



Course E-Syllabus

1	Course title	Accounting Theory
2	Course number	1602424
3	Credit hours	3
3	Contact hours (theory, practical)	48 Theory
4	Prerequisites/corequisites	1602201
5	Program title	Bachelor of Accounting
6	Program code	1602424 Financial Accounting Theory
7	Awarding institution	The university of Jordan
8	School	Business School
9	Department	Accounting
10	Level of course	Year 2
11	Year of study and semester (s)	2023/2024 First Semester
12	Final Qualification	BA in Accounting
13	Other department (s) involved in teaching the course	
14	Language of Instruction	English
15	Teaching methodology	Face to face
16	Electronic platform(s)	√ Moodle √ Microsoft Teams ⊠ Skype □ Zoom □ Others
17	Date of production/revision	12/10/2023

18 Course Coordinator:

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19 Other instructors:

Name:
Office number:
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Name:
Office number:
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Email:

20 Course Description:

Course description: The primary objective of this coarse is to enable students to gain an in-depth knowledge & understanding of basic concepts, principles & assumptions that underlines the financial reporting process, including various recognition & reporting issues as well as current accounting rules & practices. To enhance student skills on how to deal with emerging & unique accounting problem, key recognition & reporting issues along with other accounting and financial reporting issues and their alternative treatments will be examined on light of the conceptual framework of accounting.

21 Course aims and outcomes:

A- Aims:

After this course the students should be able to

- 1- Underline the use of theory in social sciences, and particularly in accounting
- 2- Identify the accounting conceptual framework, and its effects on accounting principles and standards.
- 3- Clarify the main accounting assumptions and principles and their implications in financial reporting.

B- Intended Learning Outcomes (ILOs):

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

(A). Knowledge and Understanding:

Students are expected to:

- 1- Understand research and theories on the use of accounting information
- 2- Differentiate between financial capital maintenance and physical capital maintenance as the main two primary concepts of capital maintenance to measure business income.
 - 3. Describe the Basic assumptions, principles and concepts and their implications on financial reporting process.
 - 4. Discuss and evaluate current accounting practice and rule.
 - 5. Demonstrate the income statement, statement of financial position and the cash flow statement as of primary importance in the endeavor of the primary purpose of financial reporting. Emphasizing usefulness's and limitations for each statement.
 - 6. Able to explain the link between current accounting rule and the conceptual frame work.

1. Course Intended Learning Outcomes						
		M	lapping to I	PILOs		
CIL	a	b	С	d	Е	
1 Underline the use of theory in social sciences, and particularly in accounting (Knowledge)	X		X			
2 Identify the accounting conceptual framework, and its effects on accounting principles and standards. (Comprehension)	X				X	
3 Clarify the main accounting assumptions and principles and their implications in financial reporting. (Comprehension)			X		X	
4 Understand research and theories on the use of accounting information			X			
5 Differentiate between financial capital maintenance and physical capital maintenance as the main two primary concepts of capital maintenance to measure business income. (Analysis)	X		X			
6Clarify the concept of (1) materiality and its related implication. The concept of (2) earnings management is also identified. (Comprehension)	X			X		
7 Demonstratethe income statement, statement of financial position and the cash flow statement as of primary importance in the endeavor of the primary purpose of financial reporting. Emphasizing usefulnesses and limitations for each statement. (Application)			X			X

Week	Lecture	Topic	Teaching Methods*/platform	Evaluation Methods**	References
		INTRODUCTION:	Synchronous lecturing Microsoft Teems		Schroeder, R. G 2014
		The development	Whereson reems		2011
	1.1	of Accounting		Exams	
		theory. The use of		Quizzes	
		theory		Homeworks	
		The development	Synchronous lecturing		Schroeder, R. G
		of Accounting	Microsoft Teems	Exams	2014
	1.2	theory. The use of		Quizzes	
		theory		Homeworks	
		CONCEPTUAL	Synchronous lecturing		Schroeder, R. G
		FRAMEWORK- The	Microsoft Teems		2014
	1.3	accounting		Exams	
		conceptual		Quizzes	
		framework		Homeworks	
		CONCEPTUAL	Aynchronous lecturing		Schroeder, R. G
		FRAMEWORK- The			2014
	1.4	accounting	E-learning	Exams	
		conceptual		Quizzes	
		framework		Homeworks	
	1.5	Review			
		CONCEPTUAL	Aynchronous lecturing		Schroeder, R. G
		FRAMEWORK- The	E-learning		2014
	2.1	main accounting			
		assumptions and		Exams	
		principles and		Quizzes	
		their implications		Homeworks	
		CONCEPTUAL			Schroeder, R. G
	2.2	FRAMEWORK- The			2014
		main accounting		Exams	
		assumptions and		Quizzes	
		principles and		Homeworks	
		their implications CONCEPTUAL		TIOTHEWOLKS	Schroeder, R. G
		FRAMEWORK-			2014
	2.3	Understand			
		research and			
	2.3	theories on the use		Exams	
		of accounting		Quizzes	
		information		Homeworks	
		CONCEPTUAL			Schroeder, R. G
		FRAMEWORK-			2014
		Understand			
	2.4	research and			
		theories on the use		Exams	
		of accounting		Quizzes	
ļ		information		Homeworks	
	2.5	Review	Synchronous lecturing		
	1 2.3		Microsoft Teems		

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FINANCIAL Synchronous lecturing Kieso, et al., STATEMENT, The Microsoft Teems Example 2018
5.1 STATEMENT THE
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Statement Homeworks

		FINANCIAL STATEMENT- The	Synchronous lecturing Microsoft Teems		Kieso, et al., 2018
	5.2	Income		Exams	
		Statement		Quizzes	
				Homeworks	
		FINANCIAL	Synchronous lecturing		Kieso, et al.,
		STATEMENT- The	Microsoft Teems		2018
	5.3	statement of		Exams	
		financial position		Quizzes	
		FINANCIAL	Aynchronous lecturing	Homeworks	Kieso, et al.,
		STATEMENT- The	Try nom onous rectaring		2018
	5.4	statement of	E-learning	Exams	
		financial position		Quizzes	
		•		Homeworks	
		Review	Aynchronous lecturing	Exams	
	5.5		E-learning	Quizzes	
				Homeworks	
		FINANCIAL			Kieso, et al.,
	6.1	STATEMENT- The		Exams	2018
		statement of Cash		Quizzes	
<u> </u>		flows		Homeworks	Visco et al
		FINANCIAL		Exams	Kieso, et al., 2018
	6.2	STATEMENT- The statement of Cash		Quizzes	2010
		flows		Homeworks	
		EPS Basic	Synchronous lecturing	Exams	Kieso, et al.,
	6.3		Microsoft Teems	Quizzes	2018
				Homeworks	
		EPS Diluted	Synchronous lecturing	Exams	Kieso, et al.,
	6,4		Microsoft Teems	Quizzes	2018
				Homeworks	
		Review	Synchronous lecturing	Exams	
	6.5	Review	Synchronous lecturing Microsoft Teems	Exams Quizzes	
	6.5		Microsoft Teems		
	6.5	Special topics in		Quizzes Homeworks	Kieso, et al.,
	7.1	Special topics in accounting- Long-	Microsoft Teems Aynchronous lecturing	Quizzes Homeworks Exams	Kieso, et al., 2018
		Special topics in accounting- Long-term Constructions-	Microsoft Teems	Quizzes Homeworks	
		Special topics in accounting- Long-term Constructions-% of completion Special topics in	Microsoft Teems Aynchronous lecturing E-learning Aynchronous lecturing	Quizzes Homeworks Exams Quizzes Homeworks	2018 Kieso, et al.,
		Special topics in accounting- Long-term Constructions-% of completion Special topics in accounting- Long-	Microsoft Teems Aynchronous lecturing E-learning	Quizzes Homeworks Exams Quizzes Homeworks Exams	2018
	7.1	Special topics in accounting- Long-term Constructions- % of completion Special topics in accounting- Long-term Constructions-	Microsoft Teems Aynchronous lecturing E-learning Aynchronous lecturing	Quizzes Homeworks Exams Quizzes Homeworks Exams Quizzes	2018 Kieso, et al.,
	7.1	Special topics in accounting- Long-term Constructions-% of completion Special topics in accounting- Long-	Microsoft Teems Aynchronous lecturing E-learning Aynchronous lecturing	Quizzes Homeworks Exams Quizzes Homeworks Exams Quizzes Homeworks	2018 Kieso, et al., 2018
	7.1	Special topics in accounting- Long-term Constructions-% of completion Special topics in accounting- Long-term Constructions-% of completion Special topics in accounting- Long-term Constructions-% of completion	Microsoft Teems Aynchronous lecturing E-learning Aynchronous lecturing E-learning	Quizzes Homeworks Exams Quizzes Homeworks Exams Quizzes Homeworks Exams Exams Exams	2018 Kieso, et al.,
	7.1	Special topics in accounting- Long-term Constructions-% of completion Special topics in accounting- Long-term Constructions-% of completion Special topics in accounting- Long-term Constructions-term Constructions-	Microsoft Teems Aynchronous lecturing E-learning Aynchronous lecturing E-learning	Quizzes Homeworks Exams Quizzes Homeworks Exams Quizzes Homeworks Exams Quizzes Quizzes	2018 Kieso, et al., 2018 Kieso, et al.,
	7.1	Special topics in accounting- Long-term Constructions- % of completion Special topics in accounting- Long-term Constructions- % of completion Special topics in accounting- Long-term Constructions-Cost Recovery	Microsoft Teems Aynchronous lecturing E-learning Aynchronous lecturing E-learning Synchronous lecturing Microsoft Teems	Quizzes Homeworks Exams Quizzes Homeworks Exams Quizzes Homeworks Exams Quizzes Homeworks Exams Quizzes Homeworks	2018 Kieso, et al., 2018 Kieso, et al., 2018
	7.1 7.2 7.3	Special topics in accounting- Long-term Constructions- % of completion Special topics in accounting- Long-term Constructions- % of completion Special topics in accounting- Long-term Constructions-Cost Recovery Special topics in	Microsoft Teems Aynchronous lecturing E-learning Aynchronous lecturing E-learning Synchronous lecturing Microsoft Teems	Quizzes Homeworks Exams	2018 Kieso, et al., 2018 Kieso, et al.,
	7.1	Special topics in accounting- Long-term Constructions- % of completion Special topics in accounting- Long-term Constructions- % of completion Special topics in accounting- Long-term Constructions-Cost Recovery	Microsoft Teems Aynchronous lecturing E-learning Aynchronous lecturing E-learning Synchronous lecturing Microsoft Teems	Quizzes Homeworks Exams Quizzes	2018 Kieso, et al., 2018 Kieso, et al., 2018
	7.1 7.2 7.3	Special topics in accounting- Long-term Constructions- % of completion Special topics in accounting- Long-term Constructions- % of completion Special topics in accounting- Long-term Constructions-Cost Recovery Special topics in accounting-Installment Sales	Microsoft Teems Aynchronous lecturing E-learning Aynchronous lecturing E-learning Synchronous lecturing Microsoft Teems Synchronous lecturing Microsoft Teems	Quizzes Homeworks Exams Quizzes Homeworks	Kieso, et al., 2018 Kieso, et al., 2018 CMA
	7.1 7.2 7.3	Special topics in accounting- Long-term Constructions- % of completion Special topics in accounting- Long-term Constructions- % of completion Special topics in accounting- Long-term Constructions-Cost Recovery Special topics in accounting-	Microsoft Teems Aynchronous lecturing E-learning Aynchronous lecturing E-learning Synchronous lecturing Microsoft Teems	Quizzes Homeworks Exams Quizzes	2018 Kieso, et al., 2018 Kieso, et al., 2018

8.1	Special topics in accounting- LCNRV V.S. LCM	Aynchronous lecturing E-learning	Exams Quizzes Homeworks	Kieso, et al., 2018
8.2	Special topics in accounting- The Restated EPS in case of SCRIP issue- Comparability	Aynchronous lecturing E-learning	Exams Quizzes Homeworks	CMA, IFRS Diploma
8.3	Special topics in accounting- The Restated EPS in case of SCRIP issue- Comparability	Synchronous lecturing Microsoft Teems	Exams Quizzes Homeworks	Kieso, et al., 2018
8.4	Review	Synchronous lecturing Microsoft Teems	Exams Quizzes Homeworks	

- Teaching methods include: Synchronous lecturing/meeting; Asynchronous lecturing/meeting
- Evaluation methods include: Homework, Quiz, Exam, pre-lab quiz...etc

23 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
Midterm	30%	Ch. 1, 2, 3 and 4	Week 6	https://lmsyste m.ju.edu.jo/
Case studies, Hw assignment				https://lmsyste
& Participation	30%	All chapters	All weeks	m.ju.edu.jo/
Final exam	40%	All Chapters	Week 8	https://lmsyste m.ju.edu.jo/

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

computer, internet connection, webcam, account on a specific software/platform

25 Course Policies:

- A- Attendance policies: As mentioned in the university regulations
- B- Absences from exams and submitting assignments on time: As mentioned in the university

regulations

- C- Health and safety procedures: As mentioned in the university regulations
- D- Honesty policy regarding cheating, plagiarism, misbehavior: As mentioned in the university regulations
- E- Grading policy: As mentioned in the university regulations
- F- Available university services that support achievement in the course: As mentioned in the university regulations

26 References:

- 2. Textbook(s)
 - Schroeder, R. G., Clark, M. W., and Cathey, J. M., Financial Accounting Theory and Analysis, eleventh edition, John Wiley, 2014.
 - Weygandt, J. J., Kimmel P. D., and Kieso, D. E., Financial Accounting, IFRS 3rd edition, John Wiley & Sons, Inc., 2016.

27 Additional information:						
Name of Course Coordinator: Prof. Mahmoud Al-khalailehSignature: Date: 13/10/2023						
Head of Department: Dr Omar Mowafi Signature:						
Head of Curriculum Committee/Faculty: Signature:						
Dean: Prof. Raed Masa'deh Signature:						