

**Syrian Arab Republic  
Damascus University  
Faculty of Economics**



**NAME & SURNAME** : .....

**PLACE & DATE OF BIRTH** : ..... /19/

**FATHER'S NAME** : .....

**MOTHER'S NAME** : .....

**NATIONALITY** : SYRIAN

**CREDENTIALS** : SYRIAN SECONDARY CERTIFICATE

**YEARS OF STUDY** : 20/20 TO 20/20

We enlist his under a transcript of his study at the Faculty of Economics from the academic year 20/20 until 20/20

**First year:**

**First semester**

Course title	Weekly hours		
	Theoretical	Practical	Total
Management principles & functions	4		4
Accounting principles 1	2	2	4
Economical Mathematics	2	2	4
Informatics 1	2	2	4
Introduction to Economics	2		2
Introduction to legal science	2		2
Foreign language 1	4		4
Total	18	6	24

**Second semester**

Course title	Weekly hours		
	Theoretical	Practical	Total
Accounting principles 2	2	2	4
Fundamentals of Marketing	2	2	4
Statistics principles	4		4
Foreign language 2	4		4
National Socialist Education	2		2
Arabic	2		2
Total	16	4	20

## Second year :

### **First semester**

Course title	Weekly hours		
	Theoretical	Practical	Total
Microeconomics Analysis	2	2	4
Corporate Accounting	2	2	4
Foreign language 3	4		4
Informatics 2	2	2	4
Commercial law	4		4
Principles of Finance	2	2	4
Total	16	8	24

### **Second semester**

Course title	Weekly hours		
	Theoretical	Practical	Total
Foreign language 4	4		4
Production & Operations Management	2	2	4
Money & Banking	2	2	4
Macroeconomics analysis	2	2	4
Economic of General Finance	2	2	4
Applied Statistics	2	2	4
Total	14	10	24

## Third Year : Major Accounting

### **First semester**

Course title	Weekly hours		
	Theoretical	Practical	Total
Intermediate Accounting 1	2	2	4
Cost Accounting 1	2	2	4
Bank Accounting	2	2	4
Governmental Accounting	2	2	4
Computer Applications in Accounting 1	2	2	4
Operations Research	2	2	4
Total	12	12	24

### **Second semester**

Course title	Weekly hours		
	Theoretical	Practical	Total
Petroleum Accounting	2	2	4
Scientific Research Method	2	2	4
Advanced Accounting 1	2	2	4
Financial Statements Analysis	2	2	4
Intermediate Accounting 2	2	2	4
Tax accounting	2	2	4
Total	12	12	24

## Fourth year :Major Accounting

### **First semester**

Course title	Weekly hours		
	Theoretical	Practical	Total
Auditing 1	2	2	4
Managerial Accounting	2	2	4
Cost Accounting 2	2	2	4
Accounting Theory	2	2	4
Computer Applications in Accounting 2	2	2	4
Accounting of Specialized Organizations 1	2	2	4
Total	12	12	24

### **Second semester**

Course title	Weekly hours		
	Theoretical	Practical	Total
Auditing 2	2	2	4
International Accounting	2	2	4
Accounting of Specialized Organizations 2	2	2	4
Contemporary Accounting Topics	4		4
Accounting Information Systems	2	2	4
Advanced Accounting 2	2	2	4
Total	14	10	24

## Courses Description

### First year course:

#### **1- Accounting Principles (1):**

it includes the accounting and business structures- introduction to balance & operations analysis- accounting books- accounting processing of financing and capital operations, as well as accounting processing of commodity stocks in accordance with the systems of stocking, besides accounting processing of obligations operations, methods of payment and finally preparing financial statements and closing the books .

#### **2- Accounting Principles (2):**

it includes introduction to stocking, and accounting of circulated, cash, and semi-cash assets, receivables, commodity stocks; and accounting of un-circulated assets, obligations, and preparing final statements and its related settlements.

#### **3- Management Principles & Functions:**

it aims to providing the students with necessary theoretical and practical knowledge following its graduation in order to satisfy labor market needs. The course focuses on the basic management principles and its developing. Then it concentrates on the management basic functions such as: planning, organization, orientation, and organization activities control including: production, finance, marketing, storage, human resources, R&D etc..

#### **4- Fundamentals of Marketing:**

it aims to providing the student with the most vital management science regarding continuous developing and modernization, besides practical applications of such knowledge .Also the skills of transferring theoretical principles to practical steps in order to perceive marketing principles realistically. So, this course aims to informing the student of the marketing conception, and its role in presenting the client value through marketing the relationship, the environment, ethics, and social responsibility of marketing. Also, to describe the conduct of the buyer of consumables, industrial user, and to define the concept of breakdown market, and its factors .In addition , to clarify the significance of marketing information ,and how to make marketing researches , and defining the elements of marketing mixture (product-pricing- marketing communication- distribution ) . Also, to identify specialized applications in the field of marketing such as direct marketing, inventive marketing etc.

#### **5- Informatics (1):**

general concepts of information technology - computer components - units of inputs & outputs- central processing unit- units of secondary saving and influential elements of computer performance - computer digital components- software - operation system (Windows XP professional)- viruses - information networks - web explorers.

#### **6- Statistics Principles:**

basic definitions of statistics – statements kinds and methods of collection- ways of describing the statements chart & quantities – table & chart presentation – measurements of central tendency & dispersal - probabilities & applications – distribution of binomial & Bdasoun , normal-regular and index distribution – liner decline (simple & connection) – introduction to standard figures .

#### **7- Economical Mathematics:**

matrix & its economical applications – economical functions for income, cost, profit, benefit and marginal ends of economical functions.

#### **8- Introduction to Economics:**

details of this course : 1- definition of economic science 2- styles of social production 3- industrial production 4- value theories 5- capital & capital profits 6- capital turnover 7-commercial school/Mercantile 8- applicable school /physio- cratic 9- traditional school 10- Adam Smith economical ideas 11- David Ricardo economical ideas 12- socialist school 13- Maltose school 14- Marginal school 15- Kenze school 16- economic globalization 17- International economic organization.

#### **9- Arabic:** Arabic Language.

#### **10-National Socialist Education:** History of Syria.

#### **11-Foreign language (1):** General English information.

#### **12-Foreign language (2):** General English information.

#### **13-Introduction to legal science:** The Syrian Civil Law.

## Second year course:

### **1- Production & Operations Management:**

it aims to provide the student with theoretical and practical knowledge, which is necessary to deal with the requirements of labor market. This course is very close to practical reality because it includes important topics related to movement, time, production planning, production capacity planning, maintenance management, kinds of production systems, planning of raw materials needs for production operation such as planning and management of stocks, and finally production control.

### **2- Corporate Accounting:**

it informs about Person Company accounting regarding incorporation, accounting processing, merger, current accounts, and liquidation. Also, it identifies Money Company regarding incorporation, profits distribution, preparing financial statements and company liquidation.

### **3- Informatics (2):**

informatics concept and its relation with programming – steps of accomplishing computer software – programming in Turbo Pascal language (Windows) – languages of visual programming – Delve as type language of visual programming languages – introduction to advanced programming languages regarding processing scientific problems – techniques of comprehensive automation & artificial intelligence.

### **4- Applied Statistics:**

samples and inspection distribution- statistical conclusion of big and small samples – analyzing simple time serials – quality statistical control.

### **5- Money & Banking:**

it studies the essence and nature of money, its functions and its historical developing – Study of international cash system – different kinds of commercial & Islamic banks – Central bank and cash policy.

### **6- Principles of Finance:**

it identifies financial theories and principles, basics of preparing financial statements, money time value, methods of transferring the investments, defining the sources of basic financing: short, medium and long term, and how to choose the optimum form thereto, and finally policy of distributing revenues to shareholders.

### **7- Microeconomics Analysis:** it consists of five chapters, and fifteen sections:

First chapter: basics of analysis / value concept and theories.

Second chapter : theory of consumer conduct / concept and function of total & marginal benefits / analyzing consumer conduct and its balance mechanism within traditional quantity theory , and usage of equality curves , consequential benefit functions / price effect in changing consumer balance position / demand theory and flexibility.

Third chapter: production and costs theories / production elements composition and optimum conformity of premises balance / production costs in short and long term and volume savings. Fourth chapter: premises balance / revenues functions / premise balance within different market systems.

Fifth chapter: presentation theory, market balance and functions theory.

- 8- Macroeconomics Analysis:** 1- economic problem 2- production elements 3- active demand  
4-National income & national growth 5- consumption & saving 6-investment 7- unemployment &  
inflation 8- economic policy 9- other topics.
- 9- Economics of General Finance:** 1- tax kinds 2- Syrian custom duties.
- 10-Foreign language (3):** specialized English information in economy.
- 11-Foreign language (4):** specialized English information in business.
- 12-Commercial law:** Syrian Commercial Law.

### Third – Fourth year courses:

**1- Intermediate Accounting (1):**

it includes the theoretical frame of financial accounting, and financial statements. Such covers income statement, financial status statement, cash accounting & receivables processing, stocks, fixed assets accounting processing, and the problems of its assessment and not material fixed assets.

**2- Intermediate Accounting (2):**

it includes the accounting processing of circulated potential and long term obligations. Also, the accounting processing of financial investments, accounting changes, mistakes analysis; and accounting of shareholders rights, shareholders rights statements, and cash flow statements.

**3- Cost Accounting (1):**

it includes the theoretical frame of costs accounting, and costs concepts regarding the purpose of measurement, control, classification of costs and its related reports. Furthermore, it includes charging the costs, measurement procedures, and controlling indirect costs of materials, wages, and industrial expenses; besides using Activity Based Costing system (ABC), and costs of production & production stages orders.

**4- Bank Accounting:**

it aims to introducing the banks, and the significance of banking operations of its different forms and kinds. It includes, also, the accounting processing methods of such banking operations through bank's divisions and operations. It covers the modern banking operations by such banks too.

**5- Governmental Accounting:**

it aims to introducing the state general budget, its related preparation, stages, classification, and allocation & distribution of credits. Also, way of making and paying the expenditures.

**6- Computer Applications in Accounting (1) in foreign language:**

it aims to processing of transferring the accounting data to computer by using appropriate language which enables the students of handling forming accounting statement, and solving some accounting problems by computer.

**7- Operations Research:**

it deals with using quantities mathematical method, and its significance in making decisions on the level of microeconomics. It reviews many common types of this field such as races, critical track, enlarging profits, decreasing costs ; and it deals with method of applying such topics in accountancy .

**8- Petroleum Accounting:**

it deals with the nature of oil and gas industry; its capital expenditures and transforming of this industry. In addition, it deals with the method of total costs, successful effects, and contracts types, namely, contract of production sharing and its related accounting reflections.

**9- Scientific Research Method:**

it includes an introduction of sciences, and how to prepare a scientific research, and methods of research in financial and accounting sciences, which enable the student of handling the problems, collecting and classifying the data, writing the reports and researches.

**10-Advanced Accounting (1):**

it aims to studying the organization branches and divisions, and all related accounting operations. In addition, accounting of foreign currencies, handling operations of goods on consignment, and lease contracts, its methods of processing and accounting; besides sale in installments.

**11-Financial Statement Analysis:**

it aims to identifying the financial analysis, its significance and methods; how to analyze financial statements of different organizations (trading – industrial – agriculture – financial) as well as preparing statements of financial and cash flows; and method of accounting processing and calculation of different financial percentages.

**12-Tax Accounting:**

it aims to identifying different taxes and its classification. Also, to identify the accounting processing of such different taxes, roll and significant of such taxes.

**13-Auditing (1):**

it deals with the logic methodology of revision, its professional literature, arising legal responsibility, USA/international professional criteria which regulate them, namely in the field of scientific and practical qualification. In addition, necessary care, independency, internal control, revision reports, revision committees, their tasks and internal revision.

**14-Managerial Accounting:**

it aims to identifying the methods of different managerial accounting; and studying them in different organizations. Also, to analyze the equal study, and methods of preparing different statements, besides financial ratios, and ways of accounting processing of such researches ; and using some quantities methods in managerial accounting, and assessment of investment alternatives, in addition to current and capital budgets.

**15-Accounting Theory:**

it aims to deepening the student's understanding of the intellectual frame of accounting, and it deals with accounting developing – Accounting theory – accounting measurement, basic concepts of financial statements, concepts of financial statements elements, basic accounting obligations, expansion and disclosure concepts.

**16-Computer Applications in Accounting (2) in foreign language:**

it aims to training the student on basic concepts of database management through creating tables, questioners, types, and reports by using (Microsoft Access or Excel) whereby it can develop some computer applications.

**17-Accounting for Specialized Organizations (1):**

it aims to handling a set of accounting topics, applied in specialized organizations. It includes accounting in tourist organizations, accounting of cooperatives , accounting of hospitals, accounting of clubs & free jobs, and accounting of transport & contracting companies.

**18-Auditing (2):**

it deals with the revision strategy of revenues, collections, purchases, payments, salaries & wages, production & stocks, fixed assets, income statements, funding and finally revision of cash assets and financial investments.

**19-Cost Accounting (2):**

it is considered as a continuation of the topics discussed in the first part. It deals with standard costs system, standardization of wages, materials, and indirect industrial costs ; and to conduct standard production costs measurement, and introduction of targeted costs in order to develop standard costs in modern manufacturing structure, sharing/sub product costs ; and costs system in instant production companies.

**20-International Accounting:**

it aims to studying some international criteria, issued by international accounting criteria board, taking into consideration avoiding repeating the standards of other materials, besides any amendment on new standards, the aim of which is completing harmony of accounting job and to confirm the role of criteria as working rules in preparing financial reports.

**21-Accounting for Specialized Organizations (2):**

it deals with accounting of insurance & re-insurance companies, mediation companies, investment funds, and accounting processing of financial derivatives.

**22-Contemporary Accounting Topics:**

it aims to studying and discussing contemporary problems, which cause problems duo to consideration and affect the accuracy and credibility of data. Also, it deals with prices changes (inflation) , accounting of human resources, social responsibility and related disclosure.

**23-Accounting Information Systems:**

it aims to identifying accounting information systems, its analysis, design and development. It deals with the general frame of accounting information system – internal control – coding – accounting database – charts of date & document flow within organized database.

**24- Advanced Accounting (2):**

it deals with advanced financial accounting theory with problems in consolidation and mergers. Inter-company transfer of assets, debt and security transactions, and consolidated financial statements are also studied in this course.

**Vice Dean of Economics' Faculty  
for scientific and research issues  
Prof. Dr. Ibrahim Al-adi**

**Dean Of Economics Faculty  
Prof. Dr. Hussein Dahdoh**