the role of fair value assessments in assigning assets and liabilities.
- a5. List the methods used for the allocation of shared assets and liabilities.
- a6. Name the process of assigning recorded goodwill to reporting units.
- a7. Define the timing for annual goodwill impairment tests.
- a8. State relevant events and circumstances that may have an impact on those inputs and assumptions.
- a9. Identify the requirement of Disclosure of Goodwill and Goodwill Impairment Testing according to different standards.

b. Intellectual Skills

On completing the course, the student should be able to:

- b1. Illustrate the two-Step of Goodwill Impairment Test
- b2. Demonstrate the key Inputs and Assumptions That Most Affect Fair Value.
- b3. Evaluate the events and circumstances.
- b4. Analyze the Effects of Noncontrolling Interest When Measuring the Fair Value of the Reporting Unit.
- b5. Analyze the Effects of Noncontrolling Interest When Measuring the Fair Value of the Reporting Unit.
- b6. Compare of Measured Fair Value of Reporting Unit to Carrying Amount.
- b7. Differentiate between Fair Value Measurements and External Fair Value Indications.
- b8. Analysis of cases of valuation differences.

c. Practical / Professional Skills

On completing the course, the student should be able to: Specifically, ability to:

- c1. Apply different Valuation Techniques.
- c2. Use the Income Approach to Estimate Fair Value of a Reporting Unit.
- c3. Employ the Market Approach to Estimate Fair Value of a Reporting Unit.
- c4. Calculate Multiples and Which Multiples to Use.

d. General and Transferable Skills

On completing the course, the student should be able to:

- d1. Manage tasks and deadlines effectively.
- d2. Use communication skills in group discussions.
- d3. Enhance continuous professional development and lifelong learning through developing intellectual and cognitive skills.
- d4. Employ the English language effectively in all tasks.

VI. Course Contents Distribution

Weak.	Course Topics	Teaching Hours	
		Lec.	Tut.
1	Accounting Considerations When Testing Goodwill for Impairment <ul style="list-style-type: none"> ▪ Define the traditional definition of fair value. ▪ Describe the reporting units within the company. 	3	1
2	Accounting Considerations When Testing Goodwill for Impairment (Continued): <ul style="list-style-type: none"> ▪ Illustrate the two-Step of Goodwill Impairment Test ▪ Explain the types of assets and liabilities that should be assigned to a reporting unit 	3	1
3	Accounting Considerations When Testing Goodwill for Impairment (Continued): <ul style="list-style-type: none"> ▪ Discuss the role of fair value assessments in assigning assets and liabilities. ▪ list the methods used for the allocation of shared assets and liabilities. 	3	1
4	Accounting Considerations When Testing Goodwill for Impairment (Continued): <ul style="list-style-type: none"> ▪ Name the process of assigning recorded goodwill to reporting units. ▪ Define the timing for annual goodwill impairment tests. 	3	1

Weak.	Course Topics	Teaching Hours	
		Lec.	Tut.
5	Qualitative Assessment <ul style="list-style-type: none"> ▪ Demonstrate the key Inputs and Assumptions That Most Affect Fair Value. 	3	1
6	Qualitative Assessment (Continued): <ul style="list-style-type: none"> ▪ State relevant events and circumstances that may have an impact on those inputs and assumptions. 	3	1
7	Qualitative Assessment (Continued): <ul style="list-style-type: none"> ▪ Evaluate the events and circumstances. 	3	1
8	Mid Term Exam		
9	Measuring Fair Value of a Reporting Unit <ul style="list-style-type: none"> ▪ Analyze the Effects of Noncontrolling Interest When Measuring the Fair Value of the Reporting Unit. ▪ Analyze the Effects of Noncontrolling Interest When Measuring the Fair Value of the Reporting Unit. 	3	1
10	Measuring Fair Value of a Reporting Unit (Continued): <ul style="list-style-type: none"> ▪ Apply different Valuation Techniques. ▪ Apply the Income Approach to Estimate Fair Value of a Reporting Unit. ▪ Apply the Market Approach to Estimate Fair Value of a Reporting Unit. 	3	1
11	Measuring Fair Value of a Reporting Unit (Continued): <ul style="list-style-type: none"> ▪ Compare of Measured Fair Value of Reporting Unit to Carrying Amount ▪ Differentiate between Fair Value Measurements and External Fair Value Indications 	3	1
12	Measuring Fair Value of a Reporting Unit (Continued): <ul style="list-style-type: none"> ▪ Calculate Multiples and Which Multiples to Use 	3	1
13	Disclosure of Goodwill and Goodwill Impairment Testing <ul style="list-style-type: none"> ▪ Identify the requirement of Disclosure of Goodwill and Goodwill Impairment Testing according to different standards 	3	1
14	Analysis of Cases of Valuation Differences	3	1
15-16	Final Exam		

VII. Course Matrix Content

Main Topic	Course ILOs Covered by Topic (By ILO Code)			
	K.U.	I.S	P.P.S.	G.T. S
Accounting Considerations When Testing Goodwill for Impairment <ul style="list-style-type: none"> Define the traditional definition of fair value. identify and define the reporting units within the company. Illustrate the two-Step of Goodwill Impairment Test Select the types of assets and liabilities that should be assigned to a reporting unit Explain the role of fair value assessments in assigning assets and liabilities. List the methods used for the allocation of shared assets and liabilities. Discuss the process of assigning recorded goodwill to reporting units. Explain the timing for annual goodwill impairment tests. 	a1 to a7	b1	-	d1,d2,d3,d4
Qualitative Assessment <ul style="list-style-type: none"> Demonstrate the key Inputs and Assumptions That Most Affect Fair Value state relevant events and circumstances that may have an impact on those inputs and assumptions. Evaluate the events and circumstances. 	a8	b2,b3	-	d1,d2,d3,d4
Measuring Fair Value of a Reporting Unit <ul style="list-style-type: none"> Analyze the Effects of Noncontrolling Interest When Measuring the Fair Value of the Reporting Unit. Analyze the Effects of Noncontrolling Interest When Measuring the Fair Value of the Reporting Unit. Apply different Valuation Techniques. Use the Income Approach to Estimate Fair Value of a Reporting Unit. Employ the Market Approach to Estimate Fair Value of a Reporting Unit. Compare of Measured Fair Value of Reporting Unit to Carrying Amount 	-	b4, b5,b6,b7	c1,c2, c3,c4	d1,d2,d3, d4

Main Topic	Course ILOs Covered by Topic (By ILO Code)			
	K.U.	I.S	P.P.S.	G.T. S
<ul style="list-style-type: none"> ▪ Differentiate between Fair Value Measurements and External Fair Value Indications ▪ Calculate Multiples and Which Multiples to Use 				
Disclosure of Goodwill and Goodwill Impairment Testing <ul style="list-style-type: none"> ▪ Determine the requirement of Disclosure of Goodwill and Goodwill Impairment Testing according to different standards 	a9	-	-	d1,d2,d3, d4
Analysis of Cases of Valuation Differences	-	b8	-	d1,d2,d3, d4
<ul style="list-style-type: none"> • K.U.: Knowledge and Understanding • I.S: intellectual skills. • P.P.S.: Practical / Professional Skills. • G.T. S: General and Transferable Skills. 				

VIII. Teaching and Learning Methods

Teaching and Learning Methods	Selected Methods	Course ILOs			
		Knowledge and Understanding Skills	Intellectual Skills	Practical / Professional Skills	General and Transferable Skills
Interactive Lectures	√	√	√		√
Discussion	√	√	√		√
Brainstorming	√	√	√		√
Case study					
Problem Solving	√	√	√	√	√
Self-Learning: workshops- Projects - Research – Reports – assignments – presentations	√	√	√	√	√
hybrid (Blended) education (if applied)					
Modeling – simulation – role play					
Demonstrations					
Practical (lab) / applications					
Asynchronous Learning (PDF, PowerPoint, Lecture videos)	√	√	√		

IX. Teaching and Learning Methods for Special Needs:

The course instructor provides enhanced support for special needs students through asynchronous learning, in-person office hours, and problem-solving sessions.

X. Assessment Methods – ILOs Matrix

Assessment Methods		Course ILOs			
		Knowledge and understanding	Intellectual Skills	Practical / Professional Skills	General and Transferable Skills
Class Works	Individual and Group Assignments	a1 to a9	b 1 to b8	c1 to c4	d1 to d4
	Participation	-	b 1 to b8	c1 to c4	d1 to d4
	Quizzes	a1 to a9	b 1 to b8	c1 to c4	d1 to d4
written	Mid term	a1 to a7	b 1 to b3	-	-
	Final Exam	a1 to a9	b 1 to b8	c1 to c4	-

XI. Grade and weight of assessments.

Assessment Methods		Time	Assessment Grades	Weight %
Class Work	Individual and Group Assignments	All over the semester	10	10%
	Participation		10	10%
	Lab Test	-	-	-
	Quizzes	All over the semester	10	10%
Mid-term		Week 8	20	20%
Sub-Total			50	50%
Final Exam		Weeks 15-16	50	50%
Total			100	100%

XII. References

Course Notes	Lecture slides are available on the Students Learning Management System (Moodle).
Essential Textbooks	AICPA. (2016). <i>Accounting and valuation guide: Testing goodwill for impairment</i> . Wiley. ISBN 9781937352806.
Extra Recommended Books	Zyla, M. L. (2020). <i>Fair value measurement: Practical guidance and implementation</i> . Wiley. ISBN 9781119191230.
Online Web Sites	www.FASB.org www.SEC.gov www.PCAOB.org https://www.ekb.eg/ar/home

XIII. Facilities required for teaching and learning.

Facility	Lecture	Class	Lab	Admin
White Board	√	√		
PC/Laptop	√	√		
Data-Show	√	√		
Laser Pointer				
Internet	√			
Printer	√			
Copier	√			
McGraw-Hill Connect				
Moodle	√			
Zoom				
Software Packages				
Laboratories				

Course coordinator	Head of the Department
Name: Dr. Hend Mohamed El Gamel	Name: Prof. ALtakra ELSayed Hemaya
Signature: Hend Mohamed El Gamel	Signature: ALtakra ELSayed Hemaya
Date: 10/2023	Date: 10/2023