

Course Syllabus

1	Course title	International Accounting
2	Course number	1602423
3	Credit hours	3
	Contact hours (theory, practical)	13 weeks (three hours per week) = 39 hours
4	Prerequisites/corequisites	1602201
5	Program title	Bachelor degree in Accounting
6	Program code	02
7	Awarding institution	University of Jordan
8	School	Business school
9	Department	Accounting
10	Course Level	4th year
11	Year of study and semester (s)	2023/2024 First
12	Other department (s) involved in teaching the course	N/A
13	Main teaching Language	English
14	Delivery method	<input type="checkbox"/> Face to face <input type="checkbox"/> Blended <input checked="" type="checkbox"/> Online
15	Online platform(s)	<input checked="" type="checkbox"/> Moodle <input checked="" type="checkbox"/> Microsoft Teams (online) <input type="checkbox"/> Skype <input type="checkbox"/> Zoom <input type="checkbox"/> Others.....
16	Issuing/revision Date	1/10/2023

17 Course Coordinator:

Name: Dr Ahmad Alshira'h
 Office number:
 Phone number: 0795103520
 Email: a.alshira'h@ju.edu.jo
 Contact hours: Mondays
 and Wednesdays 11.30-2

18 Other instructors:

N/A

19 Course Description:

This course covers the reasons for the differences in accounting worldwide, gives a set of differences in accounting among countries, and discusses the international classifications used in financial reporting. It also covers the international harmonization and standardization applied by IASB and EU respectively as well as the conceptual framework of international accounting standards.

20 Course aims and outcomes:

A- Aims:

This course aims to provide the students the concepts of international accounting, causes and differences of accounting diversity, global accounting harmonization efforts, and case studies to understand the international accounting.

B- Student Learning Outcomes (SLOs) of this course:

Upon successful completion of this course, students will be able to:

SLO1- Introduction to international accounting.

SLO2- Causes and examples of international accounting differences.

SLO3- International classification of financial reporting and international accounting harmonization.

SLO4- The context of financial reporting by listed companies.

SLO5- The requirements of IFRSs and different versions of IFRSs practice.

SLO6- Financial reporting in the United States and key financial reporting topics.

SLO7- Political lobbying on accounting standards- GAAP and IFRSs- and international experience.

SLO8- Apply the basic principles of foreign currencies transactions.

C- Mapping the program learning outcomes to SLOs of this course:

SLOs of this course	SLO1	SLO2	SLO3	SLO4	SLO5	SLO6	SLO7	SLO8
SLOs of the program								
1- Evaluate the accounting role in business organizations and society, and explain the main foundations in the primary areas of the accounting discipline from both a local and global perspectives.	X						X	
2- Work within teams across different accounting and management levels inside and outside the organization.				X		X		
3- Identify ethical issues in accounting context and critically discuss ethical reasoning to an accounting and business circumstances.	X		X					
4- Utilize applicable theories from accounting to research and analyze contemporary issues in accounting and relate fields where appropriate.						X		
5- Apply a range of mastered skills including; principles of scientific research in accounting, leadership and direction skills appropriate to the context of accounting, and prepare oral presentation to professional standards.			X				X	
6- Utilize critical thinking and problem solving to analyze business environment and provide relevant business alternatives.				X				
7- Adhere to International Accounting Standards (IAS/IFRSs) to prepare financial statements for different business organizations, and inspect the financial statements based on International Standards on Auditing (ISAs).	X			X				X
8- Adapt appropriate technologies and accounting techniques to collect and analyze information to conclude appropriate solutions for accounting problems.		X						
9- Develop oral and written communication skills using appropriate technologies to elaborate accounting information and financial reports.	X			X			X	

21 Topic Outline and Schedule:

Week	Lecture	Topic	Teaching Methods*/platform	Evaluation Methods**	References
1	1.1	Chapter 1 (SLO1) <u>Introduction</u>	Synchronous lecturing / online	-Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/Timothy Doupnik, Hector Perera. —3rd ed.
	1.2	<u>Introduction</u>	Synchronous lecturing / online	-Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/Timothy Doupnik, Hector Perera. —3rd ed.
	1.3	<u>Introduction</u>	Synchronous / online	-Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/Timothy Doupnik, Hector Perera. —3rd ed.
2	2.1	<u>Introduction</u>	Synchronous lecturing / online	-Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/Timothy Doupnik, Hector Perera. —3rd ed.

	2.2	<u>Introduction</u>	Synchronous lecturing / online	-Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/Timothy Douppnik, Hector Perera. —3rd ed.
	2.3	<u>Introduction</u>	Synchronous / online	-Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/Timothy Douppnik, Hector Perera. —3rd ed.
3	3.1	Chapter 2 (SLO2) <u>Worldwide Accounting</u>	Synchronous lecturing / online	-Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/Timothy Douppnik, Hector Perera. —3rd ed.
	3.2	<u>Worldwide Accounting</u>	Synchronous lecturing / online	-Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/Timothy Douppnik, Hector Perera. —3rd ed.
	3.3	<u>Worldwide Accounting</u>	Synchronous / online	-Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/Timothy Douppnik, Hector Perera. —3rd ed.

4	4.1	<u>Worldwide Accounting</u>	Synchronous lecturing / online	-Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/Timothy Doupnik, Hector Perera. —3rd ed.
	4.2	<u>Worldwide Accounting</u>	Synchronous lecturing / online	-Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/Timothy Doupnik, Hector Perera. —3rd ed.
	4.3	Chapter 3 (SLO 3) <u>International Convergence of reporting</u>	Synchronous / online	-Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/Timothy Doupnik, Hector Perera. —3rd ed.
5	5.1	<u>International Convergence of reporting</u>	Synchronous lecturing / online	-Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/Timothy Doupnik, Hector Perera. —3rd ed.

	5.2	<u>International Convergence of Reporting</u>	Synchronous lecturing / online	-Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	
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				<p>-Mid-Term Exam 30%</p> <p>-Quiz + Home works 30%</p> <p>-Final Exam 40%</p>	International accounting/Timothy Doupnik, Hector Perera. —3rd ed.
	5.3	<u>International Convergence of reporting</u>	Synchronous / online	<p>-Mid-Term Exam 30%</p> <p>-Quiz + Home works 30%</p> <p>-Final Exam 40%</p>	International accounting/Timothy Doupnik, Hector Perera. —3rd ed.
6	6.1	<u>International Convergence of reporting</u>	Synchronous lecturing / online	<p>-Mid-Term Exam 30%</p> <p>-Quiz + Home works 30%</p> <p>-Final Exam 40%</p>	International accounting/Timothy Doupnik, Hector Perera. —3rd ed.
	6.2	<u>International convergence of reporting</u>	Synchronous lecturing / online	<p>-Mid-Term Exam 30%</p> <p>-Quiz + Home works 30%</p> <p>-Final Exam 40%</p>	International accounting/Timothy Doupnik, Hector Perera. —3rd ed.
	6.3	<u>Mid-term Exam</u>			
7	7.1	Chapter 4 (SLO4,5) <u>IERS Part 1</u>	Synchronous lecturing / online	<p>-Mid-Term Exam 30%</p> <p>-Quiz + Home works 30%</p> <p>-Final Exam 40%</p>	International accounting/Timothy Doupnik, Hector Perera. —3rd ed.

	7.2	<u>IFRS part 1</u>	Synchronous lecturing / online	-Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/Timothy Doupnik, Hector Perera. —3rd ed.
	7.3	<u>IFRS part 1</u>	Synchronous / online	-Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/Timothy Doupnik, Hector Perera. —3rd ed.
8	8.1	<u>IFRS part 1</u>	Synchronous lecturing / online	-Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/Timothy Doupnik, Hector Perera. —3rd ed.
	8.2	<u>IFRS part 1</u>	Synchronous lecturing / online	-Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/Timothy Doupnik, Hector Perera. —3rd ed.
	8.3	Chapter 5 (SLO4,5) <u>IFRS part 2</u>	Synchronous / online	-Mid-Term Exam 30% -Quiz + Home works	International accounting/Timothy Doupnik, Hector Perera. —3rd ed.

				30%	
				-Final Exam 40%	

				<p>-Mid-Term Exam 30%</p> <p>-Quiz + Home works 30%</p> <p>-Final Exam 40%</p>	
9	9.1	<u>IFRS part 2</u>	Synchronous lecturing / online	<p>-Mid-Term Exam 30%</p> <p>-Quiz + Home works 30%</p> <p>-Final Exam 40%</p>	International accounting/Timothy Doupnik, Hector Perera. —3rd ed.
	9.2	<u>IFRS part 2</u>	Synchronous lecturing / online	<p>-Mid-Term Exam 30%</p> <p>-Quiz + Home works 30%</p> <p>-Final Exam 40%</p>	International accounting/Timothy Doupnik, Hector Perera. —3rd ed.
	9.3	<u>IFRS part 2</u>	Synchronous / online	<p>-Mid-Term Exam 30%</p> <p>-Quiz + Home works 30%</p> <p>-Final Exam 40%</p>	International accounting/Timothy Doupnik, Hector Perera. —3rd ed.
10	10.1	<u>IFRS part 2</u>	Synchronous lecturing / online	<p>-Mid-Term Exam 30%</p> <p>-Quiz + Home works 30%</p> <p>-Final Exam 40%</p>	International accounting/Timothy Doupnik, Hector Perera. —3rd ed.

	10.2	Chapter 6 (SLO6) <u>Comparative Acc.</u>	Synchronous lecturing / online	-Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/Timothy Doupnik, Hector Perera. —3rd ed.
	10.3	<u>Comparative Acc.</u>	Synchronous / online	-Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/Timothy Doupnik, Hector Perera. —3rd ed.
11	11.1	<u>Comparative Acc.</u>	Synchronous lecturing / online	-Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/Timothy Doupnik, Hector Perera. —3rd ed.
	11.2	<u>Comparative Acc.</u>	Synchronous lecturing / online	-Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/Timothy Doupnik, Hector Perera. —3rd ed.
	11.3	<u>Comparative Acc.</u>	Synchronous / online	-Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/Timothy Doupnik, Hector Perera. —3rd ed.

12	12.1	<u>Comparative Acc.</u>	Synchronous lecturing / online	-Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/Timothy Douplik, Hector Perera. —3rd ed.
	12.2	Chapter 7 (SLO7) <u>Foreign Currency Transactions and Hedging.</u>	Synchronous lecturing / online	-Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/Timothy Douplik, Hector Perera. —3rd ed.
	12.3	<u>Foreign Currency Transactions and Hedging. Making</u>	Synchronous / online	-Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/Timothy Douplik, Hector Perera. —3rd ed.
13	13.1	<u>Foreign Currency Transactions and Hedging. Making</u>	Synchronous lecturing / online	-Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/Timothy Douplik, Hector Perera. —3rd ed.
	13.2	Chapter 9 (SLO8) <u>Financial Accounting</u>	Synchronous lecturing / online		

				-Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/Timothy Douppnik, Hector Perera. —3rd ed.
	13.3	<u>Financial Accounting</u>	Synchronous / online	-Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/Timothy Douppnik, Hector Perera. —3rd ed.
	14	Final Exam			

- Teaching methods include: Synchronous lecturing/face to face and online via Microsoft teams.
- Evaluation methods include: Homework, Quiz, Exam, pre-lab quiz...etc

22 Evaluation Methods:

Opportunities to demonstrate achievement of the ILOs are provided through the following assessment methods and requirements:

Evaluation Activity	Mark	Topic(s)	Period (Week)	Platform
Mid-Term Exam	30%	Ch.1+ch.2+ch.3	Week 6	At Campus
Participation	0			Microsoft teams
Quiz + Home works	30%	Ch.4+ch.5	Week 9	Moodle
Final Exam	40%	Ch.1+ch.2+ch.3+ch.4+ch.5+ch.6+ch.7+ch.9	Week 14	At Campus

23 Course Requirements (e.g: students should have a computer, internet connection, webcam,account on a specific software/platform...etc):

Students should have a computer or a smartphone, and should also have internet connection, accounts on e-learning and Microsoft teams.

24 Course Policies:

A- Attendance policies: Students are not allowed to miss more than 15% of the classes during the semester. Failing to meet this requirement will be dealt with according to the university disciplinary rules. Moreover, the student must not be late when the class is begun as they must arrive on time for both campus and online lectures.

B- Absences from exams and submitting assignments on time: University regulations are applied to this course, regarding class attendance; punctuality, exam, makeup exams; absence with permission; penalties for cheating; and policies for assignment and projects. Students should be aware of all those in addition to other rules and regulations.

C- Health and safety procedures: All students must follow social distancing procedures in the classrooms which are issued by the university and committed in their class (campus) room and online room based on their timetable.

D- Honesty policy regarding cheating, plagiarism, misbehavior: Penalties for cheating; and policies for plagiarism and misbehavior will be applied case by case once needed. Students should be aware of all those in addition to other rules and regulations.

25 References:

A- Required book(s), assigned reading and audio-visuals:

International accounting/Timothy Douppnik, Hector Perera. —3rd ed

26 Additional Information

Examples and exercises will be solved during the lectures to give the student the ability to practice international accounting.
Experts will provide 2-5 Hours as lectures or Multiple interactive forums with students.

Name of Course Coordinator: **Dr Ahmad Alshira'h** Signature: **A.A** Date: **1/10/2023**

Head of Curriculum Committee/Department: ----- Signature: -----

Head of Department: **Dr. Omer Mowafi** ----- Signature: -----

Head of Curriculum Committee/Faculty: ----- Signature: -----

Dean: Prof. Raed Masa'deh ----- Signature: -----