



Form: Course Syllabus	Form Number	EXC-01-02-02A
	Issue Number and Date	2/3/24/2022/2963 05/12/2022
	Number and Date of Revision or Modification	2023/10/15
	Deans Council Approval Decision Number	265/2024/24/3/2
	The Date of the Deans Council Approval Decision	2024/1/23
	Number of Pages	06

1.	Course Title	Principles of Accounting 101
2.	Course Number	1602101
3.	Credit Hours (Theory, Practical)	3 Hours
	Contact Hours (Theory, Practical)	48Hours
4.	Prerequisites/ Corequisites	-
5.	Program Title	Bachelor Degree in Accounting
6.	Program Code	02
7.	School/ Center	School of Business /University of Jordan
8.	Department	Accounting
9.	Course Level	First Year
10.	Year of Study and Semester (s)	2024-2025/ second Semester
11.	Program Degree	BA
12.	Other Department(s) Involved in Teaching the Course	N/A
13.	Learning Language	English
14.	Learning Types	<input checked="" type="checkbox"/> Face to face learning <input type="checkbox"/> Blended <input type="checkbox"/> Fully online
15.	Online Platforms(s)	<input checked="" type="checkbox"/> Moodle <input checked="" type="checkbox"/> Microsoft Teams
16	Issuing Date	2/10/2025
17.	Revision Date	2/10/2025

18. Course Coordinator:

Name: Aram Nawaiseh	Contact hours: 12.30-1.30
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19. Other Instructors:

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20. 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.

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

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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>



5. Apply	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6. Utilize Critical	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7. Adhere	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
8. Adapt <input type="checkbox"/> <input checked="" type="checkbox"/>	<input type="checkbox"/>		
9. Develop <input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> <input type="checkbox"/>		

* 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	Analyze	Evaluate	Create	
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			*	*			



<p>4. Apply the basic accounting system to generate (record, classify, and summarize) the data needed to solve a different business problems.</p>			*				
<p>5. Prepare the basic financial statements (Statement of Comprehensive Income, Statement of</p>			*	*			
<p>income statement, Statement of Retained Earnings and Statement of Financial Position) using IFRS</p>							



6. Identify and illustrate the basic issues relate to business ethics, Fraud, and Internal Control.	*								
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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	9	Descriptors**		
										A	B	C
1	*											
2									*			
3								*				
4	*			*		*	*	*	*			
5									*			
6			*									

***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: Accounting in Action	The purpose of this chapter is to show that the accounting is the system used to provide useful financial information	Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., Financial Accounting, IFRS edition 3rd, John Wiley & Sons, Inc., 2015.
	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., Financial Accounting, IFRS 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., Financial Accounting, IFRS edition 3rd, John Wiley & Sons, Inc., 2015.



	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., Financial Accounting, IFRS edition 3nd, John Wiley & Sons, Inc., 2015.
2	2.2	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., Financial Accounting, IFRS edition 3nd, 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., Financial Accounting, IFRS edition 3nd, 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 on data.	Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., Financial Accounting, IFRS edition 3nd, 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., Financial Accounting, IFRS edition
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., Financial Accounting, IFRS edition 3rd, John Wiley & Sons, Inc., 2015.
4	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., Financial Accounting, IFRS edition 3rd, John Wiley & Sons, Inc., 2015.
	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., Financial Accounting, IFRS 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., Financial Accounting, IFRS edition 3nd, John Wiley & Sons, Inc., 2015.	
5	5.1	Chapter 3: Adjusting the Accounts	This chapter shows the major types of adjusting	Face to Face	Campus	Synchronous Lecturing Via	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E.,
		entries and explains the reason for adjusting entries.			Microsoft Teams		Financial Accounting, IFRS edition 3nd, 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., Financial Accounting, IFRS edition 3nd, John Wiley & 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., Financial Accounting, IFRS edition 3nd, John Wiley & Sons, Inc., 2015.



6	6.1	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., Financial Accounting, IFRS edition 3nd, John Wiley & Sons, Inc., 2015.
	6.2	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., Financial Accounting, IFRS edition 3nd, John Wiley & Sons, Inc., 2015.
7	6.3	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., Financial Accounting, IFRS edition 3nd, John Wiley & Sons, Inc., 2015.
	7.1	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., Financial Accounting, IFRS edition 3nd, 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., Financial Accounting, IFRS edition 3nd, 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., Financial Accounting, IFRS edition 3nd, John Wiley & Sons, Inc., 2015.	
8	8.1	Chapter 4: Completing the Accounting Cycle	This chapter shows the remaining steps in the accounting cycle,	Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., Financial Accounting, IFRS edition
			especially the closing process.				3nd, John Wiley & Sons, Inc., 2015.	
	8.2	Chapter 4: Completing the Accounting Cycle		Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., Financial Accounting, IFRS edition 3nd, John Wiley & Sons, Inc., 2015.



8.3	Chapter 4: Completing the Accounting Cycle		Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., Financial Accounting, IFRS edition 3rd, John Wiley & Sons, Inc., 2015.
9.1	Chapter 4: Completing the Accounting Cycle		Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., Financial Accounting, IFRS edition 3rd, John Wiley & Sons, Inc., 2015.
9.2	Chapter 4: Completing the Accounting Cycle		Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., Financial Accounting, IFRS edition 3rd, John Wiley & Sons, Inc., 2015.
9.3	Chapter 4: Completing the		Face to Face	Campus	Synchronous Lecturing Via	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E.,
	Accounting Cycle				Microsoft Teams		Financial Accounting, IFRS edition 3rd, John Wiley & Sons, Inc., 2015.



	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	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., Financial Accounting, IFRS edition 3rd, John Wiley & Sons, Inc., 2015.
10	10.2	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., Financial Accounting, IFRS 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	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., Financial Accounting, IFRS 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., Financial Accounting, IFRS 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., Financial Accounting, IFRS edition 3nd, 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., Financial Accounting, IFRS edition 3nd, John Wiley & Sons, Inc., 2015
12	12.1	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., Financial Accounting, IFRS edition 3nd, John Wiley & Sons, Inc., 2015
	12.2	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., Financial Accounting, IFRS edition 3nd, 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., Financial
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							Accounting, IFRS edition 3nd, John Wiley & Sons, Inc., 2015	
	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., Financial Accounting, IFRS edition 3nd, John Wiley & Sons, Inc., 2015
13	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., Financial Accounting, IFRS edition 3nd, 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., Financial Accounting, IFRS edition 3nd, 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., Financial Accounting, IFRS edition 3nd, John Wiley & Sons, Inc., 2015
14.2		Chapter 7: Fraud, Internal Control and Cash		Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., Financial Accounting, IFRS edition 3nd, John Wiley & Sons, Inc., 2015
14.3		Chapter 7: Fraud, Internal Control and Cash		Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., Financial Accounting, IFRS edition 3nd, John Wiley & Sons, Inc., 2015
15	15.1	Chapter 7: Fraud, Internal Control and Cash		Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., Financial Accounting, IFRS edition 3nd, John Wiley & Sons, Inc., 2015



15.2	Chapter 7: Fraud, Internal Control and Cash		Face to Face	Campus	Synchronous Lecturing Via Microsoft Teams	Exams and participation	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., Financial Accounting, IFRS edition 3nd, John Wiley & Sons, Inc., 2015
15.3	Chapter 7: Fraud, Internal		Face to Face	Campus	Synchronous Lecturing Via	Exams and participation	Weygandt, J. J., Kimmel P. D., and
	Control and Cash				Microsoft Teams		Kieso, D. E., Financial Accounting, IFRS edition 3nd, John Wiley & Sons, Inc., 2015

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	7	8
First Exam	30%								
Second Exam –If any	15%								
Final Exam	50%								
**Class work	5%								
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	Weight	CLO/ 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):

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



27. 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.

28. References:

- A- Required book(s), assigned reading and audio-visuals: Weygandt, J. J., Kimmel P. D., and Kieso, D. E., Financial Accounting, IFRS edition 3nd, John Wiley & Sons, Inc., 2015.
- B- Recommended books, materials, and media:

29. 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>

Name of the Instructor or the Course Coordinator: Signature: Dr. Aram Date: 2/10/2025...
Dr. Aram Nawaiseh

Name of the Head of Quality Assurance Committee/ Signature: Date:
Department



Name of the Head of Department

Signature:

Date:

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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: