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| **Approved Date: 1/9/2025** |  | **Philadelphia University** |
| **Issue:1** | **Faculty: Business** |
| **Credit Hours: 3** | **Department:Accounting** |
| **BA: Accounting** | **Course Syllabus** | **Academic Year:2025/2026** |

**Course Information**

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| --- | --- | --- | --- | --- | --- |
| **Prerequisite** | | **Course Title** | | | **Course No.** |
| **--** | | **Financial Accounting 1** | | | **0311110** |
| **Room No.** | **Class Time** | | | **Course Type** | |
| **31321** | Saturday & Monday  11:15-12:30  Sunday & Tuesday  9:45-11 | | | University Requirement  Faculty Requirement  🗹 Major Requirement  Elective 🗹 Compulsory | |
| **Hours No.\*** | | | **Course Level\*** | | |
| **88** | | | | 🗹 6th 7th  8th  9th | |

**Instructure Information**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **E-mail** | **Office Hours** | **Phone No.** | **Office No.** | **Name** |
| [rairout@philadelphia.edu.jo](mailto:rairout@philadelphia.edu.jo) | Saturday & Monday  9:30-11:15  Sunday & Tuesday  11:00-12:40 | **2314** | **31307** | **Dr. Rana Airout** |

**Course Delivery Method**

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

**Course Description**

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| This course covers the definition of accounting, the accounting system and its main elements, the double entry system, transactions related to capital, cash , inventory , accounts receivable. in addition to preparing the trial balance, income statement and statement of financial position. |

**Course Learning Outcomes**

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| --- | --- | --- |
| **Corresponding Program Outcomes** | **Outcome** | **Number** |
| **Knowledge** | | |
| **Kp1** | **Explain** the fundamental concepts of financial accounting, including the accounting equation, double-entry system, and financial statements. | **K1** |
| **Kp1** | **Identify** the key characteristics of a journal and ledger. | **K2** |
| **Kp1** | **List** and **identify** the appropriate theories, principles, and concepts relevant to financial accounting. | **K3** |
| Skills | | |
| **Sp1** | **Demonstrate** effective communication skills in both Arabic and English through **engaging** in oral conversations and **preparing** reports and presentations. | **S1** |
| **Sp2** | **Apply** the recording process to actual financial statements from the Amman Stock Exchange, and **collaborate** in groups to **analyze** and **display** the elements of financial statements using Excel. | **S2** |

**Learning Resources**

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| --- | --- |
| **Course/ module reference book:**  **Financial Accounting: IFRS, 14th edition 2020**  Jerry J. Weygandt (University of Wisconsin Madison ), Paul D. Kimmel (University of Wisconsin Milwaukee ), Donald E. Kieso (Northern Illinois University). | **Course Textbook** |
| <http://www.jstor.org/journals/00218456.html>  <http://aicpa.org/pubs/jofa/joahome.htm>  <http://tsalqashi.jeeran.com>  <http://www.cpa-exam.org> | **Supporting References** |
| المواقع الإلكترونية Websites  <http://www.acc4arab.com/acc/>  <http://www.aazs.net>  <http://infotechaccountants.com> | **Supporting Websites** |
| **Classroom**  **laboratory Learning Platform Other** | **Teaching Environment** |

**Meetings and Subjects Time Table**

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| --- | --- | --- | --- | --- |
| **Learning Material** | **Task** | **Learning Method\*** | **Topic** | **Week** |
| **Textbook, Chapter 1** | **----** | **lecture** | Accounting: An introduction to its concepts. | **1** |
| **Textbook, Chapter 1** | **--** | **class Discussion** | - The basic accounting equation | **2** |
| **Textbook, Chapter 1** |  | **Lecture and discussions by students** | - Using the accounting equation  - Financial statements | **3** |
| **Textbook Chapter 2** | **Homework** | **Interactive lecture and discussions by students** | * double entry system * Journalizing and posting | **4** |
| **Textbook Chapter 2** |  | **Interactive lecture and discussions by students** | * double entry system * Journalizing and posting | **5** |
| **Textbook Chapter 2** | **Quiz** | **Interactive lecture and discussions by students** | Trial balance.  The General Journal, posting to the ledger; errors | **6** |
| **Textbook Chapter 3** |  | **Learn by solving practical problems** | Adjusting the accounts :  - timing issues  -introduction to the adjusting entries | **7** |
| **Textbook Chapter 3** | **Mid exam** |  | * Adjusting entries for deferrals.   Adjusting entries for accruals. | **8** |
| **Textbook Chapter 3** |  | **Interactive lecture and discussions by students** | The Adjusted Trial Balance and financial statements | **9** |
| **Textbook Chapter 4** | **---** | **Participatory learning: working groups through preparing financial statements** | Completing the accounting cycle: - using a worksheet  closing the books- | **10** |
| **Textbook Chapter 4** | **Discuss solving practical questions** | **Interactive lecture and discussions by students** | entries correcting -  - summary of the accounting cycle  - the classified statement of financial position | **11** |
| **Textbook, Chapter 5** | **Homework** | **Interactive lecture and discussions by students** | Accounting for a merchandising operations | **12** |
| **Textbook, Chapter 5** |  | **Interactive lecture and discussions by students** | * Recording purchases of merchandise * Recording sales of merchandise | **13** |
| **Textbook, Chapter 5** |  | **Interactive lecture and discussions by students** | Completing the accounting cycle | **14** |
| **Textbook, Chapter 5** | **Practical application using excel** | **Self-learning: access to the financial statements of listed** comapnies **on the Amman Stock Exchange** | Forms of financial statements | **15** |
|  |  |  | **Final Exam** | **16** |

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

**Course Contributing to Learner Skill Development**

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| **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**

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| --- | --- | --- | --- |
| **Course Outcomes**  **to be Assessed** | **Assessment Time**  **(Week No.)** | **Grade** | **Assessment Methods** |
| **K1, K2,** | the eightth week | **30 %** | Mid Exam |
| **S1,S2** | The 4th week, the 6th week, the 12th | **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**

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| --- | --- | --- | --- |
| **Assessment Method\*\*** | **Learning Method\*** | **Learning Outcomes** | **Number** |
| **Knowledge** | | | |
| Mid exam | Interactive lecture and discussions by students | **Explain** the fundamental concepts of financial accounting, including the accounting equation, double-entry system, and financial statements. | K1 |
| Mid exam | Interactive lecture and discussions by students | **Identify** the key characteristics of a journal and ledger. | K2 |
| Mid exam, Final exam | Interactive lecture and discussions by students | **List** and **identify** the appropriate theories, principles, and concepts relevant to financial accounting. | K3 |
| **Skills** | | | |
| homework | Interactive lecture: preparing reports | **Demonstrate** effective communication skills in both Arabic and English through **engaging** in oral conversations and **preparing** reports and presentations. | S1 |
| homework | Case studies . problem solving process | **Apply** the recording process to actual financial statements from the Amman Stock Exchange, and **collaborate** in groups to **analyze** and **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**

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| **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** |