|  |  |  |
| --- | --- | --- |
| **Approved Date:**  |  | **Philadelphia University** |
| **Issue:1** | **Faculty:Business**  |
| **Credit Hours: 3** | **Department:Accounting**  |
| **Bachle degree**  | **Course Syllabus** | **Academic Year:2022-2023** |

**Course Information**

|  |  |  |
| --- | --- | --- |
| **Prerequisite**  | **Course Title** | **Course No.**  |
| **--** | **Financial Accounting / 1**  | **Course code: 0311100** |
| **Room No.** | **Class Time** | **Course Type** |
| **31321** | **8:15-9:30****Sunday- Tuesday** |  **Univirsity Requirement Fuclty Requirement** * **Major Requirement  Elective  Compulsory**
 |

**Instructure Information**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **E-mail** | **Office Hours** | **Phone No.** | **Office No.** | **Name** |
| **asamara@philadelphia.edu.jo**  | **9:30-11:15 Sunday- Tuesday** |  **2342** |  **3317** | **Dr. Abeer Samara** |

**Course Delivery Method**

|  |
| --- |
|  **Blended Online Physical**  |
| **Learning Model** |
| **Physical** | **Asynchronous** | **Synchronous** | **Percentage** |
| **100%** |  |  |

**Course Description**

|  |
| --- |
| **An introduction to the principles of financial accounting (assuming no prior knowledge of accounting) to help students understand how accrual accounting information is produced insofar as that will facilitate more thoughtful reading of the primary financial statements** |

**Course Learning Outcomes**

|  |  |  |
| --- | --- | --- |
| **Corresponding Program Outcomes**  | **Outcome** | **Number** |
| **Knowledge**  |
|  | **Describe the concepts of accounting assumattions and measurement** | **K1**  |
|  | **Anlysing of financial operations and the accounting cycle in accordance with accounting standards and accounting concepts and the ability to record operations and prepare major financial reports** | **K2** |
|  | **Explaining how to prepare the financial statements and the assumptions and their interrelationship in order to benefit from their information in making decisions.** | **K3** |
|  | **Describe the management accounting foundations** **and the six main functions of management accounting** | **K4** |
| **Skills**  |
|  | **Communicate with others effectively and efficiently in Arabic and English, whether through oral conversations or preparing reports and presentations**  |  **S1** |
|  | **Apply the recording process on actual financial statements given to students from the Amman Stock Exchange and presented by students and working as groups to display the elements of financial statements using Excel**  |  **S1** |

**Learning Resources**

|  |  |
| --- | --- |
| **Course/ module reference book:****ACCOUNTING FOR NON-ACCOUNTING STUDENTS 10TH EDITION, By John R. Dyson, Ellie Franklin, 2021** | **Course Textbook** |
| [**http://www.jstor.org/journals/00218456.html**](http://www.jstor.org/journals/00218456.html)[**http://aicpa.org/pubs/jofa/joahome.htm**](http://aicpa.org/pubs/jofa/joahome.htm)[**http://tsalqashi.jeeran.com**](http://tsalqashi.jeeran.com)[**http://www.cpa-exam.org**](http://www.cpa-exam.org) | **Supporting References** |
| **المواقع الإلكترونية Websites** [**http://www.aazs.net**](http://www.aazs.net)[**http://infotechaccountants.com**](http://infotechaccountants.com) | **Supporting Websites**  |
|  **Classroom laboratory Learning Platform Other**  | **Teaching Environment**  |

**Meetings and Subjects Time Table**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Learning Material** | **Task** | **Learning Method\*** | **Topic** | **Week** |
| **Study plan and syllabus** | **----** | **Lecture** | * **Explanation of the college and separtmemnt's vision and mission, the plan, objectives and outcomes of subject learning, the application of quality assurance standards and accreditation policies,**
 | **1** |
| **Textbook chapter ,****1** | **--** | **class Discussion** | * **Introducing Accounting and Financial Statements**
* **What Is Accounting?**
* **Why accounting is important?**
* **Who Uses Accounting Information?**
* **Branches of accounting**
 | **2** |
| **Textbook chapter 2**  |  | **Lecture and discussions by students** | * **Accounting rules and regulations**

**-Revenue Recognition Principle****- Expense Recognition (Matching) Principle****- Cost Principle****- Separate Entity Concept****- Monetary Measurement Concept****-Going Concern Assumption****-Time Period Assumption** | **3** |
| **Textbook Chapter 2**  |  | **Interactive lecture and discussions by students** | * **An Accounting Framework**
* **The objective**
* **The qualitative characteristics**
* **The elements of financial information**
* **Recognition and measurement**
 | **4** |
| **Chapter 3****Textbook** | **Work as groups to analyze a number of processes** | **Interactive lecture and discussions by students** | * **Recording data**
* **The basic accounting**
* **Equation**
* **Using the accounting equation**
 | **5** |
| **Textbook, chapter 3** |  | **Interactive lecture and discussions by students** | * **The recording process the account steps in the recording process**
* **The use of double-entry and accounting systems**
* **Journalizing and posting- The**
* **Recording Process**
 | **6** |
| **Textbook, chapter 3**  | **Homework** | **Interactive lecture and discussions by students** | * **Double-Entry Accounting**
* **The General Journal**
* **The General Ledger**
 | **7** |
| **Textbook,****Chapter** **3** | **Discuss a practical question solution****MID exam** | **Learn by solving practical problems** | * **The recording process the account steps in the recording process**
* **The use of double-entry and accounting systems**
* **Journalizing and posting- The**

**Recording Process** | **8** |
| **Textbook,****Chapter** **3** | **Homework** | **Interactive lecture and discussions by students** | * **Completing the accounting cycle:**

**- using a worksheet****- closing the books****- summary of the accounting cycle** | **9** |
| **Textbook,****Chapter** **3** | **- Discuss solving practical questions** | **Participatory learning: working groups through preparing financial statements** | * **Trial balance.**
* **Identify the purpose of a trial balance**
* **Identify and understand the limitations of a trial balance**
 | **10** |
| **Textbook, the Chapter 5** | **short quiz**  | **Interactive lecture and discussions by students** | * **Financial Statements**
* **The Financial position definition**
* **The components of Financial position**
* **The statement of changes in equity**
* **The statement of retained earnings**
 | **11** |
| **Textbook, the Chapter 5** |  | **Interactive lecture and discussions by students** | * **Financial statements**

**- The Income Statement*** **Understanding the Income Statement**
* **Transactions That Affect the Income Statement**
 | **12** |
| **Textbook, Chapter 7** |  | **Interactive lecture and discussions by students** | * **Cash flow statements**
* **What is cash?**
* **purpose of the statement of cash flows**
* **The main activities of cash flows stsmant**
* **operating activities**
* **investing activities**
* **investing activities**
 | **13** |
| **Textbook, Chapter 7** | **Practical application using excel** | **Interactive lecture and discussions by students** | **Cash flow statements*** **Preparation of a statement of cash flows the**
* **direct method**
* **The indirect method**
 | **14** |
| **Textbook,****Chapter 12** |  | **Self-learning: access to the financial statements of listed comapnies on the Amman Stock Exchange** | **Management Accounting** **-Foundations** **-The six main functions of management accounting** | **15** |
|  |  |  | **Final Exam** | **16** |

**\*Includes: lecture, flipped Class, project based learning, problem solving based learning, collaboration learning.**

**Course Contributing to Learner Skill Development**

|  |
| --- |
| **Using Technology**  |
| **Excel Applications****Collecting data from the Amman Stock Exchange website related to selected companies' reports and uploading them to Excel. Self-learning: access to the financial statements of listed comapnies on the Amman Stock Exchange.**  |
| **Communication Skills**  |
| **Through class discussions, communicate directly through office hours****Preparing a report by each student summarizing his performance and activities that they present throughout the semester and presenting it to the students.** |
| **Application of Concept Learnt**  |
| **Solve practical issues on recording operations and preparing financial reports.****Checking Amman Stock Exchange (ASE) website to read and understand actual financial reports from real Jordanian companies.**  |

**Assessment Methods and Grade Distribution**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Outcomes** **to be Assessed** | **Assessment Time****(Week No.)** | **Grade** | **Assessment Methods** |
| **K1, K2** | **the eighth week** | **30 %** | **Mid Exam** |
| **S1,S2** | **The Fifth week, the Nineth week, the Tenth week, the Fourteenth week** | **30 %** | **Term Works\*** |
| **K1, K2, K3, K4** | **Sixteenth week** | **40 %** | **Final Exam** |
|  |  | **100%** | **Total** |

 **\* Assessment instruments Include: quizzes, in-class and out of class assignment, presentations, reports, Home works.**

**Alignment of Course Outcomes with Learning and Assessment Methods**

|  |  |  |  |
| --- | --- | --- | --- |
| **Assessment Method\*\***  | **Learning Method\*** | **Learning Outcomes** | **Number**  |
|  **Knowledge** |
| **Homework, semester exams and final exam** | **Interactive lecture and discussions by students** | **Identifying and describing awareness of the concepts of accounting measurement** | **K1** |
| **Homework, semester exams and final exam** | **Interactive lecture and discussions by students** | **Recording and analyzing of financial operations and the accounting cycle in accordance with accounting standards and accounting concepts and the ability to record operations and prepare major financial reports** | **K2** |
| **Homework, semester exams and final exam** | **Interactive lecture and discussions by students** | **Explains how to prepare the financial statements and the assumptions and their interrelationship in order to benefit from their information in making decisions.** | **K3** |
| **Homework, semester exams and final exam** | **Interactive lecture and discussions by students** | **Describe the management accounting foundations and the six main functions of management accounting**  | **K4** |
|  **Skills**  |
| **Quiz** | **Interactive lecture: Using Excel** | **Communicate with others effectively and efficiently in Arabic and English, whether through oral conversations or preparing reports and presentations** | **S1** |
| **Homework** | **Case studies . problem solving process** | **Practical application on actual financial statements given to students from the Amman Stock Exchange and presented by students and working as groups to display the elements of financial statements using Excel** | **S2** |

 **\*Include: lecture, flipped class, project based learning, problem solving based learning, collaboration learning.**

**\*\* Include: quizzes, in-class and out of class assignments, presentations, reports, videotaped assignments, group or individual projects.**

**Course Polices**

|  |  |
| --- | --- |
|  **Policy Requirements** | **Policy** |
| **The minimum pass for the course is (50%) and the minimum final mark is (35%).** | **Passing Grade** |
| * **Anyone absent from a declared semester exam without a sick or compulsive excuse accepted by the dean of the college that proposes the course, a zero mark shall be placed on that exam and calculated in his final mark.**
* **Anyone absent from a declared semester exam with a sick or compulsive excuse accepted by the dean of the college that proposes the course must submit proof of his excuse within a week from the date of the excuse’s disappearance, and in this case, the subject teacher must hold a compensation exam for the student.**
* **Anyone absent from a final exam with a sick excuse or a compulsive excuse accepted by the dean of the college that proposes the material must submit proof of his excuse within three days from the date of holding that exam.**
 | **Missing Exams** |
| **The student is not allowed to be absent more than (15%) of the total hours prescribed for the course, which equates to six lecture days (n t) and seven lectures (days). If the student misses more than (15%) of the total hours prescribed for the course without a satisfactory or compulsive excuse accepted by the dean of the faculty, he is prohibited from taking the final exam and his result in that subject is considered (zero), but if the absence is due to illness or a compulsive excuse accepted by the dean of the college that The article is introduced, it is considered withdrawn from that article, and the provisions of withdrawal shall apply to it.** | **Attendance** |
| **Philadelphia University pays special attention to the issue of academic integrity, and the penalties stipulated in the university's instructions are applied to those who are proven to have committed an act that violates academic integrity, such as cheating, plagiarism (academic theft), collusion, intellectual property rights.** | **Academic Integrity** |