



Philadelphia University
 Faculty of Administration and Financial Sciences
 Department of Accounting
 00000 Semester00000000

| <u>Course Syllabus</u> | |
|--|---|
| Course Title: Accounting theory | Course code: 0311421 |
| Course Level: fourth year | Course prerequisite (s) and/or co requisite (s): 0311213 |
| Lecture Time: | Credit hours: 3 |

| <u>Academic Staff Specifics</u> | | | | |
|---------------------------------|------|----------------------------|--------------|----------------|
| Name | Rank | Office Number and Location | Office Hours | E-mail Address |
| | | | | |

Course module description:

The theory of accounting as it has developed in the economy of the United States and other countries. Particular emphasis on concepts, income measurement, valuation of assets, and valuation and measurement of equities. Application of accounting theory to contemporary problems is analyzed by cases and research papers on selected areas.

Course module objectives:

The objective of this course is to provide the student with a historical overview of Accounting development; the need for Accounting theory; the objectives and Characteristics, standards related to assets, Liabilities, and owners equity; Measurement of assets Liabilities, income, and revenues; matching principle, acquisition theory, and fund theory.

Course/ module components

- **Support material (s) (vcs, acs, etc).**
- **Study guide (s) (if applicable)**
- **Homework and laboratory guide (s) if (applicable).**

Teaching methods:

Lectures, discussion groups, tutorials, problem solving, debates, etc.

Learning outcomes:

Knowledge and Understanding Thinking & Analysis skills Practical skills Personal development skills

Assessment instruments

- Short reports and/ or presentations, and/ or Short research projects
- Quizzes.
- Home works
- Final examination: 40 marks

| <u>Allocation of Marks</u> | |
|---|------|
| Assessment Instruments | Mark |
| First examination | 20% |
| Second examination | 20% |
| Final examination: 40 marks | 40% |
| Reports, research projects, Quizzes, Home works, Projects | 20% |
| Total | 100% |

Documentation and academic honesty

- Documentation style (with illustrative examples)
- Protection by copyright

- Avoiding plagiarism.

Course/module academic calendar

| week | Basic and support material to be covered | Home work/reports and their due dates |
|---|---|---------------------------------------|
| (1) | Foundation of Standard Setting and Theory Formulation | |
| (2) | Conceptual Framework Project | |
| (3) | Assets | |
| (4) | Cash and Cash Flows | |
| (5) | Liabilities | |
| (6) First examination | | |
| (7) | Valuation of equities | |
| (8) | measurement of equities | |
| (9) | Revenue Recognition | |
| (10) | Fair Value | |
| (11) Second examination | | |
| (12) | economic Income | |
| (13) | Accounting Income | |
| (14) | Disclosure | |
| (15) Specimen examination (Optional) | | |
| (16) Final Examination | | |

Expected workload:

On average students need to spend 2 hours of study and preparation for each 50-minute lecture/tutorial.

Attendance policy:

Absence from lectures and/or tutorials shall not exceed 15%. Students who exceed the 15% limit without a medical or emergency excuse acceptable to and approved by the Dean of the relevant college/faculty shall not be allowed to take the final examination and shall receive a mark of zero for the course. If the excuse is approved by the Dean, the student shall be considered to have withdrawn from the course.

Module references

Text Books

- **Financial accounting theory and analysis : text and cases, Richard G. Schroeder, Myrtle W. Clark, Jack M. Cathey, 11th ed.2014**
- مطر, محمد| التأسيس النظري للممارسات المهنية المحاسبية: في مجالات القياس، و العرض، و الإفصاح. -عمان: دار وائل للنشر،-. 2004 ص
- Christensen,John A.| Demski,Joel S.|Accounting theory: an information content perspective. -Boston :McGraw - Hill/ Irwin•2003.-
- Journal of AccountingAccountancy

Websites www.iasb.com