

وصف المقرر

			الاعمال		الكلية
Second year	NQF level	المحاسبية			القسم
301201	متطلب سابق	301202	الرمز	Intermediate Accounting (2)	اسم المقرر
	عملي	x	نظري	Credit hours : 3	الساعات المعتمدة
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mathamneh@jadara.edu.jo		الايملات		Dr.Mustafa alathamneh	المدرسون
Distance learning		المكان		2:30:1:00	وقت المحاضرة
October 2008	تاريخ التعديل	October 2008	تاريخ الاعداد	First	الفصل الدراسي
Distance learning	شكل الحضور	Bachelor of accounting			الشهادة

وصف المقرر المختصر

In-depth study of the process of preparing and presenting financial information about an entity for outside users (Part II). Topics vary but typically include analysis of recognition, measurement and disclosure of: liabilities, Investments, owner equity, and methods of revenue recognition.

اهداف المقرر

- To know the accounting for debt and equity investment.
- Account for the various components of Shareholders' Equity.
- Be able to apply the equity method of accounting and compare it to fair value method for investment
- Be able to analysis the five steps in the revenue recognition
- To be able to evaluate the percentage-of-completion method for long-term contract
- Be able to describe the accounting criteria and procedures for capitalizing leases by the lessee
- Be able to organize the lessor's accounting for direct-financing leases
- Be able to create the account for and reporting of the equity section.

مخرجات التعلم

A. المعرفة -الفهم النظري

عند اكمال متطلبات المقرر، سيتمكن الخريج من:

a1 understanding the process presenting financial information about an entity for outside users includes analysis of recognition, measurement and disclosure of: liabilities, Investments, owner equity, and methods of revenue recognition

B -المعرفة -التطبيق العملي

عند اكمال متطلبات البرنامج، سيتمكن الخريج من:

a2. analysts and Describe the: liabilities, Investments, owner equity, and methods of revenue recognition

C. مهارات -الحل العام للمشكلات والمهارات التحليلية

عند اكمال متطلبات البرنامج، سيتمكن الخريج من:

b1 Rebuild and create the way to Describe : liabilities, Investments, owner equity, and methods of revenue recognition

D. مهارات -الاتصالات وتكنولوجيا المعلومات والاتصالات والحسابات

عند اكمال متطلبات البرنامج، سيتمكن الخريج من:

b2 Critically think how: liabilities, Investments, owner equity, and methods of revenue recognition **evaluate** the performance of companies through financial accounting statement in real life situations.

E. الكفايات: الحكم الذاتي والمسؤولية والسياق

عند اكمال متطلبات البرنامج، سيتمكن الخريج من:

c1. Apply the: liabilities, Investments, owner equity, and methods of revenue recognition **tools** in real life situations by analyzing the financial statements of companies in order to make sound decisions within a certain context.

طرق التعلم والتعليم

- 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
- Presentations, student input and positive interaction
- Dialogue and discussion, participatory learning
- 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

طرق التقييم

- 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.
- Using various teaching strategies in the lectures: direct teaching method, case studies, team work, problem solving, and learning by practice, and brain storming technique.
- 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.
- **Mide exam** **30%**
- **Reports, research projects, Quizzes, Home works, Projects** **20%**
- **Final examination Total** **50%**
- **Total** **100%**
- The student's result is zero if he is absent from the prescribed exams, and no make-up examinations will be.
- 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.

محتوى المقرر

أسبوع	ساعات	مخرجات	المواضيع	طرق التعلم والتعليم	طرق التقييم
1	3	a1	Current liabilities and	Preface to the lecture	Individual and

group discussion	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	contingencies: Current liabilities			
Individual and group discussion	Presentations, - Student interventions and positive interaction	Current liabilities and contingencies: Current liabilities	a1-b1	3	2
Individual and group discussion	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	Current liabilities and contingencies: Current liabilities Presentation and analyses	a2, c1	3	3
Individual and group discussion	Presentations, - Student interventions and positive interaction Classroom Action Research	Long-Term liabilities: Issuing bounds	a1	3	4
Quizzes Individual and group discussion	Direct teaching, case studies, group work, problem solving, learning by doing, and using the method of brainstorming within lectures.	Long-Term liabilities: Issuing bounds (discount and premium)	a1-b1	3	5
Individual and group discussion	Presentations, student input and positive interaction	Long-Term liabilities: Issuing bounds (effective interest method)	a2, c1	3	6
Individual and group discussion	Individual and group discussion	Long-Term liabilities: Long-Term notes payable Exercises	a2, c1	3	7

Individual and group discussion	Presentations, student input and positive interaction	Investments - Investments in Debt Securities,	a1	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.	Investments Investments in Equity Securities, - Other Reporting Issues, -	a1-b1	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.	Investments - Other Reporting Issues,	a2, c1	3	10
محتوى المقرر					
طرق التقييم	طرق التعلم والتعليم	المواضيع	مخرجات	ساعات	أسبوع
Quizzes Individual and group discussion	Direct teaching, case studies, group work, problem solving, learning by doing, and using the method of brainstorming within lectures.	Revenue recognition: At point of sale -	a1	3	11
Quizzes Individual and group discussion	Presentations, student input and positive interaction	Revenue recognition: Before delivery	a1-b1	3	12
Individual and group discussion	Direct teaching, case studies, group work, problem solving, learning by doing, and using the method of brainstorming within lectures.	Revenue recognition: After delivery	a2, c1	3	13
Individual and group discussion	case studies, group work, problem solving, learning by doing, and	:Shareholders' equity	a1-b1	3	14

	using the method of brainstorming within lectures				
Individual and group discussion	Direct teaching, case studies, group work, problem solving, learning by doing, and using the method of brainstorming within lectures.	Dilutive securities and earnings per share	a2, c1	3	15
		General Revision, Final exam -		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. 3- Intermediate Accounting 2nd Edition Author: Spiceland Nelson Thomas Tan Low 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، جيرري ويجانت (2010) المحاسبة المتوسطة، تعريب. د. احمد حامد حجاج، دار المريخ، الرياض	المراجع
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"> • http://www.bized.co.uk • www.IFRS.org • www.iasb.org.uk • www.mhhe.com/wild 	مواقع اخرى

خطة تقييم المقرر					
المخرجات				الدرجة	طرق التقييم
a1	a2	b1	c1		
5	5	10	10	30	الامتحان الأول (المنتصف)
					الامتحان الثاني (إذا توفر)
10	10	15	15	50	الامتحان النهائي
				20	اعمال الفصل

				2	حالات للدراسة
تقييمات	2		2	4	المناقشة والتفاعل
الإعمال	1		1	2	أنشطة جماعية
الفصلية				-	امتحانات مختبرات ووظائف
	2		2	4	عروض تقديمية
	2	2		4	امتحانات قصيرة
				20	المجموع

الانتحال

الانتحال أو السرقة الأدبية هو ان يأخذ شخص ما عملاً لشخص آخر 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). 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 أو انجاز وظيفة. المهم هو أن يكون لديك فهم كامل لجميع جوانب البرنامج المكمل. من أجل السماح بالتقييم الصحيح يجب عليك الالتزام بدقة بمتطلبات عمل المشروع أو الوظيفة كما هو موضح أعلاه ومفصل. هذه المتطلبات موجودة لتشجيع العمل الجماعي، والفهم الفردي، وتسهيل التقييم الفردي، ومنع الانتحال.