Agenda

Week 1: Introduction to Accounting and Business Entities

Module 1: Introduction to Accounting and Business Entities (Total Duration: 3 hours)

Lecture (1 hour 30 minutes total):

- Module 1.1: Definition and Purpose of Accounting (30 minutes)
    - Lecture: Introduction to Accounting (15 minutes)
    - Discussion: 15 minutes
- Module 1.2: Business Entities (30 minutes)
    - Lecture: Types of Business Entities (15 minutes)
    - Discussion: 15 minutes
- Module 1.3: Entity Concept (30 minutes)
    - Lecture: Understanding the Entity Concept (15 minutes)
    - Discussion: 15 minutes

Workbook Activities (1 hour 30 minutes total):

- Activity 1: Define Accounting (30 minutes)

- Activity 2: Setting Up a Balance Sheet (45 minutes)

- Activity 3: Discussion Questions (15 minutes)

Agenda

Week 2: The Going Concern and Monetary Unit Concepts

Module 2: The Going Concern and Monetary Unit Concepts (Total Duration: 3 hours)

Lecture (1 hour 30 minutes total):

- Module 2.1: Going Concern Concept (30 minutes)
    - Lecture: Understanding the Going Concern Concept (15 minutes)
    - Discussion: 15 minutes
- Module 2.2: Monetary Unit Concept (30 minutes)
    - Lecture: Understanding the Monetary Unit Concept (15 minutes)
    - Discussion: 15 minutes

Workbook Activities (1 hour 30 minutes total):

- Activity 1: Define Concepts (20 minutes)
- Activity 2: Case Studies on Going Concern (40 minutes)
- Activity 3: Currency Conversion (30 minutes)
- Activity 4: Discussion Questions (10 minutes)

Agenda

Week 3: Historical Cost and Revenue Recognition Principles

Module 3: Historical Cost and Revenue Recognition Principles (Total Duration: 3 hours)

Lecture (1 hour 30 minutes total):

- Module 3.1: Historical Cost Concept (45 minutes)
  - Lecture: Understanding the Historical Cost Concept (20 minutes)
  - Discussion: 25 minutes
- Module 3.2: Revenue Recognition Principle (45 minutes)
  - Lecture: Understanding the Revenue Recognition Principle (20 minutes)
  - Discussion: 25 minutes

Workbook Activities (1 hour 30 minutes total):

- Activity 1: Define Concepts (20 minutes)

- Activity 2: Prepare an Income Statement (45 minutes)

- Activity 3: Matching Expenses to Revenues (25 minutes)

- Activity 4: Discussion Questions (10 minutes)

Agenda

Week 4: Accrual Basis of Accounting and Matching Principle

Module 4: Accrual Basis of Accounting and Matching Principle (Total Duration: 3 hours)

Lecture (1 hour 30 minutes total):

- Module 4.1: Accrual Basis of Accounting (45 minutes)
  - Lecture: Understanding the Accrual Basis of Accounting (20 minutes)
  - Discussion: 25 minutes
- Module 4.2: Matching Principle (45 minutes)
  - Lecture: Understanding the Matching Principle (20 minutes)
  - Discussion: 25 minutes

Workbook Activities (1 hour 30 minutes total):

- Activity 1: Define Concepts (20 minutes)
- Activity 2: Prepare an Income Statement (45 minutes)
- Activity 3: Matching Expenses to Revenues (25 minutes)
- Activity 4: Discussion Questions (10 minutes)

Agenda

Week 5: Consistency and Prudence Principles

Module 5: Consistency and Prudence Principles (Total Duration: 3 hours)

Lecture (1 hour 30 minutes total):

- Module 5.1: Consistency Principle (45 minutes)
    - Lecture: Understanding the Consistency Principle (20 minutes)
    - Discussion: 25 minutes
- Module 5.2: Prudence (Conservatism) Principle (45 minutes)
    - Lecture: Understanding the Prudence (Conservatism) Principle (20 minutes)
    - Discussion: 25 minutes

Workbook Activities (1 hour 30 minutes total):

- Activity 1: Define Concepts (20 minutes)

- Activity 2: Analyze Financial Statements (45 minutes)

- Activity 3: Record Conservative Estimates (25 minutes)

- Activity 4: Discussion Questions (10 minutes)

Agenda

Week 6: Materiality and Full Disclosure Principles

Module 6: Materiality and Full Disclosure Principles (Total Duration: 3 hours)

Lecture (1 hour 30 minutes total):

- Module 6.1: Materiality Concept (45 minutes)
  - Lecture: Understanding the Materiality Concept (20 minutes)
  - Discussion: 25 minutes
- Module 6.2: Full Disclosure Principle (45 minutes)
  - Lecture: Understanding the Full Disclosure Principle (20 minutes)
  - Discussion: 25 minutes

Workbook Activities (1 hour 30 minutes total):

- Activity 1: Define Concepts (20 minutes)
- Activity 2: Identify Material Items (40 minutes)
- Activity 3: Review Footnotes and Disclosures (20 minutes)
- Activity 4: Discussion Questions (10 minutes)

Agenda

Week 7: Objectivity Principle and Ethical Considerations

Module 7: Objectivity Principle and Ethical Considerations (Total Duration: 3 hours)

Lecture (1 hour 30 minutes total):

- Module 7.1: Objectivity Principle (45 minutes)
  - Lecture: Understanding the Objectivity Principle (20 minutes)
  - Discussion: 25 minutes
- Module 7.2: Ethical Considerations (45 minutes)
  - Lecture: Understanding Ethical Considerations (20 minutes)
  - Discussion: 25 minutes

Workbook Activities (1 hour 30 minutes total):

- Activity 1: Define Concepts (20 minutes)

- Activity 2: Identify Objective Evidence (40 minutes)

- Activity 3: Case Studies: Ethical Issues (20 minutes)

- Activity 4: Discussion Questions (10 minutes)

Agenda

Week 8: Comprehensive Review and Practical Application

Module 8: Comprehensive Review and Practical Application (Total Duration: 3 hours)

Lecture (1 hour 30 minutes total):

- Module 8.1: Review of Key Concepts (45 minutes)
    - Lecture: Review of Key Concepts (30 minutes)
    - Discussion: 15 minutes

Workbook Activities (1 hour 30 minutes total):

- Activity 1: Define Key Concepts (30 minutes)

- Activity 2: Group Project: Prepare Financial Statements (45 minutes)

- Activity 3: Individual Assignment: Financial Statement Analysis (15 minutes)

- Activity 4: Discussion Questions (10 minutes)

Additional Resources

- Templates and Tools
- Guest Speakers