

Course Title: Accounting
Course No.: Hum - 353
Credit Hour : 2.00

Financial Accounting: Objectives and importance of Accounting; Accounting as an information system; Basic accounting principles; Accounting equation; Recording system; Accounting cycle; Journal, Ledger, Trial Balance; Preparation of Financial statements considering adjusting entries; Financial statement analysis and interpretation.

Cost Accounting: Cost concepts and classification; Cost-volume-profit analysis; Contribution margin approach and its application, Break-even analysis, Target profit analysis, Operating leverage; Absorption costing vs Variable costing; Job order costing; Capital budgeting; Long run planning and control.