



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 102
2.	Course Number	1602102
3.	Credit Hours (Theory, Practical)	3 Hours
	Contact Hours (Theory, Practical)	3 Hours
4.	Prerequisites/ Corequisites	Principles of Accounting 101 (1602101)
5.	Program Title	Bachelor's degree in accounting
6.	Program Code	02
7.	School/ Center	School of Business
8.	Department	Accounting
9.	Course Level	First Year
10.	Year of Study and Semester (s)	2025-2026 / First Semester
11.	Program Degree	Bachelor's degree in accounting
12.	Other Department(s) Involved in Teaching the Course	
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	8 /10 /2025
17.	Revision Date	8 /10 /2025

18. Course Coordinator:

Name: Dr. Amneh Hamad	Contact hours: 10:00 -11:00
Office number:	Phone number:
Email: a.hamad@ju.edu.jo	

**19. Other Instructors:**

Name: Dr. Mamoun Al-debi'e

Office number:

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Name: Dr. Aram Alnawaiseh

Office number:

Phone number:

Email: a_nawaiseh@ju.edu.jo

Contact hours:

Name: Dr. Luay Rahamneh

Office number:

Phone number:

Email: L.rahamneh@ju.edu.jo

Contact hours:

20. Course Description:

This course covers the theory and practice of measuring and interpreting financial data for a business unit. This course is mainly concerned with the introductory accounting and measurement and valuation of the Assets side of the statement of financial position. Also this course has two other main components; one is the measurement and valuation of the credit side, liabilities and equity of the statement of financial position of a business. Finally, an emphasis is put on the importance of such topics as cash flow, and ratio analysis.

Experienced individuals are called upon to give lectures.

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



2.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
3.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
8.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9.	<input checked="" type="checkbox"/>	<input 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	Analyse	Evaluate	Create	
1.							
2.							
3.							
4.							
5.							

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												

[illegible]

***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	Intended Learning Outcome	Learning Methods (Face to Face/Blended/ Fully Online)	Platform	Synchronous / Asynchronous Lecturing	Evaluation Methods	Resources
1	1.1	Chapter 8: Accounting for Receivables Pp.366–387	Explain the nature of current assets including the measuring and reporting of items such as short-term investments, receivables and bad debts.	Face to Face	Campus	Synchronous Lecturing	Exams and Assignments	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , IFRS edition 3rd, John Wiley & Sons, Inc., 2015.



	1.2	Chapter 8: Accounting for Receivable s	Explain the nature of current assets including the	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , IFRS edition
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		Pp.366– 387	measuring and reporting of items such as short-term investmen ts, receivable s and bad debts.					3nd, John Wiley & Sons, Inc., 2015.
	1.3	Chapter 8: Accounting for Receivable s Pp.366– 387	Explain the nature of current assets including the measuring and reporting of items such as short-term investmen ts, receivable s and bad debts.	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , IFRS edition 3nd, John Wiley & Sons, Inc., 2015.



2	2.1	Chapter 8: Accounting for Receivable s Pp.366– 387	Explain the nature of current assets including the measuring and reporting of items such as short-term	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , IFRS edition 3rd, John Wiley & Sons, Inc., 2015.
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			investmen ts, receivable s and bad debts.					
	2.2	Chapter 8: Accounting for Receivable s Pp.366– 387	Explain the nature of current assets including the measuring and reporting of items such as short-term investmen ts, receivable s and bad debts.	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , IFRS edition 3rd, John Wiley & Sons, Inc., 2015.



	2.3	Chapter 8: Accounting for Receivable s Pp.366– 387	Explain the nature of current assets including the measuring and reporting of items such as short-term investmen ts, receivable s and bad debts.	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , IFRS edition 3nd, John Wiley & Sons, Inc., 2015.
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3	3.1	Chapter 8: Accounting for Receivable s Pp.366– 387	Explain the nature of current assets including the measuring and reporting of items such as short-term investmen ts, receivable s and bad debts.	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , IFRS edition 3nd, John Wiley & Sons, Inc., 2015.
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		3.2	Chapter 8: Accounting for Receivable s Pp.366– 387	Explain the nature of current assets including the measuring and reporting of items such as short-term investmen ts, receivable s and bad debts.	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , IFRS edition 3rd, John Wiley & Sons, Inc., 2015.
		3.3	Chapter 8: Accounting for Receivable s	Explain the nature of current assets including the	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , IFRS edition

			Pp.366– 387	measuring and reporting of items such as short-term investmen ts, receivable s and bad debts.					3rd, John Wiley & Sons, Inc., 2015.
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4	4.1	Chapter 9: Plant Assets, Natural Resources, and Intangible Assets Pp.408–435	Identify and illustrate issues relating to the acquisition, use, depreciation, and disposal of long-lived assets.	Face to Face	Campus	Synchronous Lecturing	Exams and Assignments	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , IFRS edition 3rd, John Wiley & Sons, Inc., 2015.
	4.2	Chapter 9: Plant Assets, Natural Resources, and Intangible Assets Pp.408–435	Identify and illustrate issues relating to the acquisition, use, depreciation, and disposal of long-lived assets.	Face to Face	Campus	Synchronous Lecturing	Exams and Assignments	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , IFRS edition 3rd, John Wiley & Sons, Inc., 2015.

	4.3	Chapter 9: Plant Assets, Natural Resources, and Intangible Assets Pp.408–435	Identify and illustrate issues relating to the acquisition, use, depreciation, and disposal of long-lived assets.	Face to Face	Campus	Synchronous Lecturing	Exams and Assignments	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , IFRS edition 3rd, John Wiley & Sons, Inc., 2015.
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5	5.1	Chapter 9: Plant Assets, Natural Resources, and Intangible Assets Pp.408–435	Identify and illustrate issues relating to the acquisition, use, depreciation, and disposal of long-lived assets.	Face to Face	Campus	Synchronous Lecturing	Exams and Assignments	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , IFRS edition 3rd, John Wiley & Sons, Inc., 2015.
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6	6.1	Chapter 10: Liabilities Pp. 460–482	Explain the valuation and reporting of current liabilities. Identify and illustrate issues relating to the valuation, issuance, and retirement of Non Current liabilities.	Face to Face	Campus	Synchronous Lecturing	Exams and Assignments	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting, IFRS</u> edition 3rd, John Wiley & Sons, Inc., 2015.
	6.2	Chapter 10: Liabilities Pp. 460–482	Explain the valuation and reporting of current liabilities.	Face to Face	Campus	Synchronous Lecturing	Exams and Assignments	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting, IFRS</u> edition 3rd, John Wiley & Sons, Inc., 2015.
			Identify and illustrate issues relating to the valuation, issuance, and retirement of Non Current liabilities.					Wiley & Sons, Inc., 2015.



		6.3	Chapter 10: Liabilities Pp. 460–482	Explain the valuation and reporting of current liabilities. Identify and illustrate issues relating to the valuation, issuance, and retirement of Non Current liabilities.	Face to Face	Campus	Synchronous Lecturing	Exams and Assignments	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting, IFRS</u> edition 3rd, John Wiley & Sons, Inc., 2015.
7	7.1		Chapter 10: Liabilities Pp. 460–482	Explain the valuation and reporting of current liabilities.	Face to Face	Campus	Synchronous Lecturing	Exams and Assignments	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting, IFRS</u> edition 3rd, John Wiley & Sons, Inc., 2015.
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		7.2	Chapter 10: Liabilities Pp. 460–482	Explain the valuation and reporting of current liabilities. Identify and illustrate issues relating to the valuation, issuance, and retirement of Non Current liabilities.	Face to Face	Campus	Synchronous Lecturing	Exams and Assignments	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting, IFRS</u> edition 3rd, John Wiley & Sons, Inc., 2015.
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				Identify and illustrate issues relating to the valuation, issuance, and retirement of Non Current liabilities.					Wiley & Sons, Inc., 2015.



8	8.1	<p>Chapter 11: Corporations: Organization, Share Transactions, Dividends, and Retained Earnings Pp.518–553</p>	<p>Develop an understanding of corporate organizations and the fundamentals of recording shares . Identify and illustrate issues relating to shareholder's equity including the issuance of shares, repurchase of treasury</p>	Face to Face	Campus	Synchronous Lecturing	Exams and Assignments	<p>Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u>, IFRS edition 3rd, John Wiley & Sons, Inc., 2015.</p>
			shares and dividends.					



	8.2	Chapter 11: Corporations: Organization, Share Transactions, Dividends, and Retained Earnings Pp.518–553	Develop an understanding of corporate organizations and the fundamentals of recording shares . Identify and illustrate issues relating to shareholder's equity including the issuance of shares, repurchase of treasury shares and dividends.	Face to Face	Campus	Synchronous Lecturing	Exams and Assignments	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting, IFRS</u> edition 3rd, John Wiley & Sons, Inc., 2015.
	8.3	Chapter 11: Corporations: Organization, Share Transactions, Dividends, and	Develop an understanding of corporate organizations and the fundamentals of	Face to Face	Campus	Synchronous Lecturing	Exams and Assignments	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting, IFRS</u> edition 3rd, John Wiley & Sons, Inc., 2015.



		Retained Earnings Pp.518–553	recording shares . Identify and illustrate issues relating to shareholder's equity including the issuance of shares, repurchase of treasury shares and dividends.					
9	9.1	Chapter 11: Corporations: Organization, Share Transactions, Dividends, and Retained Earnings Pp.518–553	Develop an understanding of corporate organizations and the fundamentals of recording shares . Identify and illustrate issues relating to shareholder's equity including the issuance of shares,	Face to Face	Campus	Synchronous Lecturing	Exams and Assignments	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , IFRS edition 3rd, John Wiley & Sons, Inc., 2015.



			repurchase of treasury shares and dividends.					
	9.2	Chapter 11: Corporations: Organization, Share Transactions, Dividends, and Retained Earnings Pp.518–553	Develop an understanding of corporate organizations and the fundamentals of recording shares . Identify and illustrate issues relating to shareholder's equity including the issuance of shares, repurchase of treasury shares and dividends.	Face to Face	Campus	Synchronous Lecturing	Exams and Assignments	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , IFRS edition 3rd, John Wiley & Sons, Inc., 2015.
	9.3	Chapter 11: Corporations: Organization, Share Transactions	Develop an understanding of corporate organizations and	Face to Face	Campus	Synchronous Lecturing	Exams and Assignments	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , IFRS edition 3rd, John



		ns, Dividends, and Retained Earnings Pp.518– 553	the fundamen tals of recording shares . Identify and illustrate issues relating to sharehold er’s equity including the issuance of shares, repurchas e of treasury shares and dividends.					Wiley & Sons, Inc., 2015.
10	10.1	Chapter 11: Corporatio ns: Organizatio n, Share Transactio ns, Dividends, and Retained Earnings Pp.518– 553	Develop an understan ding of corporate organizati ons and the fundamen tals of recording shares . Identify and illustrate issues relating to sharehold er’s equity including	Face to Face	Campus	Synchrono us Lecturing	Exams and Assignme nts	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , IFRS edition 3nd, John Wiley & Sons, Inc., 2015.



			the issuance of shares, repurchase of treasury shares and dividends.					
	10.2	Chapter 11: Corporations: Organization, Share Transactions, Dividends, and Retained Earnings Pp.518–553	Develop an understanding of corporate organizations and the fundamentals of recording shares . Identify and illustrate issues relating to shareholder's equity including the issuance of shares, repurchase of treasury shares and dividends.	Face to Face	Campus	Synchronous Lecturing	Exams and Assignments	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , IFRS edition 3rd, John Wiley & Sons, Inc., 2015.
	10.3	Chapter 11: Corporations:	Develop an understanding of	Face to Face	Campus	Synchronous Lecturing	Exams and Assignments	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial</u>



		Organizational, Share Transactions, Dividends, and Retained Earnings Pp.518–553	corporate organizations and the fundamentals of recording shares . Identify and illustrate issues relating to shareholder's equity including the issuance of shares, repurchase of treasury shares and dividends.					<u>Accounting</u> , IFRS edition 3rd, John Wiley & Sons, Inc., 2015.
11	11.1	Chapter 12: Investments Pp.580–598	Be able to account for longterm investments and short-term investments.	Face to Face	Campus	Synchronous Lecturing	Exams and Assignments	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , IFRS edition 3rd, John Wiley & Sons, Inc., 2015.
	11.2	Chapter 12: Investments Pp.580–598	Be able to account for longterm investments and	Face to Face	Campus	Synchronous Lecturing	Exams and Assignments	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> ,



			short-term investments.					IFRS edition 3rd, John Wiley & Sons, Inc., 2015.
	11.3	Chapter 12: Investments Pp.580–598	Be able to account for longterm investments and short-term investments.	Face to Face	Campus	Synchronous Lecturing	Exams and Assignments	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , IFRS edition 3rd, John Wiley & Sons, Inc., 2015.
12	12.1	Chapter 12: Investments Pp.580–598	Be able to account for longterm investments and short-term investments.	Face to Face	Campus	Synchronous Lecturing	Exams and Assignments	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , IFRS edition 3rd, John Wiley & Sons, Inc., 2015.
	12.2	Chapter 12: Investments Pp.580–598	Be able to account for longterm investments and short-term investments.	Face to Face	Campus	Synchronous Lecturing	Exams and Assignments	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , IFRS edition 3rd, John Wiley & Sons, Inc., 2015.
	12.3	Chapter 12: Investments	Be able to account for long-	Face to Face	Campus	Synchronous Lecturing	Exams and	Weygandt, J. J., Kimmel P. D., and Kieso, D. E.,



		Pp.580–598	term investments and short-term investments.				Assignments	<u>Financial Accounting</u> , IFRS edition 3rd, John Wiley & Sons, Inc., 2015.
13	13.1	Chapter 13: The Statement of Cash Flows Pp.622–643	Explain the importance of operating, investing, and financing activities reported in the statement of cash flows when evaluating firm performance and solvency.	Face to Face	Campus	Synchronous Lecturing	Exams and Assignments	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , IFRS edition 3rd, John Wiley & Sons, Inc., 2015.
	13.2	Chapter 13: The Statement of Cash Flows Pp.622–643	Explain the importance of operating, investing, and financing activities reported in the statement of cash flows	Face to Face	Campus	Synchronous Lecturing	Exams and Assignments	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u> , IFRS edition 3rd, John Wiley & Sons, Inc., 2015.



			when evaluating firm performance and solvency.					
	13.3	<p>Chapter 13: The Statement of Cash Flows</p> <p>Pp.622–643</p>	Explain the importance of operating, investing, and financing activities reported in the statement of cash flows when evaluating firm performance and solvency.	Face to Face	Campus	Synchronous Lecturing	Exams and Assignments	<p>Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u>, IFRS edition 3rd, John Wiley & Sons, Inc., 2015.</p>
14	14.1	<p>Chapter 13: The Statement of Cash Flows</p> <p>Pp.622–643</p>	Explain the importance of operating, investing, and financing activities reported in the statement of cash flows	Face to Face	Campus	Synchronous Lecturing	Exams and Assignments	<p>Weygandt, J. J., Kimmel P. D., and Kieso, D. E., <u>Financial Accounting</u>, IFRS edition 3rd, John Wiley & Sons, Inc., 2015.</p>



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			when evaluating firm performance and solvency.					
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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							
Second Exam –If any							
Final Exam							
**Class work							
Projects/reports							
Research working papers							
Field visits							
Practical and clinical							
Performance Completion file							
Presentation/ exhibition							
Any other approved works							
Total 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):

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:
- 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:
- Weygandt, J. J., Kimmel P. D., and Kieso, D. E., Financial Accounting, IFRS Edition, 3rd Edition, 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>
- Experts will provide 2-5 Hours as lectures or Multiple interactive forums with students.

Name of the Instructor or the Course Coordinator:	Signature:	Date:
..... Dr. Amneh Hamad. Yaser Allozi.	8/10/2025
Name of the Head of Quality Assurance Committee/ Department	Signature:	Date:
.....

Name of the Head of Department	Signature:	Date:
.....



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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