

## Course E-Syllabus

1	<b>Course title</b>	Special Topics in Accounting
2	<b>Course number</b>	1602728
3	<b>Credit hours</b>	3 Credit Hours
	<b>Contact hours (theory, practical)</b>	48 Credit Hours (theory)
4	<b>Prerequisites/corequisites</b>	----
5	<b>Program title</b>	(MBA) Accounting
6	<b>Program code</b>	
7	<b>Awarding institution</b>	The university of Jordan
8	<b>School</b>	School of Business
9	<b>Department</b>	Department of Accounting
10	<b>Level of course</b>	Master Level
11	<b>Year of study and semester (s)</b>	2021/2022 Fall Semester
12	<b>Final Qualification</b>	MBA/Accounting
13	<b>Other department (s) involved in teaching the course</b>	
14	<b>Language of Instruction</b>	English
15	<b>Teaching methodology</b>	<b>Face to Face</b>
16	<b>Electronic platform(s)</b>	<b>Moodle</b> <b>Microsoft Teams</b> <input type="checkbox"/> Skype <input type="checkbox"/> Zoom <input type="checkbox"/> Others.....
17	<b>Date of production/revision</b>	

### 18 Course Coordinator:

Name: *Dr. Mansour Ibrahim Saaydah*  
Office number: --  
Phone number: +962777712177  
Email: msaaydah@ju.edu.jo

### 19 Other instructors:

Name:  
Office number:  
Phone number:  
Email:

Name:  
Office number:  
Phone number:  
Email:

## 20 Course Description:

This is an advanced course which offers students opportunities to learn how to use critical thinking to solve problems in many of areas related to the current accounting practices such as; The application of International Financial Reporting Standards (IFRS) ,Sustainability accounting, Corporate governance, Fair value, measurement ,Intangible assets, The causes and consequences of the global financial crises and The role of research in enhancing the economic and social role of the accounting profession. Students should write research articles in above accounting issues.

## 21 Course aims and outcomes:

The purpose of this course is to provide students with both knowledge and skills which enable them to understand how accountants can deal with problems they face in practice. It also enhances the students' research capabilities in how to discuss, analyze and critically evaluate many of the financial and accounting issues, they are likely to encounter upon entering the

accounting profession.

### A-Aims

Upon successful completion of this course, the learner should be able to:

1. **Describe** the main concepts related to contemporary accounting issues
2. **Use** critical thinking in analyzing and solving problems related to applying current accounting issues in the real practice
3. **Write** researches in areas related to many topics of the contemporary financial and accounting issues.
4. **Understand** the conceptual framework of accounting reporting and disclosure.
5. **Apply** critical thinking in problem solving. Students should write research articles in above accounting issues.

### B- Students Learning Outcomes (SLOs):

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

CLO/ PLO	CLO 1	CLO 2	CLO 3	CLO 4	CLO 5
1-Evaluate and develop the ability to transfer the business administrative knowledge into practical sceneries.	•				

<b>2-Apply</b> advanced and effective oral and writing communication skills, using technologies, to communicate effectively with academic and professional peers					
<b>3-Develop</b> advanced problem solving and critical thinking skills by identifying a business complicated problem, generating and comparing alternative of accounting, finance and management methods to develop original solutions.		•			
<b>4-Assess</b> business administrative contemporary issues to reflect ethical commitment and social responsibility to individuals, organizations, community and society.				•	
<b>5-Exhibit</b> the leadership capacity and teamwork skills in complex accounting environment for business decision making.					
<b>6-Adapt</b> autonomy, accountability and continuous self-development in analyzing and performing a major administrative task at their work places.					
<b>7-Evaluate</b> the current status of research and practices in accounting field and discuss potential ways to contribute to the field.					
<b>8-Write</b> an original thesis and research to a professional standard that expand the knowledge in accounting discipline and other related fields. (Thesis Track)				•	
<b>9-Discuss</b> appropriate sources of information and choose suitable analytical methods to integrate knowledge from accounting and different related fields, by implementing cognitive skills to think critically.		•			
<b>10-Write</b> a research proposal to a professional standard that contribute to the knowledge in accounting discipline and other related fields.				•	

## 22. Topic Outline and Schedule:

Week	Lecture	Topic	Intended learning outcome	Learning method	Platform	Synchronous/Asynchronous	Evaluation Method	Resources
1	1.1	Unit 1: The Conceptual Framework of Accounting.	Understand the development of accounting conceptual framework	Face to face	Class room	Synchronous Lecturing using Microsoft teams	Exams and assignments	Rankin et al. , Contemporary issues in accounting, 1st ed. John Wiley & Sons 2012, Ch. 2
2	1.1	Unit 2: Accounting measurement	Evaluate the different measurement method in accounting	Face to face	Class room	Synchronous Lecturing using Microsoft teams	Exams and assignments	Rankin et al. , Contemporary issues in accounting, 1st ed. John Wiley & Sons 2012, Ch. 4
3	1.1	Unit 2: Accounting measurement	Evaluate the different measurement	Face to face	Class room	Synchronous Lecturing using	Exams and	Rankin et al. , Contemporary issues in

			t method in accounting			Microsoft teams	assignments	accounting, 1st ed. John Wiley & Sons 2012, Ch. 4
4	1.1	Unit 3: Theories in accounting	Comprehend and evaluate the different accounting theories	Face to face	Class room	Synchronous Lecturing using Microsoft teams	Exams and assignments	Rankin et al. , Contemporary issues in accounting, 1st ed. John Wiley & Sons 2012, Ch. 5
5	1.1	Unit 3: Theories in accounting	Comprehend and evaluate the different accounting theories	Face to face	Class room	Synchronous Lecturing using Microsoft teams	Exams and assignments	Rankin et al. , Contemporary issues in accounting, 1st ed. John Wiley & Sons 2012, Ch. 5
6	1.1	Unit 4: Products of The Financial Reporting Process	Understand the conceptual framework for accounting reporting and disclosure	Face to face	Class room	Synchronous Lecturing using Microsoft teams	Exams and assignments	Rankin et al. , Contemporary issues in accounting, 1st ed. John Wiley & Sons 2012, Ch. 6
7	1.1	Unit 5: Corporate governance	Comprehend the basic CG rules and requirements in practice	Face to face	Class room	Synchronous Lecturing using Microsoft teams	Exams and assignments	Rankin et al. , Contemporary issues in accounting, 1st ed. John Wiley & Sons 2012, Ch. 7
8	1.1	Unit 5: Corporate governance	Comprehend the basic CG rules and requirements in practice	Face to face	Class room	Synchronous Lecturing using Microsoft teams	Exams and assignments	Rankin et al. , Contemporary issues in accounting, 1st ed. John Wiley & Sons 2012, Ch. 7
9	1.1	Unit 6: Earnings management	Describe the different EM approaches and use critical thinking in recognizing it	Face to face	Class room	Synchronous Lecturing using Microsoft teams	Exams and assignments	Rankin et al. , Contemporary issues in accounting, 1st ed., John Wiley & Sons 2012, Ch. 9
10	1.1	Unit 6: Earnings management	Describe the different EM approaches and use critical thinking in	Face to face	Class room	Synchronous Lecturing using Microsoft teams	Exams and assignments	Rankin et al. , Contemporary issues in accounting, 1st ed. John Wiley

			recognizing it					& Sons 2012, Ch. 9
11	1.1	Unit 7: Sustainability and environmental accounting	Understand sustainability concept and evaluate current environmental accounting	Face to face	Class room	Synchronous Lecturing using Microsoft teams	Exams and assignments	Rankin et al. , Contemporary issues in accounting, 1st ed., John Wiley & Sons 2012, Ch. 11
12	1.1	Unit 7: Sustainability and environmental accounting	Understand sustainability concept and evaluate current environmental accounting	Face to face	Class room	Synchronous Lecturing using Microsoft teams	Exams and assignments	Rankin et al. , Contemporary issues in accounting, 1st ed. John Wiley & Sons 2012, Ch. 11
13	1.1	Unit 8: Capital market research and accounting	Describe capital market research approaches and write a proposal in one of them	Face to face	Class room	Synchronous Lecturing using Microsoft teams	Exams and assignments	Rankin et al. , Contemporary issues in accounting, 1st ed. John Wiley & Sons 2012, Ch. 8
14	1.1	Unit 8: Capital market research and accounting	Describe capital market research approaches and write a proposal in one of them	Face to face	Class room	Synchronous Lecturing using Microsoft teams	Exams and assignments	Rankin et al. , Contemporary issues in accounting, 1st ed. John Wiley & Sons 2012, Ch. 8
15	1.1	Unit 9: Corporate failure	Apply critical thinking in understanding causes for corporate failure and method of rehabilitation	Face to face	Class room	Synchronous Lecturing using Microsoft teams	Exams and assignments	Rankin et al. , Contemporary issues in accounting, 1st ed. John Wiley & Sons 2012, Ch. 13

- Teaching methods include: Synchronous lecturing/meeting; Asynchronous lecturing/meeting
- Evaluation methods include: Assignments, Exams, participation and Presentation

### 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
Assignments Project and Presentation	30%	All Units	All weeks	JUexam, E learning
Mid- term Exam	30%	Units (1,2,3,4,5)	7 <sup>th</sup> week	
Final Exam	40%	All Units	5 <sup>th</sup> week	

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

Personal Computer, account on a specific software/platform... Teams

**25 Course Policies:**

- A- Attendance policies: Students should show up on each class time.
- B- Absences from exams and submitting assignments on time: 2 absences are allowed only for three-hour lecture classes.
- C- Health and safety procedures: Face mask, social distancing and Sanad application are required.
- 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 and computing and internet capabilities.

**26 References:**

Text Book: Contemporary Issues in Accounting. Rankin et al. 1st edition, John Wiley & Sons 2012. ISBN 978073030026-7(pbk)

Reference(s):

1. Rankin, Stanton, Mc Gowan, Ferlanto, and Tilling . (2012), Contemporary Issues in Accounting 1st ed. John Wiley & Sons. Australia LTD
2. Deegan, C and Unerman .J (2011) Financial Accounting Theory 2nd ed. McGraw – Hill Education

**Name of Course Coordinator:** Dr. Mansour Saaydah **Signature:** Mansour **Date:** Oct. 18, 2021

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

Head of Department: Dr. Hala Zaidan ----- Signature: -----

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

Dean: ----- Signature: -----