



جامعة الزيتونة الأردنية  
Al-Zaytoonah University of Jordan  
كلية الأعمال  
Faculty of Business



"عراقة وجودة"

"Tradition and Quality"

Course Plan for Bachelor program - Study Plan Development and Updating Procedures/ Accounting Department	QF05/0408-4.0E
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Study plan No.		University Specialization	Accounting
Course No.	0502110	Course name	Principles of Accounting (1)
Credit Hours	3	Prerequisite Co-requisite	-
Course type	<input type="checkbox"/> MANDATORY UNIVERSITY REQUIREMENT <input type="checkbox"/> UNIVERSITY ELECTIVE REQUIREMENTS	<input type="checkbox"/> FACULTY MANDATORY REQUIREMENT <input type="checkbox"/> Support course family requirements	<input checked="" type="checkbox"/> Mandatory requirements <input type="checkbox"/> Elective requirements
Teaching style	<input type="checkbox"/> Full online learning	<input type="checkbox"/> Blended learning	<input checked="" type="checkbox"/> Traditional learning
Teaching model	<input type="checkbox"/> 2Synchronous: 1asynchronous	<input type="checkbox"/> 2 face to face : 1synchronous	<input checked="" type="checkbox"/> 3 Traditional

**Faculty member and study divisions information (to be filled in each semester by the subject instructor)**

Name	Academic rank	Office No.	Phone No.	E-mail	
Dr. Maha Ayoush	Assistant Professor	247		Maha.Ayoush@zuj.edu.jo	
Division number	Time	Place	Number of students	Teaching style	Approved model

### Brief description

The course exposes business students to the basic principles and fundamental concepts of financial accounting. The course covers the conceptual foundation of accounting using basic accounting equations, and the basic steps in the accounting cycle completion, for services and merchandising companies, and the preparation of basic financial statements, in addition to the basic knowledge of conceptual framework in the financial accounting fields.

### Learning resources

Course book information (Title, author, date of issue, publisher ... etc)	Accounting Principles, Jerry. J .Weygandt, Donald E. Kieso, Wiley IFRS edition, 2017.			
Supportive learning resources (Books, databases, periodicals, software, applications, others)	Financial Accounting, by Kermit D. Larson and Paul B. W. Miller. IRWN 2008			
Supporting websites				
The physical environment for teaching	<input checked="" type="checkbox"/> Class room	<input type="checkbox"/> labs	<input checked="" type="checkbox"/> Virtual educational platform	<input type="checkbox"/> Others
Necessary equipment and software				
Supporting people with				



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special needs	
For technical support	

**Course learning outcomes (S = Skills, C = Competences K = Knowledge,)**

No.	Course learning outcomes	The associated program learning output code
<b>Knowledge</b>		
<b>K1</b>	<b>Explain</b> the accounting activities, users of accounting information and accounting principles and assumptions	<b>MK1, MK2</b>
<b>K2</b>	<b>State</b> the basic accounting equation and the recording process	<b>MK1, MK2</b>
<b>K3</b>	<b>Discuss</b> the adjusting entries for accruals and deferrals	<b>MK1, MK2</b>
<b>K4</b>	<b>Describe</b> the steps in the accounting cycle and the closing entries	<b>MK1, MK2</b>
<b>K5</b>	<b>Explain</b> the accounting for merchandising companies under perpetual and periodic systems	<b>MK1, MK2</b>
<b>Skills</b>		
<b>S1</b>	<b>Analyze</b> economic transactions using the accounting equation	<b>MS1, MS2</b>
<b>S2</b>	<b>Record</b> accounting transactions using journal entries, adjusting entries, closing entries and correcting entries	<b>MS1, MS2</b>
<b>S3</b>	<b>Prepare</b> financial statements	<b>MS2</b>
<b>Competences</b>		
<b>C1</b>		
<b>C2</b>		

**Mechanisms for direct evaluation of learning outcomes**

Type of assessment / learning style	Fully electronic learning	Blended learning	Traditional Learning (Theory Learning)	Traditional Learning (Practical Learning)
Midterm exam	%30	%30	%40	%20
Participation / practical applications	0	0	10	30%
Asynchronous interactive activities	%30	%30	0	0
final exam	%40	%40	%50	50%

**Note:** Asynchronous interactive activities are activities, tasks, projects, assignments, research, studies, projects, work within student groups ... etc, which the student carries out on his own, through the virtual platform without a direct encounter with the subject teacher.

**Schedule of simultaneous / face-to-face encounters and their topics**

Week	Subject	learning style*	Reference **
<b>1</b>	<b>Introduction:</b> - Accounting as a profession. - Users of accounting information. - Accounting and Bookkeeping.	<b>Lecture + Problem Solving</b>	<b>Ch.1</b> pp. ....



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	- Financial statements.		
2	<b>Accounting principles and assumptions.</b> <ul style="list-style-type: none"> <li>- Source of accounting principles.</li> <li>- Business entity concepts.</li> <li>- The Basic Accounting Equation.</li> <li>- Effects of transaction on the accounting equation.</li> </ul>	<b>Lecture + Problem Solving</b>	<b>Ch.1</b> pp. ....
3	<b>Recording Transactions:</b> <ul style="list-style-type: none"> <li>- Accounts.</li> <li>- General Journal.</li> <li>- The ledger.</li> <li>- Mechanics of double-entry system.</li> </ul>	<b>Lecture + Problem Solving</b>	<b>Ch.2</b> pp. ....
4	<b>Recording Transactions:</b> <ul style="list-style-type: none"> <li>- Need for journal.</li> <li>- Posting transaction information.</li> <li>- Preparing a trial balance.</li> </ul>	<b>Lecture + Problem Solving</b>	<b>Ch.2</b> pp. ....
5	<b>Review of Previous Chapters+ First Exam: 20%</b>	<b>Lecture + Problem Solving+ Participatory Learning</b>	<b>Ch.1, 2</b> pp. ...
6	<b>Adjusting the accounts and preparing the statement:</b> <ul style="list-style-type: none"> <li>- Adjusting the accounts.</li> <li>- Accrual and Deferrals</li> </ul>	<b>Lecture + Problem Solving</b>	<b>Ch.3</b> pp. ...
7	<b>Adjusting the accounts and preparing the statement:</b> <ul style="list-style-type: none"> <li>- The adjusted trial balance.</li> <li>- Preparing statements from the adjusted trial balance</li> </ul>	<b>Lecture + Problem Solving</b>	<b>Ch.3</b> pp. ....
8	<b>The adjustment process:</b> -Preparing Financial Statements	<b>Lecture + Problem Solving</b>	<b>Ch.3</b> pp. ....
9	<b>The Completion of Accounting Cycle</b> <ul style="list-style-type: none"> <li>- Temporary and Permanent Accounts</li> <li>- Record Closing Entries</li> <li>- Prepare Post-closing Trial Balance</li> </ul>	<b>Lecture + Problem Solving</b>	<b>Ch.4</b> pp. ...
10	<b>The Completion of Accounting Cycle -</b> <ul style="list-style-type: none"> <li>- Prepare a Classified Balance sheet.</li> <li>- Prepare the Correcting Entries.</li> </ul>	<b>Lecture + Problem Solving</b>	<b>Ch.4</b> pp. ...
11	Review of Previous Chapters+ Second Exam: 20%	<b>Lecture + Problem Solving+ Participatory Learning</b>	<b>Ch.3,4</b> pp. ...
12	<b>Accounting for a Merchandising company:</b>	<b>Lecture + Problem Solving</b>	<b>Ch.5</b> pp. 652-701



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	<ul style="list-style-type: none"> <li>- Revenue from sales.</li> <li>- Merchandise inventory, Cost of goods sold.</li> </ul>		
13	<b>Accounting for a Merchandising company:</b> <ul style="list-style-type: none"> <li>- Perpetual and Periodic System</li> </ul>	<b>Lecture + Problem Solving</b>	<b>Ch.5</b> pp. ...
14	<ul style="list-style-type: none"> <li>- Recording in Buyer and Seller Books</li> <li>- Multiple-step Income Statement</li> </ul>	<b>Lecture + Problem Solving</b>	<b>Ch.5</b> pp. ...
15	Review of Merchandising operations, Exercises and problems solutions	<b>Lecture + Problem Solving + Participatory Learning</b>	<b>Ch.5</b> pp. ...
16	<b>Final Exam</b>		

\* Learning styles: Lecture, flipped learning, learning through projects, learning through problem solving, participatory learning ... etc.

\*\* Reference: Pages in a book, database, recorded lecture, content on the e-learning platform, video, website ... etc.

**Schedule of asynchronous interactive activities (in the case of e-learning and blended learning)**

Week	Task / activity	Reference	Expected results
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<b>Course Plan for Bachelor program - Study Plan Development and Updating Procedures/ Accounting Department</b>	<b>QF05/0408-4.0E</b>
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<b>Study plan No.</b>	2021/2022	<b>University Specialization</b>	Accounting
<b>Course No.</b>	0502111	<b>Course name</b>	<b>Principles of Accounting (2)</b>
<b>Credit Hours</b>	3	<b>Prerequisite Co-requisite</b>	Principles of Accounting (1)
<b>Course type</b>	<input type="checkbox"/> MANDATORY UNIVERSITY REQUIREMENT <input type="checkbox"/> UNIVERSITY ELECTIVE REQUIREMENTS	<input type="checkbox"/> FACULTY MANDATORY REQUIREMENT <input type="checkbox"/> Support course family requirements	<input checked="" type="checkbox"/> Major Mandatory requirements <input type="checkbox"/> Major Elective requirements
<b>Teaching style</b>	<input type="checkbox"/> Full online learning	<input type="checkbox"/> Blended learning	<input checked="" type="checkbox"/> <b>Traditional learning</b>
<b>Teaching model</b>	<input type="checkbox"/> 2Synchronous: 1asynchronous	<input type="checkbox"/> 2 face to face : 1synchronous	<input checked="" type="checkbox"/> <b>3 Traditional</b>

**Faculty member and study sections information (to be filled in each semester by the subject instructor)**

Name	Academic rank	Office No.	Phone No.	E-mail	
				@zuj.edu.jo	
Office hours (day/time)	(Sun,Tue,Thu) from -		(M,W) from -		
Section number	Time	Place	Number of students	Teaching style	Approved model
				Traditional	3:0
				Traditional	2:0

### Brief description

This course is a continuation of Principles of Accounting (1) in order to further understand of the basic accounting concepts and principles by the students. It covers the basic accounting measurements of inventory, cash and internal control, receivables, property, plant, equipment, natural resources and intangible assets, in addition to current investments.

### Learning resources

Course book information (Title, author, date of issue, publisher ... etc)	Weygandt, J., Kimmel, P. and Kieso, D. (2018). Accounting Principles, IFRS edition, USA: Wiley.			
Supportive learning resources (Books, databases, periodicals, software, applications, others)	1- Kermit D. Larson and Paul B. W. Miller (2008). Financial Accounting, IRWN, USA. 2- Needles B., Powers, M. and Crosson, S. (2014). Principles of Accounting, 12th edition, USA: Cengage. 3- Horngren, C., Miller-Nobles, T., Mattison, B. and Matsumura, E. (2018). Financial Accounting, 12th edition, USA: Pearson. 4- Wild, J., Shaw, K. and Chiappetta, B. (2018). Fundamental Accounting Principles, 24th edition, USA: McGraw-Hill.			
Supporting websites	---			
The physical environment for teaching	<input checked="" type="checkbox"/> <b>Class room</b>	<input type="checkbox"/> labs	<input checked="" type="checkbox"/> <b>Virtual educational platform</b>	<input type="checkbox"/> Others
Necessary equipment and software	Virtual educational platform			
Supporting people with special	E-Learning and Educational Resources Center			



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needs	
For technical support	E-Learning and Educational Resources Center

**Course learning outcomes (S= Skills, C= Competences K= Knowledge,)**

No.	Course learning outcomes	The associated program learning output code
<b>Knowledge</b>		
<b>K1</b>	Demonstrate a comprehensive, consistent and structured knowledge of inventory, fraud and internal control, petty cash fund, accounts and notes receivables, long-lived assets, and investments.	MK1
<b>K2</b>	Comprehensive understanding of accounting procedures and methods of solving contemporary problems for inventory, fraud and internal control, petty cash fund, accounts receivables and notes receivables, long-lived assets, and investments.	MK2
<b>Skills</b>		
<b>S1</b>	Possess a variety of skills for the accounting market needs with regard to inventory, fraud and internal control, petty cash fund, accounts receivables and notes receivables, long-lived assets, and investments.	MS1
<b>S2</b>	Apply quantitative and analytical skills in solving complex accounting problems and finding creative and professional solutions regarding inventory, fraud and internal control, petty cash fund, accounts receivables and notes receivables, long-lived assets, and investments	MS2
<b>Competences</b>		

**Mechanisms for direct evaluation of learning outcomes**

Type of assessment / learning style	Fully electronic learning	Blended learning	Traditional Learning (Theory Learning)	Traditional Learning (Practical Learning)
Midterm exam	%30	%30	%40	%20
Participation / practical applications	0	0	10	30%
Asynchronous interactive activities	%30	%30	0	0
final exam	%40	%40	%50	50%

**Note:** Asynchronous interactive activities are activities, tasks, projects, assignments, research, studies, projects, work within student groups ... etc., which the student carries out on his own, through the virtual platform without a direct encounter with the subject teacher.

**Schedule of simultaneous / face-to-face encounters and their topics**

Week	Subject	learning style*	Reference **
1	<b>Inventories:</b>	Lecture	pages in the book +



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	Describe the steps in determining inventory quantities. Explain the accounting for inventories and apply the inventory cost flow methods.		recorded lecture + content on the e-learning platform
2	<b>Inventories:</b> Explain the financial effects of the inventory cost flow assumptions. Explain the lower-of-cost-or-NRV basis of the accounting for inventories. Indicate the effects of inventory errors on financial statements.	Lecture	pages in the book + recorded lecture + content on the e-learning platform
3	<b>Inventories:</b> Apply the inventory cost flow methods to periodic and perpetual inventory records. Describe the two methods of estimating inventories. Compute and interpret the inventory turnover ratio.	Lecture	pages in the book + recorded lecture + content on the e-learning platform
4	<b>Fraud, Internal Control, and Cash:</b> Define fraud and internal control. Identify the principles of internal control activities. Explain the applications of internal control principles to cash receipts.	Lecture	pages in the book + recorded lecture + content on the e-learning platform
5	<b>Fraud, Internal Control, and Cash:</b> Explain the applications of internal control principles to cash disbursements. Indicate the control features of a bank account.	Lecture	pages in the book + recorded lecture + content on the e-learning platform
6	<b>Fraud, Internal Control, and Cash:</b> Prepare a bank reconciliation and its adjusting entries. Explain the reporting of cash. Describe the operation of a petty cash fund.  <b>First Exam</b>	Lecture	pages in the book + recorded lecture + content on the e-learning platform
7	<b>Accounting for Receivables:</b> Identify the different types of receivables. Explain how companies recognize accounts receivable. Distinguish between the methods and bases companies use to value accounts	Lecture + Flipped learning	pages in the book + recorded lecture + content on the e-learning platform





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	receivable.		
8	<b>Accounting for Receivables:</b> Describe the entries to record the disposition of accounts receivable. Compute the maturity date of and interest on notes receivable. Explain how companies recognize notes receivable.	Lecture + Flipped learning	pages in the book + recorded lecture + content on the e-learning platform
9	<b>Accounting for Receivables:</b> Describe how companies value notes receivable. Describe the entries to record the disposition of notes receivable. Explain the statement presentation and analysis of receivables.	Lecture + Flipped learning	pages in the book + recorded lecture + content on the e-learning platform
10	<b>Plant Assets, Natural Resources, and Intangible Assets:</b> Describe how the historical cost principle applies on plant assets. Explain the concept of depreciation. Compute periodic depreciation using different methods.	Lecture + Flipped learning	pages in the book + recorded lecture + content on the e-learning platform
11	<b>Plant Assets, Natural Resources, and Intangible Assets:</b> Describe the procedure for revising periodic depreciation. Distinguish between revenue and capital expenditures, and explain the entries for each. Explain how to account for the disposal of a plant asset.	Lecture + Flipped learning	pages in the book + recorded lecture + content on the e-learning platform
12	<b>Plant Assets, Natural Resources, and Intangible Assets:</b> Compute periodic depletion of natural resources. Explain the basic issues related to accounting for intangible assets. Indicate how plant assets, natural resources, and intangible assets are reported.  <b>Second Exam</b>	Lecture + Flipped learning	pages in the book + recorded lecture + content on the e-learning platform
13	<b>Investments:</b> Discuss why companies invest in debt and stock securities. Explain the accounting for debt investments.	Lecture + Learning through projects	pages in the book + recorded lecture + content on the e-learning platform





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14	<b>Investments:</b> Explain the accounting for stock investments. Describe the use of consolidated financial statements.	Lecture + Learning through problem solving	pages in the book + recorded lecture + content on the e-learning platform
15	<b>Investments:</b> Indicate how debt and stock investments are reported in financial statements. Distinguish between short-term and long-term investments.	Lecture + Participatory learning	pages in the book + recorded lecture + content on the e-learning platform
16	<b>Final Exam</b>	---	---

\* Learning styles: Lecture, flipped learning, learning through projects, learning through problem solving, participatory learning ... etc.

\*\* Reference: Pages in a book, database, recorded lecture, content on the e-learning platform, video, website ... etc.

**Schedule of asynchronous interactive activities (in the case of e-learning and blended learning)**

Week	Task / activity	Reference	Expected results
1	---	---	---
2	---	---	---
3	---	---	---
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6	---	---	---
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16	---	---	---



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Study plan No.	2022/2021	University Specialization	Accounting
Course No.	0502212	Course name	Corporate Accounting
Credit Hours	3	Prerequisite Co-requisite	Principles of Accounting (2)
Course type	<input type="checkbox"/> MANDATORY UNIVERSITY REQUIREMENT <input type="checkbox"/> UNIVERSITY ELECTIVE REQUIREMENTS	<input type="checkbox"/> FACULTY MANDATORY REQUIREMENT <input type="checkbox"/> Support course family requirements	<input checked="" type="checkbox"/> Mandatory requirements <input type="checkbox"/> Elective Requirement
Teaching style	<input type="checkbox"/> Full online learning	<input type="checkbox"/> Blended learning	<input checked="" type="checkbox"/> Traditional learning
Teaching model	<input type="checkbox"/> 2Synchronous: 1asynchronous	<input type="checkbox"/> 2 face to face : 1synchronous	<input checked="" type="checkbox"/> 3 Traditional

**Faculty member and study divisions information (to be filled in each semester by the subject instructor)**

Name	Academic rank	Office No.	Phone No.	E-mail	
		-	-		
Division number	Time	Place	Number of students	Teaching style	Approved model

### Brief description

This course explains the regulations, rulings, laws and advantages, disadvantages for all forms of organizations specialized in the accounting treatments and the financial statements needed for the partnership and corporations. This course also differentiates between the types of dividends, and reorganizations process needed to present the financial statements and concentrates on the owner's equity's statements in order to increase the investors' shares and partners' wealth. In addition to the Income tax consequences of the formation, operation, and termination of a partnership; partnership distributions; sale of a partnership interest; and withdrawal from a partnership and the liquidation accounting and legal requirements for the partnership and corporations and changes in the capital.

### Learning resources

Course book information (Title, author, date of issue, publisher ... etc)	Principles of Accounting, Belverd E. Needles, Marian Powers, and Susan V. Crosson, 12th Edition, 2014, USA			
Supportive learning resources (Books, databases, periodicals, software, applications, others)	Intermediate Accounting, By Jerry. J .Weygandt, Donald E. Kieso . Wiley IFRS edition, 2017.			
Supporting websites	-			
The physical environment for teaching	<input checked="" type="checkbox"/> Class room	<input type="checkbox"/> labs	<input type="checkbox"/> Virtual educational platform	<input type="checkbox"/> Others
Necessary equipment and	-			



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software	
Supporting people with special needs	-
For technical support	-

**Course learning outcomes (S= Skills, C= Competences K= Knowledge,)**

No.	Course learning outcomes	The associated program learning output code
<b>Knowledge</b>		
<b>K1</b>	Describe characteristics of partnerships and corporations	MK1
<b>K2</b>	Explain the partnership and corporation journal entries	MK2
<b>K3</b>	Describe agreements used to allocate partnership and corporation net income or loss	MK3
<b>K4</b>	Describe liquidation of partnerships and corporations	MK3
<b>Skills</b>		
<b>S1</b>	Accounting skills.	MS1
<b>S2</b>	Quantitative and analytical skills.	MS2
<b>S3</b>	Mathematical skills.	MS2
<b>Competences</b>		
<b>C1</b>		
<b>C2</b>		

**Mechanisms for direct evaluation of learning outcomes**

Type of assessment / learning style	Fully electronic learning	Blended learning	Traditional Learning (Theory Learning)	Traditional Learning (Practical Learning)
Midterm exam	%30	%30	%40	%20
Participation / practical applications	0	0	10	30%
Asynchronous interactive activities	%30	%30	0	0
final exam	%40	%40	%50	50%

**Note:** Asynchronous interactive activities are activities, tasks, projects, assignments, research, studies, projects, work within student groups ... etc, which the student carries out on his own, through the virtual platform without a direct encounter with the subject teacher.

**Schedule of simultaneous / face-to-face encounters and their topics**

Week	Subject	learning style*	Reference **
1	Accounting for partnerships	face-to-face	-
2	Partnership form of organization	face-to-face	-



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	(Characteristics, advantages & disadvantages Partner agreement).		
3	Basic Partnership Accounting (forming a partnership, dividing net income/loss)	face-to-face	-
4	Financial statements for partnership.	face-to-face	-
5	Liquidation of a partnership (No capital deficiency)	face-to-face	-
6	Liquidation of a partnership (Capital deficiency)	face-to-face	-
7	Admission by investment or by purchase of an interest and withdrawal by payment from partner's personal assets or from partnership assets	face-to-face	-
8	Corporations and corporate form of organization	face-to-face	-
9	Accounting for issues of ordinary shares.	face-to-face	-
10	Accounting for treasury stock	face-to-face	-
11	Statement presentation for corporation.	face-to-face	-
12	Dividends	face-to-face	-
13	Retained Earnings	face-to-face	-
14	Income Reporting	face-to-face	-
15	Position Statement	face-to-face	-
16	Final Exam	-	-

\* Learning styles: Lecture, flipped learning, learning through projects, learning through problem solving, participatory learning ... etc.

\*\* Reference: Pages in a book, database, recorded lecture, content on the e-learning platform, video, website ... etc.

**Schedule of asynchronous interactive activities (in the case of e-learning and blended learning)**

Week	Task / activity	Reference	Expected results
1			
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Study plan No.	2020/2021	University Specialization	
Course No.	0502213	Course name	Intermediate Accounting (1)
Credit Hours	3	Prerequisite Co-requisite	Principles of Accounting (2)
Course type	<input type="checkbox"/> MANDATORY UNIVERSITY REQUIREMENT <input type="checkbox"/> UNIVERSITY ELECTIVE REQUIREMENTS	<input checked="" type="checkbox"/> FACULTY MANDATORY REQUIREMENT <input type="checkbox"/> Support course family requirements	<input type="checkbox"/> Elective requirements Mandatory requirements
Teaching style	<input type="checkbox"/> Full online learning	<input type="checkbox"/> Blended learning	<input checked="" type="checkbox"/> Traditional learning
Teaching model	<input type="checkbox"/> 2Synchronous: 1asynchronous	<input type="checkbox"/> 2 face to face : 1synchronous	<input checked="" type="checkbox"/> 2 Traditional

**Faculty member and study divisions information (to be filled in each semester by the subject instructor)**

Instructor/					
Name	Academic rank	Office No.	Phone No.	E-mail	
Dr.Esra alkhatib	Assistant Professor		----	E.alkhatib@zuj.edu.jo	
Division number	Time	Place	Number of students	Teaching style	Approved model

**Brief description**

This course is a continuation of (Intermediate Accounting 1). It covers the accounting for long-term debt and troubled debt restructuring, leases, pension and post-retirement benefits, accounting for income taxes, stockholders equity, earnings per share, accounting change and error analysis, inflation accounting, and the cash flow statement.

**Learning resources**

Course book information (Title, author, date of issue, publisher ... etc)	Intermediate Accounting, By Jerry. J .Weygandt, Donald E. Kieso . Wiley IFRS edition, 2017.			
Supportive learning resources (Books, databases, periodicals, software, applications, others)	1- Accounting Principles, Jerry. J .Weygandt, Donald E. Kieso, Wiley IFRS edition, 2017. 2- Financial Accounting, by Kermit D. Larson and Paul B. W. Miller. IRWN 2008			
Supporting websites				
The physical environment for teaching	<input checked="" type="checkbox"/> Class room	<input type="checkbox"/> labs	<input type="checkbox"/> Virtual educational platform	<input type="checkbox"/> Others
Necessary equipment and software	----			
Supporting people with special needs				



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For technical support	<a href="mailto:elearning@zuj.edu.jo">elearning@zuj.edu.jo</a> , +96264291511 Ext.425/362
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**Course learning outcomes (S= Skills, C= Competences K= Knowledge,)**

No.	Course learning outcomes	The associated program learning output code
<b>Knowledge</b>		
K1	Explain in details the importance of the statutory regulatory reporting standards of financial reporting based on IFRS	Mk1
K2	Learn about who establishes financial reporting standards and how. Students will go, in depth, through the conceptual framework upon which financial reporting is built.	MK2
K3	Gain a comprehensive understanding of the accounting cycle with a focus on corporations.	Mk2
K4	Describe the components of the major financial statements in their details, classified as from the perspective of the IFRS.	MK1
<b>Skills</b>		
S1	Determine the primary qualities and enhancing qualities of the useful financial information based on the conceptual framework of IFRS	MS1
S2	Journalizing the accounting entries (General, adjusting , closing and reversing)	MS2
S3	Preparing the detailed components of financial statements	MS3
<b>Competences</b>		
C1		
C2		
C3		
C4		

**Mechanisms for direct evaluation of learning outcomes**

Type of assessment / learning style	Fully electronic learning	Blended learning	Traditional Learning (Theory Learning)	Traditional Learning (Practical Learning)
Midterm exam	30%	30%	40%	%20
Participation / practical applications	0	0	10%	%30
Asynchronous interactive activities	30%	30%	0	0
Final exam	40%	40%	50%	%50





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**Note 1:** Asynchronous interactive activities are activities, tasks, projects, assignments, research, studies, projects, work within student groups ... etc, which the student carries out on his own, through the virtual platform without a direct encounter with the subject teacher.

**Note 2:** According to the Regulations of granting Master's degree at Al-Zaytoonah University of Jordan, 40% of final evaluation goes for the final exam, and 60% for the semester work (examinations, reports, research or any scientific activity assigned to the student).

**Schedule of simultaneous / face-to-face encounters and their topics**

Week	Subject	learning style*	Reference **
1	<b>Chapter 1 Financial Accounting and Accounting Standards</b> - Global Markets - Objective of Financial Reporting - Standard-Setting Organizations	Classroom lecture	4 7 9
2	- Financial Reporting Challenges <b>Chapter 2 Conceptual Framework for Financial Reporting</b> - Conceptual Framework - First Level: Basic Objective - Second Level: Fundamental Concepts	Classroom lecture	14 40 42 43
3	- Third Level: Recognition, Measurement, and Disclosure Concepts	Classroom lecture	48
4	<b>Chapter 3 The Accounting Information System</b> - Accounting Information System	Classroom lecture	80
5	- The Accounting Cycle - Financial Statements For Merchandisers	Classroom lecture	108
6	- Cash-basis accounting versus accrual-basis accounting - Conversion from cash-basis to accrual-basis	Classroom lecture	112 114
7	<b>Chapter 4 Income Statement and Related Information</b> - Income Statement - Format of Income Statement - Reporting Within the Income Statement - Using reversing entries	Classroom lecture	144 146 150
8	- Other Reporting Issues	Classroom lecture	160
9	- Other Reporting Issues	Classroom lecture	
10	<b>Chapter 5 Statement of Financial</b>	Classroom lecture	190



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	<b>Position and Statement of Cash Flows</b> - Usefulness of the Statement of Financial Position - Limitations of the Statement of Financial Position		191 191
11	- Classification in the Statement of Financial Position	<b>Classroom lecture</b>	
12	- Classification in the Statement of Financial Position	<b>Classroom lecture</b>	
13	- Purpose of the statement of cash flows - Content and format of the statement of cash flows - Overview of the preparation of the statement of cash flows	<b>Classroom lecture</b>	204 205 207
14	- Usefulness of the statement of cash flow	<b>Classroom lecture</b>	210
15	- Financial statements and notes - Techniques of disclosure	<b>Classroom lecture</b>	213 216
16	- Other guidelines - Revision	<b>Classroom lecture</b>	217

\* Learning styles: Lecture, flipped learning, learning through projects, learning through problem solving, participatory learning ... etc.

\*\* Reference: Pages in a book, database, recorded lecture, content on the e-learning platform, video, website ... etc.



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Study plan No.			University Specialization	Accounting	
Course No.	0502214		Course name	Intermediate Accounting (2)	
Credit Hours	3		Prerequisite Co-requisite	Intermediate Accounting (1)	
Course type	<input type="checkbox"/> MANDATORY UNIVERSITY REQUIREMENT	<input type="checkbox"/> UNIVERSITY ELECTIVE REQUIREMENTS	<input type="checkbox"/> FACULTY MANDATORY REQUIREMENT	<input type="checkbox"/> Support course family requirements	<input checked="" type="checkbox"/> Mandatory requirements <input type="checkbox"/> Elective requirements
Teaching style	<input type="checkbox"/> Full online learning		<input type="checkbox"/> Blended learning		<input checked="" type="checkbox"/> Traditional learning
Teaching model	<input type="checkbox"/> 2Synchronous: 1asynchronous		<input type="checkbox"/> 2 face to face : 1synchronous		<input checked="" type="checkbox"/> 3 Traditional

**Faculty member and study divisions information (to be filled in each semester by the subject instructor)**

Name	Academic rank	Office No.	Phone No.	E-mail	
Division number	Time	Place	Number of students	Teaching style	Approved model

### Brief description

This course is a continuation of (Intermediate Accounting 1). It covers the accounting for property, plant and equipment (PPE) in terms of acquisition, depreciation, impairment, depletion and disposition. In addition, this course covers the accounting of intangible assets, their valuation, amortization and impairment. Also, the course covers the accounting treatment for long-term liabilities such as bonds and notes payable. Finally, the course covers the accounting for short-term liabilities such as contingencies.

### Learning resources

Course book information (Title, author, date of issue, publisher ... etc)	Intermediate Accounting, By Donald E. Kieso, Jerry. J .Weygandt, & Terry D. Warfield. Wiley IFRS edition, 4 <sup>th</sup> edition, 2020. (KWW)			
Supportive learning resources (Books, databases, periodicals, software, applications, others)	Financial Accounting, by Kermit D. Larson and Paul B. W. Miller. IRWN 2008			
Supporting websites				
The physical environment for teaching	<input checked="" type="checkbox"/> Class room	<input type="checkbox"/> labs	<input type="checkbox"/> Virtual educational platform	<input type="checkbox"/> Others
Necessary equipment and software				
Supporting people with special needs				
For technical support				



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**Course learning outcomes (S= Skills, C= Competences K= Knowledge,)**

No.	Course learning outcomes	The associated program learning output code
<b>Knowledge</b>		
<b>K1</b>	<b>Discuss</b> the acquisition and disposition of PPE	<b>MK1, MK2</b>
<b>K2</b>	<b>Describe</b> the different method of depreciation, impairment, and mineral resources depletion	<b>MK1, MK2</b>
<b>K3</b>	<b>Discuss</b> the various types of intangible assets, their values, amortization, and impairment	<b>MK1, MK2</b>
<b>K4</b>	<b>Describe</b> long-term liabilities, such as bonds payable and long-term notes payable	<b>MK1, MK2</b>
<b>K5</b>	<b>Explain</b> the accounting for contingency losses	<b>MK1, MK2</b>
<b>Skills</b>		
<b>S1</b>	<b>Calculate</b> the value of PPE acquisition and disposition	<b>MS1</b>
<b>S2</b>	<b>Calculate</b> the value of PPE depreciation and impairment, in addition to mineral resources depletion	<b>MS1</b>
<b>S3</b>	<b>Apply</b> the effective interest method for bonds payable	<b>MS2</b>
<b>Competences</b>		
<b>C1</b>		
<b>C2</b>		

**Mechanisms for direct evaluation of learning outcomes**

Type of assessment / learning style	Fully electronic learning	Blended learning	Traditional Learning (Theory Learning)	Traditional Learning (Practical Learning)
Midterm exam	%30	%30	%40	%20
Participation / practical applications	0	0	10	30%
Asynchronous interactive activities	%30	%30	0	0
final exam	%40	%40	%50	50%

**Note:** Asynchronous interactive activities are activities, tasks, projects, assignments, research, studies, projects, work within student groups ... etc, which the student carries out on his own, through the virtual platform without a direct encounter with the subject teacher.

**Schedule of simultaneous / face-to-face encounters and their topics**

Week	Subject	learning style*	Reference **
<b>1</b>	Acquisition Costs of Land, Buildings, and Equipment	<b>Lecture + Problem Solving</b>	<b>KWW, Ch.10</b> pp. 442-491
<b>2</b>	Interest Costs During Construction of Plant Assets	<b>Lecture + Problem Solving</b>	<b>KWW, Ch.10</b> pp. 442-491
<b>3</b>	Valuation of Property, Plant, and Equipment	<b>Lecture + Problem Solving</b>	<b>KWW, Ch.10</b> pp. 442-491
<b>4</b>	-Exchange of Nonmonetary assets	<b>Lecture + Problem</b>	<b>KWW, Ch.10</b>



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	-Costs subsequent to Acquisition of Plant Assets. -Disposition of Property, Plant, and Equipment.	<b>Solving</b>	pp. 442-491
<b>5</b>	Methods of Depreciation	<b>Lecture + Problem Solving</b>	<b>KWW, Ch.11</b> pp. 492-549
<b>6</b>	Impairments of Plant Assets	<b>Lecture + Problem Solving</b>	<b>KWW, Ch.11</b> pp. 492-549
<b>7</b>	-Depletion of Natural Resources -Review of previous chapters	<b>Lecture + Problem Solving + Participatory Learning</b>	<b>KWW, Ch.11</b> pp. 492-549
<b>8</b>	-Valuation and Amortization of Intangible Assets	<b>Lecture + Problem Solving</b>	<b>KWW, Ch.12</b> pp. 550-595
<b>9</b>	-Types of Intangibles -Goodwill	<b>Lecture + Problem Solving</b>	<b>KWW, Ch.12</b> pp. 550-595
<b>10</b>	-Impairment of Intangible Assets -Research & Development Costs and Similar Costs	<b>Lecture + Problem Solving</b>	<b>KWW, Ch.12</b> pp. 550-595
<b>11</b>	Bonds Payable	<b>Lecture + Problem Solving</b>	<b>KWW, Ch.14</b> pp. 652-701
<b>12</b>	-Effective-Interest Method -Review of previous chapters	<b>Lecture + Problem Solving + Participatory Learning</b>	<b>KWW, Ch.14</b> pp. 652-701
<b>13</b>	Long-Term Notes Payable	<b>Lecture + Problem Solving</b>	<b>KWW, Ch.14</b> pp. 652-701
<b>14</b>	Current Liabilities	<b>Lecture + Problem Solving</b>	<b>KWW, Ch.13</b> pp. 596-651
<b>15</b>	-Gain and Loss Contingencies -General Review	<b>Lecture + Problem Solving + Participatory Learning</b>	<b>KWW, Ch.13</b> pp. 596-651
<b>16</b>	<b>Final Exam</b>		

\* Learning styles: Lecture, flipped learning, learning through projects, learning through problem solving, participatory learning ... etc.

\*\* Reference: Pages in a book, database, recorded lecture, content on the e-learning platform, video, website ... etc.

**Schedule of asynchronous interactive activities (in the case of e-learning and blended learning)**

Week	Task / activity	Reference	Expected results
1			
2			
3			
4			
5			



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16			



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Study plan No.	2021/2022	University Specialization	Accounting
Course No.	0502321	Course name	Financial Statement Analysis
Credit Hours	3	Prerequisite Co-requisite	Principles of Accounting (2)
Course type	<input type="checkbox"/> MANDATORY UNIVERSITY REQUIREMENT <input type="checkbox"/> UNIVERSITY ELECTIVE REQUIREMENTS	<input type="checkbox"/> FACULTY MANDATORY REQUIREMENT <input type="checkbox"/> Support course family requirements	<input checked="" type="checkbox"/> Mandatory requirements <input type="checkbox"/> Elective requirements
Teaching style	<input type="checkbox"/> Full online learning <input type="checkbox"/> Blended learning		<input checked="" type="checkbox"/> Traditional learning
Teaching model	<input type="checkbox"/> 2Synchronous: 1asynchronous	<input type="checkbox"/> 2 face to face : 1synchronous	<input checked="" type="checkbox"/> 3 Traditional

Faculty member and study divisions' information (to be filled in each semester by the subject instructor)

Name	Academic rank	Office No.	Phone No.	E-mail	
Division number	Time	Place	Number of students	Teaching style	Approved model

### Brief description

#### Brief course description

The course reviews the process of basic financial statements preparation, presents financial statement analysis tools and techniques from the primary users' perspectives. It covers the fundamental concepts of financial reporting. Basic analysis to be given by using vertical, horizontal and ratio analysis. Focusing on the interpretations and explaining the meaning of financial statements' ratios .

### Learning resources

Course book information (Title, author, date of issue, publisher ... etc)	Gibson Charles H., Financial Reporting and Analysis, 13th Edition, 2013, Thomson One, USA.			
Supportive learning resources (Books, databases, periodicals, software, applications, others)	1- Wild, John J. & Others (2011), "Financial Statement Analysis" 10th edition McGraw- Hill Co. International Edition. 2- Stickney, C. and P. Brown (2004), " Financial Reporting and Statement Analysis, Thomson			
Supporting websites				
The physical environment for teaching	<input checked="" type="checkbox"/> Class room	<input checked="" type="checkbox"/> labs	Virtual educational platform	<input type="checkbox"/> Others
Necessary equipment and software				
Supporting people with special needs				





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For technical support	
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**Course learning outcomes (S = Skills, C= Competences K= Knowledge,)**

No.	Course learning outcomes	The associated program learning output code
<b>Knowledge</b>		
<b>K1</b>	To know what financial analysis means; its types and importance.	MK1, MK2
<b>K2</b>	To understand the basic financial statements, their components and their effect on making decisions.	MK1, MK2
<b>K3</b>	To understand and apply the different tools and techniques of financial analysis, To get more knowledge about different types of financial ratios, how to get knowledge about analyzing statement of cash flows.	MK1,
<b>Skills</b>		
<b>S1</b>	1.1 To enable the student from obtaining the knowledge and understanding the field of financial statements analysis.	MS1
<b>S2</b>	2.1 To give students the ability and skills of the effective teamwork. 2.3 To enrich the students with both oral and writing communication skills in relation to financial statements and their analysis.	MS2
<b>S3</b>	3.1 To give the students the ability and skills of the effective teamwork. 3.2 To enrich the student with the skills of thinking and analyzing financial statements using both qualitative and quantitative techniques.	MS3
<b>Competences</b>		
<b>C1</b>	Flexible communication in diverse work teams in business environments.	MC1
<b>C2</b>	The ability to lead professionally through a set of professional values for the practice of analysis with the international rules of professional conduct related to this.	MC2

**Mechanisms for direct evaluation of learning outcomes**

Type of assessment / learning style	Fully electronic learning	Blended learning	Traditional Learning (Theory Learning)	Traditional Learning (Practical Learning)
Midterm exam	%30	%30	%40	%20
Participation / practical applications	0	0	10	30%
Asynchronous interactive activities	%30	%30	0	0
final exam	%40	%40	%50	50%

**Note:** Asynchronous interactive activities are activities, tasks, projects, assignments, research, studies, projects, and work within student groups ... etc., which the student carries out on his own, through the virtual platform without a direct encounter with the subject teacher.

**Schedule of simultaneous / face-to-face encounters and their topics**

Week	Subject	learning style*	Reference **
1	What are financial analysis concepts?	Lecture , problem	33-48



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	Importance and objectives of financial analysis.	solving and participatory learning	
2	Parties interested in financial analysis and decision makers.	Lecture and participation	1-32
3	Types of financial analysis.	Lecture , problem solving and participatory learning	141-155
4	Classification of financial statements.	Lecture , problem solving and participatory learning	67-159
5	Analysis of short-term financial position (Working capital net working capital)	Lecture , problem solving and participatory learning	163-186
6	Statement of Cash flows. <b>First exam</b>	Lecture , problem solving and participatory learning	319-335
7	Methods of cash flows statements: Preparing cash flows statement Direct method and indirect method	Lecture , problem solving and participatory learning	319-335
8	Analysis the statement of cash flows.	Lecture , problem solving and participatory learning	319-335
9	Vertical analysis with illustrations	Lecture , problem solving and participatory learning	141-159
10	Horizontal Analysis with illustrations <b>Second exam</b>	Lecture , problem solving and projects	141-159
11	Short term paying ability ratios , long-term debt paying ability	Lecture , problem solving and projects	163-186
12	Profitability ratios, activity ratios And investor ratios	Lecture , problem solving and participatory learning	251-301
13	Financial failure	Lecture , problem solving and participatory learning	163-301
14	Critical review through various examples and notes	Lecture , problem solving and participatory learning	
15	<b>Final Exam</b>		

\* Learning styles: Lecture, flipped learning, learning through projects, learning through problem solving, participatory learning ... etc.

\*\* Reference: Pages in a book, database, recorded lecture, content on the e-learning platform, video, website ... etc.

**Schedule of asynchronous interactive activities (in the case of e-learning and blended learning)**

Week	Task / activity	Reference	Expected results
1			
2			
3			



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Study plan No.	2020/2021	University Specialization	Accounting
Course No.	0502322	Course name	Accounting Theory
Credit Hours	3	Prerequisite Co-requisite	Intermediate Accounting (2)
Course type	<input type="checkbox"/> MANDATORY UNIVERSITY REQUIREMENT <input type="checkbox"/> UNIVERSITY ELECTIVE REQUIREMENTS	<input type="checkbox"/> FACULTY MANDATORY REQUIREMENT <input type="checkbox"/> Support course family requirements	<input type="checkbox"/> Mandatory requirements <input type="checkbox"/> Elective requirements
Teaching style	<input type="checkbox"/> Full online learning	<input type="checkbox"/> Blended learning	<input type="checkbox"/> Traditional learning
Teaching model	<input type="checkbox"/> 2Synchronous: 1asynchronous	<input type="checkbox"/> 2 face to face : 1synchronous	<input type="checkbox"/> 3 Traditional

Faculty member and study divisions information (to be filled in each semester by the subject instructor)

Name	Academic rank	Office No.	Phone No.	E-mail	
Division number	Time	Place	Number of students	Teaching style	Approved model

### Brief description

This course covers the conceptual framework of accounting theory, the objectives of financial statements, Measurement and valuation of assets and liabilities, revenue recognition, the theory of income determination, inflation accounting the deference between accounting and economic income, financial reporting and disclosure, and the future scope of accounting.

### Learning resources

Course book information (Title, author, date of issue, publisher ... etc)	Schroeder Richard G., Myrtle W. Clark, and Jack M. Cathey, Financial Accounting Theory and Analysis: Text and Cases, 13th Edition, 2019, John Wiley & Sons, Inc., USA.			
Supportive learning resources (Books, databases, periodicals, software, applications, others)	1- Financial Accounting Theory. Craig Deegan, Jeffrey Unerman European Ed Edition, 2013. 2- 3-			
Supporting websites	<a href="https://www.ifrs.org/">https://www.ifrs.org/</a>			
The physical environment for teaching	<input type="checkbox"/> Class room	<input type="checkbox"/> labs	<input type="checkbox"/> Virtual educational platform	<input type="checkbox"/> Others
Necessary equipment and software				
Supporting people with special needs				
For technical support				



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**Course learning outcomes (S= Skills, C= Competences K= Knowledge,)**

No.	Course learning outcomes	The associated program learning output code
<b>Knowledge</b>		
<b>K1</b>	The student should be able to demonstrate knowledge and understanding of accounting theory areas.	MK1 + MK2
<b>K2</b>	The student should be able to define the stages of accounting theory development, methodologies for developing accounting theory, pioneers' contributions to accounting theory development, and the theoretical framework of accounting and its stages.	MK1 + MK2
<b>K3</b>	The student should be able to identify accounting objectives, financial statements, accounting measurement, accounting communication, and accounting assumptions.	MK1 + MK2
<b>K4</b>	The student should be able to understand accounting principles, accounting information characteristics, asset, liability, and property rights, as well as income issues and concepts.	MK1 + MK3
<b>Skills</b>		
<b>S1</b>	Attain a diverse set of skills to meet the demands of the labor market from accountants, financial and administrative analysts and professional decision makers with knowledge of accounting theory.	MS1
<b>S2</b>	Apply mathematical and analytical skills to solve complicated accounting problems and come up with unique and professional solutions that adhere to accounting theory notions.	MS2
<b>Competences</b>		
<b>C1</b>		
<b>C2</b>		

**Mechanisms for direct evaluation of learning outcomes**

Type of assessment / learning style	Fully electronic learning	Blended learning	Traditional Learning (Theory Learning)	Traditional Learning (Practical Learning)
First exam	0	0	%20	0
Second / midterm exam	%30	%30	%20	30%
Participation / practical applications	0	0	10	30%
Asynchronous interactive activities	%30	%30	0	0
final exam	%40	%40	%50	40%

**Note:** Asynchronous interactive activities are activities, tasks, projects, assignments, research, studies, projects, work within student groups ... etc, which the student carries out on his own, through the virtual platform without a direct encounter with the subject teacher.



**Schedule of simultaneous / face-to-face encounters and their topics**

Week	Subject	learning style*	Reference **
1	The Development Of Accounting Theory: The Early History of Accounting	Lecture	Text book
2	The Development Of Accounting Theory: Accounting in the United States Since 1930	Lecture	Text book
3	The Development Of Accounting Theory: The Role of Ethics in Accounting	Lecture	Text book
4	The Pursuit Of The Conceptual Framework: The Early Theorists Early Authoritative and Semi-Authoritative Organizational Attempts to Develop the Conceptual Framework of Accounting	Lecture	Text book
5	The Pursuit Of The Conceptual Framework: The FASB's Conceptual Framework Project Principles-Based versus Rules-Based Accounting Standards International Convergence	Lecture + flipped learning	Text book
6	Research Methodology and Theories on the Uses of Accounting Information: The Outcomes of Providing Accounting Information The Relationship among Research, Education, and Practice	Lecture	Text book
7	Research Methodology and Theories on the Uses of Accounting Information: The Outcomes of Providing Accounting Information The Relationship among Research, Education, and Practice	Lecture	Text book
8	Income Concepts: The Nature of Income Income Recognition Earnings Quality, Earnings Management, and Fraudulent Financial Reporting	Lecture + flipped learning	Text book
9	Financial Statement I: The Income Statement:	Lecture + learning through problem solving	Text book



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	The Economic Consequences of Financial Reporting Income Statements Elements		
<b>10</b>	Financial Statement I: The Income Statement: Income Statement Format Proposed Format of the Statement of Comprehensive Income The Value of Corporate Earnings	Lecture + learning through projects	Text book
<b>11</b>	Financial Statements II: The Balance Sheet and The Statement Of Cash Flows: Fair Value Measurement Under SFAS No. 157 Proposed Format of the Statement of Financial Position Evaluating a Company's Financial Position	Lecture + learning through projects	Text book
<b>12</b>	Financial Statements II: The Balance Sheet and The Statement Of Cash Flows: Evaluating a Company's Financial Position	Lecture + learning through projects	Text book
<b>13</b>	Financial Statements II: The Balance Sheet and The Statement Of Cash Flows: Financial Analysis of Cash-Flow Information	Lecture + learning through projects	Text book
<b>14</b>	Financial Statements II: The Balance Sheet and The Statement Of Cash Flows: The Statement of Cash Flows Financial Analysis of Cash-Flow Information	Lecture + learning through projects	Text book
<b>15</b>	Equity: Theories of Equity Definition of Equity	Lecture + participatory learning	Text book
<b>16</b>	Equity: Reporting Equity	Lecture + participatory learning	Text book

\* Learning styles: Lecture, flipped learning, learning through projects, learning through problem solving, participatory learning ... etc.





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**\*\* Reference:** Pages in a book, database, recorded lecture, content on the e-learning platform, video, website ... etc.

**Schedule of asynchronous interactive activities (in the case of e-learning and blended learning)**

Week	Task / activity	Reference	Expected results
1	Homework - The Development Of Accounting Theory	Recorded lecture + content on the e-learning platform	Understanding the technical, professional, and academic stages, as well as the information system and social accounting.
2	Homework - Traditional methods for developing accounting theory.	Recorded lecture + content on the e-learning platform	Understanding of inductive, deductive and scientific approaches.
3	Homework - Pioneers' contributions to the development of accounting theory.	Recorded lecture + content on the e-learning platform	Understanding the contributions of pioneers in the development of accounting theory, as well as the American Accounting Association, the Association of American Certified Public Accountants, the American Accounting Standards Board, the International Accounting Standards Board, and the Institute of Accountants in England and Wales.
4	Homework - Elements of accounting theory	Recorded lecture + content on the e-learning platform	Understanding the elements of accounting theory, including objectives, concepts, assumptions and principles.
5	Homework - Objectives of accounting and financial statements	Recorded lecture + content on the e-learning platform	Understanding the accounting and financial statement objectives in regard to the internal and external users.
6	Homework - Accounting measurement	Recorded lecture + content on the e-learning platform	Understanding the accounting measurement's pillars, systems, methodologies, constraints, and controls.
7	Quiz	Recorded lecture +	Review the preceding





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		content on the e-learning platform	topics.
8	Homework - Fraud and earnings management	Recorded lecture + content on the e-learning platform	Understanding the difference between fraud and earnings management.
9	Homework - Income statement	Recorded lecture + content on the e-learning platform	Preparing the income statement.
10	Homework - Income statement and Statement of Comprehensive Income	Recorded lecture + content on the e-learning platform	Understanding the difference between Income statement and Statement of Comprehensive Income.
11	Homework – Balance sheet	Recorded lecture + content on the e-learning platform	Preparing the balance sheet.
12	Quiz	Recorded lecture + content on the e-learning platform	Review the preceding topics.
13	Homework – The statement of cash flows	Recorded lecture + content on the e-learning platform	Preparing the statement of cash flows.
14	Homework – Income concept	Recorded lecture + content on the e-learning platform	Understanding of the concepts of accounting and economic income, as well as their goals. The notions of income measurement, entry into operations and activities, and the relationship between the economic and accounting definitions of income.
15	Homework – Theories of equity	Recorded lecture + content on the e-learning platform	Understanding the theories of equity.



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Study plan No.	2022/2021	University Specialization	Accounting
Course No.	0502331	Course name	Introduction to Cost Accounting
Credit Hours	3	Prerequisite Co-requisite	Principles of Accounting (2)
Course type	<input type="checkbox"/> MANDATORY UNIVERSITY REQUIREMENT <input type="checkbox"/> UNIVERSITY ELECTIVE REQUIREMENTS	<input type="checkbox"/> FACULTY MANDATORY REQUIREMENT <input type="checkbox"/> Support course family requirements	<input checked="" type="checkbox"/> Mandatory requirements <input type="checkbox"/> Elective Requirement
Teaching style	<input type="checkbox"/> Full online learning	<input type="checkbox"/> Blended learning	<input checked="" type="checkbox"/> Traditional learning
Teaching model	<input type="checkbox"/> 2Synchronous: 1asynchronous	<input type="checkbox"/> 2 face to face : 1synchronous	<input checked="" type="checkbox"/> 3 Traditional

**Faculty member and study divisions information (to be filled in each semester by the subject instructor)**

Name	Academic rank	Office No.	Phone No.	E-mail	
Dr. Malik Abu Afifa	Assistant Professor	-	-	<a href="mailto:M.abuafifa@zuj.edu.jo">M.abuafifa@zuj.edu.jo</a>	
Division number	Time	Place	Number of students	Teaching style	Approved model

### Brief description

This course covers the basics principles and concepts of cost accounting according to cost-benefit assumption to run the business. It presents the objectives of cost accounting and all types of inventory accounts in manufacturing firms. Especially the steps used to calculate the cost of goods manufactured as a part of cost of goods sold in the a manufacturing income statement, CVP analysis (Cost, Volume and profit) and breakeven point at all specific points and assumptions, the job-order costing system, process costing system, and the activity based costing system. Service departments cost allocation.

### Learning resources

Course book information (Title, author, date of issue, publisher ... etc)	Horngren Charles T., Foster, Datar, Rajan, Ittner, "Cost Accounting. A Managerial Emphasis", 16th Edition; Prentice Hall, USA (2014)			
Supportive learning resources (Books, databases, periodicals, software, applications, others)	Hammer, L. H, and other, "Cost Accounting: Planning and Control", 11 <sup>th</sup> Edition; South-Western Publishing Co. (1994)			
Supporting websites	-			
The physical environment for teaching	<input checked="" type="checkbox"/> Class room	<input type="checkbox"/> Labs	<input type="checkbox"/> Virtual educational platform	<input type="checkbox"/> Others
Necessary equipment and software	-			



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Supporting people with special needs	-
For technical support	-

**Course learning outcomes (S = Skills, C = Competences K = Knowledge,)**

No.	Course learning outcomes	The associated program learning output code
<b>Knowledge</b>		
<b>K1</b>	Explain the concept of cost accounting, classifications of costs and their types (direct costs, indirect costs, fixed costs, variable costs, inventoriable costs).	MK1
<b>K2</b>	Determine cost control methods by collecting and recording all the cost elements of the company.	MK2
<b>K3</b>	Determine cost estimation methods (High – Low point method, level of production method, and regression analysis (Least Squares) method)	MK2
<b>K4</b>	Explain the application of the cost accounting systems (the job order costing, process costing and Activity-based costing (ABC)) using by companies.	MK3
<b>Skills</b>		
<b>S1</b>	Calculate product cost	MS1
<b>S2</b>	Apply the cost accounting systems (the job order costing, process costing and Activity-based costing (ABC))	MS1
<b>S3</b>	Analyze cost expenditures	MS2
<b>S4</b>	Analytical skills to improve decision making	MS2
<b>S5</b>	Mathematical skills.	MS2
<b>Competences</b>		
<b>C1</b>	-	-
<b>C2</b>	-	-

**Mechanisms for direct evaluation of learning outcomes**

Type of assessment / learning style	Fully electronic learning	Blended learning	Traditional Learning (Theory Learning)	Traditional Learning (Practical Learning)
Midterm exam	%30	%30	%40	%20
Participation / practical applications	0	0	10	30%
Asynchronous interactive activities	%30	%30	0	0
final exam	%40	%40	%50	50%

**Note:** Asynchronous interactive activities are activities, tasks, projects, assignments, research, studies, projects, work within student groups ... etc, which the student carries out on his own, through the virtual platform without a direct encounter with the subject teacher.



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**Schedule of simultaneous / face-to-face encounters and their topics**

Week	Subject	learning style*	Reference **
1	1. Describe how cost accounting supports management accounting and financial accounting. 2. Understand how management accountants affect strategic decisions.	face-to-face	29-31
2	1. Describe the set of business functions in the value chain and identify the dimensions of performance that customers are expecting of companies. 2. Explain the five-step decision making process and its role in management accounting.	face-to-face	32-35
3	1. Describe three guidelines management accountants follow in supporting managers. 2. Understand how management accounting fits into an organization's structure. 3. Understand what professional ethics mean to management accountants.	face-to-face	38-40
4	1. Define and illustrate a cost object. 2. Distinguish between direct costs and indirect costs. 3. Explain variable costs and fixed costs.	face-to-face	53-56
5	1. Interpret unit costs cautiously. 2. Distinguish among manufacturing companies, merchandising companies, and service-sector companies. 3. Describe the three categories of inventories commonly found in manufacturing companies.	face-to-face	60-62
6	1. Distinguish inventoriable costs from period costs. 2. Explain why product costs are computed in different ways for different purposes. 3. Describe a framework for cost accounting and cost management.	face-to-face	63-72
7	1. Explain the features of cost-volume-profit (CVP) analysis. 2. Determine the breakeven point and output level needed to achieve a target operating income. 3. Understand how income taxes affect	face-to-face	87-95



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	CVP analysis. 4. Explain CVP analysis in decision making and how sensitivity analysis helps managers cope with uncertainty.		
<b>8</b>	1. Use CVP analysis to plan variable and fixed costs. 2. Apply CVP analysis to a company producing multiple products. 3. Adapt CVP analysis to situations in which a product has more than one cost driver.	face-to-face	98-102
<b>9</b>	1. Describe the building-block concepts of costing systems. 2. Distinguish job costing from process costing. 3. Outline the seven-step approach to job costing. 4. Distinguish actual costing from normal costing.	face-to-face	123-134
<b>10</b>	1. Track the flow of costs in a job-costing system. 2. Dispose of under or over-allocated manufacturing overhead costs at the end of the fiscal year using alternative methods. 3. Apply variations from normal costing.	face-to-face	135-146
<b>11</b>	1. Explain how broad averaging undercosts and overcosts products or services. 2. Present three guidelines for refining a costing system. 3. Distinguish between simple and activity-based costing systems. 4. Describe a four-part cost hierarchy.	face-to-face	163-173
<b>12</b>	1. Cost products or services using activity-based costing. 2. Explain how activity-based costing systems are used in activity-based management. 3. Compare activity-based costing systems and department costing systems. 4. Evaluate the costs and benefits of implementing activity-based costing systems.	face-to-face	174-182
<b>13</b>	1. Identify situations in which process-	face-to-face	627-630



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	costing systems are appropriate. 2. Describe the five steps in process costing.		
14	1. Calculate equivalent units and understand how to use them. 2. Use the weighted-average method of process costing. 3. Use the first-in, first-out (FIFO) method of process costing.	face-to-face	630-636
15	1. Incorporate standard costs into process-costing systems. 2. Apply process-costing methods to situations with transferred-in costs.	face-to-face	641-645
16	Final Exam	-	-

\* Learning styles: Lecture, flipped learning, learning through projects, learning through problem solving, participatory learning ... etc.

\*\* Reference: Pages in a book, database, recorded lecture, content on the e-learning platform, video, website ... etc.

**Schedule of asynchronous interactive activities (in the case of e-learning and blended learning)**

Week	Task / activity	Reference	Expected results
1			
2			
3			
4			
5			
6			
7			
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9			
10			
11			
12			
13			
14			
15			
16			



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Study plan No.	2021/2022	University Specialization	Accounting
Course No.	E0502332	Course name	Auditing (1)
Credit Hours	3 hours	Prerequisite Co-requisite	Intermediate Accounting (2)
Course type	<input type="checkbox"/> MANDATORY UNIVERSITY REQUIREMENT <input type="checkbox"/> UNIVERSITY ELECTIVE REQUIREMENTS	<input type="checkbox"/> FACULTY MANDATORY REQUIREMENT <input type="checkbox"/> Support course family requirements	<input checked="" type="checkbox"/> Mandatory requirements <input type="checkbox"/> Elective requirements
Teaching style	<input type="checkbox"/> Full online learning	<input checked="" type="checkbox"/> Blended learning	<input type="checkbox"/> Traditional learning
Teaching model	<input type="checkbox"/> 2Synchronous: 1asynchronous	<input checked="" type="checkbox"/> 1 face to face : 1synchronous	<input type="checkbox"/> 3 Traditional

**Faculty member and study divisions information (to be filled in each semester by the subject instructor)**

Name	Academic rank	Office No.	Phone No.	E-mail	
Division number	Time	Place	Number of students	Teaching style	Approved model

### Brief description

This course is concerned with exploring key issues in auditing. It concentrates of the theoretical side of the audit process. Emphasis will be given to the need for audit and audit function, the CPA profession, professional ethics. Auditor's responsibilities, auditing standards. Audit evidence, audit planning and analytical procedures, materiality and risk, internal control and control risk, audit reporting and the completion of the audit process.

### Learning resources

Course book information (Title, author, date of issue, publisher ... etc)	Arens, Alvin, Elder, Randal J. , Beasley, mark S., 2020, Auditing and Assurance services 17th edition - International, Edition, Pearson Education International New Jersey USA.			
Supportive learning resources (Books, databases, periodicals, software, applications, others)	1- IAASB, (2018), Handbook of International Quality Control, Auditing, Review, Other Assurance and Related Services Pronouncements, Part 1, <a href="http://www.ifac.org/">www.ifac.org/</a> 2- IAASB, (2018), Handbook of International Quality Control, Auditing, Review, Other Assurance and Related Services Pronouncements Part 2, <a href="http://www.ifac.org/">www.ifac.org/</a> 3- IAASB, (2018), Handbook of The Code of Ethics for Professional Accountant, <a href="http://www.ifac.org/">www.ifac.org/</a>			
Supporting websites	<a href="http://www.ifac.org/">www.ifac.org/</a>			
The physical environment for teaching	<input checked="" type="checkbox"/> Class room	<input type="checkbox"/> labs	<input checked="" type="checkbox"/> Virtual educational platform	<input type="checkbox"/> Others
Necessary				





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equipment and software	
Supporting people with special needs	
For technical support	

**Course learning outcomes (S= Skills, C= Competences K= Knowledge,)**

No.	Course learning outcomes	The associated program learning output code
<b>Knowledge</b>		
<b>K1</b>	Understand the objectives to be accomplished in a given audit area.	MK1
<b>K2</b>	Describe the circumstances of the audit engagement	MK2
<b>Skills</b>		
<b>S1</b>	Apply a variety of skills for the auditing market needs	MS1
<b>S2</b>	Apply quantitative and analytical skills in solving auditing problems and finding professional solutions to them	MS2
<b>Competences</b>		
<b>C1</b>	Determine the decisions to be made in audit process	MC1
<b>C2</b>	Able to determine the appropriate evidence to gather and how to evaluate the evidence obtain	MC2

**Mechanisms for direct evaluation of learning outcomes**

Type of assessment / learning style	Fully electronic learning	Blended learning	Traditional Learning (Theory Learning)	Traditional Learning (Practical Learning)
Midterm exam	30	%30	%40	%20
Participation / practical applications	0	0	%10	30%
Asynchronous interactive activities	%30	%30	0	0
final exam	%40	%40	%50	%50

**Note:** Asynchronous interactive activities are activities, tasks, projects, assignments, research, studies, projects, work within student groups ... etc, which the student carries out on his own, through the virtual platform without a direct encounter with the subject teacher.

**Schedule of simultaneous / face-to-face encounters and their topics**

Week	Subject	learning style*	Reference **
<b>1</b>	Nature of auditing, Distinction between auditing and accounting, Economic demand for auditing. Assurance services, Types of auditing, Types of auditors, Certified public accountant.	Lecture	text book Pp. ....
<b>2</b>	Certified public accounting firms,	Lecture	text book Pp. ....



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	Activities of CPA firms, Structure of CPA firms		
3	Generally Accepted Auditing Standards, Statement of auditing standards, International standard of auditing, quality control.	Lecture	text book Pp. ....
4	Standard unqualified audit report	Lecture	text book Pp. ....
5	Unqualified audit report with explanatory paragraph or modification words.	Lecture	text book Pp. ....
6	Departure from unqualified audit report, Materiality, auditor discussion process for auditing reports.	Lecture	text book Pp. ....
7	Objectives of conducting an audit of F.S, Management responsibilities, Auditor responsibilities, F.S cycle.	Lecture	text book Pp. ....
8	Transaction related audit objectives, Balance related audit objectives, and How audit objectives are met?	Lecture	text book Pp. ....
9	Nature of evidence, Audit evidence Decisions, persuasiveness of evidence,	Lecture	text book Pp. ....
10	Types of audit evidence, Audit documentation	Lecture	text book Pp. ....
11	Audit planning client acceptance decisions and perform initial audit planning.	Lecture	text book Pp. ....
12	understanding of the client's business and industry, Assess client business risk, Perform preliminary analytical procedures	Lecture	text book Pp. ....
13	Materiality and risk, Apply the concept of materiality to the audit, Use materiality to evaluate audit findings, Define risk in auditing, Describe the audit risk model and its components	Lecture	text book Pp. ....
14	Internal control, management's responsibilities for maintaining internal control with the auditor's responsibilities for evaluating and reporting on internal control.	Lecture	text book Pp. ....
15	Explain the five components of the COSO internal control framework.	Lecture	text book Pp. ....
16	<b>Final Exam</b>		

\* Learning styles: Lecture, flipped learning, learning through projects, learning through problem solving, participatory learning ... etc.

\*\* Reference: Pages in a book, database, recorded lecture, content on the e-learning platform, video, website ... etc.



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**Schedule of asynchronous interactive activities (in the case of e-learning and blended learning)**

Week	Task / activity	Reference	Expected results
1	Assignment	Text book	-Describe auditing -Distinguish between auditing and accounting
2	Assignment	Website	-Know the Big Four international audit firms
3	Assignment	Text book	-Understand the role of international auditing standards and their relation to U.S. auditing standards.
4	Projects/ analyses audit report components	Text book +Website	-Describe the parts of the standard unqualified audit report
5	Projects/ analyses audit report components	Text book +Website	-Specify the conditions required to issue the standard unqualified audit report
6	Projects/ analyses audit report components	Text book +Website	-Identify the types of audit reports that can be issued when an unqualified opinion is not justified.
7	Quiz	Text book	-Measure understanding of chapter 1+2+3
8	Flipped learning	Text book	-Explain the objective of conducting an audit of financial statements and an audit of internal controls -Distinguish management's responsibility for the financial statements and auditor responsibility for auditing F.S
9	Assignment	Text book	-Identify the four audit evidence decisions that are needed to create an audit program
10	Assignment	Text book	-Identify and apply the eight types of evidence



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			used in auditing
11	Assignment	Text book	-Gain an understanding of adequate audit planning
12	Quiz	Text book	-Measure understanding of chapter 6+7+8
13	Assignment	Text book	Apply the concept of materiality to the audit
14	Flipped learning	Text book	-Describe the three primary objectives of effective internal Control
15	Flipped learning	Text book	-Explain the five components of the COSO internal control framework
16	<b>Final Exam</b>		Final Exam



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Study plan No.	2020/2021	University Specialization	Accounting
Course No.	0502333	Course name	Advanced Cost Accounting
Credit Hours	3	Prerequisite Co-requisite	Introduction to Cost Accounting
Course type	<input type="checkbox"/> X MANDATORY UNIVERSITY REQUIREMENT <input type="checkbox"/> UNIVERSITY ELECTIVE REQUIREMENTS	<input type="checkbox"/> FACULTY MANDATORY REQUIREMENT <input type="checkbox"/> Support course family requirements	<input type="checkbox"/> Mandatory requirements <input type="checkbox"/> Elective requirements
Teaching style	<input type="checkbox"/> Full online learning	<input type="checkbox"/> Blended learning	<input type="checkbox"/> X Traditional learning
Teaching model	<input type="checkbox"/> 2Synchronous: 1asynchronous	<input type="checkbox"/> 1 face to face : 1synchronous	<input type="checkbox"/> X 2Traditional

**Faculty member and study divisions' information (to be filled in each semester by the subject instructor)**

Name	Academic rank	Office No.	Phone No.	E-mail	
Dr. Ayman Bader	Assistant Professor	201		a.bader@zuj.edu.jo	
Division number	Time	Place	Number of students	Teaching style	Approved model

### Brief description

This course is a continuation of (Introduction to Cost Accounting). This course explains the way to profit planning using the budgets (operating and financial) and how to prepare the flexible and static budgets and the variances resulted between actual and budgeted results that fosters the planning of operation and provides a framework of performance evaluation in order to promote the communication and coordination among the organization segment, and also concentrates on the MBO (management by objectives) and MBE (management by exceptions) and responsibilities accounting, in addition to the decision making techniques (joint allocation techniques).

### Learning resources

Course book information (Title, author, date of issue, publisher ... etc)	Horngren Charles T., Foster, Datar, Rajan, Ittner, Cost Accounting. A Managerial Emphasis, 16th Edition, 2018, Prentice Hall, USA.			
Supportive learning resources (Books, databases, periodicals, software, applications, others)	Blosher, Edward, J., Chen, Kung, H., and Lin, Thomas W., Cost Management: A Strategic Emphasis, 3 <sup>rd</sup> edition, Inwin/ McGraw-Hill, New York, 2004.			
Supporting websites				
The physical environment for teaching	<input type="checkbox"/> X Class room	<input type="checkbox"/> labs	<input type="checkbox"/> Virtual educational platform	<input type="checkbox"/> Others
Necessary equipment and				



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software	
Supporting people with special needs	
For technical support	

**Course learning outcomes (S = Skills, C = Competences K = Knowledge,)**

No.	Course learning outcomes	The associated program learning output code
<b>Knowledge</b>		
<b>K1</b>	Understand Master budget and Responsibility Accounting in industry sector	MK1
<b>K2</b>	Aims to Differentiate between Flexible Budget variances	MK2
<b>K3</b>	Inventory Costing and Capacity Analysis,	MK3
<b>Skills</b>		
<b>S1</b>	Able to demonstrate skills and understanding in accounting areas.	MS1
<b>S2</b>	The student will be able to communicate effectively of areas related to both actual and expected data.	MS2
<b>S4</b>	Apply critical thinking skills by solving problems requiring quantitative and/or qualitative analysis.	MS2
<b>Competences</b>		
<b>C1</b>	The student will be able to determine information needs and demonstrate knowledge and skills about Master Budget needed to accomplish specific cost accounting purposes.	MC1
<b>C2</b>	The student will be able to determine information needs and demonstrate knowledge and skills about Flexible budget variances.	MC2

**Mechanisms for direct evaluation of learning outcomes**

Type of assessment / learning style	Fully electronic learning	Blended learning	Traditional Learning (Theory Learning)	Traditional Learning (Practical Learning)
Midterm exam	%30	%30	%40	%20
Participation / practical applications	0	0	10	30%
Asynchronous interactive activities	%30	%30	0	0
final exam	%40	%40	%50	50%

**Note:** Asynchronous interactive activities are activities, tasks, projects, assignments, research, studies, projects, work within student groups ... etc, which the student carries out on his own, through the virtual platform without a direct encounter with the subject teacher.



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**Schedule of simultaneous / face-to-face encounters and their topics**

Week	Subject	learning style*	Reference **
1	Master Budget and Responsibility Accounting: <ul style="list-style-type: none"> <li>Budgets and the Budgeting Cycle.</li> <li>Advantage of Budgets.</li> </ul> Time Coverage of Budgets	learning through problem solving	Page 6-19
2	Master Budget and Responsibility Accounting: <ul style="list-style-type: none"> <li>Steps in Developing an Operating Budget.</li> <li>Computer-Based Financial Planning Models.</li> <li>Kaizen Budgeting.</li> </ul>	learning through problem solving	6-23
3	Master Budget and Responsibility Accounting: <ul style="list-style-type: none"> <li>Budgeting and Responsibility Accounting.</li> <li>Responsibility and Controllability.</li> <li>Human Aspects of Budgeting.</li> </ul> Budgeting in Multinational Companies.	learning through problem solving	6-23
4	Flexible Budgets: Variances and Management Control: <ul style="list-style-type: none"> <li>The use of variances.</li> <li>Static Budgets and Static-Budget variances.</li> <li>Flexible-Budget Variances and Sales-Volume variances.</li> </ul>	learning through problem solving	7-16 7-19
5	Flexible Budgets: Variances and Management Control: <ul style="list-style-type: none"> <li>Price variances and Efficiency variances for direct-cost inputs.</li> </ul>	learning through problem solving	7-21 7-24
6	Review + FIRST EXAM		
7	Flexible Budgets: Variances and Management Control: I <ul style="list-style-type: none"> <li>Implementing Standard Costing.</li> <li>Management uses of variances.</li> </ul>	learning through problem solving	7-25
8	Flexible Budgets: Variances and Management Control: I <ul style="list-style-type: none"> <li>Planning of variable and fixed overhead costs.</li> <li>Standard costing at Webb Company.</li> <li>Developing budgeted variable overhead cost rates.</li> </ul>	learning through problem solving	8-18





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	<ul style="list-style-type: none"> <li>Variable overhead cost variances.</li> </ul>		
<b>9</b>	Flexible Budgets: Variances and Management Control: II <ul style="list-style-type: none"> <li>Developing budgeted fixed overhead costs.</li> <li>Fixed overhead cost variance.</li> <li>Production-volume variance.</li> <li>Journal entries for fixed manufacturing overhead costs and variances.</li> </ul>	<b>learning through problem solving</b>	8-19
<b>10</b>	Flexible Budgets: Variances and Management Control: II <ul style="list-style-type: none"> <li>Integrated analysis of overhead cost variance.</li> <li>Production-volume variance and sales-volume variance</li> <li>Financial and nonfinancial performance measures.</li> <li>Overhead cost variances in nonmanufacturing and services settings.</li> </ul>	<b>learning through problem solving</b>	8-21 8-40
<b>11</b>	Inventory Costing and Capacity Analysis: <ul style="list-style-type: none"> <li>Variable costing and Absorption costing.</li> <li>Explaining differences in operating income.</li> </ul> Performance measures and absorption costing.	<b>learning through problem solving</b>	9-16
<b>12</b>	Inventory Costing and Capacity Analysis: <ul style="list-style-type: none"> <li>Throughput costing.</li> <li>Comparison of alternative inventory-costing methods.</li> </ul>	<b>learning through problem solving</b>	9-17
<b>13</b>	. Review of Previous Chapters + <b>SECOND EXAM</b>		
<b>14</b>	Cost Allocation: Joint Products and Byproducts <ul style="list-style-type: none"> <li>Joint cost basics.</li> <li>Approaches to allocating joint costs.</li> </ul>	<b>learning through problem solving</b>	16-16 16-18 16-20
<b>15</b>	Cost Allocation: Joint Products and Byproducts <ul style="list-style-type: none"> <li>Accounting for byproducts.</li> </ul>	<b>learning through problem solving</b>	16-17 16-24



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16	Final Exam		
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\* Learning styles: Lecture, flipped learning, learning through projects, learning through problem solving, participatory learning ... etc.

\*\* Reference: Pages in a book, database, recorded lecture, content on the e-learning platform, video, website ... etc.

**Schedule of asynchronous interactive activities (in the case of e-learning and blended learning)**

Week	Task / activity	Reference	Expected results
1			
2			
3			
4			
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15			
16			



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Study plan No.	2021/2022		University Specialization		Accounting	
Course No.	0502341		Course name		Tax Accounting	
Credit Hours	3		Prerequisite Co-requisite		Corporate Accounting	
Course type	MANDATORY UNIVERSITY REQUIREMENT	UNIVERSITY ELECTIVE REQUIREMENTS	FACULTY MANDATORY REQUIREMENT	Support course family requirements	Mandatory requirements	<input type="checkbox"/> Elective requirements
Teaching style	<input type="checkbox"/> Full online learning		<input type="checkbox"/> Blended learning		<input type="checkbox"/> Traditional learning	
Teaching model	<input type="checkbox"/> 2Synchronous: 1asynchronous		<input type="checkbox"/> 2 face to face: 1synchronous		<input type="checkbox"/> 3 Traditional	

Faculty member and study divisions information (to be filled in each semester by the subject instructor)

Name	Academic rank	Office No.	Phone No.	E-mail	
Dr. Adel Qatawneh	Associate Professor	114	0795171716	a.qatawneh@zu.edu.jo	
Division number	Time	Place	Number of students	Teaching style	Approved model

### Brief description

The course provides students with the different types of taxes legislations and tax consequences, the main objectives of taxes, and explains the main tax concepts, tax rates and tax exemptions, the double taxation situations, tax evasion and tax equality. The course also explains in detail the theoretical and practical aspects of the income and sales tax laws in Jordan through examples and case studies.

### Learning resources

Learning Resources				
Course book information (Title, author, date of issue, publisher ... etc)	Sally Jones, Shelley Rhoades-Catanach, Sandra Callaghan, Thomas Kubick (2022), Principles of taxation for business, 25 <sup>th</sup> Edition. MC Graw Hill.			
Supportive learning resources (Books, databases, periodicals, software, applications, others)	Abu Nassar, Muhammad, Tax Accounting, 2021, 6 <sup>th</sup> Edition, Wael Publishing House.			
Supporting websites	<a href="http://www.istd.com">www.istd.com</a>			
The physical environment for teaching	<input checked="" type="checkbox"/> <b>Class room</b>	<input type="checkbox"/> labs	<input type="checkbox"/> <b>Virtual educational platform</b>	<input type="checkbox"/> Others
Necessary equipment and software				
Supporting people with special needs				
For technical support				



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**Course learning outcomes (S= Skills, C= Competences K= Knowledge,)**

No.	Course learning outcomes	The associated program learning output code
<b>Knowledge</b>		
<b>K1</b>	Definition & explain the taxation procedures.	<b>MK1, MK2</b>
<b>K2</b>	Explain the meaning of income tax and sales tax	<b>MK1, MK2</b>
<b>K3</b>	Define tax, tax evasion, tax planning, tax rates and tax exemptions.	<b>MK1, MK2</b>
<b>K4</b>	Distinguish between income tax and sales tax.	<b>MK1, MK2</b>
<b>K5</b>	Understand the income tax, sales tax for corporation and individual	<b>MK1, MK2</b>
<b>Skills</b>		
<b>S1</b>	The student must demonstrate the knowledge and ability to define and explain taxation.	<b>MS1</b>
<b>S2</b>	The student must participate with work groups, to understand the meaning of income and sales tax.	<b>MS1</b>
<b>S3</b>	The student must understand the importance of tax rates and exemptions.	<b>MS2</b>
<b>Competences</b>		
<b>C1</b>	Effective and flexible communication according to the latest developments in tax legislation and in different work environments.	<b>MC1</b>
<b>C2</b>	Ability to handle different cases according to different tax laws articles.	<b>MC2</b>

**Mechanisms for direct evaluation of learning outcomes:**

Type of assessment / learning style	Fully electronic learning	Blended learning	Traditional Learning (Theory Learning)	Traditional Learning (Practical Learning)
Midterm exam	<b>30</b>	<b>%30</b>	<b>%40</b>	<b>%20</b>
Participation / practical applications	<b>0</b>	<b>0</b>	<b>%10</b>	<b>30%</b>
Asynchronous interactive activities	<b>%30</b>	<b>%30</b>	<b>0</b>	<b>0</b>
final exam	<b>%40</b>	<b>%40</b>	<b>%50</b>	<b>%50</b>

**Note:** Asynchronous interactive activities are activities, tasks, projects, assignments, research, studies, projects, work within student groups ... etc., which the student carries out on his own, through the virtual platform without a direct encounter with the subject teacher.

**Schedule of simultaneous / face-to-face encounters and their topics**

Week	Subject	learning style*	Reference **
<b>1</b>	Tax legislative frame work of taxation.	Lecture + Problem Solving	pp. 5-11
<b>2</b>	The components of tax system.	Lecture + Problem Solving	pp12-17
<b>3</b>	Principles of taxation.	Lecture + Problem Solving	pp. 18-31
<b>4</b>	Personal taxation and companies taxation.	Lecture + Problem	pp. 32-41



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		Solving	
<b>5</b>	Taxing income from other sources.	Lecture + Problem Solving	pp. 42-51
<b>6</b>	Capital gain taxes.	Lecture + Problem Solving	pp. 52-59
<b>7</b>	Individual and Corporation tax.	Lecture + Problem Solving + Participatory Learning	pp. 60-69
<b>8</b>	Tax exemptions and tax rates.	Lecture + Problem Solving	pp. 70-79
<b>9</b>	Transfer Tax pricing.	Lecture + Problem Solving	pp. 80-85
<b>10</b>	Payment of tax recovery.	Lecture + Problem Solving	pp. 86-94
<b>11</b>	Sales tax rates and principles.	Lecture + Problem Solving	pp. 95-106
<b>12</b>	Zero rate and exempted rate.	Lecture + Problem Solving + Participatory Learning	pp. 107-115
<b>13</b>	Penalties and punishments.	Lecture + Problem Solving	pp. 116-119
<b>14</b>	<b>Final Exam</b>		

\* Learning styles: Lecture, flipped learning, learning through projects, learning through problem solving, participatory learning ... etc.

\*\* Reference: Pages in a book, database, recorded lecture, content on the e-learning platform, video, website ... etc.

**Schedule of asynchronous interactive activities (in the case of e-learning and blended learning)**

Week	Task / activity	Reference	Expected results
1	Assignment	Text book	-Describe Tax -Distinguish between financial accounting and tax accounting
2	Assignment	Website	-Know the website for ISTD. Income and sales tax department of Jordan
3	Assignment	Text book	-Understand the role tax for the government.
4	Projects/ analyses tax legislations.	Text book +Website	-Describe the objectives of tax system.
5	Projects/ analyses tax legislations.	Text book +Website	-Specify the conditions required to issue the taxes legislations.
6	Projects/ analyses tax legislations.	Text book +Website	-Identify the types of taxes declarations for corporation, individual
7	Quiz	Text book	-Measure understanding



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			of chapter 1+2+3
8	Flipped learning	Text book	-Explain the objective of conducting a tax feature according to income and sales tax law.
9	Assignment	Text book	-Identify the sectors that must submit tax declaration according to article number 28 of the income tax law no 34-year 2014 amended by income tax law number 38-year 2018.
10	Assignment	Text book	-Identify and discuss the tax evasion according to article number 66
11	Assignment	Text book	Discuss the exemptions according to income tax law.
12	Quiz	Text book	-Measure understanding of chapter 6+7+8
13	Assignment	Text book	Apply the concept of materiality to the tax.
14	Flipped learning	Text book	-Describe the three primary objectives of effective tax system.
15	Flipped learning	Text book	-Explain the penalties of income and sales tax legislations.
16	<b>Final Exam</b>		Final Exam



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Study plan No.	2021/2022	University Specialization	Accounting
Course No.	E0502342	Course name	Accounting for Financial Institutions
Credit Hours	3	Prerequisite Co-requisite	Accounting Principles 2
Course type	<input type="checkbox"/> MANDATORY UNIVERSITY REQUIREMENT <input type="checkbox"/> UNIVERSITY ELECTIVE REQUIREMENTS	<input type="checkbox"/> FACULTY MANDATORY REQUIREMENT <input type="checkbox"/> Support course family requirements	<input checked="" type="checkbox"/> Mandatory requirements <input type="checkbox"/> Elective requirements
Teaching style	<input type="checkbox"/> Full online learning	<input checked="" type="checkbox"/> Blended learning	Traditional learning
Teaching model	<input type="checkbox"/> 2Synchronous: 1asynchronous	<input checked="" type="checkbox"/> 2 face to face : 1synchronous	3 Traditional

Faculty member and study divisions information (to be filled in each semester by the subject instructor)

Name	Academic rank	Office No.	Phone No.	E-mail	
Division number	Time	Place	Number of students	Teaching style	Approved model

### Brief description

This course introduces accounting students to the fundamentals of accounting for financial institution such as banks, insurance companies. More specifically topics include types of banks, The development of the banking profession and its importance to the national economy. Emphasis is placed on the accounting practices in the different divisions of commercial banks and its financial statements. In addition, accounting for different types of insurance companies is discussed.

### Learning resources

Course book information (Title, author, date of issue, publisher ... etc)	1- Jordanian Banking Law No. (28), 2000 and its amendments. 2- Jordanian Companies Law No. (22), 1997 and its amendments. 3- Stephen G. Ryan, 2007, Financial Instruments and Institutions: Accounting and Disclosure Rules, 2nd Edition, John Wiley & Sons, Inc., USA.
Supportive learning resources (Books, databases, periodicals, software, applications, others)	1- Accounting for Banks- Koltveit, James, M., New York, 2002. 2- Accounting for Financial Institutions, and Insurance Companies, 2011, Zamzam publishing. 3 - محاسبة المنشآت المالية، أحمد ظاهر، يوسف سعادة، طارق للخدمات المكتبية، الطبعة السادسة، عمان، الأردن، 2019. (كتاب محكم)





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Supporting websites	1 – The central Bank of Jordan <a href="http://www.cbj.gov.jo">www.cbj.gov.jo</a> 2 - The Association of Banks in Jordan <a href="http://www.abj.org.jo">www.abj.org.jo</a> 3 – Amman Stock Exchange <a href="http://www.ase.com.jo">www.ase.com.jo</a>			
The physical environment for teaching	<input checked="" type="checkbox"/> Class room	<input type="checkbox"/> labs	<input checked="" type="checkbox"/> Virtual educational platform	<input type="checkbox"/> Others
Necessary equipment and software				
Supporting people with special needs				
For technical support	elearning@zu.j.edu.jo			

**Course learning outcomes (S = Skills, C= Competences K= Knowledge,)**

No.	Course learning outcomes	The associated program learning output code
<b>Knowledge</b>		
<b>K1</b>	To enable the student from obtaining the knowledge and understanding of the different banking- related issues.	<b>MK1</b>
<b>K2</b>	To enable the student from obtaining the knowledge and understanding of the different banks sections and their accounting treatment.	<b>MK2</b>
<b>K3</b>	To enable the student from obtaining the knowledge and understanding of the different insurance- related issues.	<b>MK1</b>
<b>K4</b>	To enable the student from obtaining the knowledge and understanding of the different types of insurance and their accounting treatment.	<b>MK2</b>
<b>K5</b>		<b>MK2</b>
<b>Skills</b>		
<b>S1</b>	Possess a variety of skills that are compatible with the needs of the banking sector and labor markets including ; applying comprehensive accounting treatments and solving accounting problems for the different departments and operations in banks, journalizing them in accounting books, and preparing banks financial statements.	<b>MS2</b>
<b>S2</b>	Possess a variety of skills that are compatible with the needs of the insurance sector and labor markets including ; applying comprehensive accounting treatments to the various operations in insurance companies and journalizing them in the accounting books and showing their financial statements.	<b>MS2</b>
<b>competencies</b>		
<b>C1</b>	Developing inelegant, flexible, effective communication and teamwork skills.	<b>MC1</b>



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#### Mechanisms for direct evaluation of learning outcomes

Type of assessment / learning style	Fully electronic learning	Blended learning	Traditional Learning (Theory Learning)	Traditional Learning (Practical Learning)
Midterm exam	%30	%30	%40	%20
Participation / practical applications	0	0	10	30%
Asynchronous interactive activities	%30	%30	0	0
final exam	%40	%40	%50	50%

**Note:** Asynchronous interactive activities are activities, tasks, projects, assignments, research, studies, projects, work within student groups ... etc, which the student carries out on his own, through the virtual platform without a direct encounter with the subject teacher.

#### Schedule of simultaneous / face-to-face encounters and their topics

Week	Subject	learning style*	Reference **
1	Accounting for Commercial banks, development of banks in Jordan, structure of banking system in Jordan	Lectures	Text Book Pages 13-21
2	Sources and uses of funds in commercial banks	Lectures	23-24
3	Cash section, internal control over cash, accounting cycle for cash section, transfer of funds among bank branches	Lectures	27-33
4	current accounts section	Lectures	37-53
5	Clearance section	Lectures	181-216
6	Accounting for Deposits Section	Lectures	37-53
7	Accounting for commercial papers section - Collection	Lectures	59-85
8	Accounting for commercial papers section - Discounting	Lectures	59-85
9	Accounting for financial securities section - Brokerage	Lectures	95-113
10	Accounting for financial securities section - Underwritings	Lectures	95-113
11	Accounting for financial securities section - Lending	Lectures	95-113
12	Accounting for Letter of credit section (LCs)	Lectures	133-147
13	Accounting for Drafts & Foreign Currencies exchange section - Drafts	Lectures	117-128
14	Accounting for Drafts & Foreign	Lectures	117-128



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	Currencies exchange section – Traveler's Checks		
<b>15</b>	Insurance Fundamentals	Lectures	235-244
<b>16</b>	<b>Final Exam</b>		

\* Learning styles: Lecture, flipped learning, learning through projects, learning through problem solving, participatory learning ... etc.

\*\* Reference: Pages in a book, database, recorded lecture, content on the e-learning platform, video, website ... etc.

**Schedule of asynchronous interactive activities (in the case of e-learning and blended learning)**

Week	Task / activity	Reference	Expected results
1	Prepare a report about banks in Jordan	Web sites	Earn knowledge about banks in Jordan
2	Prepare a report about the accounting system at banks	Web sites / books	Earn knowledge about the accounting system at banks
3	Assignment – Exercise 1: Treasury	Lectures	Apply the accounting treatments of the treasury transactions in banks
4	Assignment – Exercise 2: Current Accounts	Lectures	Apply the accounting treatments of the current accounts sections in banks
5	Assignment – Exercise 3: Clearance	Lectures	Apply the accounting treatments of the clearance transactions in commercial and central banks
6	Assignment – Exercise 4: Deposits	Lectures	Apply the accounting treatments of the different deposits transactions
7	Assignment – Exercise 5: Bills collection	Lectures	Apply the accounting treatments of collecting bills in banks
8	Assignment – Exercise 6: Bills Discount	Lectures	Apply the accounting treatments of discounting bills in banks
9	Assignment – Exercise 7: F/S Brokerage	Lectures	Apply the accounting treatments of brokerage transactions in banks
10	Assignment – Exercise 8: F/S Underwritings	Lectures	Apply the accounting treatments of the underwriting transactions
11	Assignment – Exercise 9: F/S Lending	Lectures	Apply the accounting treatments of granting loans guaranteed by F/S
12	Assignment – Exercise 10: Letters of Credit	Lectures	Apply the accounting treatments of the Letters of Credit in banks



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13	Assignment – Exercise 11: Drafts	Lectures	Apply the accounting treatments of drafts
14	Assignment – Exercise 12: Traveler's Checks	Lectures	Apply the accounting treatments of the Traveler's Checks transactions in banks
15	Prepare a report about insurance in Jordan	Web sites	Earn knowledge about insurance in Jordan
16	<b>Final Exam</b>		



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Study plan No.	2020/2021	University Specialization	Accounting
Course No.	0502344	Course name	Accounting for Specialized Institutions
Credit Hours	3	Prerequisite Co-requisite	Intermediate Accounting (2)
Course type	<input type="checkbox"/> X MANDATORY UNIVERSITY REQUIREMENT	<input type="checkbox"/> UNIVERSITY ELECTIVE REQUIREMENTS	<input type="checkbox"/> FACULTY MANDATORY REQUIREMENT
			<input type="checkbox"/> Support course family requirements
			<input type="checkbox"/> Mandatory requirements
			<input type="checkbox"/> Elective requirements
Teaching style	<input type="checkbox"/> Full online learning	<input type="checkbox"/> X Blended learning	<input type="checkbox"/> Traditional learning
Teaching model	<input type="checkbox"/> 2Synchronous: 1asynchronous	<input type="checkbox"/> X 1 face to face : 1synchronous	<input type="checkbox"/> 3 Traditional

Faculty member and study divisions' information (to be filled in each semester by the subject instructor)

Name	Academic rank	Office No.	Phone No.	E-mail	
Dr. Ayman Bader	Assistant Professor	201		a.bader@zuj.edu.jo	
Division number	Time	Place	Number of students	Teaching style	Approved model

### Brief description

This course covers specialized topics within the area of financial accounting such as the accounting for non-for-profit organizations such as clubs and societies and hospitality and hospitals. In addition, it provides accounting treatments for branches and division accounting. In addition, it provides accounting treatments for applying the revenue recognition principle for long-term contract and settlements.

### Learning resources

Course book information (Title, author, date of issue, publisher ... etc)	Larson, E. John. 2017. Modern Advanced Accounting, McGraw-Hill, USA.
Supportive learning resources (Books, databases, periodicals, software, applications, others)	Financial Accounting and Managerial Control for Nonprofit organization, Regina, E. Herzlinger, Belmont, Massachuett Denise Nitterhouse, Cincinnati Ohio, South Western publishing Co., 2004.
Supporting websites	
The physical environment for teaching	<input type="checkbox"/> X Class room
	<input type="checkbox"/> labs
	<input type="checkbox"/> X Virtual educational platform
	<input type="checkbox"/> Others
Necessary equipment and software	
Supporting people with special needs	



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For technical support	
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**Course learning outcomes (S= Skills, C= Competences K= Knowledge,)**

No.	Course learning outcomes	The associated program learning output code
<b>Knowledge</b>		
<b>K1</b>	Providing accounting for non-for-profit organizations such as clubs and societies and hospitality and hospitals	MK1
<b>K2</b>	understanding accounting treatments for branches and division accounting	MK2
<b>K3</b>	Providing accounting treatments for applying the revenue recognition principle for long-term contract and settlements.	MK3
<b>Skills</b>		
<b>S1</b>	Applying the accounting treatment for Specialized Institutions through using analytical thinking skills to solve problems	MS1
<b>S2</b>	Measuring the cost of Specialized Institutions activities and preparation of financial statements	MS2
<b>Competences</b>		
<b>C1</b>	Analysis activity and accounting system for Specialized Institutions	MC1
<b>C2</b>	Supporting students capabilities to use critical and analytical thinking skills to solve problems in Specialized Institutions	MC2

**Mechanisms for direct evaluation of learning outcomes**

Type of assessment / learning style	Fully electronic learning	Blended learning	Traditional Learning (Theory Learning)	Traditional Learning (Practical Learning)
Midterm exam	%30	%30	%40	%20
Participation / practical applications	0	0	10	30%
Asynchronous interactive activities	%30	%30	0	0
final exam	%40	%40	%50	50%

**Note:** Asynchronous interactive activities are activities, tasks, projects, assignments, research, studies, projects, work within student groups ... etc, which the student carries out on his own, through the virtual platform without a direct encounter with the subject teacher.

**Schedule of simultaneous / face-to-face encounters and their topics**

Week	Subject	learning style*	Reference **
<b>1</b>	The nature of accounting of departments and elements of their accounting system.	Lecture	Pages in a book, database
<b>2</b>	Accounting treatment of transfers	Lecture	Pages in a book, database



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	between departments		
3	- Preparation of financial statements in departments. - Practical exercises.	Lecture	Pages in a book, database
4	The nature of companies with branches and their accounting system	Lecture	Pages in a book, database
5	The nature of hospital activity and the characteristics of its accounting system	Lecture	Pages in a book, database
6	Review + FIRST EXAM	Lecture	
7	Accounting treatment of allocated funds in hospitals and preparation their financial statements.	Lecture	Pages in a book, database
8	The nature of activity in charities and sports clubs and their accounting system.	Lecture	Pages in a book, database
9	Characteristics of hotels and tourist activity and their accounting system.	Lecture	Pages in a book, database
10	Measuring the cost of services in hotels and tourism sector and preparation of their financial statements.	Lecture	Pages in a book, database
11	Review + SECOND EXAM	Lecture	
12	Practical exercises.	Lecture	Pages in a book, database
13	The nature of activity and accounting system in educational institutions.	Lecture	Pages in a book, database
14	Measuring the cost of educational activities and preparation of financial statements.	Lecture	Pages in a book, database
15	Practical exercises.	Lecture	Pages in a book, database
16	Final Exam		

\* Learning styles: Lecture, flipped learning, learning through projects, learning through problem solving, participatory learning ... etc.

\*\* Reference: Pages in a book, database, recorded lecture, content on the e-learning platform, video, website ... etc.

#### Schedule of asynchronous interactive activities (in the case of e-learning and blended learning)

Week	Task / activity	Reference	Expected results
1	The nature of accounting of departments and elements of their accounting system.	Text book	Supporting students' abilities and skills to effective oral and written communications in the fields of accounting research
2	Accounting treatment of transfers between departments	Website	Supporting students capabilities to use creative and critical





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			and analytical thinking skills to solve problems
3	- Preparation of financial statements in departments. - Practical exercises.	Text book	Supporting the students ability to apply knowledge and skills in different business functions
4	The nature of accounting of departments and elements of their accounting system.	Text book +Website	Supporting students' abilities and skills to effective oral and written communications in the fields of accounting research
5	Accounting treatment of transfers between departments	Text book +Website	
6	Review	Text book +Website	Supporting the students ability to apply knowledge and skills in different business functions
7	Practical exercises.	Text book	Supporting students' abilities and skills to effective oral and written communications in the fields of accounting research
8	Case Study	Text book	Supporting students capabilities to use creative and critical and analytical thinking skills to solve problems
9	Assignment	Text book	Supporting the students ability to apply knowledge and skills in different business functions
10	Practical exercises.	Text book	Supporting students' abilities and skills to effective oral and written communications in the fields of accounting



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			research
11	Review	Text book	
12	Practical exercises.	Text book	Supporting the students ability to apply knowledge and skills in different business functions
13	Case Study	Text book	Supporting students' abilities and skills to effective oral and written communications in the fields of accounting research
14	Assignment	Text book	Supporting students capabilities to use creative and critical and analytical thinking skills to solve problems
15	Practical exercises.	Text book	Supporting the students ability to apply knowledge and skills in different business functions
16	Review		



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Study plan No.	2021/2022	University Specialization	Accounting
Course No.	E0502416	Course name	Advanced Accounting
Credit Hours	3	Prerequisite Co-requisite	Intermediate Accounting 2
Course type	<input type="checkbox"/> MANDATORY UNIVERSITY REQUIREMENT <input type="checkbox"/> UNIVERSITY ELECTIVE REQUIREMENTS	<input type="checkbox"/> FACULTY MANDATORY REQUIREMENT <input type="checkbox"/> Support course family requirements	<input checked="" type="checkbox"/> Mandatory requirements <input type="checkbox"/> Elective requirements
Teaching style	<input type="checkbox"/> Full online learning	<input type="checkbox"/> Blended learning	<input checked="" type="checkbox"/> Traditional learning
Teaching model	<input type="checkbox"/> 2Synchronous: 1asynchronous	<input type="checkbox"/> 2 face to face : 1synchronous	<input checked="" type="checkbox"/> 3 Traditional

Faculty member and study divisions information (to be filled in each semester by the subject instructor)

Name	Academic rank	Office No.	Phone No.	E-mail	
Division number	Time	Place	Number of students	Teaching style	Approved model

### Brief description

This course introduces the advanced accounting concepts and practices underlying business combinations and consolidated financial statements according to the international accounting standards. It will cover the following issues; the different legal forms of business combinations, the use of the purchase method to account for acquisitions, the different available accounting treatments for investments in subsidiaries including the cost method, the partial equity method and the complete equity method. The course will explain the basic consolidation procedures for the financial statements of the parent and its subsidiaries, and the accounting treatment for some intercompany transactions such as Inventory and properties sales, bonds and intercompany leasing.

### Learning resources

Course book information (Title, author, date of issue, publisher ... etc)	Jeter, Debra and Chaney, Paul (2018) Advanced Accounting, 7th ed., International Student Version, Wiley, USA.
Supportive learning resources (Books, databases,	Larsen, E. J., Modern Advanced Accounting, 14th ed., McGraw-Hill Inc., NY, 2016



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periodicals, software, applications, others)	
Supporting websites	
The physical environment for teaching	<input checked="" type="checkbox"/> <b>Class room</b> <input type="checkbox"/> labs <input type="checkbox"/> Virtual educational platform <input type="checkbox"/> Others
Necessary equipment and software	
Supporting people with special needs	
For technical support	elearning@zuj.edu.jo

**Course learning outcomes (S = Skills, C= Competences K= Knowledge.)**

No.	Course learning outcomes	The associated program learning output code
<b>Knowledge</b>		
<b>K1</b>	Students should be able to acquire knowledge and understanding of the different forms and concepts of business combinations.	<b>MK1</b>
<b>K2</b>	Students should be able to acquire knowledge and understanding of the accounting treatments of the three types of business combinations and the calculation of the resulting goodwill, or gain.	<b>MK2</b>
<b>K3</b>	Students should be able to acquire knowledge and understanding of the consolidated financial statements at date of acquisition and after acquisition.	<b>MK2</b>
<b>K4</b>	Students should be able to acquire knowledge and understanding of the different (cost, partial equity, and complete equity methods) in accounting for investments on the parent's books.	<b>MK2</b>
<b>K5</b>	Students should be able to acquire knowledge and understanding of treating intercompany transactions like sales of merchandize or properties and leasing.	<b>MK2</b>
<b>Skills</b>		
<b>S1</b>	Students should be able to develop their thinking skills to solve the problems of determining the cost of investment and the different methods of payment.	<b>MS2</b>
<b>S2</b>	Students should be able to develop their skills of analyzing and processing the three types of business combinations and the calculation of the resulting goodwill, or gain.	<b>MS2</b>
<b>S3</b>	Students should be able to develop their capabilities and skills to handle the preparation of the consolidated financial statements at date of acquisition and after acquisition using the work- papers.	<b>MS2</b>
<b>S4</b>	Students should be able to develop their skills of using the different (cost, partial equity, and complete equity methods) in accounting for investments on the parent's books.	<b>MS2</b>
<b>S5</b>	Students should be able to develop their skills of analyzing and treating intercompany transactions like sales of merchandize or properties and leasing.	<b>MS2</b>
<b>Competences</b>		
<b>C1</b>	Developing inelegant, flexible, effective communication and teamwork skills.	<b>MC1</b>



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#### Mechanisms for direct evaluation of learning outcomes

Type of assessment / learning style	Fully electronic learning	Blended learning	Traditional Learning (Theory Learning)	Traditional Learning (Practical Learning)
Midterm exam	%30	%30	%40	%20
Participation / practical applications	0	0	10	30%
Asynchronous interactive activities	%30	%30	0	0
final exam	%40	%40	%50	50%

**Note:** Asynchronous interactive activities are activities, tasks, projects, assignments, research, studies, projects, work within student groups ... etc, which the student carries out on his own, through the virtual platform without a direct encounter with the subject teacher.

#### Schedule of simultaneous / face-to-face encounters and their topics

Week	Subject	learning style*	Reference **
1	<b>INTRODUCTION TO BUSINESS COMBINATIONS AND THE CONCEPTUAL FRAMEWORK</b> - Business Combinations: Why? Why not? - Terminology and Types of Combinations. - Takeover Premiums.	Lectures	Text book pages 7 14 17
2	- Determining Price and Method of Payment in Business Combinations. - Alternative Concepts of Consolidated Financial Statements.	Lectures	20 24
3	<b>ACCOUNTING FOR BUSINESS COMBINATIONS</b> - Explanation and Illustration of Acquisition Accounting. - Exercises.	Lectures	51
4	<b>CONSOLIDATED FINANCIAL STATEMENTS—DATE OF ACQUISITION</b> - Definitions of Subsidiary and Control. - Reasons for Subsidiary Companies, - Consolidated Financial Statements.	Lectures	84 88 90
5	- Consolidated Balance Sheets: The Use of Work-papers. - A Comprehensive Illustration.	Lectures	91 107
6	<b>CONSOLIDATED FINANCIAL STATEMENTS AFTER ACQUISITION</b>	Lectures	



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	- Accounting for Investments by the Cost, Partial Equity, and Complete Equity Methods.		129
7	-Consolidated Statements after Acquisition—Cost Method.	Lectures	138
8	-Comprehensive example – 2 years.	Lectures	
9	- Recording Investments in Subsidiaries - Equity Method (Partial or Complete).	Lectures	150
10	- Comprehensive example – 2 years. - Elimination of Intercompany Revenue and Expense Items.	Lectures	
11	<b>ALLOCATION AND DEPRECIATION OF DIFFERENCES BETWEEN IMPLIED AND BOOK VALUES.</b> - Allocation of the Difference between Implied and Book Values to Assets and Liabilities of Subsidiary: Acquisition Date. - Effect of Allocation and Depreciation of Differences between Implied and Book Values on Consolidated Net Income: Year Subsequent to Acquisition.	Lectures	160  216  222
12	-Consolidated Statements Work-paper—Investment Recorded Using the Cost Method - Consolidated Statements Work-paper—Investment Recorded Using Partial Equity Method.	Lectures	227  238
13	- Consolidated Statements Work-paper—Investment Recorded Using Complete Equity Method	Lectures	248
14	<b>ELIMINATION OF UNREALIZED PROFIT ON INTERCOMPANY SALES OF INVENTORY</b> - Effects of Intercompany Sales of Merchandise on the Determination of Consolidated Balances. - Cost Method: Consolidated Statements Work-paper—Upstream Sales. -Consolidated Statements Work-paper—Complete Equity Method	Lectures	298  308  322
15	<b>ELIMINATION OF UNREALIZED GAINS OR LOSSES ON INTERCOMPANY SALES OF PROPERTY AND EQUIPMENT</b> - Intercompany Sales of Land (Non-depreciable Property). - Intercompany Sales of Depreciable	Lectures	346  349



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	Property (Machinery, Equipment, and Buildings). - Consolidated Statements Work-paper— Complete Equity Method		369
16	<b>Final Exam</b>		

\* Learning styles: Lecture, flipped learning, learning through projects, learning through problem solving, participatory learning ... etc.

\*\* Reference: Pages in a book, database, recorded lecture, content on the e-learning platform, video, website ... etc.

**Schedule of asynchronous interactive activities (in the case of e-learning and blended learning)**

Week	Task / activity	Reference	Expected results
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Study plan No.	2022/2021	University Specialization	Accounting
Course No.	0502424	Course name	International Accounting Standards
Credit Hours	3	Prerequisite Co-requisite	Intermediate Accounting (2)
Course type	<input type="checkbox"/> MANDATORY UNIVERSITY REQUIREMENT <input type="checkbox"/> UNIVERSITY ELECTIVE REQUIREMENTS	<input type="checkbox"/> FACULTY MANDATORY REQUIREMENT <input type="checkbox"/> Support course family requirements	<input checked="" type="checkbox"/> Mandatory requirement <input type="checkbox"/> Elective Requirement
Teaching style	<input type="checkbox"/> Full online learning	<input type="checkbox"/> Blended learning	<input checked="" type="checkbox"/> Traditional learning
Teaching model	<input type="checkbox"/> 2Synchronous: 1asynchronous	<input type="checkbox"/> 2 face to face : 1synchronous	<input checked="" type="checkbox"/> 3 Traditional

**Faculty member and study divisions information (to be filled in each semester by the subject instructor)**

Name	Academic rank	Office No.	Phone No.	E-mail	
Dr. Malik Abu Afifa	Assistant Professor	-	-	<a href="mailto:M.abuafifa@zu.edu.jo">M.abuafifa@zu.edu.jo</a>	
Division number	Time	Place	Number of students	Teaching style	Approved model

### Brief description

This course concentrates on the international accounting standards that are considered as the harmonization process for the accounting treatments cross the multinational organizations in the different countries and also compares between the International accounting standards and generally accepted accounting principles from using the theory and practice-analysis of principles and procedures underlying information systems of international business.

### Learning resources

Course book information (Title, author, date of issue, publisher ... etc)	Ruth Picker, Kerry Clark, John Dunn, David Kolitz, Gilad Livne, Janice Loftus, Leo van der Tas, Applying IFRS Standards, 4th Edition. John Wiley and Sons, Ltd (2016).
Supportive learning resources (Books, databases, periodicals, software, applications, others)	Interpretation and Application of International Financial Reporting Standards, Asif Chaudhry and others, Wiley and Sons, Ltd (2020)
Supporting websites	International Accounting Standards, ( <a href="http://www.iasb.org">www.iasb.org</a> ) or ( <a href="http://www.iasplus.com">www.iasplus.com</a> ). IASB, (2012), International Financial Reporting Standard <a href="http://www.iasb.org/UK">www.iasb.org/UK</a> Jan.



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The physical environment for teaching	<input checked="" type="checkbox"/> Class room	<input type="checkbox"/> labs	<input type="checkbox"/> Virtual educational platform	<input type="checkbox"/> Others
Necessary equipment and software	-			
Supporting people with special needs	-			
For technical support	-			

**Course learning outcomes (S= Skills, C= Competences K= Knowledge,)**

No.	Course learning outcomes	The associated program learning output code
<b>Knowledge</b>		
<b>K1</b>	Apply specific IAS / IFRS requirements to related financial statement line items.	MK1
<b>K2</b>	Determine disclosure requirements for significant accounting topics.	MK2
<b>K3</b>	Identify potential issues that may arise with complex accounting topics under IAS / IFRS.	MK3
<b>Skills</b>		
<b>S1</b>	Accounting skills to be able to utilize the maximum benefits of IAS / IFRS.	MS1
<b>S2</b>	Quantitative and analytical skills in solving complex accounting problems and finding creative and professional solutions to them based on IAS / IFRS.	MS2
<b>S3</b>	Mathematical skills.	MS2
<b>Competences</b>		
<b>C1</b>	Ethical Conduct - Behave in a manner bound by ethical principles for the protection of society, including upholding the IAS / IFRS.	MC1
<b>C2</b>	Leadership - The ability to lead professionally through a set of professional rules for the accounting practices in accordance with the IAS / IFRS.	MC2
<b>C3</b>	Corporate and Business Reporting - Preparing and communicating high-quality business reports to support stakeholder understanding and decision-making based on IAS / IFRS.	MC1

**Mechanisms for direct evaluation of learning outcomes**

Type of assessment / learning style	Fully electronic learning	Blended learning	Traditional Learning (Theory Learning)	Traditional Learning (Practical Learning)
Midterm exam	%30	%30	%40	%20
Participation / practical applications	0	0	10	30%
Asynchronous interactive activities	%30	%30	0	0
final exam	%40	%40	%50	50%

**Note:** Asynchronous interactive activities are activities, tasks, projects, assignments, research, studies, projects, work within student groups ... etc, which the student carries out on his own, through the virtual platform without a direct encounter with the subject teacher.



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### Schedule of simultaneous / face-to-face encounters and their topics

Week	Subject	learning style*	Reference **
1	Financial Reporting and Accounting Standards	face-to-face	3-16
2	The IASB and the Conceptual Framework	face-to-face	17-35
3	The IASB and the Conceptual Framework	face-to-face	17-35
4	IAS 1 Presentation of financial Statements	face-to-face	36-60
5	IAS 1 Presentation of financial Statements	face-to-face	36-60
6	IAS 1 Presentation of financial Statements	face-to-face	36-60
7	IAS 8 Accounting policies, accounting estimates and errors	face-to-face	61-72
8	IAS 8 Accounting policies, accounting estimates and errors	face-to-face	61-72
9	IAS 10 Provisions and events after the reporting period	face-to-face	190-203
10	IFRS 15 Revenue from contracts with customers	face-to-face	204-219
11	IFRS 15 Revenue from contracts with customers	face-to-face	204-219
12	IFRS 16 Leases	face-to-face	148-163
13	IFRS 16 Leases	face-to-face	148-163
14	IAS 20 Government grants	face-to-face	89-99
15	IAS 20 Government grants	face-to-face	89-99
16	Final Exam	-	-

\* Learning styles: Lecture, flipped learning, learning through projects, learning through problem solving, participatory learning ... etc.

\*\* Reference: Pages in a book, database, recorded lecture, content on the e-learning platform, video, website ... etc.

### Schedule of asynchronous interactive activities (in the case of e-learning and blended learning)

Week	Task / activity	Reference	Expected results
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Study plan No.	2020/2021	University Specialization	Accounting
Course No.	0502425	Course name	International Accounting
Credit Hours	3	Prerequisite Co-requisite	Intermediate Accounting (2)
Course type	<input type="checkbox"/> MANDATORY UNIVERSITY REQUIREMENT	<input type="checkbox"/> X UNIVERSITY ELECTIVE REQUIREMENTS	<input type="checkbox"/> FACULTY MANDATORY REQUIREMENT
		<input type="checkbox"/> Support course family requirements	<input type="checkbox"/> Mandatory requirements
			<input type="checkbox"/> Elective requirements
Teaching style	<input type="checkbox"/> Full online learning	<input type="checkbox"/> Blended learning	<input type="checkbox"/> X Traditional learning
Teaching model	<input type="checkbox"/> 2Synchronous: 1asynchronous	<input type="checkbox"/> 1 face to face : 1synchronous	<input type="checkbox"/> X 2 Traditional

**Faculty member and study divisions' information (to be filled in each semester by the subject instructor)**

Name	Academic rank	Office No.	Phone No.	E-mail	
Dr. Ayman Bader	Assistant Professor	201		a.bader@zuj.edu.jo	
Division number	Time	Place	Number of students	Teaching style	Approved model

### Brief description

Theory and practice-analysis of principles and procedures underlying information systems of international business. Terminology, foreign exchange, government regulations and other problem areas are considered.

### Learning resources

Course book information (Title, author, date of issue, publisher ... etc)	Choi and Meek (2011) International Accounting, 7th ed., Pearson, USA.			
Supportive learning resources (Books, databases, periodicals, software, applications, others)	Jeter, Debra and Chaney, Paul (2016) Advanced Accounting, 6th ed., International Student Version, Wiley, USA. 2- Intermediate Accounting, By Jerry. J .Weygandt, Donald E. Kieso . Wiley IFRS edition, 2017.			
Supporting websites				
The physical environment for teaching	<input type="checkbox"/> X Class room	<input type="checkbox"/> labs	<input type="checkbox"/> Virtual educational platform	<input type="checkbox"/> Others
Necessary equipment and				



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software	
Supporting people with special needs	
For technical support	

**Course learning outcomes (S= Skills, C= Competences K= Knowledge,)**

No.	Course learning outcomes	The associated program learning output code
<b>Knowledge</b>		
<b>K1</b>	Identify the users of financial accounting information and the types of decisions made by global users.	MK1
<b>K2</b>	Identify and describe financial reporting in global setting.	MK2
<b>Skills</b>		
<b>S1</b>	Examine the financial accounting function from an international perspective, focusing on the flow of information in multiple currencies, complying with reporting requirements in the globe.	MS1
<b>S2</b>	Providing students with scientific & applied accounting to enable them to solve all the current accounting issues.	MS2
<b>Competences</b>		
<b>C1</b>	Analyze, translate, and report financial data generated by multinational and transnational corporations.	MC1

**Mechanisms for direct evaluation of learning outcomes**

Type of assessment / learning style	Fully electronic learning	Blended learning	Traditional Learning (Theory Learning)	Traditional Learning (Practical Learning)
Midterm exam	%30	%30	%40	%20
Participation / practical applications	0	0	10	30%
Asynchronous interactive activities	%30	%30	0	0
final exam	%40	%40	%50	50%

**Note:** Asynchronous interactive activities are activities, tasks, projects, assignments, research, studies, projects, work within student groups ... etc, which the student carries out on his own, through the virtual platform without a direct encounter with the subject teacher.

**Schedule of simultaneous / face-to-face encounters and their topics**

Week	Subject	learning style*	Reference **
<b>1</b>	The concept of international accounting	Lecture	Pages in a book, database
<b>2</b>	Exchange Rates	Lecture	Pages in a book, database
<b>3</b>	Foreign Operations	Lecture	Pages in a book, database
<b>4</b>	Foreign Operations	Lecture	Pages in a book, database



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5	Export and import operations	Lecture	Pages in a book, database
6	Review + First Exam	Lecture	
7	Future exchange contracts	Lecture	Pages in a book, database
8		Lecture	Pages in a book, database
9	Translation of financial statements	Lecture	Pages in a book, database
10	International Remittance Rates	Lecture	Pages in a book, database
11	International transactions	Lecture	Pages in a book, database
12	Review + Second Exam	Lecture	
13	International Accounting Standards	Lecture	Pages in a book, database
14	International Accounting Standards	Lecture	Pages in a book, database
15	International Accounting Standards	Lecture	Pages in a book, database
16	Review + Final Exam		

\* Learning styles: Lecture, flipped learning, learning through projects, learning through problem solving, participatory learning ... etc.

\*\* Reference: Pages in a book, database, recorded lecture, content on the e-learning platform, video, website ... etc.

**Schedule of asynchronous interactive activities (in the case of e-learning and blended learning)**

Week	Task / activity	Reference	Expected results
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Study plan No.	2022/2021	University Specialization	Accounting
Course No.	0502434	Course name	Managerial Accounting
Credit Hours	3	Prerequisite Co-requisite	Principles of Accounting (2)
Course type	<input type="checkbox"/> MANDATORY UNIVERSITY REQUIREMENT <input type="checkbox"/> UNIVERSITY ELECTIVE REQUIREMENTS	<input type="checkbox"/> FACULTY MANDATORY REQUIREMENT <input type="checkbox"/> Support course family requirements	<input checked="" type="checkbox"/> Mandatory requirements <input type="checkbox"/> Elective requirements
Teaching style	<input type="checkbox"/> Full online learning	<input type="checkbox"/> Blended learning	<input checked="" type="checkbox"/> Traditional learning
Teaching model	<input type="checkbox"/> 2Synchronous: 1asynchronous	<input type="checkbox"/> 2 face to face : 1synchronous	<input checked="" type="checkbox"/> 3 Traditional

**Faculty member and study divisions information (to be filled in each semester by the subject instructor)**

Name	Academic rank	Office No.	Phone No.	E-mail	
Dr. Isam Saleh	Assistant Professor	-	-	i.saleh@zuj.edu.jo	
Division number	Time	Place	Number of students	Teaching style	Approved model

### Brief description

The course provides students with the fundamentals of Managerial accounting; it makes a clear distinction between Cost and managerial accounting topics. It covers cost classification, flow, and estimation. It also covers the use of accounting information in planning and control decisions; such as cost-volume-profit analysis, comprehensive budgeting, relevant and irrelevant costs in nonrecurring decisions; responsibility accounting, and performance evaluation.

### Learning resources

Course book information (Title, author, date of issue, publisher ... etc)	Garrison Ray H., Eric W. Noreen and Peter C. Brewer, Managerial Accounting, 17th edition, McGraw-Hill, 2021, USA			
Supportive learning resources (Books, databases, periodicals, software, applications, others)	Horngren Charles T., and Others, Introduction to Management Accounting, 16th Edition, Pearson Prentice Hall, 2014			
Supporting websites	-			
The physical environment for teaching	<input checked="" type="checkbox"/> Class room	<input type="checkbox"/> labs	<input type="checkbox"/> Virtual educational platform	<input type="checkbox"/> Others
Necessary equipment and software	-			



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Supporting people with special needs	-
For technical support	-

**Course learning outcomes (S= Skills, C= Competences K= Knowledge,)**

No.	Course learning outcomes	The associated program learning output code
<b>Knowledge</b>		
<b>K1</b>	Explain the relationship between cost accounting, managerial accounting and financial accounting	MK1
<b>K2</b>	Explain breakeven point	MK2
<b>K3</b>	Clarify the types of budgets	MK3
<b>K4</b>	Explain the preparation of budgets and decision making	MK3
<b>Skills</b>		
<b>S1</b>	Communication skills	MS1
<b>S2</b>	Analytical and numerical abilities	MS2
<b>S3</b>	Budget planning, strategic planning and financial data analysis skills	MS2
<b>S4</b>	Calculation skills	MS2
<b>Competences</b>		
<b>C1</b>	Apply strategic planning process, guide decisions, manage risk and monitor performance	MC1
<b>C2</b>	Measure and report company's performance	MC1
<b>C3</b>	Analys financial and non-financial data to make decisions	MC2
<b>C3</b>	Leadership	MC2

**Mechanisms for direct evaluation of learning outcomes**

Type of assessment / learning style	Fully electronic learning	Blended learning	Traditional Learning (Theory Learning)	Traditional Learning (Practical Learning)
Midterm exam	%30	%30	%40	%20
Participation / practical applications	0	0	10	30%
Asynchronous interactive activities	%30	%30	0	0
final exam	%40	%40	%50	50%

**Note:** Asynchronous interactive activities are activities, tasks, projects, assignments, research, studies, projects, work within student groups ... etc, which the student carries out on his own, through the virtual platform without a direct encounter with the subject teacher.



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#### Schedule of simultaneous / face-to-face encounters and their topics

Week	Subject	learning style*	Reference **
1	Managerial Accounting: An Overview - What is managerial accounting? - planning - Controlling - Decision making - Managerial accounting: beyond and numbers - The different between managerial accounting and financial accounting	Lectures, Tutorial and Discussions.	P. 1-23
2	Managerial Accounting and Cost Concepts - Cost classification for assigning cost to cost object - General cost classifications	Lectures, Tutorial and Discussions.	P. 24-82
3	Managerial Accounting and Cost Concepts - Product cost versus period costs - Cost classifications for prediction cost behavior - The analysis of Mixed cost	Lectures, Tutorial and Discussions.	P. 24-82
4	Managerial Accounting and Cost Concepts - Traditional and contribution format income statements - Cost classifications for decision making	Lectures, Tutorial and Discussions.	P. 24-82
5	Cost-Volume-Profit Relationships - The basics of CVP analysis - Target profit and breakeven point analysis	Lectures, Tutorial and Discussions.	P. 40-112
6	Cost-Volume-Profit Relationships - CVP considerations in choosing a cost structure - Structuring sales commissions sales mix - Assumptions of CVP analysis	Lectures, Tutorial and Discussions.	p. 189-234
7	Differential Analysis: The Key to Decision Making - Cost concepts for decision making	Lectures, Tutorial and Discussions.	P. 537-588



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	- Adding and dropping product lines		
<b>8</b>	Differential Analysis: The Key to Decision Making - The make or buy decision - Opportunity cost - Special orders	Lectures, Tutorial and Discussions.	P. 537-588
<b>9</b>	Differential Analysis: The Key to Decision Making - Utilization of constrained resource - Joint product cost and contribution approach	Lectures, Tutorial and Discussions.	P. 537-588
<b>10</b>	Capital Budgeting Decisions - Capital Budgeting – planning investment - Discount cash flows – the NPV method - The internal rate of return method	Lectures, Tutorial and Discussions.	P. 588-646
<b>11</b>	Capital Budgeting Decisions - Expanding the NPV method - Performance Decisions	Lectures, Tutorial and Discussions.	P. 588-646
<b>12</b>	Capital Budgeting Decisions - Other approaches to capital budgeting decisions	Lectures, Tutorial and Discussions.	P. 588-646
<b>13</b>	Master Budgeting - The Basic framework of Budgeting	Lectures, Tutorial and Discussions.	P. 343-392
<b>14</b>	Master Budgeting - Preparing Master budget	Lectures, Tutorial and Discussions.	P. 343-392
<b>15</b>	Master Budgeting - Preparing Master budget	Lectures, Tutorial and Discussions.	P. 343-392
<b>16</b>	Final Exam	-	-

\* Learning styles: Lecture, flipped learning, learning through projects, learning through problem solving, participatory learning ... etc.

\*\* Reference: Pages in a book, database, recorded lecture, content on the e-learning platform, video, website ... etc.

**Schedule of asynchronous interactive activities (in the case of e-learning and blended learning)**

Week	Task / activity	Reference	Expected results
1			
2			
3			
4			
5			



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15			
16			



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Study plan No.	2021/2022	University Specialization	Accounting
Course No.	E0502436	Course name	International Standards on Auditing
Credit Hours	3 hours	Prerequisite Co-requisite	Auditing (2)
Course type	<input type="checkbox"/> MANDATORY UNIVERSITY REQUIREMENT <input type="checkbox"/> UNIVERSITY ELECTIVE REQUIREMENTS	<input type="checkbox"/> FACULTY MANDATORY REQUIREMENT <input type="checkbox"/> Support course family requirements	<input type="checkbox"/> Mandatory requirements <input type="checkbox"/> Elective requirements
Teaching style	<input type="checkbox"/> Full online learning	<input checked="" type="checkbox"/> Blended learning	<input type="checkbox"/> Traditional learning
Teaching model	<input type="checkbox"/> 2Synchronous: 1asynchronous	<input checked="" type="checkbox"/> 1 face to face : 1synchronous	<input type="checkbox"/> 3 Traditional

Faculty member and study divisions' information (to be filled in each semester by the subject instructor)

Name	Academic rank	Office No.	Phone No.	E-mail	
Division number	Time	Place	Number of students	Teaching style	Approved model

### Brief description

This course deals with the basic requirements for integrated disclosure systems for standardized financial statements, and basic accounting packages and annual SEC reports according to the auditing standards (GAAS) generally accepted auditing standards and Sarbanes Oxley acts (1933 and 1934) and the matters should the auditors required to communicate with audit committee, and presents the most important limitation on the effectiveness of audit committee in the international standards views and factors that measure the risk of auditing fields and auditors and audit committee, and the rules for proxy statement case, shelf registrations and a red hearing prospectus needed by auditing process.

### Learning resources

Course book information	IAASB, (2018), Handbook of International Quality Control, Auditing, Review, Other Assurance and Related Services Pronouncements Part 1+2, www.ifac.org/ April.			
Supportive learning resources	1- Arens, Alvin, Elder, Randal J. , Beasley, mark S., 2020, Auditing and Assurance services 17th edition - International, Edition, Pearson Education International New Jersey USA 2-,www.ifac.org/			
Supporting websites	www.ifac.org/			
The physical environment for	<input checked="" type="checkbox"/> Class room	<input type="checkbox"/> labs	<input checked="" type="checkbox"/> Virtual educational	<input type="checkbox"/> Others



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teaching			platform	
Necessary equipment and software				
Supporting people with special needs				
For technical support				

**Course learning outcomes (S= Skills, C= Competences K= Knowledge,)**

No.	Course learning outcomes	The associated program learning output code
<b>Knowledge</b>		
<b>K1</b>	Grasp of the International Standards on Auditing scope, and identify significant issues in each standard	MK1
<b>K2</b>	Describe the over all impact of international standards on auditing in audit process	MK2
<b>Skills</b>		
<b>S1</b>	Match the scope of international standards on auditing with audit procedures and process	MS1
<b>S2</b>	Get the ability and skills related with matter of international standards on auditing in practice	MS2
<b>Competences</b>		
<b>C1</b>	Recognize the tasks in accordance with international standards on auditing which applied by auditor quality control and auditing	MC1
<b>C2</b>	Assess the results of applying international standards on auditing, and reflect these results on auditor conclusions (decision making)	MC2

**Mechanisms for direct evaluation of learning outcomes**

Type of assessment / learning style	Fully electronic learning	Blended learning	Traditional Learning (Theory Learning)	Traditional Learning (Practical Learning)
Midterm exam	30	%30	%40	%20
Participation / practical applications	0	0	%10	30%
Asynchronous interactive activities	%30	%30	0	0
final exam	%40	%40	%50	%50

**Note:** Asynchronous interactive activities are activities, tasks, projects, assignments, research, studies, projects, work within student groups ... etc, which the student carries out on his own, through the virtual platform without a direct encounter with the subject teacher.





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### Schedule of simultaneous / face-to-face encounters and their topics

Week	Subject	learning style*	Reference **
1	200 Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with International Standards on Auditing 210 Agreeing the Terms of Audit Engagements 220 Quality Control for an Audit of Financial Statements	Lecture	text book ISA 200, 210 , 220
2	230 Audit Documentation 240 The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements 250a Consideration of Laws and Regulations in an Audit of Financial Statements	Lecture	text book ISA 230, 240, 250 a
3	250 (B) The Auditor's Right and Duty to Report to Regulators in the Financial Sector 260 Communication with Those Charged with Governance 265 Communicating Deficiencies in Internal Control to Those Charged with Governance and Management.	Lecture	text book ISA 250b , 260, 265
4	300 Planning an Audit of Financial Statements 315 Identifying and Assessing the Risks of Material Misstatement Through Understanding the Entity and its Environment	Lecture	text book ISA 300, 315
5	320 Materiality in Planning and Performing an Audit 330 The Auditor's Responses to Assessed Risks	Lecture	text book ISA 320, 330
6	402 Audit Considerations Relating to an Entity Using a Service Organization 450 Evaluation of Misstatements Identified during the Audit	Lecture	text book ISA 402, 450
7	500 Audit Evidence 501 Audit Evidence - Specific	Lecture	text book ISA 500, 501 , 505



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	Considerations for Selected Items 505 External Confirmations		
<b>8</b>	510 Initial Audit Engagements - Opening Balances 520 Analytical Procedures 530 Audit Sampling	<b>Lecture</b>	text book ISA 510, 520, 530
<b>9</b>	540 Auditing Accounting Estimates, Including Fair Value Accounting Estimates and Related Disclosures 550 Related Parties	<b>Lecture</b>	text book ISA 540, 550
<b>10</b>	560 Subsequent Events 570 Going Concern 580 Written Representations	<b>Lecture</b>	text book ISA 560, 570, 580
<b>11</b>	600 Special Considerations – Audits of Group Financial Statements (including the Work of Component Auditors) 610 Using the Work of Internal Auditors 620 Using the Work of an Auditor's Expert 700 The Auditor's Report on Financial Statements 705 Modifications to the Opinion in the Independent Auditor's Report	<b>Lecture</b>	text book 600, 610, 620, 700, 705
<b>12</b>	706 Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report 710 Comparative Information – Corresponding Figures and Comparative Financial Statements	<b>Lecture</b>	text book ISA 706, 710
<b>13</b>	720 The Auditor's Responsibility Relating to Other Information in Documents Containing Audited Financial Statements 720 The Auditor's Statutory Reporting Responsibility in Relation to Directors' Reports	<b>Lecture</b>	text book ISA 720
<b>14</b>	800 Special Considerations – Audits of Financial Statements prepared in Accordance with Special Purpose Frameworks 805 Special Considerations – Audits of Single Financial Statements and Specific Elements, Accounts or items of a Financial Statement 810 Engagements to Report on	<b>Lecture</b>	text book ISA 800, 805, 810



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	Summary Financial Statements		
15			
16	Final Exam		

\* Learning styles: Lecture, flipped learning, learning through projects, learning through problem solving, participatory learning ... etc.

\*\* Reference: Pages in a book, database, recorded lecture, content on the e-learning platform, video, website ... etc.

#### Schedule of asynchronous interactive activities (in the case of e-learning and blended learning)

Week	Task / activity	Reference	Expected results
1	Flipped learning/ recorded presentation	Text book	- understanding the procedure applied by ISA 200, 210 , 220
2	Flipped learning/ recorded presentation	Text book	understanding the procedure applied by ISA 230, 240,250 a
3	Flipped learning/ recorded presentation	Text book	understanding the procedure applied by ISA 250b , 260, 265
4	Flipped learning/ recorded presentation	Text book	understanding the procedure applied by ISA 300, 315
5	Flipped learning/ recorded presentation	Text book	understanding the procedure applied by ISA 320,330
6	Flipped learning/ recorded presentation	Text book	understanding the procedure applied by ISA 402,450
7	Quiz	Text book	-Measure understanding of previous ISAs
8	Flipped learning/ recorded presentation	Text book	-understanding the procedure applied by ISA 500,501 , 505
9	Flipped learning/ recorded presentation	Text book	-understanding the procedure applied by ISA 510, 520, 530
10	Flipped learning/ recorded presentation	Text book	-understanding the procedure applied by ISA 540, 550
11	Flipped learning/ recorded presentation	Text book	-understanding the procedure applied by ISA 560,570, 580
12	Quiz	Text book	-Measure understanding of previous ISAs
13	Flipped learning/ recorded presentation	Text book	-understanding the



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			procedure applied by ISA 600, 610, 620, 700, 705
14	Flipped learning/ recorded presentation	Text book	-understanding the procedure applied by ISA 706, 710, 720
15	Flipped learning/ recorded presentation	Text book	-understanding the procedure applied by ISA 800, 805, 810
16	<b>Final Exam</b>		Final Exam



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Study plan No.	2021/2022	University Specialization	Accounting
Course No.	E0502436	Course name	Auditing (2)
Credit Hours	3 hours	Prerequisite Co-requisite	Auditing (1)
Course type	<input type="checkbox"/> MANDATORY UNIVERSITY REQUIREMENT <input type="checkbox"/> UNIVERSITY ELECTIVE REQUIREMENTS	<input type="checkbox"/> FACULTY MANDATORY REQUIREMENT <input type="checkbox"/> Support course family requirements	<input checked="" type="checkbox"/> Mandatory requirements <input type="checkbox"/> Elective requirements
Teaching style	<input type="checkbox"/> Full online learning	<input checked="" type="checkbox"/> Blended learning	<input type="checkbox"/> Traditional learning
Teaching model	<input type="checkbox"/> 2Synchronous: 1asynchronous	<input checked="" type="checkbox"/> 1 face to face : 1synchronous	<input type="checkbox"/> 3 Traditional

**Faculty member and study divisions information (to be filled in each semester by the subject instructor)**

Name	Academic rank	Office No.	Phone No.	E-mail	
Division number	Time	Place	Number of students	Teaching style	Approved model

### Brief description

This course is a continuation of (Auditing 1). This course concentrates on the application side of the audit process. Emphasis will be given to the impact of information technology on the audit process, statistical and non-statistical sampling techniques, the application of the audit process on sales and collection cycle, acquisition and payment cycle, payroll cycle, inventory cycle and sales cycle, current assets, long term assets. Current liabilities, long term liabilities and owners' equity

### Learning resources

Course book information (Title, author, date of issue, publisher ... etc)	Arens, Alvin, Elder, Randal J. , Beasley, mark S., 2020, Auditing and Assurance services 17th edition - International, Edition, Pearson Education International New Jersey USA.			
Supportive learning resources (Books, databases, periodicals, software, applications, others)	1- IAASB, (2018), Handbook of International Quality Control, Auditing, Review, Other Assurance and Related Services Pronouncements, Part 1, <a href="http://www.ifac.org/">www.ifac.org/</a> 2- IAASB, (2018), Handbook of International Quality Control, Auditing, Review, Other Assurance and Related Services Pronouncements Part 2, <a href="http://www.ifac.org/">www.ifac.org/</a> 3- IAASB, (2018), Handbook of The Code of Ethics for Professional Accountant, <a href="http://www.ifac.org/">www.ifac.org/</a>			
Supporting websites	<a href="http://www.ifac.org/">www.ifac.org/</a>			
The physical environment for	<input checked="" type="checkbox"/> Class room	<input type="checkbox"/> labs	<input checked="" type="checkbox"/> Virtual educational	<input type="checkbox"/> Others



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teaching			platform	
Necessary equipment and software				
Supporting people with special needs				
For technical support				

**Course learning outcomes (S= Skills, C= Competences K= Knowledge,)**

No.	Course learning outcomes	The associated program learning output code
<b>Knowledge</b>		
<b>K1</b>	Knowledge to demonstrate knowledge and understanding in ethical, regulatory, and social responsibility in accounting issues	MK1
<b>K2</b>	Describe the circumstances of the audit process	MK2
<b>Skills</b>		
<b>S1</b>	Determine information needs and demonstrate knowledge and skills about information technology needed to accomplish specific purposes in auditing.	MS1
<b>S2</b>	Understanding and skills of being part of a team in auditing situations	MS2
<b>Competences</b>		
<b>C1</b>	communicate effectively, both oral and written in auditing topics and research	MC1
<b>C2</b>	Assess the situation of corporate in deferent industry	MC2

**Mechanisms for direct evaluation of learning outcomes**

Type of assessment / learning style	Fully electronic learning	Blended learning	Traditional Learning (Theory Learning)	Traditional Learning (Practical Learning)
Midterm exam	30	%30	%40	%20
Participation / practical applications	0	0	%10	30%
Asynchronous interactive activities	%30	%30	0	0
final exam	%40	%40	%50	%50

**Note:** Asynchronous interactive activities are activities, tasks, projects, assignments, research, studies, projects, work within student groups ... etc, which the student carries out on his own, through the virtual platform without a direct encounter with the subject teacher.



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**Schedule of simultaneous / face-to-face encounters and their topics**

Week	Subject	learning style*	Reference **
1	The litigation environment in CPAs practice, explain why the failure of FS user to differential among business failure, audit failure and audit risk.	Lecture	text book Pp. 73-106
2	Auditor's liability to client and related parties, describe accountant liability to third party under common law, and describe accountant civil liability.	Lecture	text book Pp. 73-106
3	Types of fraud, Conditions for fraud, Assessing the risk of fraud.	Lecture	text book Pp. 313-343
4	Corporate Governance oversight to reduce fraud risks, Responding to the risk of fraud, Responsibilities when fraud is suspected.	Lecture	text book Pp. 313-343
5	information technologies enhancement for internal control, Assessing risks of information technology	Lecture	text book Pp. 345-374
6	Internal control specific to information technology. Impact of information technology on the audit process.	Lecture	text book Pp. 345-374
7	The accounts and the classes of transactions in the Sales and collection cycle. The business functions and the related documents and records in the sales and collection cycle.	Lecture	text book Pp. 439-474
8	Internal control, and design and perform tests of controls and substantive tests of transactions for sales and collection cycle. Apply the methodology for controls over sales transactions	Lecture	text book Pp. 439-474
9	Identify the accounts and the classes of transactions in the acquisition and payment cycle. Describe the business functions and the related documents and records in the acquisition and payment cycle	Lecture	text book Pp. 594-624
10	Internal control, and design and perform tests of controls and substantive tests of transactions for acquisition and payment cycle. Apply the methodology for controls over acquisition transactions	Lecture	text book Pp. 594-624
11	Identify the accounts and transactions in	Lecture	text book Pp. 651- 672





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	the payroll and personnel cycle. Describe the business functions and the related documents and records in the payroll and personnel cycle.		
<b>12</b>	Internal control And design and perform tests of controls and substantive tests of transactions for the payroll and Personnel cycle.	<b>Lecture</b>	<b>text book Pp. 651- 672</b>
<b>13</b>	Describe the business functions and the related documents and records in the inventory and warehousing cycle. Apply analytical procedures to the accounts in the inventory and warehousing cycle.	<b>Lecture</b>	<b>text book Pp. 674-702</b>
<b>14</b>	Identify the accounts and the unique characteristics of the capital acquisition and repayment cycle.	<b>Lecture</b>	<b>text book Pp. 704-722</b>
<b>15</b>	Design and perform audit tests of notes payable and related accounts and transactions.	<b>Lecture</b>	<b>text book Pp. 704-722</b>
<b>16</b>	<b>Final Exam</b>		

\* Learning styles: Lecture, flipped learning, learning through projects, learning through problem solving, participatory learning ... etc.

\*\* Reference: Pages in a book, database, recorded lecture, content on the e-learning platform, video, website ... etc.

**Schedule of asynchronous interactive activities (in the case of e-learning and blended learning)**

<b>Week</b>	<b>Task / activity</b>	<b>Reference</b>	<b>Expected results</b>
1	Assignment	Text book	-Understandthe litigious environment in which CPAs practice - differentiate among business failure, audit failure, and audit risk has resulted in lawsuits
2	Assignment	Website+ report	-Finding the common law in Jordan related with audit profession
3	Assignment	Text book	Distinguish between fraudulent financial reporting and misappropriation of assets.
4	Projects/ analyses the effect of corporate governance law on companies in Jordan.	Text book +Website	-Discuss the Jordanian corporate governance law
5	Assignment	Text book	Identify risks to accounting systems



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			specific to IT.
6	Assignment	Text book	- Explain how general controls and application controls reduce IT risks.
7	Quiz	Text book	-Measure understanding of chapter 5+11+12
8	Flipped learning/ recorded presentation	Text book	-Explain the accounts and the classes of transactions in the sales and collection cycle
9	Flipped learning/ recorded presentation	Text book	Describe the business functions and the related documents and records in the sales and collection cycle.
10	Flipped learning/ recorded presentation	Text book	-Describe the business functions and the related documents and records in the inventory and warehousing cycle
11	Assignment	Text book	-Identify the accounts and transactions in the payroll and personnel cycle
12	Quiz	Text book	-Measure understanding of chapter 14+18+20
13	Assignment	Text book	Apply analytical procedures to the accounts in the inventory and warehousing cycle
14	Assignment	Text book	-Identify the accounts and the unique characteristics of the capital acquisition
15	Assignment	Text book	- Design and perform audit tests of notes payable
16	<b>Final Exam</b>		Final Exam



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Study plan No.	2020/2021	University Specialization	
Course No.	0502445	Course name	Accounting Information Systems
Credit Hours	3	Prerequisite Co-requisite	Introduction to Management Information Systems
Course type	<input type="checkbox"/> MANDATORY UNIVERSITY REQUIREMENT <input type="checkbox"/> UNIVERSITY ELECTIVE REQUIREMENTS	<input checked="" type="checkbox"/> FACULTY MANDATORY REQUIREMENT <input type="checkbox"/> Support course family requirements	<input type="checkbox"/> Elective Requirements Mandatory requirements
Teaching style	<input type="checkbox"/> Full online learning	Blended learning	Traditional learning
Teaching model	<input type="checkbox"/> 2Synchronous: 1asynchronous	2 face to face : 1synchronous	2 Traditional

**Faculty member and study divisions information (to be filled in each semester by the subject instructor)**

Name	Academic rank	Office No.	Phone No.	E-mail	
Dr.Esra alkhatib	Assistant Professor		----	E.alkhatib@zuj.edu.jo	
Division number	Time	Place	Number of students	Teaching style	Approved model

### Brief description

The course provides students with a basic understanding of accounting information systems (AIS). In particular, the course addresses the following areas: database concepts, technology of accounting information systems. Use of systems technology, accounting information systems application, and management use of AIS. Further, the course uses the cycle-based approach in studying and designing accounting information system

### Learning resources

Course book information (Title, author, date of issue, publisher ... etc)	Romney, M. Steinbart, P, Accounting Information Systems, 13th edition, 2015, New Jersey, Pearson Education, USA.			
Supportive learning resources (Books, databases, periodicals, software, applications, others)	1- Gerorge Bonder, and Williams Hopwood, Accounting Information Systems, 11th Edition, Pearson Education, 2012. 2- Katherine Smith & Others, Microsoft Excel for Accounting: Auditing & Accounting Information Systems, Pearson Education, 2003.			
Supporting websites	<a href="https://www.youtube.com/watch?v=z26LieCUVOo">https://www.youtube.com/watch?v=z26LieCUVOo</a>			
The physical environment for teaching	Class room	<input checked="" type="checkbox"/> labs	<input type="checkbox"/> Virtual educational	<input type="checkbox"/> Others



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			platform	
Necessary equipment and software	----			
Supporting people with special needs				
For technical support				<a href="mailto:ellearning@zuj.edu.jo">ellearning@zuj.edu.jo</a> , +96264291511 Ext.425/362

**Course learning outcomes (S= Skills, C= Competences K= Knowledge,)**

No.	Course learning outcomes	The associated program learning output code
<b>Knowledge</b>		
K1	Explain the basic components of AIS (paper and computerized based systems)	MK1
K2	Have a basic knowledge about give-get exchange by using 5 accounting cycles	MK2
K3	Describe the components of data processing cycle (input, process, storage and output)	MK3
K4	Explain the fundamental definitions of relational database	MK4
K5	Describe the types of cardinalities between entities and explain the basic requirements of REA diagram	MK5
<b>Skills</b>		
S1	Apply using MS Access to answer the four types of inquiries	MS1
S2	Able to build integrated REA data model for different companies strategies	MS2
S3	Able to prepare the tables linked to build basic relational database	MS1
S4	Apply using MS excel to complete simple accounting transaction file and Master file for A/R and A/P	MS2
<b>Competences</b>		
C1	Effective and strong communication within the work team to reach solutions that contribute to the advancement of AIS	MC1
C2	The ability to professionally lead the sets of steps to build basic database for simple accounting records	MC2

**Mechanisms for direct evaluation of learning outcomes**

Type of assessment / learning style	Fully electronic learning	Blended learning	Traditional Learning (Theory Learning)	Traditional Learning (Practical Learning)
Midterm exam	30%	30%	40%	%20
Participation / practical applications	0	0	10%	%30
Asynchronous interactive activities	30%	30%	0	0



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Final exam	40%	40%	50%	%50

**Note 1:** Asynchronous interactive activities are activities, tasks, projects, assignments, research, studies, projects, work within student groups ... etc, which the student carries out on his own, through the virtual platform without a direct encounter with the subject teacher.

**Note 2:** According to the Regulations of granting Master's degree at Al-Zaytoonah University of Jordan, 40% of final evaluation goes for the final exam, and 60% for the semester work (examinations, reports, research or any scientific activity assigned to the student).

#### Schedule of simultaneous / face-to-face encounters and their topics

Week	Subject	learning style*	Reference **
1	<b>AIS: An Overview</b> <ul style="list-style-type: none"><li>What is the meaning of <i>system, data, and information</i>?</li><li>What is an accounting information system (AIS)?</li></ul> <b>MS-Excel Applications</b>	Lab	1-23
2	<b>AIS: An Overview</b> <ul style="list-style-type: none"><li>Why is the AIS an important topic to study?</li><li>How does the AIS provide information for decision making?</li></ul> <b>MS-Excel Applications</b>	Lab	1-23
3	<b>Overview of Business Processes</b> <ul style="list-style-type: none"><li>What are the basic business activities in which an organization engages?</li><li>What decisions must be made to undertake these activities?</li><li>What information is required to make those decisions?</li></ul> <b>MS-Excel Applications</b>	Lab	24-59
4	<b>Overview of Business Processes</b> <ul style="list-style-type: none"><li>What role does the data processing cycle play in organizing business activities and providing information to users?</li><li>What is the role of the information system and enterprise resource planning in modern organizations?</li></ul> <b>MS-Excel Applications</b>	Lab	24-59
5	<b>Relational Databases</b> <ul style="list-style-type: none"><li>How are databases different than file-based legacy systems?</li></ul>	Lab	104-141



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	<ul style="list-style-type: none"><li>Why are databases important and what is their advantage?</li><li>What is the difference between logical and physical views of a database?</li></ul> <b>MS-Excel Applications</b>		
6	<b>Relational Databases</b> <ul style="list-style-type: none"><li>What are the fundamental concepts of database systems such as DBMS, schemas, the data dictionary, and DBMS languages?</li><li>What is a relational database, and how does it organize data?</li><li>How are tables structured to properly store data in a relational database?</li></ul> <b>MS-Excel Applications</b> <b>First Exam</b>	Lab	104-141
7	<b>Database Design Using REA Data Model</b> <ul style="list-style-type: none"><li>What steps are followed to design and implement a database system.</li><li>How is the REA data model used to design an AIS database?</li><li>How are E-R diagrams read, and what do they reveal about the business activities and policies of the organization being modeled?</li></ul> <b>MS-Access Applications</b>	Lab	552-587
8	<b>Database Design Using REA Data Model</b> <ul style="list-style-type: none"><li>How is an entity-relationship (E-R) diagram of an AIS database drawn?</li><li>Examples</li></ul> <b>MS-Access Applications</b>	Lab	552-587
9	<b>Database Design Using REA Data Model</b> <ul style="list-style-type: none"><li>How are E-R diagrams read, and what do they reveal about the business activities and policies of the organization being modeled?</li><li>Examples</li></ul> <b>MS-Access Applications</b>	Lab	552-587
10	<b>Implementing an REA Model in a Relational Database</b> <ul style="list-style-type: none"><li>How are REA diagrams for</li></ul>	Lab	588-615



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	individual transaction cycles integrated into a single comprehensive organization-wide REA diagram? <b>MS-Access Applications</b>		
11	<b>Implementing an REA Model in a Relational Database</b> <ul style="list-style-type: none"> <li>How are tables constructed from the REA model of an AIS in a relational database?</li> <li>Examples</li> </ul>	Lab	588-615
12	<b>Implementing an REA Model in a Relational Database</b> <ul style="list-style-type: none"> <li>How can queries be written to retrieve information from an AIS relational database built according to the REA data model?</li> <li>Examples</li> </ul> <b>Second Exam</b>	Lab	588-615
13	<b>Special Topics in REA Modeling</b> <ul style="list-style-type: none"> <li>How are REA data models developed for organizations other than retail stores?</li> <li>Examples</li> </ul>	Lab	616-650
14	<b>Special Topics in REA Modeling</b> <ul style="list-style-type: none"> <li>How are REA data models developed for the HR/payroll, manufacturing, and capital asset transaction cycles?</li> <li>Examples</li> </ul>	Lab	616-650
15	<b>Special Topics in REA Modeling</b> <ul style="list-style-type: none"> <li>Examples</li> </ul>	Lab	616-650
16	<b>Review (Final Exam)</b>	Lab	-

\* Learning styles: Lecture, flipped learning, learning through projects, learning through problem solving, participatory learning ... etc.

\*\* Reference: Pages in a book, database, recorded lecture, content on the e-learning platform, video, website ... etc.

#### Schedule of asynchronous interactive activities (in the case of e-learning and blended learning)

Week	Task / activity	Reference	Expected results
1 and 2	Assignment	Text book	Understand the basic components of AIS
3 and 4	Assignment	Text book	Understand the different accounting cycles
5 and 6	Assignment	Text book	Determine the nature of cardinalities between





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			entities
7, 8 and 9	Small project	Text book +Website	Gaining new knowledge about the digital reporting in Jordan
10	Quiz	Text book	-Measure understanding of chapter 1+2+4
11	Field trip to Amman stock exchange	Field trip	Writing report by determining the costs and benefits of using e-disclosure system via XBRL
12	Assignment	Text book	Drawing integrated REA diagram model
16	<b>Final Exam</b>		Final Exam



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<b>Study plan No.</b>	2021/2022	<b>University Specialization</b>	Accounting
<b>Course No.</b>	0502461	<b>Course name</b>	<b>Graduation Project in Accounting</b>
<b>Credit Hours</b>	3	<b>Prerequisite Co-requisite</b>	After completing (90) hours
<b>Course type</b>	<input type="checkbox"/> MANDATORY UNIVERSITY REQUIREMENT <input type="checkbox"/> UNIVERSITY ELECTIVE REQUIREMENTS	<input type="checkbox"/> FACULTY MANDATORY REQUIREMENT <input type="checkbox"/> Support course family requirements	<input checked="" type="checkbox"/> Major Mandatory requirements <input type="checkbox"/> Major Elective requirements
<b>Teaching style</b>	<input type="checkbox"/> Full online learning	<input checked="" type="checkbox"/> <b>Blended learning</b>	<input type="checkbox"/> Traditional learning
<b>Teaching model</b>	<input type="checkbox"/> 2Synchronous: 1asynchronous	<input checked="" type="checkbox"/> <b>2 face to face: 1synchronous</b>	<input type="checkbox"/> 3 Traditional

**Faculty member and study sections information (to be filled in each semester by the subject instructor)**

Name	Academic rank	Office No.	Phone No.	E-mail	
				@zuj.edu.jo	
Office hours (day/time)	(Sun,Tue,Thu) from -		(M,W) from -		
Section number	Time	Place	Number of students	Teaching style	Approved model
				Blended	2:1
				Blended	1:1

### Brief description

This course qualifies the students for all considered accounting skills and applied accounting information systems plus that the students in this course are being learned how to use the accounting concepts and other sciences concepts in the research. This course deals with a specific major topic in accounting, approved by the Department, and changes happened in each new semester. It gives the students the opportunities to search and write in aspects related to that topic in order to enhance the accounting skills and update their information according to the new topics and issues in the accounting fields. Each student might select a related aspect, and he or she has to present and discuss his/her work with his/her colleagues in the class.

### Learning resources

Course book information (Title, author, date of issue, publisher ... etc)	all textbooks previously approved in all accounting courses			
Supportive learning resources (Books, databases, periodicals, software, applications, others)	all supportive learning resources previously approved in all accounting courses			
Supporting websites	all supportive websites previously approved in all accounting courses			
The physical environment for teaching	<input checked="" type="checkbox"/> <b>Class room</b>	<input type="checkbox"/> labs	<input checked="" type="checkbox"/> <b>Virtual educational platform</b>	<input type="checkbox"/> Others
Necessary equipment and software	Virtual educational platform, Microsoft Teams, and/or Zoom			



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Supporting people with special needs	E-Learning and Educational Resources Center
For technical support	E-Learning and Educational Resources Center

**Course learning outcomes (S= Skills, C= Competences K= Knowledge,)**

No.	Course learning outcomes	The associated program learning output code
<b>Knowledge</b>		
<b>K1</b>	The student should have the ability to demonstrate comprehensive, consistent and structured knowledge and understanding of theories, concepts and principles in the various areas of accounting	MK1
<b>K2</b>	The student has the ability to have a comprehensive understanding of comprehensive accounting treatments and methods of solving contemporary accounting problems in various accounting functions	MK2
<b>K3</b>	The student should have the ability to employ critical analytical thinking to assess opportunities, threats, strengths and weaknesses in the local and global business environments related to the different aspects of all accounting courses	MK3
<b>K4</b>	The student should have the ability to employ critical analytical thinking to assess opportunities, threats, strengths and weaknesses in the local and global business environments related to the different trends in accounting research	MK3
<b>Skills</b>		
<b>S1</b>	The student should have the ability to possess a variety of skills for the needs of the labor market, including professional accountants, financial analysts administrative, and decision-makers in various accounting jobs	MS1
<b>S2</b>	The student should have the ability to apply quantitative and analytical skills in solving complex accounting problems and finding creative and professional solutions to them in various fields of accounting	MS1
<b>Competences</b>		
<b>C1</b>	Providing the student with the capabilities of smart and flexible communication, and effective and professional cooperation in different work teams in the various fields of accounting	MC1
<b>C2</b>	The student will be able to communicate effectively, both oral and written, in accounting topics and research	MC1
<b>C3</b>	The student should have the ability to lead professionally through a set of professional, organizational and social values for the practice of accounting in accordance with the international rules of professional conduct related to the various fields of accounting.	MC2

**Mechanisms for direct evaluation of learning outcomes**

Type of assessment / learning style	Fully electronic learning	Blended learning	Traditional Learning (Theory Learning)	Traditional Learning (Practical Learning)
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Midterm exam	%30	%30	%40	%20
Participation / practical applications	0	0	10	30%
Asynchronous interactive activities	%30	%30	0	0
final exam	%40	%40	%50	50%

**Note:** Asynchronous interactive activities are activities, tasks, projects, assignments, research, studies, projects, work within student groups ... etc., which the student carries out on his own, through the virtual platform without a direct encounter with the subject teacher.

#### Schedule of simultaneous / face-to-face encounters and their topics

Week	Subject	learning style*	Reference **
1	Reviewing Principles of Accounting: The conceptual framework of the accounting process. Balance-sheet equation. Accounting cycle and Financial Statements. Goods operations. Adjusting entries. Financial statements at the end of accounting cycle.	Lecture	Accounting Principles Book
2	Reviewing Intermediate Accounting: Cash operations. Goods operations. Operations for debtors. Operations of notes. Operations for fixed assets, natural resources, and intangible assets. Investment operations.	Lecture	Intermediate Accounting Book
3	Reviewing actual and standard cost accounting: Classification of cost elements. Cost theories. Orders. Materials. Wages. Indirect industrial expenses.	Lecture	Cost Accounting Book
4	Reviewing Managerial Accounting: Concepts, objectives and classification of cost elements. Relationship between volume, cost and profit.	Lecture	Managerial Accounting Book



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	Relevant costs and revenues for decision-making. Planning budgets. Capital budgets.		
5	Reviewing Advanced Accounting: Consolidation processes. Preparation of consolidated financial statements upon acquisition. Preparation of consolidated financial statements for the periods subsequent to the acquisition.	Lecture	Advanced Accounting Book
6	Reviewing Financial Statement Analysis: Horizontal analysis. Vertical analysis. Main indicators and financial ratios.	Lecture	Financial Analysis Book
7	Reviewing Corporate Accounting and Governmental Accounting: Accounting of proprietorships and partnerships. Accounting of corporations. Government Accounting.	Lecture	Books of Corporate and Government Accounting
8	Reviewing Auditing & International Auditing Standards: Auditing cash. Auditing current assets. Auditing fixed assets.	Lecture	Auditing Book
9	Reviewing Tax Accounting: Jordanian Income Tax Law. Calculating tax on employees. Calculating tax on individuals, corporations and sales.	Lecture	Tax Accounting Book
<b>10</b>	<b>Midterm Exam</b>	---	---
11	Research objectives of each student.	Learning through projects	Scientific Research Methodology Book
12	Theoretical framework of the subject of research.	Learning through projects	Scientific Research Methodology Book
13	Hypotheses, variables and research areas.	Learning through projects	Scientific Research Methodology Book
14	Research population, sample, and statistical methods used in research.	Learning through projects	Scientific Research Methodology Book
15	Research results and research recommendations.	Learning through projects	Scientific Research Methodology Book
<b>16</b>	<b>Final Exam</b>	---	---

\* Learning styles: Lecture, flipped learning, learning through projects, learning through problem solving, participatory learning ... etc.



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**\*\* Reference:** Pages in a book, database, recorded lecture, content on the e-learning platform, video, website ... etc.

**Schedule of asynchronous interactive activities (in the case of e-learning and blended learning)**

Week	Task / activity	Reference	Expected results
1	Homework/ Principles of Accounting.	Recorded Lecture + Content on E-learning Platform	Reviewing the conceptual framework of the accounting process, balance-sheet equation, accounting cycle and financial Statements, goods operations, adjusting entries, and financial statements at the end of accounting cycle.
2	Homework/ Intermediate Accounting.	Recorded Lecture + Content on E-learning Platform	Reviewing cash operations, goods operations, operations for debtors, operations of notes, operations for fixed assets, natural resources, and intangible assets, and investment operations.
3	Homework/ actual and standard cost accounting.	Recorded Lecture + Content on E-learning Platform	Reviewing classification of cost elements, cost theories, orders, materials, wages, and indirect industrial expenses.
4	Homework/ Managerial Accounting.	Recorded Lecture + Content on E-learning Platform	Reviewing concepts, objectives and classification of cost elements, relationship between volume, cost and profit, relevant costs and revenues for decision-making, planning budgets, and capital budgets.
5	Homework/ Advanced Accounting.	Recorded Lecture + Content on E-learning Platform	Reviewing consolidation processes, preparation of consolidated financial statements



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			upon acquisition, and preparation of consolidated financial statements for the periods subsequent to the acquisition.
6	Homework/ Financial Statement Analysis.	Recorded Lecture + Content on E-learning Platform	Reviewing horizontal analysis, vertical analysis, and main indicators and financial ratios.
7	Homework/ Corporate Accounting and Governmental Accounting.	Recorded Lecture + Content on E-learning Platform	Reviewing accounting of proprietorships and partnerships, accounting of corporations, and government Accounting.
8	Homework/ Auditing & International Auditing Standards.	Recorded Lecture + Content on E-learning Platform	Reviewing auditing cash, auditing current assets, and auditing fixed assets.
9	Homework/ Tax Accounting.	Recorded Lecture + Content on E-learning Platform	Reviewing Jordanian Income Tax Law, calculating tax on employees, and calculating tax on individuals, corporations and sales.
<b>10</b>	<b>Midterm Exam</b>	<b>---</b>	<b>---</b>
11	Homework/ research objectives	Recorded Lecture + Content on E-learning Platform + Database	Writing research objectives of each student.
12	Homework/ theoretical framework of research.	Recorded Lecture + Content on E-learning Platform + Database	Writing theoretical framework of the subject of research.
13	Homework/ hypotheses, variables and research areas.	Recorded Lecture + Content on E-learning Platform + Database	Writing hypotheses, variables and research areas.
14	Homework/ research population, sample, and statistical methods used in research.	Recorded Lecture + Content on E-learning Platform + Database	Writing research population, sample, and statistical methods used in research.
15	Homework/ research results and recommendations.	Recorded Lecture + Content on E-learning Platform + Database	Writing research results and research recommendations.





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16	Final Exam	---	---
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