

## وصف المقرر

|                         |               |                        |               |                             |                  |
|-------------------------|---------------|------------------------|---------------|-----------------------------|------------------|
|                         |               |                        |               | الاعمال                     | الكلية           |
| Second year             | NQF level     | المحاسبة               |               |                             | القسم            |
| 301101                  | متطلب سابق    | 301201                 | الرمز         | Intermediate Accounting (1) | اسم المقرر       |
|                         | عملي          | X                      | نظري          | Credit hours : 3            | الساعات المعتمدة |
| alsamarh@jadara.edu.jo  |               | الايمل                 |               | Dr.mohammed alsamareh       | منسق المقرر      |
| mathamneh@jadara.edu.jo |               | الايملات               |               | Dr.Mustafa alathamneh       | المدرسون         |
| Distance learning       |               | المكان                 |               | 11:30:10:00                 | وقت المحاضرة     |
| October 2008            | تاريخ التعديل | October 2008           | تاريخ الاعداد | First                       | الفصل الدراسي    |
| Distance learning       | شكل الحضور    | Bachelor of accounting |               |                             | الشهادة          |

## وصف المقرر المختصر

This course explains the conceptual framework of financial accounting, and covers the preparation of detailed financial statement (Balance sheet, Income statement, Division of net income or net loss statement, Cash flows statement).It also deals with the time value of money and the valuation of current assets (Merchandise inventory, Accounts receivable, Accounting for property, plant and equipment, Intangible assets and Natural resources in accordance with international accounting standards.

## اهداف المقرر

This course aims to:

- To remind the student the basic of accounting cycle
- To understand the nature and usefulness of the conceptual framework of financial accounting.
- To apply and Explain the uses, limitations and forms of income statement.
- Analyses and Describe the retained earnings statement
- Evaluate the uses, limitations, and elements of the financial position
- Explain accounting and the time value of money.
- Rebuilt and create the way to Describe the accounting treatments of property, plant and equipment.
- Explain issues related to depreciation, impairments, and depletion.
- To understand the nature, valuation, and presentation of intangible assets.
- To apply the accounting treatments of investment and their reporting issues.

## مخرجات التعلم

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|--|
| <b>A. المعرفة -الفهم النظري</b>  |
| عند اكمال متطلبات المقرر، سيتمكن الخريج من:  |
| <b>a1</b> understanding the conceptual framework of financial accounting, and covers the preparation of detailed financial statement (Financial position , Income statement, Division of net income or net loss statement, Cash flows statement).It also deals with the time value of money and the valuation of current assets,   |
| <b>B -المعرفة -التطبيق العملي</b>  |
| عند اكمال متطلبات البرنامج، سيتمكن الخريج من:  |
| <b>a2.</b> analysts and Describe the financail ststatement   |
| <b>C. مهارات -الحل العام للمشكلات والمهارات التحليلية</b>  |
| عند اكمال متطلبات البرنامج، سيتمكن الخريج من:  |
| <b>b1</b> Rebulied and create the way to Describe the financial statment   |
| <b>D. مهارات -الاتصالات وتكنولوجيا المعلومات والاتصالات والحسابات</b>  |
| عند اكمال متطلبات البرنامج، سيتمكن الخريج من:  |
| <b>b2</b> Critically think how financial statment evaluate the performance of companies through financial accounting statment in real life situations.   |
| <b>E. الكفايات: الحكم الذاتي والمسؤولية والسياق</b>  |
| عند اكمال متطلبات البرنامج، سيتمكن الخريج من:  |
| <b>c1.</b> Apply the financial statment tools in real life situations by analyzing the financial statements of companies in order to make sound decisions within a certain context.  |
| <b>طرق التعلم والتعلم</b>  |
| <ul style="list-style-type: none"> <li>- 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</li> <li>- Presentations, student input and positive interaction</li> <li>- Dialogue and discussion, participatory learning</li> <li>- 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</li> </ul>   |
| <b>طرق التقييم</b>   |
| <ul style="list-style-type: none"> <li>- 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.</li> <li>- Using various teaching strategies in the lectures: direct teaching method, case studies, team work, problem solving, and learning by practice, and brain storming technique.</li> <li>- 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.</li> <li>- Mide exam 30%</li> <li>- Reports, research projects, Quizzes, Home works, Projects 20%</li> <li>- Final examination Total 50%</li> <li>- Total 100%</li> <li>- The student's result is zero if he is absent from the prescribed exams, and no make-up examinations will be..</li> <li>- 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.</li> </ul> |

| أسبوع | ساعات | مخرجات | المواضيع  | طرق التعلم والتعليم   | طرق التقييم                                |
|-------|-------|--------|---|---|--|
| 1     | 3     | a1     | <b>Conceptual Framework</b><br>- Conceptual Framework,<br>- First Level: Basic Objectives,<br>- Exercises                         | 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  | <b>Conceptual Framework</b><br>- Second Level: Fundamental Concepts,<br>- Third Level: Recognition and Measurement<br>- Exercises | Presentations, - Student interventions and positive interaction   | Individual and group discussion            |
| 3     | 3     | a1-b1  | <b>Income Statement and Related Information</b><br>- Income Statement,<br>- Format of the Income Statement,                       | 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            |
| 4     | 3     | a2, c1 | <b>Income Statement and Related Information</b><br>- Reporting Irregular Items,<br>- Special Reporting Issues<br>- Exercises      | Presentations, - Student interventions and positive interaction<br>Classroom Action Research  | Individual and group discussion            |
| 5     | 3     | a1-b1  | <b>Finanvail postion and Statement of Cash Flows</b><br>- financial postion ,   | Direct teaching, case studies, group work, problem solving, learning by doing, and using the method of brainstorming within lectures.   | Quizzes<br>Individual and group discussion |

|  |   |  |               |              |              |
|--|---|--|---------------|--------------|--------------|
| Individual and group discussion            | Presentations, student input and positive interaction   | <b>Financial position and Statement</b>  | <b>a2, c1</b> | 3            | 6            |
| Individual and group discussion            | Individual and group discussion   | <b>Statement of Cash Flows,</b>  | <b>a1 b1</b>  | 3            | 7            |
| Individual and group discussion            | Presentations, student input and positive interaction   | <b>- Statement of Cash Flows,</b>  | <b>a2, c1</b> | 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. | <b>Accounting and the Time Value of Money</b><br>- Basic Time Value Concepts,<br>- Single-Sum Problems,                  | <b>a1-b1</b>  | 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. | <b>Accounting and the Time Value of Money</b><br>Annuities,<br>- More Complex Situations,<br>- Present Value Measurement | <b>a2, c1</b> | 3            | 10           |
| <b>محتوى المقرر</b>                        |   |  |               |              |              |
| <b>طرق التقييم</b>                         | <b>طرق التعلم والتعليم</b>  | <b>المواضيع</b>  | <b>مخرجات</b> | <b>ساعات</b> | <b>أسبوع</b> |
| Quizzes<br>Individual and group discussion | Direct teaching, case studies, group work, problem solving, learning by doing, and using the method of brainstorming within lectures. | <b>Acquisition and Disposition of Property, Plant, and Equipment</b><br>- Acquisition,<br>- Valuation,                   | <b>a1-b1</b>  | 3            | 11           |
| Quizzes<br>Individual and group discussion | Presentations, student input and positive interaction   | <b>Acquisition and Disposition of Property, Plant, and Equipment</b>   | <b>a2, c1</b> | 3            | 12           |

|                                 |   |   |               |   |    |
|---------------------------------|---|---|---------------|---|----|
|                                 |   | - Cost Subsequent to Acquisition,<br>- Dispositions,  |               |   |    |
| Individual and group discussion | Direct teaching, case studies, group work, problem solving, learning by doing, and using the method of brainstorming within lectures. | <b>Depreciation, Impairments, and Depletion</b><br>- Depreciation,<br>- Impairments,<br>- Depletion,<br>- Presentation and Analysis | <b>a2, c1</b> | 3 | 13 |
| Individual and group discussion | case studies, group work, problem solving, learning by doing, and using the method of brainstorming within lectures                   | <b>Intangible Assets</b><br>- Intangible Asset Issues,<br>- Types of Intangibles,<br>- Impairment of Intangibles ,<br>- Exercises   | <b>a1-b1</b>  | 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. | <b>Intangible Assets</b><br>- Presentation of Intangibles and Related Items,<br>- Research and Development Costs                    | <b>a2, c1</b> | 3 | 15 |
|                                 |   | General Revision,<br><b>- Final exam</b>  |               | 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 ) المحاسبة 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"> <li>• <a href="http://www.bized.co.uk">http://www.bized.co.uk</a></li> <li>• <a href="http://www.IFRS.org">www.IFRS.org</a></li> <li>• <a href="http://www.iasb.org.uk">www.iasb.org.uk</a></li> <li>• <a href="http://www.mhhe.com/wild">www.mhhe.com/wild</a></li> </ul> | مواقع اخرى      |

| خطة تقييم المقرر |    |    |    |        |                            |                           |
|------------------|----|----|----|--------|----------------------------|---------------------------|
| المخرجات         |    |    |    | الدرجة | طرق التقييم                |                           |
| a1               | a2 | b1 | c1 |        |                            |                           |
| 5                | 5  | 10 | 10 | 30     | الامتحان الأول (المنتصف)   |                           |
|                  |    |    |    |        | الامتحان الثاني (اذا توفر) |                           |
| 10               | 10 | 15 | 15 | 50     | الامتحان النهائي           |                           |
|                  |    |    |    | 20     | اعمال الفصل                |                           |
| 2                |    | 2  |    | 4      | الوظائف                    | تقييمات الاعمال التفصيلية |
| 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 أيضاً 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</p> |

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.