

## Course Syllabus

1	<b>Course title</b>	Intermediate accounting (1)	
2	<b>Course number</b>	1602201	
3	<b>Credit hours</b>	3	3
	<b>Contact hours (theory, practical)</b>	48 Theory	
4	<b>Prerequisites/corequisites</b>	1602102	
5	<b>Program title</b>	BA in Accounting	
6	<b>Program code</b>	-	
7	<b>Awarding institution</b>	The University of Jordan	
8	<b>School</b>	Business School	
9	<b>Department</b>	Accounting	
10	<b>Course level</b>	Year 2	
11	<b>Year of study and semester (s)</b>	2023/2024 First Semester	
12	<b>Other department (s) involved in teaching the course</b>	BA	
13	<b>Main teaching language</b>		
14	<b>Delivery method</b>	<input checked="" type="checkbox"/> Face-to-face learning <input type="checkbox"/> Blended <input type="checkbox"/> Fully online	
15	<b>Online platforms(s)</b>	<input checked="" type="checkbox"/> Moodle <input checked="" type="checkbox"/> Microsoft Teams <input type="checkbox"/> Skype <input type="checkbox"/> Zoom <input type="checkbox"/> Others.....	
16	<b>Issuing/Revision Date</b>	05/10/2023	

### 17 Course Coordinator:

Name: Dr. Batool Abdeldayem

Contact Hours: Sun., and Tue., (9:30-10:00). Mon., and Wed. (10:00-10:30)

Office number:

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### **19 Course Description:**

This course is the first of two intermediate financial accounting courses which provide a comprehensive study of financial accounting theory and financial accounting reporting. The course will concentrate on the foundations of financial accounting and include an in-depth study of accounting principles. Emphasis will be on a deeper understanding of financial statements, inventories and receivables.

### **20 Course aims and outcomes:**

#### A- Aims:

After this course the students should be able to

- 1- Identify the accounting conceptual framework, and its effects on accounting principles and standards.
- 2- Differentiate the cash basis of accounting from the accrual basis of accounting. Identify adjusting entries that may be reversed.
- 3- Prepare an income statement. And understand its uses and limitations.

#### 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 the reporting of accounting changes and errors.
- 2- Prepare the changes in equity statements.
- 3- Prepare financial position statement, and understand its uses and limitations.
- 4- Prepare a basic statement of cash flows, and describe the major disclosure techniques for financial statements.
- 5- Define receivables and identify the different types of receivables.
- 6- Explain accounting issues related to recognition, valuation and disposal of accounts and notes receivable.
- 7- Distinguish between perpetual and periodic inventory systems.
- 8- Describe the FIFO and Weighted Average cost flow assumption.
- 9- Describe and apply the lower-of-cost-or-NRV rule for inventories

SLOs SLOs of the course	SLO (1)	SLO (5)	SLO (6)	SLO (7)
1 Identify the accounting conceptual framework, and its effects on accounting principles and standards.	*			
2 Differentiate the cash basis of accounting from the accrual basis of accounting. Identify adjusting	*			*

entries that may be reversed				
3 Prepare an income statement, a statement of financial position, and the statement of cash flows	*	*	*	*
4 Define receivables and identify the different types of receivables and explain accounting issues related to recognition, valuation and disposal of accounts and notes receivable			*	*
5 Distinguish between perpetual and periodic inventory systems			*	*
6 Describe and apply the lower-of-cost-or-NRV rule for inventories	*			*

## 21. Topic Outline:

<b>Chapter 3</b>	The Accounting Information System
<b>Chapter 7</b>	Cash and Receivables
<b>Chapter 8</b>	Valuation of Inventories: A Cost-Basis Approach
<b>Chapter 9</b>	Inventories: Additional Valuation Issues
<b>Chapter 4</b>	Income Statement and Related Information
<b>Chapter 5</b>	the Financial position and Cash flow statement
<b>Chapter 6</b>	Time Value of Money
<b>Chapter 2</b>	CONCEPTUAL FRAMEWORK- Understand research and theories on the use of accounting information

## 22 Evaluation Methods:

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

Evaluation Activity	Mark	Topic(s)	SLOs	Period (Week)	Platform
First Exam	30%	Ch. 3, 7, and 8			
Second Exam	15%	Ch. 8,9			
Participation	5%	All chapters			
Final exam	50%	All Chapters			

## 23 Course Requirements

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

## 24 Course Policies:

A- Attendance policies:

B- Absences from exams and submitting assignments on time:

C- Health and safety procedures:

D- Honesty policy regarding cheating, plagiarism, misbehavior:

E- Grading policy:

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

## 25 References:

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



B- Recommended books, materials, and media:

Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, Intermediate Accounting, 3rd Edition, IFRS Edition

## 26 Additional information:

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

Name of Course Coordinator: Dr. Batool Abdeldayem	Signature: -----	Date: -5/10/2023-
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: -----	---