

**The University of Jordan**

**Accreditation & Quality Assurance Centre**

**COURSE Syllabus**

1	Course title	Accounting II
2	Course number	5202102
3	Credit hours (theory, practical)	3
	Contact hours (theory, practical)	3
4	Prerequisites	5202101
5	Program title	Accounting
6	Program code	2
7	Awarding institution	The University of Jordan
8	Faculty	Management and Finance
9	Department	Accounting
10	Level of course	2
11	Year of study and semester (s)	2014/2015 – semester 2
12	Final Qualification	Bachelor
13	Other department (s) involved in teaching the course	None
14	Language of Instruction	English
15	Date of production/revision	Fall 2010

**16. Course Coordinator:**

Coordinator : Dr Musa Al Nawaiseh  
Office numbers : 383  
office hours : 1-2 Sunday, Wednesday, Thursday,  
phone numbers: 35093  
email addresses : m.nawayseh@ju.edu.jo

**17. Other instructors:**

*Office numbers, office hours, phone numbers, and email addresses should be listed.*

*The same information in 16*

**18. Course Description:**

*As stated in the approved study plan.*

This course is a continuation of Accounting 5202101 in order to further the students understanding of the basic accounting concepts and principles. It covers the basic accounting measurements of Current Liabilities, Long-Term Debt, Investments, Stockholders' Equity and the Cash Flow Statement. In addition, the time value of money concept and partnership accounting, basic financial statement analysis is also introduced.

**19. Course aims and outcomes:**

**A- Aims:**

Upon completion of Principles of Accounting II, the student should be competent in the following subjects:

1. Inventory
2. Cash and Internal Control.
3. Accounting issues related to accounts receivable and notes receivable
4. Fixed assets, intangible assets, natural resources, and the accounting issues related to these assets.
5. Investment
6. Obligations included in the Current Liabilities section of the balance sheet: notes payable, contingent liabilities, payroll, employee fringe benefits, and ratios
7. Partnership accounting, basic financial statement analysis is also introduced.

**B- Intended Learning Outcomes (ILOs):**

Upon successful completion of this course students will be able to ...

- 1- Students will demonstrate the ability account for inventory.
- 2- Students will demonstrate the ability account for cash and apply the control on cash.
- 3- Student will be able to account for receivables.
- 4- Students will demonstrate the ability to calculate three methods of depreciation and prepare journal entries for the disposal of fixed assets.
- 5- Students will understand the accounting of current and long term.
- 6- Students will understand the basic terminology and how it relates to the accounting profession.

**20. Topic Outline and Schedule:**

Topic	Week	Instructor	Achieved ILOs	Evaluation Methods	Reference
Inventory	1-3	Dr. Musa Al Nawaiseh	1,6	Short exams Exams Reports	Accounting Principle, Waygandt, Kiseo and Kimmel
Accounting for cash and Receivables	4-5		2, 3,6		
Plant Assets, Natural Recourses and Intangible Assets.	6-8		4,6		
Current Liabilities and Payroll Accounting	9-11		5,6		
Long term Liabilities	12-13		5,6		

**21. Teaching Methods and Assignments:**

Development of ILOs is promoted through the following teaching and learning methods:

- 1- Lectures
- 2- Solving exercises.
- 3- Solving problems with the contributions by the students.

**22. Evaluation Methods and Course Requirements:**

Opportunities to demonstrate achievement of the ILOs are provided through the following assessment methods and requirements:

- Quizzes
- Reports
- Exams

**23. Course Policies:**

A- Attendance policies:

B- Absences from exams and handing in assignments on time:

C- Health and safety procedures:

D- Honesty policy regarding cheating, plagiarism, misbehavior:

E- Grading policy:

F- Available university services that support achievement in the course:

**24. Required equipment:**

**25. References:**

A- Required book  
Accounting Principle, Waygandt, Kiseo and Kimmel

B- Recommended books, materials, and media:  
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**26. Additional information:**

Name of Course Coordinator: -----Signature: ----- Date: -----

Head of curriculum committee/Department: ----- Signature: -----

Head of Department: ----- Signature: -----

Head of curriculum committee/Faculty: ----- Signature: -----

Dean: ----- -Signature: -----

Copy to:

Head of Department  
Assistant Dean for Quality Assurance  
Course File