



## **Course E-Syllabus**

1	Course title	Accounting Theory		
2	Course number	1602722		
2	Credit hours	3		
3	Contact hours (theory, practical)	48 Theory		
4	Prerequisites/corequisites	1602201		
5	Program title	MBA & Master of Accounting		
6	Program code	1602722 Financial Accounting Theory		
7	Awarding institution	The university of Jordan		
8	School	Business School		
9	Department	Accounting		
10	Level of course	Year 2		
11	Year of study and semester (s)	2021-2022 Fall Semester		
12	Final Qualification	MBA & Ma		
13	Other department (s) involved in teaching the course			
14	Language of Instruction	English		
15	Teaching methodology	⊠Blended√ Online		
16	Electronic platform(s)	√ Moodle  √ Microsoft Teams  ⊠Skype□Zoom  □Others		
17	Date of production/revision			

## 18 Course Coordinator:

Name:Prof. Mahmoud Al-khalaileh	
Office number:4/05	
Phone number:	
Email: m.khalaileh@ju.edu.jo	

### 19 Other instructors:

Name:
Office number:
Phone number:
Email:
Name:
Office number:
Phone number:
Email:

#### **20 Course Description:**

Course description: The primary objective of this coarse is to enable students to gain an in-depth knowledge & understanding of basic concepts, principles & assumptions that underlines the financial reporting process, including various recognition & reporting issues as well as current accounting rules & practices. To enhance student skills on how to deal with emerging & unique accounting problem, key recognition & reporting issues along with other accounting and financial reporting issues and their alternative treatments will be examined on light of the conceptual framework of accounting.

#### 21 Course aims and outcomes:

#### A- Aims:

After this course the students should be able to

- 1- Underline the use of theory in social sciences, and particularly in accounting
- 2- Identify the accounting conceptual framework, and its effects on accounting principles and standards.
- 3- Clarify the main accounting assumptions and principles and their implications in financial reporting.

#### B- Intended Learning Outcomes (ILOs):

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

#### (A). Knowledge and Understanding:

Students are expected to:

- 1- Understand research and theories on the use of accounting information
- 2- Differentiate between financial capital maintenance and physical capital maintenance as the main two primary concepts of capital maintenance to measure business income.
- 3- Clarify the concept of (1) materiality and its related implication. The concept of (2) earnings management is also identified.
- 4- Demonstrate the income statement, statement of financial position and the cash flow statement as of primary importance in the endeavor of the primary purpose of financial reporting. Emphasizing usefulnesses and limitations for each statement.

2. Topic	Outline a	and Schedule:			
Week	Lecture	Topic	Teaching Methods*/platform	Evaluation Methods**	References
		INTRODUCTION:	Synchronous lecturing Microsoft Teems		Schroeder, R. G. 2014
		The development			
	1.1	of Accounting		Exams	
		theory. The use of		Quizzes	
		theory		Homeworks	
		The development	Synchronous lecturing	Exams	Schroeder, R. G, 2014
	1.2	of Accounting	Microsoft Teems	Quizzes	
				Homeworks	

		the arm. The was of			
		theory. The use of			
		theory	~		
		CONCEPTUAL	Synchronous lecturing Microsoft Teems		Schroeder, R. G,
		FRAMEWORK- The	Microsoft Leems		2014
	1.3	accounting		Exams	
		conceptual		Quizzes	
		framework		Homeworks	
		CONCEPTUAL	Aynchronous lecturing		Schroeder, R. G,
		FRAMEWORK- The			2014
	1.4	accounting	E-learning	Exams	
		conceptual		Quizzes	
		framework		Homeworks	
	1.5	Review		TIOTHE WOLKS	
-	1.5	CONCEPTUAL	Aynchronous lecturing		Schroeder, R. G,
			E-learning		2014
		FRAMEWORK- The	L learning		2014
	2.1	main accounting		Exams	
		assumptions and			
		principles and		Quizzes	
		their implications		Homeworks	Cobroador D C
		CONCEPTUAL			Schroeder, R. G, 2014
		FRAMEWORK- The			2014
	2.2	main accounting		Exams	
		assumptions and		Quizzes	
		principles and		Homeworks	
<u> </u>		their implications		Homeworks	
		CONCEPTUAL			Schroeder, R. G, 2014
		FRAMEWORK-			2014
		Understand			
	2.3	research and		Exams	
		theories on the use		Quizzes	
		of accounting			
<u> </u>		information		Homeworks	
		CONCEPTUAL			Schroeder, R. G,
		FRAMEWORK-			2014
		Understand			
	2.4	research and		Exams	
		theories on the use			
		of accounting		Quizzes	
		information		Homeworks	
	2.5	Review	Synchronous lecturing		
	2.3		Microsoft Teems		
		INCOME CONCEPT	Synchronous lecturing		Schroeder, R. G,
		T	Microsoft Teems		2014
	_	Financial capital			
	3.1	maintenance		Evama	
		andphysical		Exams	
		capital		Quizzes	
		maintenance	C 1	Homeworks	Cohrocalari D. O
		INCOME CONCEPT	Synchronous lecturing Microsoft Teems		Schroeder, R. G, 2014
	2.2	Financial capital	wicrosoft reems	Exams	2014
	3.2	maintenance		Quizzes	
		andphysical		Homeworks	
		anupnysicai		TIOTHEWOLKS	

	capital			
	maintenance			
	INCOME CONCEPT	Aynchronous lecturing		Schroeder, R. G,
	INCOME CONCEPT	Aynemonous recturing		2014
	Financial capital	E-learning		
3.3	maintenance			
	andphysical		Exams	
	capital		Quizzes	
	maintenance		Homeworks	
	INCOME CONCEPT	Aynchronous lecturing		Schroeder, R. G,
		E-learning		2014
	Financial capital			
3.4	maintenance			
	andphysical		Exams	
	capital		Quizzes	
	maintenance		Homeworks	
3.5	Exam1			Schroeder, R. G,
	3.6			2014
	Materiality,			Schroeder, R. G, 2014
	earnings		E	2014
4.1	management and		Exams	
	quality of		Quizzes	
	earnings.		Homeworks	
	Materiality,			Schroeder, R. G,
	earnings		-	2014
4.2	management and		Exams	
	quality of		Quizzes	
	earnings.		Homeworks	
	Materiality,			Schroeder, R. G,
	earnings		-	2014
4.3	management and		Exams	
	quality of		Quizzes	
	earnings.		Homeworks	
	Materiality,			Schroeder, R. G,
	earnings			2014
4.4	management and		Exams	
	quality of		Quizzes	
	earnings.		Homeworks	
4.5	Review			
	FINANCIAL	Synchronous lecturing		Kieso, et al.,
	STATEMENT- The	Microsoft Teems		2018
5.1	Income		Exams	
	Statement		Quizzes	
			Homeworks	
	FINANCIAL	Synchronous lecturing		Kieso, et al.,
	STATEMENT- The	Microsoft Teems		2018
5.2	Income		Exams	
	Statement		Quizzes	
	Jutement		Homeworks	
	FINANCIAL	Synchronous lecturing		Kieso, et al.,
	STATEMENT- The	Microsoft Teems		2018
5.3	statement of		Exams	
	financial position		Quizzes	
	illianciai position		Homeworks	
			TOHICWOIRS	

	FINANCIAL	Aynchronous lecturing		Kieso, et al.,
	STATEMENT- The	Aynomonous recturing		2018
5.4	statement of	E-learning	Exams	
] 3.4			Quizzes	
	financial position		Homeworks	
	Review	Aynchronous lecturing	Exams	
5.5	Tto vie w	E-learning	Quizzes	
			Homeworks	
	FINANCIAL		Hollieworks	Kieso, et al.,
	STATEMENT- The		Exams	2018
6.1	statement of Cash		Quizzes	
	flows		Homeworks	
	FINANCIAL		Trome works	Kieso, et al.,
	STATEMENT- The		Exams	2018
6.2	statement of Cash		Quizzes	
	flows		Homeworks	
	EPS Basic	Synchronous lecturing		Kieso, et al.,
6.3	בו ט שמפונ	Microsoft Teems	Exams	2018
0.3			Quizzes Homeworks	
	EPS Diluted	Synchronous lecturing		Kieso, et al.,
	EPS Diluted	Microsoft Teems	Exams	2018
6,4		Wilelogott Teems	Quizzes	2010
	Danis	Compale and a second and a second and	Homeworks	
	Review	Synchronous lecturing Microsoft Teems	Exams	
6.5		Wherosoft reems	Quizzes	
	G : 1. · ·	A 1 1	Homeworks	IC ( -1
	Special topics in accounting- Long-	Aynchronous lecturing	Exams	Kieso, et al., 2018
7.1	term Constructions-	E-learning	Quizzes	2010
	% of completion	2 1041111119	Homeworks	
	Special topics in	Aynchronous lecturing	E	Kieso, et al.,
7.2	accounting- Long-	E-learning	Exams	2018
	term Constructions-		Quizzes	
	% of completion Special topics in	Synchronous lecturing	Homeworks	Kieso, et al.,
	accounting- Long-	Microsoft Teems	Exams	2018
7.3	term Constructions-	Wilelogott Teems	Quizzes	2010
	Cost Recovery	_	Homeworks	
	Special topics in	Synchronous lecturing	Exams	CMA
7.4	accounting-	Microsoft Teems	Quizzes	
	Installment Sales		Homeworks	
	Exam 2	Synchronous lecturing	Exams	Kieso, et al.,
7.5		Microsoft Teems	Quizzes	2018
			Homeworks	
	Special topics in	Aynchronous lecturing	Exams	Kieso, et al.,
8.1	accounting- LCNRV		Quizzes	2018
	V.S. LCM	E-learning	Homeworks	
	Special topics in	Aynchronous lecturing		CMA, IFRS
	accounting- The	E-learning	Evama	Diploma
8.2	Restated EPS in		Exams	
	case of SCRIP		Quizzes	
	issue- Comparability	Synchronous lecturing	Homeworks	Kioso et al
	Special topics in accounting- The	Microsoft Teems	Exams	Kieso, et al., 2018
8.3	Restated EPS in	THE COURT I COME	Quizzes	2010
			Homeworks	

	case of SCRIP issue- Comparability			
8.4	Review	Synchronous lecturing Microsoft Teems	Exams Quizzes	
			Homeworks	

- Teaching methods include: Synchronous lecturing/meeting; Asynchronous lecturing/meeting
- Evaluation methods include: Homework, Quiz, Exam, pre-lab quiz...etc

#### 23 Evaluation Methods:

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

Evaluation Activity	Mark	Topic(s)	Period (Week)	Platform
midterm	30%	Ch. 1, 2, 3 and 4	Week 6	https://lmsyste m.ju.edu.jo/
Case studies, Hw assignment & Participation	30%	All chapters	All weeks	https://lmsyste m.ju.edu.jo/
Final exam	40%	All Chapters	Week 8	https://lmsyste m.ju.edu.jo/

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

computer, internet connection, webcam, account on a specific software/platform

#### 25 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

#### 26 References:

#### 1. Textbook(s)

- Schroeder, R. G., Clark, M. W., and Cathey, J. M., Financial Accounting Theory and Analysis, eleventh edition, John Wiley, 2014.
- Weygandt, J. J., Kimmel P. D., and Kieso, D. E., Financial Accounting, IFRS 3<sup>rd</sup> edition, John Wiley & Sons, Inc., 2016.

27 Additional information:
Name of Course Coordinator: Prof. Mahmoud Al-khalailehSignature: Date: 25/10/2021
Head of Department: Dr. Hala Zaidan Signature:
Head of Curriculum Committee/Faculty: Signature:
Dean: Prof. Fayez Haddad Signature: