

Course Syllabus

1. Department Name:	Accounting		
2. Program Name:	Master of Accounting		
3. Program Code			
4. Course Code and Title:	1602729 International Accounting Standards		
5. Course credits:	3		
6. Pre-requisites:	-		
7. Course Instructor/ Coordinator Name, Email and Office hours	Prof. Mohammad Abu Nassar		
	abunaser@ju.edu.jo		
	4-5 Sunday, Tuesday Thursday		
8. Course web-page:			
9. Academic year:	2019/2020		
10. Semester:	First	Second	Summer
11. Textbook(s) (Make sure you have one textbook – resource materials online)			
12. Wiley IFRS 2019: Interpretation and Application of International Financial Reporting Standards			
13. References: (Make sure that the references are available in the Library and online)			
14. Wiley IFRS 2018: Interpretation and Application of International Financial Reporting Standards			
15. Abu Nassar, M. and Juma Humadat, International financial Reporting, 2019, dar Wael, Amman -Jordan			
16. Other resources used (e.g. periodicals, software, eLearning, site visits, etc.): http://www.ifrsbox.com Video			
17. Course description (from the catalog) <i>This course is designed to provide students with accounting standards formulated and issued by accounting standards bodies. Focus will be on familiarizing students with international bodies of accounting and their efforts to formulate, issue, and promote accounting standards to be used in presentation of financial statements. In addition, the course covers in depth the standards formulated and issued by the international accounting standard Board. (IASC).</i> <i>After a successful completion of this course, Students should achieve the following outcomes:</i>			

- To introduce students to some of the main concepts of IFRS and provide them with the foundational knowledge about the IFRS
- To develop among students the basic understanding of the financial reporting and equip students with the knowledge they may use later
- To expose students the various practical issues of financial reporting

18. Course Intended Learning Outcomes: (All CILOs must start with an action verb, please use ANNEX I for getting a better understanding of the Action Verbs and Blooms Taxonomy. The mapping of the CILOs with relevance to the PILOs of the program.)

CILOs (Preferred not to exceed 12 CILOs)	Mapping to PILOs										
	a	b	c	d	e	f	g	h	i	J	k
1.											
2.											
3.											
4.											
5.											
6.											
7.											
8.											
9.											
10.											
11.											
12.											

19. Course evaluation: (Formative and summative assessment methods are expected)

Assessment Type	Details/ Explanation of Assessment in relation to CILOs	Number	Weight	Date(s)
Quizzes			%	
Midterms			30 %	
Assignments			5 %	
Projects/Case Studies			15%	
Final			50%	
Total			100%	

20. Description of Topics Covered (The description should be from the textbook used)

Topic Title (e.g. chapter title)	Description

IAS2	— Inventories
IAS8	— Accounting Policies, Changes in Accounting Estimates and Errors
IAS 12	— Income Taxes
IAS 16	— Property, Plant and Equipment
IAS 20	— Accounting for Government Grants and Disclosure of Government Assistance
IAS 34	— Interim Financial Reporting
IAS 36	— Impairment of Assets
IFRS 5	— Non-current Assets Held for Sale and Discontinued Operations
IFRS 15	— Revenue from Contracts with Customers
IFRS 16	— Leases

21. Course Weekly Breakdown:					
Week	Date	Topics covered	CILOs	Teaching Method	Assessment
1		The regulatory framework		<i>Lecturing</i>	<i>Exams and participation</i>
2		The IASB conceptual framework		<i>Lecturing</i>	<i>Exams and participation</i>
3		Presentation of financial statements		<i>Lecturing</i>	<i>Exams and participation</i>
4		Accounting policies, accounting, estimates and errors		<i>Lecturing</i>	<i>Exams and participation</i>
5		Property, plant and equipment		<i>Lecturing</i>	<i>Exams and participation</i>
6		Intangible assets		<i>Lecturing</i>	<i>Exams and participation</i>
7		Impairment of assets		<i>Lecturing</i>	<i>Exams and participation</i>
8		Non-current assets held for sale and discontinued operations		<i>Lecturing</i>	<i>Exams and participation</i>
9		Leases		<i>Lecturing</i>	<i>Exams and participation</i>
10		Inventories		<i>Lecturing</i>	<i>Exams and participation</i>
11		Provision and events after the reporting period		<i>Lecturing</i>	<i>Exams and participation</i>
12		Revenue		<i>Lecturing</i>	<i>Exams and participation</i>
13		Taxation in financial statements		<i>Lecturing</i>	<i>Exams and participation</i>
14		Groups of companies		<i>Lecturing</i>	<i>Exams and participation</i>

15		Related parties and changes in foreign exchange rates		<i>Lecturing</i>	<i>Exams and participation</i>
16		Final Examination Week		<i>Lecturing</i>	<i>Exams and participation</i>

22. Others:	
	<i>Description</i>
<i>Attendance policies:</i>	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.
<i>Absences from exams and handing in assignments on time:</i>	
<i>Health and safety procedures:</i>	
<i>Honesty policy regarding cheating, plagiarism, misbehavior:</i>	

Course Coordinator:	Prof. Mohammad Abu Nassar	Add your Signature
Head of Department:	Dr Hamzah Al-Mawali	Add your Signature
Head of curriculum committee/ School Level:	Type the Name	Add your Signature
Dean:	Prof. . Fayze hadad	Add your Signature
Approved by the Program Coordinator/ Head of the Department on:	Type the date: DAY/MONTH/YEAR	

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<input type="checkbox"/> Assistant dean for Development and Quality Assurance
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