



## 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>The Date of the Deans Council Approval Decision</b>	2024/1/23
<b>Number of Pages</b>	06

<b>1. Course Title</b>	International Financial Reporting Standards IFRS
<b>2. Course Number</b>	1602505
<b>3. Credit Hours (Theory, Practical)</b>	3
<b>3. Contact Hours (Theory, Practical)</b>	48 Theory
<b>4. Prerequisites/ Corequisites</b>	-----
<b>5. Program Title</b>	Higher Diploma in Taxation
<b>6. Program Code</b>	
<b>7. School/ Center</b>	Business School
<b>8. Department</b>	Accounting
<b>9. Course Level</b>	Year 1
<b>10. Year of Study and Semester (s)</b>	First Semester 2025/2026
<b>11. Program Degree</b>	Higher Diploma in Taxation
<b>12. Other Department(s) Involved in Teaching the Course</b>	-----
<b>13. Learning Language</b>	Arabic
<b>14. Learning Types</b>	<input checked="" type="checkbox"/> Face to face learning <input type="checkbox"/> Blended <input type="checkbox"/> Fully online
<b>15. Online Platforms(s)</b>	<input checked="" type="checkbox"/> Moodle <input checked="" type="checkbox"/> Microsoft Teams
<b>16. Issuing Date</b>	2024/2025 Second semester
<b>17. Revision Date</b>	

### 18. Course Coordinator:

Name: Prof. Mohammad Abu Nassar	Contact hours: Mon, Wed, and Thur. 12:00 - 1:30
Office number: 103	Phone number:
Email: <a href="mailto:abunaser@ju.edu.jo">abunaser@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 provides an in-depth understanding of the **International Financial Reporting Standards (IFRS)** and their application in the preparation and presentation of financial statements. It aims to develop students' ability to interpret, apply, and analyze financial information in accordance with IFRS, as adopted by the International Accounting Standards Board (IASB).

The course covers the **conceptual framework** for financial reporting, the **structure and objectives** of the IASB, and detailed study of major standards such as those relating to Income Taxes, Accounting Policies, Changes in Accounting Estimates and Errors, Impairment of Assets, Non-current Assets Held for Sale and Discontinued Operation, Revenue from Contracts with Customers, Leases, and Presentation and Disclosure in Financial Statements.

Students will learn to compare IFRS with other major accounting frameworks (such as US GAAP) and understand the implications of IFRS adoption for multinational enterprises and global capital markets. Case studies and practical examples are used to enhance understanding and application of the standards in real-world contexts.

## 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*
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	Competency (C)	Skills (B)	Knowledge (A)
1. <b>Examine</b> current theories, concepts, conventional and modern perceptions and foundations	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. <b>Adapt</b> autonomy, accountability and continuous self-development in analyzing and performing major acc. tasks	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. <b>Develop</b> problem solving and critical thinking skills	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. <b>Apply</b> advanced and effective oral and writing communication skills.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5. <b>Assess</b> accounting contemporary issues.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6. <b>Adhere</b> to leadership and direction skills to complex accounting environment sceneries.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. <b>Prepare</b> and present oral presentation to professional standards.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
8. <b>Evaluate</b> the current status of research and practices in accounting field	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. <b>Write</b> an original thesis and research to a professional standard that expand the knowledge in accounting	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. <b>Discuss</b> appropriate sources of information, and choose suitable analytical methods to integrate knowledge	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11. <b>Write</b> a research proposal to a professional standard that contribute to the knowledge in accounting discipline	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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.	✓		✓			✓	✓
6.				✓	✓		✓



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

PLO's * /	1	2	3	4	5	6	7	8	9	10	11	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	Intended Learning Outcome	Learning Methods (Face to Face/Biased/Fully Online)	Platform	Synchronous / Asynchronous Lecturing	Evaluation Methods	Resources
1	1.1	IAS 12 Income Taxes	All	Face to Face	Campus	Synchronous	Exams Quizzes Home works presentation	Abu Nassar, 2025
2	2.1	IAS 12 Income Taxes	All	Face to Face	Campus	Synchronous	Exams	Abu Nassar, 2025
3	3.1	IAS 8 Accounting Policies,	All	Face to Face	Campus	Synchronous	Quizzes	Abu Nassar, 2025



		Changes in Accounting Estimates and Errors						
4	4.1	IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors	All	Face to Face	Campus	Synchronous	Exams Quizzes Home works presentation	Abu Nassar, 2025
5	5.1	IAS 36 Impairment of Assets	All	Face to Face	Campus	Synchronous	Exams Quizzes Home works presentation	Abu Nassar, 2025
5	5.1	IFRS5 Non-current Assets Held for Sale and Discontinued Operation	All	Face to Face	Microsoft teams	Synchronous	Exams Quizzes Home works	Abu Nassar, 2025
6	6.1	IFRS5 Non-current Assets Held for Sale and Discontinued Operation	All	Face to Face	Campus	Synchronous	Exams Quizzes Home works presentation	Abu Nassar, 2025
7	7.1	<b>Mid-Term Exam</b>						Abu Nassar, 2025
8	8.1	IFRS15 Revenue from Contracts with Customers	All	Face to Face	Microsoft teams	Synchronous	Exams Quizzes Home works	Abu Nassar, 2025



9	9.1	IFRS15 Revenue from Contracts with Customers	All	Face to Face	Microsoft teams	Synchrono us	Exams Quizzes Home works presentat ion	Abu Nassar, 2025
10	10.1	IFRS15 Revenue from Contracts with Customers	All	Face to Face	Microsoft teams	Synchronous	Exams Quizzes Home works	Abu Nassar, 2025
11	11.1	IFRS16 Leases	All	Face to Face	Microsoft teams	Synchrono us	Exams Quizzes Home works presentat ion	Abu Nassar, 2025
12	12.1	IFRS16 Leases	All	Face to Face	Microsoft teams	Synchronous	Exams Quizzes Home works	Abu Nassar, 2025
13	13.1	IFRS16 Leases	All	Face to Face	Microsoft teams	Synchronous	Exams Quizzes Home works	Abu Nassar, 2025
14	14.1	IFRS 18 Presentation and Disclosure in Financial Statements	All	Face to Face	Microsoft teams	Synchronous	Exams Quizzes Home works	Abu Nassar, 2025
15	15.1	IFRS 18 Presentation and Disclosure in Financial Statements	All	Face to Face	Microsoft teams	Synchronous	Exams Quizzes Home works	
16. Final Exam								



## 25. Evaluation Methods:

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

Evaluation Activity	Mark	Topic(s)	CLO's	Period (Week)	Platform
Mid Exam	30%	IAS 12, IAS8, IAS36 and IFRS5	All	Week 7	-----
Participation	10%		All	-----	-----
Project	20%		All	Week 14	-----
Final exam	40%	All chapters		Week 16	-----

\* 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	5	30	15	16.66%	1
						5	30	15	16.66%	2
						5	30	15	16.66%	3
						5	30	15	16.66%	4
						5	30	15	16.66%	5
						5	30	15	16.66%	6

### 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					
						6	40	20	16.66%	1
						6	40	20	16.66%	2



					6	40	20	16.66%	3
					6	40	20	16.66%	4
					6	40	20	16.66%	5
					6	40	20	16.66%	6

## 26. Course Requirements:

Students should have a computer and internet connection.

## 27. Course Policies:

A- Attendance policies: As mentioned in the university regulations

B- Absences from exams and submitting assignments on time: As mentioned in the university regulations

C- Health and safety procedures: As mentioned in the university regulations

D- Honesty policy regarding cheating, plagiarism, misbehavior: As mentioned in the university regulations

E- Grading policy: As mentioned in the university regulations

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

## 28. References:

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

ابو نصار، محمد (2025) معايير المحاسبة والتقارير المالية الدولية / الجزء الاول، الطبعة الاولى ، دار وائل للنشر / عمان الاردن.

### 1. Additional References:

## 29. Additional information:



Name of the Instructor or the Course Coordinator: Signature: Date:  
Ahmad Alshirah ..... 23/2/2025.

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

Name of the Head of Quality Assurance Committee/ School or Center Signature: Date:  
.....

Name of the Dean or the Director Signature: Date:  
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