



Course Title: Accounting II

Duration: 24 Hours

Chapter 1: The Lebanese general accounting plan

- Accounting plan especially for companies
- General accounting plan – Accounting unification
- Classification & numbering of the general accounting plan
- Exercises

Chapter 2: Financing operations

- Financing by capital
- Owner's personal account
- Financing by lending
- Exercises

Chapter 3: Discounts & Expenses connected to purchases and sales

- Transportation and the relationship between the seller and the buyer
- Exercises

Chapter 4: Trade bills

- Accounting treatment of trade bills
- Ways of use of trade bills
- Other cases
- Exercises

Chapter 5: Packing materials

- Introduction
- Acquisition of packing materials
- Outgoing packing materials
- Returning of the consigned packing materials
- Other cases
- Exercises

Chapter 6: Personnel charges

- Introduction
- Basic elements of salary & deductions
- Social security charges
- Bookkeeping of personnel charges
- Exercises

Chapter 7: Preparing final accounts

- Entries of the result
- Preparing the balance sheet
- Closing & reopening of books
- Other cases
- Example
- Exercises