



## Form: Course Syllabus

<b>Form Number</b>	EXC-01-02-02A
<b>Issue Number and Date</b>	2/3/24/2022/2963 05/12/2022
<b>Number and Date of Revision or Modification</b>	2023/10/15
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<b>Number of Pages</b>	06

<b>1. Course Title</b>	International Accounting
<b>2. Course Number</b>	1602423
<b>3. Credit Hours (Theory, Practical)</b>	3
<b>3. Contact Hours (Theory, Practical)</b>	13 weeks (three hours per week) = 39 hours
<b>4. Prerequisites/ Corequisites</b>	1602201
<b>5. Program Title</b>	Bachelor degree in accounting
<b>6. Program Code</b>	02
<b>7. School/ Center</b>	Business school
<b>8. Department</b>	Accounting
<b>9. Course Level</b>	4th year
<b>10. Year of Study and Semester (s)</b>	2025/2026 first
<b>11. Program Degree</b>	Bachelor of Accounting
<b>12. Other Department(s) Involved in Teaching the Course</b>	N/A
<b>13. Learning Language</b>	English
<b>14. Learning Types</b>	<input type="checkbox"/> Face to face learning <input checked="" type="checkbox"/> Blended <input type="checkbox"/> Fully online
<b>15. Online Platforms(s)</b>	<input type="checkbox"/> Moodle <input type="checkbox"/> Microsoft Teams
<b>16. Issuing Date</b>	23/2/2025
<b>17. Revision Date</b>	23/2/2025

### 18. Course Coordinator:

Name: Dr Ahmad Alshira'h	Contact hours: 1-11.30 Monday -Wednesday
Office number: school of business/ Block 2/ floor 2	Phone number:
Email: <a href="mailto:a.alshirah@ju.edu.jo">a.alshirah@ju.edu.jo</a>	



### 19. Other Instructors:

Name:

Office number:

Phone number:

Email:

Contact hours:

Name:

Office number:

Phone number:

Email:

Contact hours:

### 20. Course Description:

This course covers the reasons for the differences in accounting worldwide, gives a set of differences in accounting among countries, and discusses the international classifications used in financial reporting. It also covers the international harmonization and standardization applied by IASB and EU respectively as well as the conceptual framework of international accounting standards.

### 21. Program Intended Learning Outcomes: (To be used in designing the matrix linking the intended learning outcomes of the course with the intended learning outcomes of the program)

PLO's	*National Qualifications Framework Descriptors*		
	Competency (C)	Skills (B)	Knowledge (A)
1. Evaluate	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Work	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. Identify	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Utilize	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Apply	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6. Utilize Critical	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Adhere	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
8. Adapt	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



9. Develop



\* Choose only one descriptor for each learning outcome of the program, whether knowledge, skill, or competency.

**22. Course Intended Learning Outcomes:** (Upon completion of the course, the student will be able to achieve the following intended learning outcomes)

Course ILOs #	The learning levels to be achieved						Competencies
	Remember	Understand	Apply	Analyse	Evaluate	Create	
1. Introduction to international accounting	*	*					
2. Causes and examples of international accounting differences		*	*				
3. International classification of financial reporting and international accounting harmonization	*	*					
4. The context of financial reporting by listed companies		*		*			
5. The requirements of IFRSs and different versions of IFRSs practice	*			*			
6. Financial reporting in the United States and key financial reporting topics	*			*			



7. Political lobbying on accounting standards- GAAP and IFRSs- and international experience		*			*		
8. Apply the basic principles of foreign currencies transactions	*	*		*			

**23. The matrix linking the intended learning outcomes of the course -CLO's with the intended learning outcomes of the program -PLOs:**

PLO's * / CLO's	1	2	3	4	5	6	7	8	Descriptors**			
									A	B	C	
1	*						*					
2				*		*						
3	*		*									
4						*						
5			*				*					
6				*								
7	*			*				*				
8		*										
9	*			*			*					

\*Linking each course learning outcome (CLO) to only one program outcome (PLO) as specified in the course matrix.

\*\*Descriptors are determined according to the program learning outcome (PLO) that was chosen and according to what was specified in the program learning outcomes matrix in clause (21).

**24. Topic Outline and Schedule:**



Week	Lecture	Topic	ILO/s Linked to the Topic	Learning Types (Face to Face/ Blended/ Fully Online)	Platform Used	Synchronous / Asynchronous Lecturing	Evaluation Methods	Learning Resources
1	1.1	Chapter 1 <b>Introduction</b>	ILOs1	Blended	Campus	Synchronous lecturing / Blended	- Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/ Doupnik, Hector Perera.
	1.2	Introduction		Blended		Synchronous lecturing / Blended	- Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/ Hector Perera. —3rd ed
	1.3	Introduction		Blended		Synchronous lecturing / Blended	- Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/ Doupnik, Hector Perera.
2	2.1	Introduction		Blended		Synchronous lecturing / Blended	- Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/ Doupnik, Hector Perera.
	2.2	Introduction		Blended		Synchronous lecturing / Blended	- Mid-Term Exam 30%	International accounting/ Doupnik, Hector Perera.



						-Quiz + Home works 30%  -Final Exam 40%	
	2.3	Introduction	Blended		Synchronous lecturing / Blended	- Mid-Term Exam 30%  -Quiz + Home works 30%  -Final Exam 40%	International accounting/ Doupnik, Hector Perera.
3	3.1	Worldwide Accounting	ILOs2	Blended	Synchronous lecturing / Blended	- Mid-Term Exam 30%  -Quiz + Home works 30%  -Final Exam 40%	International accounting/ Doupnik, Hector Perera.
	3.2	Worldwide Accounting		Blended	Synchronous lecturing / Blended	- Mid-Term Exam 30%  -Quiz + Home works 30%  -Final Exam 40%	International accounting/ Doupnik, Hector Perera.
	3.3	Worldwide Accounting		Blended	Synchronous lecturing / Blended	- Mid-Term Exam 30%  -Quiz + Home works 30%  -Final Exam 40%	International accounting/ Doupnik, Hector Perera.
4	4.1	Worldwide Accounting		Blended	Synchronous lecturing / Blended	- Mid-Term Exam 30%  -Quiz + Home works 30%  -Final Exam 40%	International accounting/ Doupnik, Hector Perera.



	4.2	Worldwide Accounting		Blended		Synchronous lecturing / Blended	<ul style="list-style-type: none"> <li>- Mid-Term Exam 30%</li> <li>-Quiz + Home works 30%</li> <li>-Final Exam 40%</li> </ul>	International accounting/ Doupnik, Hector Perera.
	4.3	Worldwide Accounting		Blended		Synchronous lecturing / Blended	<ul style="list-style-type: none"> <li>- Mid-Term Exam 30%</li> <li>-Quiz + Home works 30%</li> <li>-Final Exam 40%</li> </ul>	International accounting/ Doupnik, Hector Perera.
5	5.1	Chapter 3 International convergence of reporting	ILO 3	Blended		Synchronous lecturing / Blended	<ul style="list-style-type: none"> <li>- Mid-Term Exam 30%</li> <li>-Quiz + Home works 30%</li> <li>-Final Exam 40%</li> </ul>	International accounting/ Doupnik, Hector Perera.
	5.2	International convergence of reporting		Blended		Synchronous lecturing / Blended	<ul style="list-style-type: none"> <li>- Mid-Term Exam 30%</li> <li>-Quiz + Home works 30%</li> <li>-Final Exam 40%</li> </ul>	International accounting/ Doupnik, Hector Perera.
	5.3	International convergence of reporting		Blended		Synchronous lecturing / Blended	<ul style="list-style-type: none"> <li>- Mid-Term Exam 30%</li> <li>-Quiz + Home works 30%</li> <li>-Final Exam 40%</li> </ul>	International accounting/ Doupnik, Hector Perera.
6	6.1	International convergence of reporting		Blended		Synchronous lecturing / Blended	<ul style="list-style-type: none"> <li>- Mid-Term Exam 30%</li> <li>-Quiz + Home works 30%</li> </ul>	International accounting/ Doupnik, Hector Perera.



							-Final Exam 40%	
	6.2	International convergence of reporting		Blended		Synchronous lecturing / Blended	- Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/ Doupnik, Hector Perera.
	6.3	<b>Mid-term Exam</b>					- Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/ Doupnik, Hector Perera.
	7.1	Chapter 4 IFRS Part 1	(ILO4,5)	Blended		Synchronous lecturing / Blended	- Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/ Doupnik, Hector Perera.
7	7.2	IFRS part 1		Blended		Synchronous lecturing / Blended	- Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/ Doupnik, Hector Perera.
	7.3	IFRS part 1		Blended		Synchronous lecturing / Blended	- Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/ Doupnik, Hector Perera.
8	8.1	IFRS part 1		Blended		Synchronous lecturing / Blended	- Mid-Term Exam 30%	International accounting/ Doupnik, Hector Perera.



							-Quiz + Home works 30%  -Final Exam 40%	
	8.2	IFRS part 1		Blended		Synchronous lecturing / Blended	- Mid-Term Exam 30%  -Quiz + Home works 30%  -Final Exam 40%	International accounting/ Doupnik, Hector Perera.
	8.3	IFRS part 1		Blended		Synchronous lecturing / Blended	- Mid-Term Exam 30%  -Quiz + Home works 30%  -Final Exam 40%	International accounting/ Doupnik, Hector Perera.
	9.1			Blended		Synchronous lecturing / Blended	- Mid-Term Exam 30%  -Quiz + Home works 30%  -Final Exam 40%	International accounting/ Doupnik, Hector Perera.
9	9.2	IFRS part 2		Blended		Synchronous lecturing / Blended	- Mid-Term Exam 30%  -Quiz + Home works 30%  -Final Exam 40%	International accounting/ Doupnik, Hector Perera.
	9.3	IFRS part 2		Blended		Synchronous lecturing / Blended	- Mid-Term Exam 30%  -Quiz + Home works 30%  -Final Exam 40%	International accounting/ Doupnik, Hector Perera.



10	10.1	Chapter 6 Comparative Acc.	ILOs6	Blended		Synchronous lecturing / Blended	- Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/ Doupnik, Hector Perera.
	10.2	Comparative Acc.		Blended		Synchronous lecturing / Blended	- Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/ Doupnik, Hector Perera.
	10.3	Comparative Acc.		Blended		Synchronous lecturing / Blended	- Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/ Doupnik, Hector Perera.
11	11.1	Comparative Acc.		Blended		Synchronous lecturing / Blended	- Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/ Doupnik, Hector Perera.
	11.2	Comparative Acc.		Blended		Synchronous lecturing / Blended	- Mid-Term Exam 30% -Quiz + Home works 30% -Final Exam 40%	International accounting/ Doupnik, Hector Perera.
	11.3	Comparative Acc.		Blended		Synchronous lecturing / Blended	- Mid-Term Exam 30% -Quiz + Home works 30%	International accounting/ Doupnik, Hector Perera.



						-Final Exam 40%	
12	12.1	Chapter 7 Foreign Currency Transactions and Hedging.	(IsLO7)	Blended		Synchronous lecturing / Blended - Mid-Term Exam 30% - Quiz + Home works 30% - Final Exam 40%	International accounting/ Doupnik, Hector Perera.
	12.2	Foreign Currency Transactions and Hedging		Blended		Synchronous lecturing / Blended - Mid-Term Exam 30% - Quiz + Home works 30% - Final Exam 40%	International accounting/ Doupnik, Hector Perera.
	12.3	Foreign Currency Transactions and Hedging		Blended		Synchronous lecturing / Blended - Mid-Term Exam 30% - Quiz + Home works 30% - Final Exam 40%	International accounting/ Doupnik, Hector Perera.
13	13.1	Chapter 9 Financial Accounting	SLO8	Blended		Synchronous lecturing / Blended - Mid-Term Exam 30% - Quiz + Home works 30% - Final Exam 40%	International accounting/ Doupnik, Hector Perera.
	13.2	Financial Accounting		Blended		Synchronous lecturing / Blended - Mid-Term Exam 30% - Quiz + Home works 30% - Final Exam 40%	International accounting/ Doupnik, Hector Perera.
	13.3	Financial Accounting		Blended		Synchronous lecturing / Blended - Mid-Term Exam 30%	International accounting/ Doupnik, Hector Perera.



						-Quiz + Home works 30%  -Final Exam 40%	
14	14.1	Reviewing and solving questions		Blended	Synchronous lecturing / Blended	- Mid-Term Exam 30%  -Quiz + Home works 30%  -Final Exam 40%	International accounting/ Doupnik, Hector Perera.
	14.2	Reviewing and solving questions		Blended	Synchronous lecturing / Blended	- Mid-Term Exam 30%  -Quiz + Home works 30%  -Final Exam 40%	International accounting/ Doupnik, Hector Perera.
	14.3	Reviewing and solving questions		Blended	Synchronous lecturing / Blended	- Mid-Term Exam 30%  -Quiz + Home works 30%  -Final Exam 40%	International accounting/Timothy Doupnik, Hector Perera 3rd ed
15	15.1	Final Exam		Blended	Synchronous lecturing / Blended	- Mid-Term Exam 30%  -Quiz + Home works 30%  -Final Exam 40%	International accounting/Timothy Doupnik, Hector Perera 3rd ed



## 25. Evaluation Methods:

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

Evaluation Activity	*Mark wt.	CLO's					
		1	2	3	4	5	6
First Exam	30%						
Second Exam –If any	15%						
Final Exam	40%						
**Class work	15%						
Projects/reports							
Research working papers							
Field visits							
Practical and clinical							
Performance Completion file							
Presentation/exhibition							
Any other approved works							
Total 100%	100%						

\* According to the instructions for granting a Bachelor's degree.

\*\*According to the principles of organizing semester work, tests, examinations, and grades for the bachelor's degree.

### Mid-term exam specifications table\*

No. of questions/ cognitive level						No. of questions per CLO	Total exam mark	Total no. of questions	CLO/ Weight	CLO no.
Create %10	Evaluate %10	analyse %10	Apply %20	Understand %20	Remember %30					
1	1	1	4	2	1	10	100	100	10%	1

### Final exam specifications table



No. of questions/ cognitive level						No. of questions per CLO	Total exam mark	Total no. of questions	CLO Weight	CLO no.
Create %10	Evaluate %10	analyse %10	Apply %20	Understand %20	Remember %30					
										1
										2
										3
										4
										5

## 26. Course Requirements:

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

## 27. 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:

## 28. References:

- A- Required book(s), assigned reading and audio-visuals:
- International accounting/Timothy Doupnik, Hector Perera. —3rd ed.



B- Recommended books, materials, and media:

**29. Additional information:**

Examples and exercises will be solved during the lectures to give the student the ability to practice international accounting.

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

Name of the Instructor or the Course Coordinator:

**Dr. Ahmad Farhan Alshirah**

Signature:

*ahmad.....*

Date:

23/2/2025

Name of the Head of Quality Assurance Committee/ Department

Signature:

Date:

.....**Dr. Omer Mowafi**.....

.....

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Name of the Head of Department

Signature:

Date:

.....**Dr. Omer Mowafi**.

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Name of the Head of Quality Assurance Committee/ School or Center

Signature:

Date:

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Name of the Dean or the Director

Signature:

Date:

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