

وصف المقرر

		الاعمال			الكلية
Second year	NQF level	المحاسبة			القسم
301201	متطلب سابق	301202	الرمز	Intermediate financial Accounting (2)	اسم المقرر
	عملي	x	نظري	Credit hours: 3	الساعات المعتمدة
mathamneh@jadara.edu.jo		الايمل		Dr.shaher el-qawaqneh	منسق المقرر
mathamneh@jadara.edu.jo		الايميلات		Dr.shaher el-qawaqneh	المدرسون
Distance learning		المكان		1100:12:30	وقت المحاضرة
Jan. 2022	تاريخ التعديل	October 2021	تاريخ الاعداد	Second	الفصل الدراسي
Distance learning	شكل الحضور	Bachelor of accounting			الشهادة

وصف المقرر المختصر

In-depth study of the process of preparing and presenting financial information about an entity for outside users (Part II). Topics vary but typically include analysis of recognition, measurement and disclosure of: liabilities, Investments, owner equity, and methods of revenue recognition.

اهداف المقرر

- to know the accounting for debt and equity investment.
- Account for the various components of Shareholders' Equity.
- Be able to apply the equity method of accounting and compare it to fair value method for investment
- Be able to analysis the five steps in the revenue recognition
- To be able to evaluate the percentage-of-completion method for long-term contract
- Be able to describe the accounting criteria and procedures for capitalizing leases by the lessee
- Be able to organize the lessor's accounting for direct-financing leases
- Be able to create the account for and reporting of the equity section.

مخرجات التعلم	
<p>A. المعرفة –الفهم النظري عند اكمال متطلبات المقرر، سيتمكن الخريج من:</p>	
<p>a1 understanding the process presenting financial information about an entity for outside users includes analysis of recognition, measurement and disclosure of: liabilities, Investments, owner equity, and methods of revenue recognition</p>	
<p>B –المعرفة –التطبيق العملي عند اكمال متطلبات البرنامج، سيتمكن الخريج من:</p>	
<p>a2. analysts and describe the: liabilities, Investments, owner equity, and methods of revenue recognition</p>	
<p>C. مهارات –الحل العام للمشكلات والمهارات التحليلية عند اكمال متطلبات البرنامج، سيتمكن الخريج من:</p>	
<p>b1 rebuild and create the way to Describe : liabilities, Investments, owner equity, and methods of revenue recognition</p>	
<p>D. مهارات –الاتصالات وتكنولوجيا المعلومات والاتصالات والحسابات عند اكمال متطلبات البرنامج، سيتمكن الخريج من:</p>	
<p>b2 Critically think how: liabilities, Investments, owner equity, and methods of revenue recognition evaluate the performance of companies through financial accounting statment in real life situations.</p>	
<p>E. الكفايات: الحكم الذاتي والمسؤولية والسياق عند اكمال متطلبات البرنامج، سيتمكن الخريج من:</p>	
<p>c1. Apply the: liabilities, Investments, owner equity, and methods of revenue recognition tools in real life situations by analyzing the financial statements of companies in order to make sound decisions within a certain context.</p>	
<p>طرق التعلم والتعليم</p>	
<ul style="list-style-type: none"> - Preface the lecture and present its objectives before the discussion, and the introduction to the topic of the next lecture at the end of each lecture - Presentations, student input and positive interaction - Dialogue and discussion, participatory learning - The use of various teaching strategies: direct teaching, case studies, group working, problem solving, learning by doing, and using the method of brainstorming within lectures - learning distance, micro soft teams. 	
<p>طرق التقييم</p>	
<ul style="list-style-type: none"> - Making an introduction to the lecture, and presenting its objectives before the discussion, and talking briefly about the next lecture at the end of each lecture. - Using various teaching strategies in the lectures: direct teaching method, case studies, team work, problem solving, and learning by practice, and brain storming technique. - Activating the class participation due to its vital role in developing the lecture, and students who show an effective participation within the lecture would be given special attention in order to be reflexed on their performance. - Mid- exam 30% - Reports, research projects, Quizzes, Home works, Projects 20% - Final examination Total 50% - Total 100% - The student’s result is zero if he is absent from the prescribed exams, and no make-up examinations will be.. - Regular attendance of lectures, effective participation of the student, and carrying out the duties assigned to him in the classroom are among the requirements for success in the course. 	

محتوى المقرر					
أسبوع	ساعات	مخرجات	المواضيع	طرق التعلم والتعليم	طرق التقييم
1	3	a1	Current liabilities and contingencies: Current liabilities	Preface to the lecture and present its objectives before the discussion, and the introduction to the topic of the next lecture at the end of each lecture Presentations, student interventions and positive interaction	Individual and group discussion
2	3	a1-b1	Current liabilities and contingencies: Current liabilities	Presentations, - Student interventions and positive interaction	Individual and group discussion
3	3	a2, c1	Current liabilities and contingencies: Current liabilities Presentation and analyses	Preface to the lecture and present its objectives before the discussion, and the introduction to the topic of the next lecture at the end of each lecture Presentations, student interventions and positive interaction	Individual and group discussion Quizes
4	3	a1	Long-Term liabilities: Issuing bounds	Presentations, - Student interventions and positive interaction Classroom Action Research	Individual and group discussion
5	3	a1-b1	Long-Term liabilities: Issuing bounds (discount and premium)	Direct teaching, case studies, group work, problem solving, learning by doing, and using the method of	Quizes Individual and group discussion

	brainstorming within lectures.				
Individual and group discussion	Presentations, student input and positive interaction	Long-Term liabilities: Issuing bonds (effective interest method)	a2, c1	3	6
Individual and group discussion	Individual and group discussion	Long-Term liabilities: Long-Term notes payable Exercises	a2, c1	3	7
Individual and group discussion	Presentations, student input and positive interaction	Investments - Investments in Debt Securities,	a1	3	8
Individual and group discussion	Direct teaching, case studies, group work, problem solving, learning by doing, and using the method of brainstorming within lectures.	Investments Investments in Equity Securities, - Other Reporting Issues, Mid-term exam	a1-b1	3	9
Individual and group discussion	Direct teaching, case studies, group work, problem solving, learning by doing, and using the method of brainstorming within lectures.	Investments - Other Reporting Issues, Mid-term exam	a2, c1	3	10
محتوى المقرر					
طرق التقييم	طرق التعلم والتعليم	المواضيع	مخرجات	ساعات	أسبوع
Quizzes Individual and group discussion	Direct teaching, case studies, group work, problem solving, learning by doing, and using the method of	Revenue recognition: At point of sale -	a1	3	11

	brainstorming within lectures.				
Quizzes Individual and group discussion	Presentations, student input and positive interaction	Revenue recognition: Before delivery	a1-b1	3	12
Individual and group discussion	Direct teaching, case studies, group work, problem solving, learning by doing, and using the method of brainstorming within lectures.	Revenue recognition: After delivery	a2, c1	3	13
Individual and group discussion	case studies, group work, problem solving, learning by doing, and using the method of brainstorming within lectures	Shareholders' equity:	a1-b1	3	14
Individual and group discussion	Direct teaching, case studies, group work, problem solving, learning by doing, and using the method of brainstorming within lectures.	Dilutive securities and earnings per share	a2, c1	3	15
		General Revision, - Final exam		3	16

المكونات	
1- Kieso, Weygandt, and Warfield (2020) Intermediate Accounting, 4th Edition, IFRS- Edition, John Wiley & Sons Inc, USA.	الكتاب
2- Spiceland, Sepe, and Tomassini, Intermediate Accounting, McGraw, Hill Companies, 3rd edition, 2016.	المراجع
3- Intermediate Accounting 2nd Edition Author: Spiceland Nelson ThomasTanLow Publisher: Mc Graw Hill 2018	

4- Intermediate Accounting Volume 1 with Connect with SmartBook COMBO Paperback – January 1, 2016	
5- محمد ابو نصار محاسبه ماليه متوسطه الجزء الاول 2019 دار وائل للنشر	
6- دونالد كيسو، جيرى ويجانت (2010) المحاسبية المتوسطة، تعريب. د. احمد حامد حجاج، دار المريخ، الرياض	
7- Kieso, Weygandt, and Warfield (2020) Intermediate Accounting, 4th Edition, IFRS- Edition, John Wiley & Sons Inc, USA.	موصى به للقراءة
E learning	مادة الكترونية
<ul style="list-style-type: none"> • http://www.bized.co.uk • www.IFRS.org • www.iasb.org.uk • www.mhhe.com/wild 	مواقع اخرى

خطة تقييم المقرر					
المخرجات				الدرجة	طرق التقييم
a1	a2	b1	c1		
5	5	10	10	30	الامتحان الأول (المنتصف)
					الامتحان الثاني (إذا توفر)
10	10	15	15	50	الامتحان النهائي
				20	اعمال الفصل
2		2		4	الوظائف
2				2	حالات للدراسة
	2		2	4	المناقشة والتفاعل
	1		1	2	أنشطة جماعية
				-	امتحانات مختبرات ووظائف
	2		2	4	عروض تقديمية
	2	2		4	امتحانات قصيرة
				20	المجموع

الانتحال
<p>الانتحال او السرقة الأدبية هو ان يأخذ شخص ما عملاً لشخص اخر ويدعي انه عمله. يوجد في الجامعة سياسة صارمة بشأن الانتحال، وإذا تم اكتشاف الانتحال بالفعل، سيتم تطبيق هذه السياسة. العقوبات تنطبق أيضًا على أي شخص يساعد شخصاً آخر على ارتكاب الانتحال (على سبيل المثال عن طريق السماح لشخص ما بنسخ التعليمات البرمجية الخاصة بك عن علم).</p> <p>يختلف الانتحال عن العمل الجماعي حيث يشارك عدد من الأفراد الأفكار حول كيفية تنفيذ المقررات الدراسية. نشجعك بشدة على العمل في مجموعات، وبالتأكيد لن تتم معاقبتك على ذلك. هذا يعني أنه يمكنك العمل معاً في عمل مشروع او انجاز وظيفة. المهم هو أن يكون لديك فهم كامل لجميع جوانب البرنامج المكمل. من أجل السماح بالتقييم الصحيح يجب عليك الالتزام بدقة بمتطلبات عمل المشروع او الوظيفة كما هو موضح أعلاه ومفصل. هذه المتطلبات موجودة لتشجيع العمل الجماعي، والفهم الفردي، وتسهيل التقييم الفردي، ومنع الانتحال.</p>