

Course Syllabus

1	Course title	Principles of Accounting 102
2	Course number	1602102
3	Credit hours	3 Hours
5	Contact hours (theory, practical)	3 Hours
4	Prerequisites/corequisites	Principles of Accounting 101 (1602101)
5	Program title	Bachelor's degree in accounting
6	Program code	02
7	Awarding institution	University of Jordan
8	School	School of Business
9	Department	Accounting
10	Course level	First Year
11	Year of study and semester (s)	2023-2024 / First Semester
12	Other department (s) involved in teaching the course	N/A
13	Main teaching language	English
14	Delivery method	\boxtimes Face to face learning \square Blended \square Fully online
15	Online platforms(s)	☑ Moodle ☑ Microsoft Teams □Skype □Zoom□Others
16	Issuing/Revision Date	8/10/2023

17 Course Coordinator:

Name: Amneh Hamad	Contact hours: Sunday, Tuesday and
Office number: Email: <u>a.hamad@ju.edu.jo</u>	Phone number: N/A

مركز الاعتماد 18 Other instructors:

Name: Dr Basheer Khamis Office number: -Phone number: -Email: <u>basheer@ju.edu.io</u> Name: Dr Luay Rahamneh Office number: -Phone number: -Email: L.rahamneh@ju.edu.jo Name: Dr Yaser Allozi Office number: -Phone number: -Email: y.allozi@ju.edu.jo Name: Taha Marayeh Office number: -Phone number: -Email: t.almarayeh@ju.edu.jo Name: Dr Ahmad Alsharraah Office number: -Phone number: -Email: a.alshira'h@ju.edu.jo

19 Course Description:

This course covers the theory and practice of measuring and interpreting financial data for a business unit. This course is mainly concerned with the introductory accounting and measurement and valuation of the Assets side of the statement of financial position. Also this course has two other main components; one is the measurement and valuation of the credit side, liabilities and equity of the statement of financial position of a business. Finally, an emphasis is put on the importance of such topics as cash flow, and ratio analysis.

Experienced individuals are called upon to give lectures.



20 Course aims and outcomes: A- Aims:

The overall objectives of this course are to provide the student with an introduction to:

- 1. Successfully record and analyze information for the corporate form of business, including the financial statements, and perform the computation of book value and earnings per share.
- 2. Account for and analyze effects of the issuance of liabilities, and investing, and apply the appropriate accounting concepts, principles, and procedures.
- 3. Calculate and interpret financial statements including the cash flows statement and by using ratios and comparative financial data.

B- Students Learning Outcomes (SLOs):

A- Knowledge and understanding: Student is expected to

A1) Identify the financial terminology in the financial accounting according to International Accounting and Reporting Standards (IFRSs) with respect to receivables, liabilities, plant assets, equity, investments, and cash flows.

A2) demonstrate the understanding for the financial accounting terminology and their Vital role in the in external environment, specifically, during the times of global financial crises.

B- Intellectual Analytical and Cognitive Skills: Student is expected to

B1) Identify the proper accounting treatment for the business financial transactions according to IFRSs with respect to receivables, liabilities, plant assets, equity, investments, and cash flows.

B2) Explain how different accounts are influenced by the accounting treatments for the business transactions followed by demonstrating the presentation and analysis for each topic.

C- Subject Specific Skills: Student is expected to

C1) Be able to analyze the business transactions for receivables, liabilities, plant assets, equity, investments, and cash flows.

C2) Be able to Journalize and post the business transactions and determining the correct balances.

C3) Be able to show the effect of business transactions on the income statement and statement of financial position.

C4) Be able to classify the cash flows into operating, investing, and financing activities and accordingly prepare the statement of cash flows to evaluate firm performance and liquidity.

D- Transferable Skills: Student is expected to

D1) Be able to apply the IFRSs with respect to receivables, liabilities, plant assets, equity, investments, and cash flows in a convenient manner.

D2) Be able to identify, record, and communicate the financial information.



Upon successful completion of this cour	pon successful completion of this course, students will be able to:											
	SLO	SLO	SLO	SLO	SLO	SLO (6)	SLO	SLO	SLO			
Program SLOs	(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)			
Course SLOs												
1	*	*	*	*			*					
2	*				*	*	*					
3	*				*	*	*					
4	*				*	*	*	*				

21. Topic Outline and Schedule:

Week	Lecture	Торіс	Intended Learning Outcome	Learning Methods (Face to Face/Blend ed/ Fully Online)	Platform	Synchronous / Asynchronous Lecturing	Evaluation Methods	Resources
1	1.1	Chapter 8: Accounting for Receivable s Pp.366– 387	Explain the nature of current assets including the measuring and reporting of items such as short-term investmen ts, receivable s and bad debts.	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimme P. D., and Kieso, D. E., <u>Financial</u> <u>Accounting</u> , IFRS edition 3nd, John Wiley & Sons, Inc., 2015.
	1.2	Chapter 8: Accounting for Receivable s	Explain the nature of current assets including the	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimme P. D., and Kieso, D. E. <u>Financial</u> <u>Accounting</u> , IFRS editio



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			of items such as short-term investmen ts, receivable s and bad debts.					2013.
	1.3	Chapter 8: Accounting for Receivable s Pp.366– 387	Explain the nature of current assets including the measuring and reporting of items such as short-term investmen ts, receivable s and bad debts.	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial</u> <u>Accounting</u> , IFRS edition 3nd, John Wiley & Sons, Inc., 2015.
2	2.1	Chapter 8: Accounting for Receivable s Pp.366– 387	Explain the nature of current assets including the measuring and reporting of items such as short-term	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial</u> <u>Accounting</u> , IFRS edition 3nd, John Wiley & Sons, Inc., 2015.



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			investmen ts, receivable s and bad debts.					
	2.2	Chapter 8: Accounting for Receivable s Pp.366– 387	Explain the nature of current assets including the measuring and reporting of items such as short-term investmen ts, receivable s and bad debts.	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial</u> <u>Accounting</u> , IFRS edition 3nd, John Wiley & Sons, Inc., 2015.
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		3.1	Chapter 8: Accounting for Receivable s Pp.366– 387	Explain the nature of current assets including the measuring and reporting of items such as short-term investmen ts, receivable s and bad debts.	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial</u> <u>Accounting</u> , IFRS edition 3nd, John Wiley & Sons, Inc., 2015.
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		3.3	Chapter 8: Accounting for Receivable s	Explain the nature of current assets including the	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial</u> <u>Accounting</u> , IFRS edition



		Pp.366– 387	measuring and reporting of items such as short-term investmen ts, receivable s and bad debts.					3nd, John Wiley & Sons, Inc., 2015.
4	4.1	Chapter 9: Plant Assets, Natural Resources, and Intangible Assets Pp.408– 435	Identify and illustrate issues relating to the acquisition , use, depreciati on, and disposal of long-lived assets.	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial</u> <u>Accounting</u> , IFRS edition 3nd, John Wiley & Sons, Inc., 2015.
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		4.3	Chapter 9: Plant Assets, Natural Resources, and Intangible Assets Pp.408– 435	Identify and illustrate issues relating to the acquisition , use, depreciati on, and disposal of long-lived assets.	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial</u> <u>Accounting</u> , IFRS edition 3nd, John Wiley & Sons, Inc., 2015.
	5	5.1	Chapter 9: Plant Assets, Natural Resources, and Intangible Assets Pp.408– 435	Identify and illustrate issues relating to the acquisition , use, depreciati on, and disposal of long-lived assets.	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial</u> <u>Accounting</u> , IFRS edition 3nd, John Wiley & Sons, Inc., 2015.
		5.2	Chapter 9: Plant Assets, Natural Resources, and Intangible Assets Pp.408– 435	Identify and illustrate issues relating to the acquisition , use, depreciati on, and disposal of long-lived assets.	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial</u> <u>Accounting</u> , IFRS edition 3nd, John Wiley & Sons, Inc., 2015.



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		5.3	Chapter 9: Plant Assets, Natural Resources, and Intangible Assets Pp.408– 435	Identify and illustrate issues relating to the acquisition , use, depreciati on, and disposal of long-lived assets.	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial</u> <u>Accounting</u> , IFRS edition 3nd, John Wiley & Sons, Inc., 2015.
	6	6.1	Chapter 10: Liabilities Pp. 460– 482	Explain the valuation and reporting of current liabilities. Identify and illustrate issues relating to the valuation, issuance, and retirement of Non Current liabilities.	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial</u> <u>Accounting</u> , IFRS edition 3nd, John Wiley & Sons, Inc., 2015.
		6.2	Chapter 10: Liabilities Pp. 460– 482	Explain the valuation and reporting of current liabilities.	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial</u> <u>Accounting</u> , IFRS edition 3nd, John



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	7	7.1	Liabilities	and				Exams	Kieso, D. E.,
			Pp. 460–	reporting				and	<u>Financial</u>
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	8	8.1	Corporatio	Identify					
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			Organizatio	illustrate					
			n, Share	issues					Weygandt,
			Transactio	relating to					J. J., Kimmel
			ns,	sharehold					P. D., and
			Dividends,						Kieso, D. E.,
			and	er's equity					Financial
			Retained	including					<u>Accounting</u> ,
			Earnings	the					IFRS edition
				issuance				Exams	3nd, John
			Pp.518–	of shares,				and	Wiley &
			553	repurchas	Face to			Assignme	Sons, Inc.,
				e of	Face			nts	2015.
				treasury					



·	ACCREDITATION & GUALITY ASSURAN	ICE CENTER							
				shares and dividends.					
		8.2	Chapter 11: Corporatio ns: Organizatio n, Share Transactio ns, Dividends, and Retained Earnings Pp.518– 553	Develop an understan ding of corporate organizati ons and the fundamen tals of recording shares . Identify and illustrate issues relating to sharehold er's equity including the issuance of shares, repurchas e of treasury shares and dividends.	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial</u> <u>Accounting</u> , IFRS edition 3nd, John Wiley & Sons, Inc., 2015.
		8.3	Chapter 11: Corporatio ns: Organizatio n, Share Transactio ns, Dividends, and	Develop an understan ding of corporate organizati ons and the fundamen tals of	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial</u> <u>Accounting</u> , IFRS edition 3nd, John Wiley & Sons, Inc., 2015.



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		Retained Earnings Pp.518– 553	recording shares . Identify and illustrate issues relating to sharehold er's equity including the issuance of shares, repurchas e of treasury shares and dividends.					
9	9.1	Chapter 11: Corporatio ns: Organizatio n, Share Transactio ns, Dividends, and Retained Earnings Pp.518– 553	Develop an understan ding of corporate organizati ons and the fundamen tals of recording shares . Identify and illustrate issues relating to sharehold er's equity including the issuance of shares,	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial</u> <u>Accounting</u> , IFRS edition 3nd, John Wiley & Sons, Inc., 2015.

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			shares and					
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			recording					
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		Organizatio	relating to					
		n, Share	sharehold					Weygandt,
		Transactio	er's equity					J. J., Kimmel
		ns,	including					P. D., and
		Dividends,	the					Kieso, D. E.,
		and	issuance					Financial
		Retained	of shares,					Accounting,
		Earnings	repurchas					IFRS edition
		Pp.518–	e of				Exams	3nd, John
		553	treasury				and	Wiley &
			shares and	Face to			Assignme	Sons, Inc.,
			dividends.	Face			nts	2015.
		Chapter	Develop		Campus	Synchrono		Weygandt,
		-	an			us		J. J., Kimmel
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	9.3	Corporatio	ding of				Exams	Kieso, D. E.,
		ns:	corporate				and	<u>Financial</u>
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		n, Share	ons and	Face			nts	IFRS edition
		Transactio						3nd, John



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		ns, Dividends, and Retained Earnings Pp.518– 553	the fundamen tals of recording shares . Identify and illustrate issues relating to sharehold er's equity including the issuance of shares, repurchas e of treasury shares and dividends.					Wiley & Sons, Inc., 2015.
10	10.1	Chapter 11: Corporatio ns: Organizatio n, Share Transactio ns, Dividends, and Retained Earnings Pp.518– 553	Develop an understan ding of corporate organizati ons and the fundamen tals of recording shares . Identify and illustrate issues relating to sharehold er's equity including	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial</u> <u>Accounting</u> , IFRS edition 3nd, John Wiley & Sons, Inc., 2015.

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				the issuance of shares, repurchas e of treasury shares and dividends. Develop		Campus	Synchrono		
		10.2	Chapter 11: Corporatio ns: Organizatio n, Share Transactio ns, Dividends, and Retained Earnings Pp.518– 553	an understan ding of corporate organizati ons and the fundamen tals of recording shares . Identify and illustrate issues relating to sharehold er's equity including the issuance of shares, repurchas e of treasury shares and dividends.	Face to Face		us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial</u> <u>Accounting</u> , IFRS edition 3nd, John Wiley & Sons, Inc., 2015.
		10.3	Chapter 11: Corporatio ns:	Develop an understan ding of	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial</u>



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			n, Share	organizati					IFRS edition
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			Dividends,	fundamen					2015.
			and	tals of					2013.
			Retained	recording					
			Earnings	shares .					
			Pp.518– 553	Identify and illustrate					
				issues					
				relating to					
				sharehold					
				er's equity					
				including					
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				Be able to		Campus	Synchrono		Weygandt,
				account			us		J. J., Kimmel
				for long-			Lecturing		P. D., and
			Chapter	term					Kieso, D. E.,
			12:	investmen					<u>Financial</u>
		11.1	Investment	ts and					Accounting,
			S	short-term				-	IFRS edition
			Pp.580–	investmen				Exams	3nd, John
	11		598	ts.	-			and	Wiley &
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					Face			nts	2015.
			Chapter	Be able to		Campus	Synchrono		
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		11.5	Investment	for long-			Lecturing	Exams	J. J., Kimmel
		11.2	S	term				and	P. D., and
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			598	ts and	Face			nts	Financial
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				short-term investmen ts.					IFRS edition 3nd, John Wiley & Sons, Inc., 2015.
		11.3	Chapter 12: Investment s Pp.580– 598	Be able to account for long- term investmen ts and short-term investmen ts.	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial</u> <u>Accounting</u> , IFRS edition 3nd, John Wiley & Sons, Inc., 2015.
		12.1	Chapter 12: Investment s Pp.580– 598	Be able to account for long- term investmen ts and short-term investmen ts.	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial</u> <u>Accounting</u> , IFRS edition 3nd, John Wiley & Sons, Inc., 2015.
	12	12.2	Chapter 12: Investment s Pp.580– 598	Be able to account for long- term investmen ts and short-term investmen ts.	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial</u> <u>Accounting</u> , IFRS edition 3nd, John Wiley & Sons, Inc., 2015.
		12.3	Chapter 12: Investment S	Be able to account for long-	Face to Face	Campus	Synchrono us Lecturing	Exams and	Weygandt, J. J., Kimmel P. D., and Kieso, D. E.,



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				ts and					IFRS edition
				short-term					3nd, John
				investmen					Wiley &
				ts.					Sons, Inc.,
									2015.
				Explain		Campus	Synchrono		
				the			us		
				importanc			Lecturing		
				e of					
				operating,					
				investing,					
				and					
				financing					
				activities					
		13.1		reported					Weygandt,
				in the					J. J., Kimmel
				statement					P. D., and
			Chapter	of cash					Kieso, D. E.,
			13: The	flows					Financial
			Statement	when					Accounting,
			of Cash	evaluating					IFRS edition
	13		Flows	firm				Exams	3nd, John
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			643	solvency.	Face			nts	2015.
				Explain		Campus	Synchrono		
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				importanc			Lecturing		
				e of					Weygandt,
				operating,					J. J., Kimmel
				investing,					P. D., and
		10.5	Chapter	and					Kieso, D. E.,
		13.2	13: The						Financial
			Statement	financing					Accounting,
			of Cash	activities					IFRS edition
				reported				Exams	3nd, John
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ļ			Pp.622–	statement	Face to			Assignme	Sons, Inc.,
			643	of cash	Face			nts	2015.
				flows					



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				when evaluating firm performan ce and solvency.					
		13.3	Chapter 13: The Statement of Cash Flows Pp.622– 643	Explain the importanc e of operating, investing, and financing activities reported in the statement of cash flows when evaluating firm performan ce and solvency.	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial</u> <u>Accounting</u> , IFRS edition 3nd, John Wiley & Sons, Inc., 2015.
	14	14.1	Chapter 13: The Statement of Cash Flows Pp.622– 643	Explain the importanc e of operating, investing, and financing activities reported in the statement of cash flows	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial</u> <u>Accounting</u> , IFRS edition 3nd, John Wiley & Sons, Inc., 2015.



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				when evaluating firm performan ce and solvency.					
		14.2	Chapter 13: The Statement of Cash Flows Pp.622– 643	Explain the importanc e of operating, investing, and financing activities reported in the statement of cash flows when evaluating firm performan ce and solvency.	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial</u> <u>Accounting</u> , IFRS edition 3nd, John Wiley & Sons, Inc., 2015.
		14.3	Chapter 13: The Statement of Cash Flows Pp.622– 643	Explain the importanc e of operating, investing, and financing activities reported in the statement of cash flows	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial</u> <u>Accounting</u> , IFRS edition 3nd, John Wiley & Sons, Inc., 2015.

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ce and		
solvency.		

22 Evaluation Methods:

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

Mark	Topic(s)	SLOs	Period (Week)	Platform
30%	Chapters 8,9,10		Week 8	JU exams
15%	Chapters 10, 11		Week 13	JU exams
5%	All Chapters		Week 6,12	JU E- learning
50%	All Chapters (8,9,10,11,12,1 3)		Week 15	JU exams
	30% 15% 5%	30% Chapters 30% 8,9,10 15% Chapters 10, 11 5% All Chapters All Chapters (8,9,10,11,12,1)	Chapters 30% 8,9,10 15% Chapters 10, 11 5% All Chapters All Chapters (8,9,10,11,12,1)	Chapters Week 8 30% 8,9,10 15% Chapters 10, 11 5% All Chapters All Chapters Week 6,12 All Chapters (8,9,10,11,12,1)

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, internet connection, webcam, account on Microsoft teams or skype for business plus JU e-learning account.

مركز الاعتماد 24 Course Policies: وضمان الجودة

A- Attendance policies: All the students should show up on the class time.

B- Absences from exams and submitting assignments on time: 6 absence allowed only (for one hour lecture).

C- Health and safety procedures: Social Distancing, Face mask, Sanad App.

- D- Honesty policy regarding cheating, plagiarism, misbehavior: According to university policies.
- E- Grading policy: According to university policies.

F- Available university services that support achievement in the course: Platforms.

25 References:

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

Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u>, **IFRS** edition 3nd, John Wiley & Sons, Inc., 2015.

B- Recommended books, materials, and media:

26 Additional information:

Concerns or Complaints should be expressed in the first instance to the module lecturer, if no resolution is forthcoming, then the issue should be brought to the attention of module coordinator (for mutable sections) who will take the concerns to the module representative meeting. Thereafter, problems are dealt with by the Department Chair and if still unresolved the Dean and then ultimately the Vice President. For the final Complaints, there will be a committee to review grading the final exam.

• For more details on University regulations please visit: <u>http://www.ju.edu.jo/rules/index.htm</u>

• Experts will provide 2-5 Hours as lectures or Multiple interactive forums with students.

Name of Course Coordinator: Amneh HamadSignature: Amneh Date: 8/10/2023				
Head of Curriculum Committee/Department:	Signature:			
Head of Department:Dr Omar Mowafi	Signature:			
Head of Curriculum Committee/Faculty:	Signature:			
-				
Dean:Prof. Raed Masa'deh	Signature:			