



## Career Development Department

### Accounting

This certificate is designed to provide the learners with the required knowledge and hands-on skills needed to compete in the job market. The topics discussed in the certificates are up-to-date and enabling the learners to catch the diversified job opportunities offered by the international and local accounting firms as well as providing the learners with the knowledge base needed to pass the international accountant examinations.

#### Admission Requirements:

1. Applicants must obtain the score for course ENGGB1A on the SEPT or passing ENGGA2D.
2. Applicants must have basic computer literacy

#### Career Certificate in Accounting

Code	Title	CEUs*	Prerequisite (s)
SBAF101	Preparation of Financial Statements	3	None
SBAF106	Financial reporting and Analysis	3	SBAF101
SBAF103	Cost Accounting I	3	SBAF101
SBAF105	Banking Operations	3	None
SBAF203	Cost Accounting II	3	SBAF101 & SBAF103
SBAF207	IFRS (International Financial Reporting Standards)	3	SBAF101 & SBAF106
SBAF206	Auditing and Internal Control	3	SBAF101 & SBAF106

\* Continuing Education Unit equals 10 contact hours.

- Learners are assessed throughout the term by tests, quizzes, assignments, projects or other means of evaluation. End-of-term achievement tests measure learners' overall performance in the course. The final grade in each course is based on learners' performance on continual assessment measures and the final test. Final course grades are NOT based on attendance, since in accordance with SCE's attendance policy, learners must attend at least 75 percent of the class sessions in order to be allowed to take the final examination.

Learners should achieve a minimum of 60% of the total course score to pass



## Accounting Course Description

### **SBAF101 Preparation of Financial Statements**

The course introduces knowledge and techniques used to prepare financial statements, including basic accounting concepts and principles, double-entry bookkeeping, the adjusting process, completion of the accounting cycle, accounting for merchandising operations, measuring and reporting assets and current liabilities, accounting treatments, as well as the interpretation of financial statements.

### **SBAF106 Financial Reporting and Analysis**

This course provides the learners with in-depth techniques on developing and writing financial reports. Learners will get acquainted with how to read and interpret the financial reports through extended practices on using trend analysis (financial ratios) to point out management weaknesses, strength & reasons behind them both during the studied accounting period as a step for (short-term & long-term) financial planning.

### **SBAF103 Cost Accounting I**

This course provides key data to managers in planning and controlling, data on costing products as well as services and customers. The focus will be on main concepts, analysis uses, as well as procedures and cost accounting as a managerial tool.

### **SBAF105 Banking Operations**

This course provides the process of how banks function. Topics covered include the structure of commercial banking, bank departments, banking services, daily process of balancing bank accounts, banking functions and operations, in addition to the role of the central bank.

### **SBAF203 Cost Accounting II**

This course provides key data to managers for cost allocation, profit planning, product pricing, company financial analysis, manage capital, the cost of capital, long term financing and capital budget.

### **SBAF207 IFRS (International Financial Reporting Standards)**

This course integrates international financial reporting standards (IFRS) into financial accounting course and leverages comparisons between US GAAP and IFRS, as well as international accounting standard treatment if the various topics relate to Egyptian environment.

### **SBAF206 Auditing and Internal Review**

This course provides in depth knowledge and applications in the field of auditing. The course topics cover audit procedures and its framework, internal audit and internal review, audit regulations, audit planning and risk, audit internal control, as well as internal review evidence and reporting.