

## COURSE DESCRIPTIONS

|                         |   |                   |  |                     |          |
|-------------------------|---|-------------------|--|---------------------|----------|
| <b>Faculty</b>          | School of Business  |                   |  |                     |          |
| <b>Department</b>       | <b>Accounting</b>   |                   |  | <b>NQF level</b>    | 9        |
| <b>Course Title</b>     | Adv. Acc. Theory  | <b>Code</b>       | 301780   | <b>Prerequisite</b> | –        |
| <b>Credit Hours</b>     | 3   | <b>Theory</b>     | 3  | <b>Practical</b>    | –        |
| <b>Course Leader</b>    | Prof. Thaer Abutaber  | <b>email</b>      | <a href="mailto:thaer@jadara.edu.jo">thaer@jadara.edu.jo</a> |                     |          |
| <b>Lecturers</b>        | Prof. Thaer Abutaber  | <b>emails</b>     | <a href="mailto:thaer@jadara.edu.jo">thaer@jadara.edu.jo</a> |                     |          |
| <b>Lecture time</b>     | Sat. 16:30-18:00<br>Tue. 18:00-17:30  | <b>Classroom</b>  | F311   | <b>Attendance</b>   | Blended  |
| <b>Semester</b>         | Second semester<br>2024/2025  | <b>Production</b> | 2006   | <b>Updated</b>      | 1/3/2025 |
| <b>Type of Teaching</b> | <input type="checkbox"/> Face to Face <input checked="" type="checkbox"/> Blended <input type="checkbox"/> Online |                   |  |                     |          |

## Short Description

This course aims to deepen the student's understanding of the theoretical framework of financial accounting, and this includes an overview of the foundations, assumptions, principles and rules that govern accounting procedures, the qualitative characteristics of accounting information, the basic concepts in accounting and its development, the concepts of income, the foundations and the accounting assumptions that govern the procedures for preparing the main financial statements (income list and list Financial position and cash warming list) in addition to deepening the student's understanding of accounting rules, accounting procedures and accounting principles, and the link between accounting standards and the conceptual framework for financial accounting.

## Course Objectives

This course aims to:

- 1- Explaining the extent of the need for an accounting theory, and the importance of scientific rooting in the field of accounting.
- 2- Enhancing the student's understanding of the scientific framework of accounting theory and the intellectual basis on which it relied in linking its main components.
- 3- Understand the relationship between accounting measurement and the informational function of the accounting system.
- 4- Enhancing student understanding of the economic dimensions of income and value.

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| 5- Deepening the student's knowledge of the foundations, principles and assumptions on which the main financial reports are prepared, and the importance of these assumptions for the financial reporting process and the concepts of the quality of accounting information. |
| 6-Clarify the concepts of the income statement, balance sheet, and the cash flow.  |

| Course Intended Learning Outcomes (CILOs)   |
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| <b>A. Knowledge - Theoretical Understanding</b>   |
| a1. It discusses in depth the concepts of income, financial position and cash flow  |
| <b>B. Knowledge - Practical Application</b>   |
| a2. Enabling the student to link information in a holistic view that enables him to delve into the accounting research  |
| <b>C. Skills - Generic Problem Solving and Analytical Skills</b>  |
| b1. Accounting procedures are applied accordance with the IFRS perspective, IAS   |
| <b>D. Skills - Communication, ICT, and Numeracy</b>   |
| b2. Improving students 'presentation and thinking skills, and acceptance of opinions and other opinion for Employing the analytical skills of accounting theory and research in the economic field.   |
| <b>E. Competence: Autonomy, Responsibility, and Context</b>   |
| c1. Evaluate various accounting treatments or alternative accounting issues related to accounting measurement and disclosure and deal effectively with special accounting problems and cases and accounting developments.   |
| <b>Teaching and Learning Methods</b>  |
| <input checked="" type="checkbox"/> Face to Face Lectures <input checked="" type="checkbox"/> Brain Storming <input type="checkbox"/> Synchronous remote <input checked="" type="checkbox"/> Asynchronous remote<br><input checked="" type="checkbox"/> Using Video <input checked="" type="checkbox"/> Discussions <input checked="" type="checkbox"/> Research Project <input checked="" type="checkbox"/> Case Study<br><input type="checkbox"/> Field visit <input checked="" type="checkbox"/> Problem solving |
| <b>Assessment Methods</b>   |
| <input type="checkbox"/> Formative Assessment <input checked="" type="checkbox"/> Quiz <input type="checkbox"/> Lab Exam <input checked="" type="checkbox"/> Homework<br><input checked="" type="checkbox"/> Project Assessment <input checked="" type="checkbox"/> Oral Presentation <input checked="" type="checkbox"/> Midterm <input checked="" type="checkbox"/> Final Exam  |

| Course Contents |       |            |  |  |   |
|-----------------|-------|------------|--|--|---|
| Week            | Hours | CILOs      | Topics   | Teaching & Learning Methods  | Assessment Methods  |
| 1.              | 3     | a1         | The Development of accounting theory.                                    | Direct teaching, PowerPoint presentations, participation and group discussion, brain storming and role playing, Videos | Case study & Assignments, Discussion and interaction, Group work activities, Term Paper Presentations |
| 2.              | 3     | a1, a2, b1 | Research Methodology and Theories on the Uses of accounting Information. | direct teaching, PowerPoint presentations, case studies, participation   | participation and group   |

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|    |   |                |  | and group discussion, problem solving, , brain storming, and role playing  | discussion and assignments  |
| 3. | 3 | b1, b2         | The contemporary accounting model. (Theoretical framework for accounting)        | direct teaching ,PowerPoint presentations, participation and group discussion, brain storming and role playing, Videos                           | participation and group discussion and assignments  |
| 4. | 3 | a2, b1, b2, c1 | The contemporary accounting model. (Theoretical framework for accounting)        | direct teaching, PowerPoint presentations, case studies, participation and group discussion, problem solving, , brain storming, and role playing | Case study& Assignments, Discussion and interaction, Group work activities, Term Paper, Presentations |
| 5. | 3 | a2, b1, b2, c1 | Accounting measurement and its relationship to the media function of accounting. | direct teaching ,PowerPoint presentations, participation and group discussion, brain storming and role playing, Videos                           | Case study& Assignments, Discussion and interaction, Group work activities, Term Paper, Presentations |
| 6. | 3 | a2, b1,b2, c1  | The concepts of accounting for income and value.                                 | direct teaching ,PowerPoint presentations, participation and group discussion, brain storming and role playing, Videos                           | participation and group discussion and assignments  |
| 7. |   |                | Statement of financial: The income statement.                                    | direct teaching, PowerPoint presentations, case studies, participation and group discussion, problem solving, , brain storming, and role playing | participation and group discussion and assignments  |

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| 8.  | 3 | a2,<br>b1, c1        | mid term<br><br>Statement of financial position<br>and cash flow statement | direct teaching<br>,PowerPoint<br>presentations,<br>participation and<br>group discussion,<br>brain storming and<br>role playing, Videos                                 | Case study&<br>Assignments,<br>Discussion and<br>interaction,<br>Group work<br>activities, Term<br>Paper,<br>Presentations |
| 9.  | 3 | a2,<br>b1, c1        | Statement of financial position<br>and cash flow statement                 | direct teaching,<br>PowerPoint<br>presentations, case<br>studies, participation<br>and group<br>discussion, problem<br>solving, , brain<br>storming, and role<br>playing | participation<br>and group<br>discussion and<br>assignments  |
| 10. | 3 | a2,<br>b1,<br>b2, c1 | Statement of financial position<br>and cash flow statement                 | direct teaching<br>,PowerPoint<br>presentations,<br>participation and<br>group discussion,<br>brain storming and<br>role playing, Videos                                 | Case study&<br>Assignments,<br>Discussion and<br>interaction,<br>Group work<br>activities, Term<br>Paper,<br>Presentations |
| 11. | 3 | a1, a2,<br>b2        | Working capital  | direct teaching<br>,PowerPoint<br>presentations,<br>participation and<br>group discussion,<br>brain storming and<br>role playing, Videos                                 | participation<br>and group<br>discussion and<br>assignments  |
| 12. | 3 | b1, b2               | Long-term assets - property,<br>plant and equipment                        | direct teaching,<br>PowerPoint<br>presentations, case<br>studies, participation<br>and group<br>discussion, problem<br>solving, , brain<br>storming, and role<br>playing | participation<br>and group<br>discussion and<br>assignments  |
| 13. | 3 | a1, a2,<br>b1        | Long Term Assets - Investments<br>and intangible assets                    | direct teaching<br>,PowerPoint<br>presentations,<br>participation and<br>group discussion,<br>brain storming and<br>role playing, Videos                                 | Case study&<br>Assignments,<br>Discussion and<br>interaction,<br>Group work<br>activities, Term                            |

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|-----|---|----------------|--|--|--|
| 14. | 3 | b1, b2         | Long-term assets - Long-term liabilities | direct teaching, PowerPoint presentations, case studies, participation and group discussion, problem solving, , brain storming, and role playing | participation and group discussion and assignments |
| 15. | 3 | a2, b1, b2, c1 | Student research discussion              | Discuss and evaluate student research,( discussion term Paper)   | evaluate student research                          |
| 16. | 2 |                | Final exam                               |  |  |

| Infrastructure              |  |
|-----------------------------|--|
| <b>Textbook</b>             | Schroeder, Richard G., Clark, Myrtle W. & Cathey Jack M., "Financial Accounting Theory & Analysis" 11th Edition, 2021, (New york: John Wiley and Sons, Inc.,)  |
| <b>References</b>           | <p>Weygandt, Jerry J., Kieso, Donald E, and Warfield Terry D., "Intermediate Accounting " IFRS ed. vol. 1 &amp;2, (New york: John Wiley and Sons, Inc.,).</p> <p>شرويدر ريتشارد، كلارك مارتل، كاتي جاك، تعريب: كاجيجي خالد علي أحمد، فال ابراهيم ولد محمد، المراجعة العلمية: الكيلاني الكيلاني عبدالكريم(2021)، نظرية المحاسبة، دار المريخ للنشر، الرياض، - السعودية.</p> <p>Dagan, craig &amp;Unerman,Jefry, Financial Accounting Theory, Fourth European Edition, Mc Graw Hill (CH6,7)</p> |
| <b>Required reading</b>     | <p>1- Hendrickson E.S &amp;Breda M. F., Accounting Theory, McGraw-Hill, USA, 1992.</p> <p>2. Wolk harry I, Dodd James L, Tearney Michael G, Accounting Theory, sixth edition, Thomson.</p> <p>3- الشيرازي، عباس مهدي ، نظرية المحاسبة، الطبعة الاولى ، ذات السلاسل، الكويت، -1990م.</p>  |
| <b>Electronic materials</b> | <a href="http://www.IFRS.org">www.IFRS.org</a><br><a href="http://www.IASB.org.uk">http://www.IASB.org.uk</a> .  |
| <b>Other</b>                |  |

| Course Assessment Plan |       |      |    |    |    |    |
|------------------------|-------|------|----|----|----|----|
| Assessment Method      | Grade | CLOs |    |    |    |    |
|                        |       | a1   | a2 | b1 | b2 | C1 |
| First(Midterm)         | 15    | 3    | 3  | 3  | 3  | 3  |
| Second (if applicable) |       |      |    |    |    |    |
| Final Exam             | 25    | 5    | 5  | 5  | 5  | 5  |
| Coursework             | 60    |      |    |    |    |    |

|                                      |                            |     |    |    |    |    |    |
|--------------------------------------|----------------------------|-----|----|----|----|----|----|
| <b>Coursework assessment methods</b> | Case study& Assignments    | 20  | 4  | 4  | 4  | 4  | 4  |
|                                      | Discussion and interaction | 15  | 3  | 3  | 3  | 3  | 3  |
|                                      | Group work activities      |     |    |    |    |    |    |
|                                      | Term Paper                 | 15  | 3  | 3  | 3  | 3  | 3  |
|                                      | Lab tests and assignments  |     |    |    |    |    |    |
|                                      | Presentations              | 10  | 2  | 2  | 2  | 2  | 2  |
|                                      | 100                        | 100 | 20 | 20 | 20 | 20 | 20 |
|                                      |                            |     |    |    |    |    |    |

| <b>Course Assessment Plan</b> |              |              |
|-------------------------------|--------------|--------------|
| <b>Assessment Method</b>      | <b>Grade</b> | <b>CILOs</b> |

| <b>Plagiarism</b>  |
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| <p>Plagiarism is claiming that someone else's work is your own. The department has a strict policy regarding plagiarism and, if plagiarism is indeed discovered, this policy will be applied. Note that punishments apply also to anyone assisting another to commit plagiarism (for example by knowingly allowing someone to copy your code).</p> <p>Plagiarism is different from group work in which a number of individuals share ideas on how to carry out the coursework. You are strongly encouraged to work in small groups, and you will certainly not be penalized for doing so. This means that you may work together on the program. What is important is that you have a full understanding of all aspects of the completed program. In order to allow proper assessment that this is indeed the case, you must adhere strictly to the course work requirements as outlined above and detailed in the coursework problem description. These requirements are in place to encourage individual understanding, facilitate individual assessment, and deter plagiarism.</p> |