

## Course Syllabus

1	<b>Course title</b>	Principles of Accounting 101	
2	<b>Course number</b>	1602101	
3	<b>Credit hours</b>	3 Hours	
	<b>Contact hours (theory, practical)</b>	3 Hours	
4	<b>Prerequisites/corequisites</b>	-	
5	<b>Program title</b>	Bachelor's degree in accounting	
6	<b>Program code</b>	02	
7	<b>Awarding institution</b>	University of Jordan	
8	<b>School</b>	School of Business	
9	<b>Department</b>	Accounting	
10	<b>Course level</b>	First Year	
11	<b>Year of study and semester (s)</b>	2023-2024 / First Semester	
12	<b>Other department (s) involved in teaching the course</b>	N/A	
13	<b>Main teaching language</b>	English	
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>	14/10/2023	

### 17 Course Coordinator:

Name: Luay Alrahamneh    Contact hours: 09:30-10:30

Email: [l.rahamneh@ju.edu.jo](mailto:l.rahamneh@ju.edu.jo)    Phone number: N/A



### 18 Other instructors:

Name: Basheer Khamees

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### 19 Course Description:

This course covers the theory and practice of measuring and recording financial data for corporations. It This course emphasizes international financial reporting standards and their application in understanding theories and policies relative to asset valuation, liability measurement, income determination, inventory costing methods, and internal control.

### 20 Course aims and outcomes:

#### A- Aims:

This course aims to provide the students with the skills needed to identify, record and communicate the accounting transaction on the introductory level.

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

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

- 1- Define what accounting is and recognize nature and purpose of financial statements in relationship to decision making.
- 2- Recognize accounting concepts, principles, and frameworks to analyze and effectively communicate information to external and internal users.
- 3- Analyze the effect of business transactions on an organization's accounting records and financial statements
- 4- Apply the basic accounting system to generate (record, classify, and summarize) the data needed to solve different business problems.
- 5- Prepare the basic financial statements (Statement of Comprehensive Income, Statement of income statement, Statement of Retained Earnings and Statement of Financial Position) using IFRS.
- 6- Identify and illustrate the basic issues relate to business ethics, Fraud, and Internal Control.

SLOs of the course	SLO (1)	SLO (2)	SLO (3)	SLO (4)	SLO (5)	SLO (6)
SLOs of the program						
1. Evaluate the accounting role in business organizations and society, and explain the main foundations in the primary areas of the accounting discipline from both a local and global perspectives.	•					
2. Work within teams across different accounting and management levels inside and outside the organization.						
3. Identify ethical issues in accounting context and critically discuss ethical reasoning to an accounting and business circumstances.						•
4. Utilize applicable theories from accounting to research and analyze contemporary issues in accounting and relate fields where appropriate.						
5. Apply a range of mastered skills including; principles of scientific research in accounting, leadership and direction skills appropriate to the context of accounting, and prepare oral presentation to professional standards.						

6. Utilize critical thinking and problem solving to analyze business environment and provide relevant business alternatives.							
7. Adhere to International Accounting Standards (IAS/IFRSs) to prepare financial statements for different business organizations, and inspect the financial statements based on International Standards on Auditing (ISAs).						•	
8. Adapt appropriate technologies and accounting techniques to collect and analyze information to conclude appropriate solutions for accounting problems.			•		•		
9. Develop oral and written communication skills using appropriate technologies to elaborate accounting information and financial reports.		•				•	

## 21. Topic Outline and Schedule:

Week	Lecture	Topic	Intended Learning Outcome	Learning Methods (Face to Face/Blended/ Fully Online)	Platform	Synchronous / Asynchronous Lecturing	Evaluation Methods	Resources
1	1.1	Chapter 1: Accounting in Action	The purpose of this chapter is to show that the accounting is the system used to provide useful	Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , <b>IFRS</b> edition 3rd, John Wiley & Sons, Inc., 2015.

			financial information					
	1.2	Chapter 1: Accounting in Action		Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , <b>IFRS</b> edition 3rd, John Wiley & Sons, Inc., 2015.
	1.3	Chapter 1: Accounting in Action		Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , <b>IFRS</b> edition 3rd, John Wiley & Sons, Inc., 2015.
2	2.1	Chapter 1: Accounting in Action		Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , <b>IFRS</b> edition 3rd, John Wiley & Sons, Inc., 2015.
	2.2	Chapter 1: Accounting in Action		Face to Face	Campus	Synchronous Lecturing Via	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> ,

						Microsoft Teams		<b>IFRS</b> edition 3rd, John Wiley & Sons, Inc., 2015.
	2.3	Chapter 1: Accounting in Action		Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , <b>IFRS</b> edition 3rd, John Wiley & Sons, Inc., 2015.
3	3.1	Chapter 2: The Recording Process	This chapter illustrates basic procedures and records to keep track of transaction data.	Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , <b>IFRS</b> edition <b>Chapter 2:</b>  The Recording Process 3rd, John Wiley & Sons, Inc., 2015.
	3.2	Chapter 2: The Recording Process		Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , <b>IFRS</b> edition 3rd, John Wiley & Sons, Inc., 2015.

	3.3	Chapter 2: The Recording Process		Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting, IFRS</u> edition 3rd, John Wiley & Sons, Inc., 2015.
4	4.1	Chapter 2: The Recording Process		Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting, IFRS</u> edition 3rd, John Wiley & Sons, Inc., 2015.
	4.2	Chapter 2: The Recording Process		Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting, IFRS</u> edition 3rd, John Wiley & Sons, Inc., 2015.
	4.3	Chapter 2: The Recording Process		Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting, IFRS</u> edition 3rd, John Wiley &

								Sons, Inc., 2015.
5	5.1	Chapter 3: Adjusting the Accounts	This chapter shows the major types of adjusting entries and explains the reason for adjusting entries.	Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting, IFRS</u> edition 3rd, John Wiley & Sons, Inc., 2015.
	5.2	Chapter 3: Adjusting the Accounts		Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting, IFRS</u> edition 3rd, John Wiley & <b>Chapter 3: Adjusting the Accounts</b> Sons, Inc., 2015.
	5.3	Chapter 3: Adjusting the Accounts		Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting, IFRS</u> edition 3rd, John

								Wiley & Sons, Inc., 2015.
	6.1	Chapter 3: Adjusting the Accounts		Face to Face	Campus	Synchrono us Lecturing Via Microsoft Teams	Exams and participati on	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , <b>IFRS</b> edition 3rd, John Wiley & Sons, Inc., 2015.
6	6.2	Chapter 3: Adjusting the Accounts		Face to Face	Campus	Synchrono us Lecturing Via Microsoft Teams	Exams and participati on	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , <b>IFRS</b> edition 3rd, John Wiley & Sons, Inc., 2015.
	6.3	Chapter 3: Adjusting the Accounts		Face to Face	Campus	Synchrono us Lecturing Via Microsoft Teams	Exams and participati on	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , <b>IFRS</b> edition 3rd, John Wiley & Sons, Inc., 2015.
7	7.1	Chapter 3: Adjusting the Accounts		Face to Face	Campus	Synchrono us Lecturing Via	Exams and participati on	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> ,

						Microsoft Teams		<b>IFRS</b> edition 3rd, John Wiley & Sons, Inc., 2015.
	7.2	Chapter 3: Adjusting the Accounts		Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , <b>IFRS</b> edition 3rd, John Wiley & Sons, Inc., 2015.
	7.3	Chapter 3: Adjusting the Accounts		Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , <b>IFRS</b> edition 3rd, John Wiley & Sons, Inc., 2015.
8	8.1			Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , <b>IFRS</b> edition 3rd, John Wiley & Sons, Inc., 2015.
	8.2	Chapter 4: Completing the	This chapter shows the	Face to Face	Campus	Synchronous Lecturing Via	Exams and	Weygandt, J. J., Kimmel P. D., and Kieso, D. E.,

		Accounting Cycle	remainin g steps in the accounti ng cycle, especiall y the closing process.			Microsoft Teams	participati on	<u>Financial Accounting</u> , <b>IFRS</b> edition 3nd, John Wiley & Sons, Inc., 2015.
	8.3	Chapter 4: Completing the Accounting Cycle		Face to Face	Campus	Synchrono us Lecturing Via Microsoft Teams	Exams and participati on	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , <b>IFRS</b> edition 3nd, John Wiley & Sons, Inc., 2015.
9	9.1	Chapter 4: Completing the Accounting Cycle		Face to Face	Campus	Synchrono us Lecturing Via Microsoft Teams	Exams and participati on	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , <b>IFRS</b> edition 3nd, John Wiley & Sons, Inc., 2015.
	9.2	Chapter 4: Completing the Accounting Cycle		Face to Face	Campus	Synchrono us Lecturing Via Microsoft Teams	Exams and participati on	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , <b>IFRS</b> edition 3nd, John Wiley & Sons, Inc., 2015.

	9.3	Chapter 4: Completing the Accounting Cycle		Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygant, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting, IFRS</u> edition 3rd, John Wiley & Sons, Inc., 2015.
10	10.1	Chapter 5: Accounting for Merchandising Operations	This Chapter illustrate the basics about reporting merchandising transactions	Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygant, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting, IFRS</u> edition 3rd, John Wiley & Sons, Inc., 2015.
	10.2	Chapter 5: Accounting for Merchandising Operations		Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygant, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting, IFRS</u> edition 3rd, John Wiley & Sons, Inc., 2015.
	10.3	Chapter 5: Accounting for Merchandising Operations		Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygant, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting, IFRS</u> edition 3rd, John Wiley &

								Sons, Inc., 2015.
11	11.1	Chapter 5: Accounting for Merchandising Operations		Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting, IFRS</u> edition 3rd, John Wiley & Sons, Inc., 2015.
	11.2	Chapter 5: Accounting for Merchandising Operations		Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting, IFRS</u> edition 3rd, John Wiley & Sons, Inc., 2015.
	11.3	Chapter 5: Accounting for Merchandising Operations		Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting, IFRS</u> edition 3rd, John Wiley & Sons, Inc., 2015.
12	12.1	Chapter 6: Inventories		Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting, IFRS</u> edition

								3rd, John Wiley & Sons, Inc., 2015.
	12.2	Chapter 6: Inventories	This chapter explains the methods used to calculate the cost of inventory on hand at the statement of financial position date and the cost of goods sold	Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , <b>IFRS</b> edition 3rd, John Wiley & Sons, Inc., 2015.
	12.3	Chapter 6: Inventories		Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , <b>IFRS</b> edition 3rd, John Wiley & Sons, Inc., 2015.
13	13.1	Chapter 6: Inventories		Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> ,

								<b>IFRS</b> edition 3rd, John Wiley & Sons, Inc., 2015.
	13.2	Chapter 6: Inventories		Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , <b>IFRS</b> edition 3rd, John Wiley & Sons, Inc., 2015.
	13.3	Chapter 6: Inventories		Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , <b>IFRS</b> edition 3rd, John Wiley & Sons, Inc., 2015.
14	14.1	Chapter 7: Fraud, Internal Control and Cash	This chapter discusses the essential features of an internal control system and how it prevents fraud	Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , <b>IFRS</b> edition 3rd, John Wiley & Sons, Inc., <b>Chapter 7:</b> Fraud, Internal

								Control and Cash 2015.
14.2	<b>Chapter 7:</b> Fraud, Internal Control and Cash			Face to Face	Campus	Synchrono us Lecturing Via Microsoft Teams	Exams and participati on	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , <b>IFRS</b> edition 3rd, John Wiley & Sons, Inc., 2015.
14.3	<b>Chapter 7:</b> Fraud, Internal Control and Cash			Face to Face	Campus	Synchrono us Lecturing Via Microsoft Teams	Exams and participati on	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , <b>IFRS</b> edition 3rd, John Wiley & Sons, Inc., 2015.

## 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
Mid-term exam	30%	Chapters 1,2,3		Week 8	
Short exam	15%	Chapters 4,5		Week 13	
Participation	5%	All Chapters		All weeks	
Final exam	50%	All Chapters (1,2,3,4,5,6,7)		Week 15	



### 23 Course Requirements

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

students should have a computer, internet connection, webcam, account on Microsoft teams or skype for business plus JU e-learning account.

### 24 Course Policies:

A- Attendance policies: All the students should show up on the class time.

B- Absences from exams and submitting assignments on time: 6 absence allowed only (for one hour lecture).

C- Health and safety procedures: Social Distancing, Face mask, Sanad App.

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.

### 25 References:

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

Weygandt, J. J., Kimmel P. D., and Kieso, D. E., Financial Accounting, **IFRS** edition 3rd, John Wiley & Sons, Inc., 2015.

B- Recommended books, materials, and media:

### 26 Additional information:

Concerns or Complaints should be expressed in the first instance to the module lecturer, if no resolution is forthcoming, then the issue should be brought to the attention of module coordinator ( for mutable sections) who will take the concerns to the module representative meeting. Thereafter, problems are dealt with by the Department Chair and if still unresolved the Dean and then ultimately the Vice President. For the final Complaints, there will be a committee to review grading the final exam.



- For more details on University regulations please visit: <http://www.ju.edu.jo/rules/index.htm>
- Experts will provide 2-5 Hours as lectures or Multiple interactive forums with students.

Name of Course Coordinator: Luay Alrahamneh-----Signature: <b>LUAY</b> Date: 14/10/2023
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: -----