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

**Course Information**

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| --- | --- | --- | --- | --- | --- |
| **Prerequisite** | | **Course Title** | | | **Course No.** |
| 0311230 | | Intermediate Accounting 2 | | | 0311231 |
| **Room No.** | **Class Time** | | | **Course Type** | |
| 31309 | Saturday & Monday  8:15-9:30 | | | 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**

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

**Course Description**

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| --- |
| This course will provide Students a Knowledge about preparing and presenting financial Statements of companies for provide the accounting information to users to make their decisions in addition to analysis of recognition, measurement and disclosure of equity, investments, revenue, and leases. |

**Course Learning Outcomes**

|  |  |  |
| --- | --- | --- |
| **Corresponding Program Outcomes** | **Outcome** | **Number** |
| **Knowledge** | | |
| **Kp1** | Describe the corporate form and the issuance of shares, and Indicate how to present and analyze equity. | **K1** |
| **Kp1** | Explain the accounting for investments, and Evaluate other major issues related to debt and equity investments . | **K2** |
| **Kp1** | Identify and acquire basic theoretical and practical knowledge in accounting reality. | **K3** |
| **Kp1** | Explain the requirements of International Financial Reporting Standard No. 15 to achieve the regulation of reciprocal relations in business organizations | **K4** |
| **Skills** | | |
| **Sp1** | Provide an integrated analysis on revenue recognition | **S1** |
| **Sp2** | Prepar bonds amortization schedule on microsoft Excel . | **S2** |
| **Competencies** | | |
| **Cp2** | Writing reports and research in the Corporatin capital . | **C1** |

Learning Resources

|  |  |
| --- | --- |
| Intermediate Accounting, Donald E. Kieso, Weygandt and Warfield, John Wiley & Sons, Inc. IFRS, 14thedition, 2024 | Course Textbook |
| Intermediate Accounting تأليف J. David Spiceland, Mark W. Nelson, Wayne B. Thomas, Jennifer Winchel,11th , 2022. | Supporting References |
| :https://www.iasplus.com/en/standards/ias | Supporting Websites |
| Classroom laboratory Learning Platform Other | Teaching Environment |

Meetings and Subjects Time Table

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Learning Material | Task | Learning Method\* | Topic | Week |
| Textbook (chapter 15 ) | ------------ | discussion,  Interactive lecture and discussions by students | Equity   * Introduction * Ordinary Shares | 1 |
| Textbook (chapter 15 ) | ------------- | discussion,  Interactive lecture and discussions by students | Equity   * Preference Shares * Dividend Policy | 2 |
| Textbook (chapter 15 ) |  | Learning by solving problems | Equity   * Presentation * Analysis | 3 |
| Textbook (chapter 17 ) | -------- | discussion,  Interactive lecture and discussions by students | Debt Investments -   * Introduction * Amortized cost | 4 |
| The textbook (chapter 17 ) | Quiz | Learn by Solving Problems: | Debt Investments -   * Fair value * Fair value option * Summary of debt investment accounting | 5 |
| The textbook (Chapter 15+17) |  | Self-learning: accessing the statements of financial position | Practical applications on Equity and Debt Investments | 6 |
| The textbook (Chapter 17) | Discuss the solution of questions  Homework | discussion,  Interactive lecture and discussions by students | Equity Investments  o Introduction  o Fair value   * Equity method * Consolidation | 7 |
| The textbook (Chapter 17) | Exercise 17-6 Page 1463  MID Exam | Participatory learning: Dividing students into working groups by preparing financial statements | Other Reporting Issues   * Impairment of value * Transfers between categories * Fair value controversy * Summary | 8 |
| The textbook (Chapter 18) | ------------- | discussion,  Interactive lecture and discussions by students | Revenues   * Guidelines for revenue recognition * Departures from sale basis | 9 |
| The textbook (Chapter 18) | Discuss the solution of questions | discussion,  Interactive lecture and discussions by students | Revenue Recognition (At Point of Sale)   * Measurement * Recognition * Summary | 10 |
| The textbook (Chapter 18) | ---------- | discussion,  Interactive lecture and discussions by students | |  | | --- | | Revenue Recognition (Long-Term Contracts   * Percentage-of-completion method   O Cost-recovery method | | 11 |
| The textbook (Chapter 18) |  | discussion,  Interactive lecture and discussions by students | Practical applications on Long-Term Contracts | 12 |
| The textbook (Chapter 18) | Task: Preparing the bond purchase premium/discount amortization schedule using Excel | Participatory learning: Dividing students into two working groups to prepare the income statement | Revenue Recognition (Long-Term Contracts   * Long-term contract losses * Disclosures | 13 |
| The textbook (Chapter 21) |  | Interactive lecture using Excel through P.V and F.V | Accounting for Leases   * Introduction | 14 |
| The textbook (Chapter 21) | ---------- | An interactive lecture using Excel on how to prepare a table of accumulated interests | Accounting for Leases  Accounting by Lessee  Accounting by Lesser | 15 |
|  | Final Exam |  | Final Exam | 16 |

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

Course Contributing to Learner Skill Development

|  |
| --- |
| Using Technology |
| Use Excel to set up a bond purchase premium/discount amortization schedule |
| Communication Skills |
| Preparing a report in the field of accounting for long-term investments |
| Application of Concept Learnt |
| Provide an integrated analysis on revenue recognition |

Assessment Methods and Grade Distribution

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| --- | --- | --- | --- |
| **Course Outcomes**  **to be Assessed** | **Assessment Time**  **(Week No.)** | **Grade** | **Assessment Methods** |
| **K1, K2** | Eightth week | **30 %** | **Mid Term Exam** |
| S1**,** S2, C1, | Fifth week, seventh week, ninth week, thirteenth week. | **30 %** | **Term Works\*** |
| **K1, K2, K3, K4** | Sixteenth week | **40 %** | **Final Exam** |
|  |  | **100%** | **Total** |

\* Include: quizzes, in-class and out of class assignment, presentations, reports,

videotaped assignment, group or individual project.

Alignment of Course Outcomes with Learning and Assessment Methods

|  |  |  |  |
| --- | --- | --- | --- |
| Assessment Method\*\* | Learning Method\* | Learning Outcomes | Number |
| Knowledge | | | |
| Semester exams and final exam, Quiz | discussion, Interactive lecture and discussions by students | Describe the corporate form and the issuance of shares, and Indicate how to present and analyze equity. | K1 |
| Semester exams and final exam, Quiz | discussion, Interactive lecture and discussions by students | Describe the accounting for investments, and Evaluate other major issues related to debt and equity investments . | K2 |
| Semester exams and final exam, Quiz | discussion, Interactive lecture and discussions by students | Understand and acquire basic theoretical and practical knowledge in accounting reality. | K3 |
| Semester exams and final exam  And Quiz | discussion, Interactive lecture and discussions by students | Knowing the requirements of International Financial Reporting Standard No. 15 to achieve the regulation of reciprocal relations in business organizations | K4 |
| Skills | | | |
| make a presentation | practical application | The skill of completing accounting tasks according to financial leasing. | S1 |
| practical  Homework | Learn by Solving Problems: | Develop the methods and skills necessary to carry out accounting treatments, in addition to the skills necessary to prepare basic financial statements. | S2 |
| Competencies | | | |
| |  |  |  |  | | --- | --- | --- | --- | | Task: Preparing the bond purchase premium/discount amortization schedule using Excel | Participatory learning: Dividing students into working groups | Writing reports and research in the field of financial accounting. | C1 | | | | |

\*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 |

Program Learning Outcomes to be Assessed in this Course

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| --- | --- | --- | --- | --- |
| Targeted Performance level | Assessment Method | Course Title | Learning Outcome | Number |
| 90% Of the students get a mark of 6 or above | Semester exams and final exam, Quiz | Intermediate Accounting 2 Chapter 15,17,18,21 | Demonstrate awareness of the concepts of accounting measurement and analysis of financial reports in accordance with international accounting standards. | KP1 |

Description of Program learning Outcomes Assessment Method

|  |  |
| --- | --- |
| Detailed Description of Assessment | Number |
| practical Homework | Kp1 |

Assessment Rubric of the Program Learning Outcomes

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | Preparing the bond purchase premium/discount amortization schedule using Excel   |  |  |  |  | | --- | --- | --- | --- | | evaluation standard | The standard has been taken very well | The standard has been taken into account | The standard was not taken into account | | Recording the purchase. | **1** | **0.5** | **0** | | Preparing the bond amortization schedule | **4** | **2** | **0** | | Record the receipt of the first payment. | **1** | **0.5** | **0** | | Preparing adjustments entries at the end of the first year. | **2** | **1** | **0** | | Presentation of the statement of financial position at the end of the first year. | **2** | **1** | **0** | | |