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|  **logo_unec** **AZƏRBAYCAN DÖVLƏT İQTİSAD UNİVERSİTETİ** |
| **BEYNƏLXALQ İQTİSADİYYAT MƏKTƏBİ** |
| **BEYNƏLXALQ İQTİSADİYYAT (İNGİLİS DİLLİ) KAFEDRASI** |

Müəllimin adı: Şamil Əzizov

Fənnin adı: Mühasibat Uçotu

Qrupun nömrəsi: 1006

**I**

**Mövzu 1: Business Decisions and Financial Accounting**

*1. Preparing an Income Statement, Statement of Retained Earnings, and Balance Sheet*

*2. Reporting Amounts on the Four Basic Financial Statements*

*3. Preparing an Income Statement, Statement of Retained Earnings, and Balance Sheet*

*4. Reporting Amounts on the Four Basic Financial Statements*

*5. Preparing an Income Statement and Balance Sheet*

*6. Reporting Amounts on the Four Basic Financial Statements*

**Mövzu 2: The Balance Sheet**

*1. Analyzing and Recording Transactions, and Preparing and Evaluating a Balance Sheet*

*2. Determining Financial Statement Effects of Various Transactions*

*3. Recording Transactions (in a Journal and T-Accounts); Preparing and Interpreting the Balance Sheet*

*4. Determining Financial Statement Effects of Various Transactions*

*5. Recording Transactions (in a Journal and T-Accounts); Preparing a Trial Balance; Preparing and Interpreting the Balance Sheet*

*6. Determining Financial Statement Effects of Various Transactions*

*7. Accounting for the Establishment of a Business*

**Mövzu 3: The Income Statement**

*1. Analyzing the Effects of Transactions Using T-Accounts and Preparing an Unadjusted Trial Balance*

*2. Analyzing the Effects of Transactions Using T-Accounts, Preparing an Unadjusted Trial Balance, and Determining Net Income and Net Profit Margin*

*3. Analyzing, Journalizing, and Interpreting Business Activities*

*4. Analyzing, Recording, and Posting, and Preparing and Evaluating Financial Statements*

*5. Analyzing, Journalizing and Interpreting Business Activities*

*6. Accounting for Business Operations*

**Mövzu 4: Adjustments, Financial Statements and Financial Results**

*1. Identifying and Preparing Adjusting Journal Entries*

*2. Preparing a Trial Balance, Closing Journal Entry, and Post-Closing Trial Balance*

*3. Preparing a Trial Balance, Closing Journal Entry, and Post-Closing Trial Balance*

*4. Recording Adjusting Journal Entries*

*5. From Recording Transactions to Preparing Accrual and Deferral Adjustments and Reporting Results on the Balance Sheet and Income Statement*

*6. Adjusting the Accounting Records*

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**II**

**Mövzu 1: Fraud, Internal Control, and Cash**

*1. Preparing a Bank Reconciliation and Journal Entries, and Reporting Cash*

*2. Preparing a Bank Reconciliation and Journal Entries, and Reporting Cash*

*3. Reporting Petty Cash Transactions*

*4. Preparing a Bank Reconciliation and Journal Entries, and Reporting Cash*

*5. Ethical Decision Making: A Real-Life Example*

**Mövzu 2: Merchandising Operations and the Multistep Income Statement**

*1. Reporting and Recording Journal Entries for Purchases, Purchase Discounts and Purchase Returns Using a Perpetual Inventory System*

*2. Reporting and Recording Journal Entries for Purchases, Purchase Discounts and Purchase Returns Using a Perpetual Inventory System*

*3. Analyzing and Recording Sales and Gross Profit with and without Sales Discounts*

*4. Analyzing Gross Profit Percentage on the Basis of a Multistep Income Statement*

*5. Analyzing Gross Profit Percentage on the Basis of an Income Statement*

**Mövzu 3: Inventory and Cost of Goods Sold**

*1. Analyzing and Interpreting the Financial Statement Effects of Periodic FIFO, LIFO, and Weighted Average Cost*

*2. Calculating Cost of Ending Inventory and Cost of Goods Sold under Perpetual FIFO and LIFO*

*3. Analyzing the Effects of Four Alternative Inventory Costing Methods*

*4. Evaluating the Income Statement and Income Tax Effects of Lower of Cost or Market*

*5. Calculating and Interpreting the Inventory Turnover Ratio and Days to Sell*

**Mövzu 4: Receivables, Bad Debt Expense, and Interest Revenue**

*1. Recording Accounts Receivable Transactions Using the Aging Method*

*2. Interpreting Disclosure of Allowance for Doubtful Accounts*

*3. Recording Notes Receivable Transactions*

*4. Accounting for Accounts and Notes Receivable Transactions*

*5. Recording and Reporting Credit Sales and Bad Debts Using the Aging of Accounts Receivable Method*

**Mövzu 5: Long-Lived Tangible and Intangible Assets**

*1. Computing and Reporting the Acquisition and Amortization of Three Different Intangible Assets*

*2. Calculating the Book Value of Disposed Intangible Assets*

*3. Computing Depreciation and Book Value for Two Years Using Alternative Depreciation Methods and Interpreting the Impact on the Fixed Asset Turnover Ratio*

*4. Computing Acquisition Cost and Recording Depreciation under Three Alternative Methods*

*5. Recording and Interpreting the Disposal of Long-Lived Assets*

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**III**

**Mövzu 10: Liabilities**

*1. Preparing Journal Entries to Record Issuance of Bonds and Payments of Interest*

*2. Recording the Effects of a Discount Bond Issue and First Interest Payment and Preparing Discount Amortization Schedule (Straight-Line Amortization)*

*3. Recording the Effects of a Discount Bond Issue and First Interest Payment and Preparing Discount Amortization Schedule (Effective-Interest Amortization)*

*4. Recording and Reporting Current Liabilities With Evaluation of Effects on the Quick Ratio*

*5. Recording and Reporting Current Liabilities*

*6. Recording Bond Issue, Interest Payments and Early Bond Retirement*

**Mövzu 11: Stockholders’ Equity**

*1. Recording and Reporting Stockholders’ Equity Transactions, Including Closing Entry*

*2. Analyzing Accounting Equation Effects, Recording Journal Entries, and Preparing a Partial Balance Sheet Involving Stock Issuance, Purchase, and Reissuance Transactions*

*3. Recording Stock Dividends*

*4. Comparing Stock and Cash Dividends*

*5. Analyzing Accounting Equation Effects, Recording Journal Entries, and Preparing a Partial Balance Sheet Involving Stock Issuance and Purchase Transactions*

*6. Recording Cash Dividends*

**Mövzu 12: Statement of Cash Flow**

*1. Reporting Cash Flows from Operating Activities (Indirect Method)*

*2. Reporting and Interpreting Cash Flows from Operating Activities from an Analyst’s Perspective (Indirect Method)*

*3. Reporting and Interpreting Cash Flows from Operating Activities from an Analyst’s Perspective (Indirect Method)*

*4. Inferring Balance Sheet Changes from the Cash Flow Statement (Indirect Method)*

*5. Preparing and Evaluating a Statement of Cash Flows (Indirect Method) from Comparative Balance Sheets and Income Statements*

*6. Reporting Cash Flows from Investing and Financing Activities*

*7. Reporting and Interpreting Cash Flows from Investing and Financing Activities with Discussion of Management Strategy*

**Mövzu 4: Measuring and Evaluating Financial Performance**

*1. Computing and Interpreting Profitability Ratios*

*2. Computing a Commonly Used Solvency Ratio*

*3. Computing and Interpreting Liquidity Ratios*

*4. Analyzing the Impact of Selected Transactions on the Current Ratio*

*5. Analyzing the Impact of Selected Transactions on the Current Ratio*

*6. Analyzing the Impact of Selected Transactions on the Current Ratio*