

**COURSE DESCRIPTIONS**

<b>Faculty</b>	Business Faculty				
<b>Department</b>	Department of Accounting			<b>NQF level</b>	4
<b>Course Title</b>	Accounting principles (1)	<b>Code</b>	831101	<b>Prerequisite</b>	Non
<b>Credit Hours</b>	3	<b>Theory</b>	3	<b>Practical</b>	-
<b>Course Leader</b>	Dr.Mustafa alathameh	<b>email</b>	mathamneh@jadara.edu.jo		
<b>Lecturers</b>	Dr.Tareq Almomani	<b>emails</b>	t.almomani@jadara.edu.jo		
	[ 2:30_4:00 ] حد خمس	<b>Classroom</b>	Microsoft Teams/ Distance learning	<b>Attendance</b>	C206 & On Line C216 & On Line
	[ 11:30_1:00 ] ثن سبت				
<b>Semester</b>	First Semester 2020/2021	<b>Production</b>	2008/9/1	<b>Updated</b>	,4/7/ 2021
<b>Certificate</b>	Bachelor of Accounting			<b>Attendance form</b>	Full Time

**Short Description**

The Description: This subject aims at introducing students to the fundamental accounting concepts underlying the financial accounting. It also aims to explain the basics of accounting as well explain and practice the accounting in terms of accounting equation, recording process, accounting cycle and accounting for goods.

**Course Objectives**

The objective of this course is to provide students with:

1. A framework of financial accounting concepts.
2. The basic steps in the recording process according to accrual basis.
3. Steps needed to complete the accounting recording process for both service and merchandising organizations.
4. Procedures needed to prepare financial statements.
5. A wide range of problem material that reinforces the student's knowledge of quantitative techniques, concepts, analysis and procedures and illustrates the extension of basic concepts governing the preparation and communication of the financial date and information relevant to decision making.

**Learning Outcomes**

**A. Knowledge - Theoretical Understanding**

a.1. Explain the basic concepts of accounting and discuss the different types of financial statements and how accountings elements (revenues, expenses, assets and liabilities) recognised in the records.

**B. Knowledge - Practical Application**

a.2. Formulate how to calculate the income for both service and merchandising companies. And use accounting information in making appropriate financial and accounting decisions. Be aware of

some International Accounting Standards that should be followed in the practice of accounting proficiency.
<b>C. Skills - Generic Problem Solving and Analytical Skills</b>
b.1 Identify problems faced by business institutions and set appropriate solutions for them. And implement critical thinking on accounting fields.
<b>D. Skills - Communication, ICT, and Numeracy</b>
b.2 Communicate successfully and professionally through writing, speaking and through the use of computers. Use appropriate tools such as Excel sheets to formulate some records
<b>E. Competence: Autonomy, Responsibility, and Context</b>
c.1 Use information of accounting in making appropriate financial and accounting analyze economic, political, ethical and organizational environments.
<b>Teaching and Learning Methods</b>
<ol style="list-style-type: none"> <li>1. Discussion and problem solving</li> <li>2. Individual assignments</li> <li>3. Active learning method such as: small group.</li> </ol>
<b>Assessment Methods</b>
<ol style="list-style-type: none"> <li>1. Short exams</li> <li>2. class participation</li> <li>3. Homework, Assignment submission on date</li> </ol>

Course Contents					
Week	Hours	CLOs	Topics	Teaching & Learning Methods	Assessment Methods
1.	5	a.1. a.2. b.1	<b>Accounting in Action</b>	Discussion and problem solving, assignments, work team.	Class participation, Homework, Short exams
2.	3	a.1. a.2. b.1	<b>Accounting in Action</b>	Discussion and problem solving, assignments, work team.	Class participation, Homework, Short exams
	2	a.1. a.2. b.1	<b>Accounting in Action</b>	Discussion and problem solving, assignments, work team.	Class participation, Homework, Short exams
3.	5	a.1. a.2. b.1	<b>The Recording Process</b>	Discussion and problem solving, assignments, work team.	Class participation, Homework, Short exams
4.	5	a.2. . b.1. b.2	<b>The Recording Process</b>	Discussion and problem solving, assignments, work team.	Class participation, Homework, Short exams

		a.1. a.2. b.2	<b>The Recording Process</b>	Discussion and problem solving, assignments, work team.	Class participation, Homework, Short exams
5.	5	a.1. a.2. b.1	<b>Adjusting the Accounts</b>	Discussion and problem solving, assignments, work team.	Class participation, Homework, Short exams
6.	5	a.2. . b.1. b.2	<b>Adjusting the Accounts</b>	Discussion and problem solving, assignments, work team.	Class participation, Homework, Short exams.
			<b>Mid Term Exam</b>		
7.	2	a.1. a.2. b.1	<b>Completing the Accounting Cycle</b>	Discussion and problem solving, assignments, work team.	Class participation, Homework, Short exams
	2	a.2. b.1. b.2	<b>Completing the Accounting Cycle</b>	Discussion and problem solving, assignments, work team.	Class participation, Homework, Short exams
8.	5	a.2. b.2. e.1	<b>Completing the Accounting Cycle</b>	Discussion and problem solving, assignments, work team.	Class participation, Homework, Short exams
9.	5	a.1. a.2. b.1	<b>Accounting for Merchandising Operations</b>	Discussion and problem solving, assignments, work team.	Class participation, Homework, Short exams
10.	5	a.2. b.1. b.2	<b>Accounting for Merchandising Operations</b>	Discussion and problem solving, assignments, work team.	Class participation, Homework, Short exams
		a.2. b.2. e.1	<b>Accounting for Merchandising Operations</b>	Discussion and problem solving, assignments, work team.	Class participation, Homework, Short exams
			<b>Final Exam</b>		

<b>Infrastructure</b>	
<b>Textbook</b>	Weygandt, Kieso, Kimmel, (2017), Accounting Principles, John Wiley & Sons, INC. IFRS edition 2, . <b>Text book website</b>
<b>References</b>	Porter G. and Norton C. 2007 Financial Accounting For Decision Makers, Thomson, South Western.
<b>Required reading</b>	Dyckman, Thomas. R., Magee, Robert. P., and Pfeiffer. Gleen. M (2014) Financial Accounting, Fourth Edition, Publisher by CBP.
<b>Electronic materials</b>	www.wiley.com/college/weygandt
<b>Other</b>	

<b>Course Assessment Plan</b>						
<b>Assessment Method</b>		<b>Grade</b>	<b>CLOs</b>			
			<b>a.1</b>	<b>a.2</b>	<b>b.1</b>	<b>b.2</b>
<b>Mid Exam</b>		30	8	2	0	20
<b>Final Exam</b>		50	18	11	17	4
<b>Coursework</b>		20				
<b>Coursework assessment methods</b>	Assignments	5	5	5		
	Case study					
	Discussion and interaction				5	
	Group work activities					
	Lab tests and assignments					
	Presentations					
	Quizzes	5				5
<b>Total</b>		100				

<b>Plagiarism</b>
<p>Plagiarism is claiming that someone else's work is your own. The department has a strict policy regarding plagiarism and, if plagiarism is indeed discovered, this policy will be applied. Note that punishments apply also to anyone assisting another to commit plagiarism (for example by knowingly allowing someone to copy your code).</p> <p>Plagiarism is different from group work in which a number of individuals share ideas on how to carry out the coursework. You are strongly encouraged to work in small groups, and you will certainly not be penalized for doing so. This means that you may work together on the program. What is important is that you have a full understanding of all aspects of the completed program. In order to allow proper assessment that this is indeed the case, you must adhere strictly to the course work requirements as outlined above and detailed in the coursework problem description. These requirements are in place to encourage individual understanding, facilitate individual assessment, and deter plagiarism.</p>