



The University of Jordan

Accreditation & Quality Assurance Center

COURSE Syllabus

1	Course title	Financial institutions
2	Course number	٥٢.٢٣٣٤
3	Credit hours (theory, practical)	3
	Contact hours (theory, practical)	3
4	Prerequisites/corequisites	Accounting principles 2
5	Program title	Accounting
6	Program code	02
7	Awarding institution	The university of Jordan
8	Faculty	Management and finance
9	Department	Accounting
10	Level of course	2 year
11	Year of study and semester (s)	2 nd semester 2014/2015
12	Final Qualification	Bachelor
13	Other department (s) involved in teaching the course	None
14	Language of Instruction	Arabic
15	Date of production/revision	1 st semester 2016 / revised yearly

16. Course Coordinator:

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

17. Other instructors:

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

18. Course Description:

This course describes the types of banks and its main activities, and it focuses on commercial banks and its different departments like deposits departments, transfers departments, and bills departments, and to know the journal entries that should be prepared to each department, and how to prepare the financial statements for commercial banks, and to know some issues related to life insurance and its accounting treatments.

1. 19. Course aims and outcomes:

A- Aims:

1. Learn the types of banks and its functions.
2. Knowledge about the departments of commercial banks and its related accounting issues.
3. Learn how to prepare the financial statements for commercial banks

B- Intended Learning Outcomes (ILOs): Upon successful completion of this course students will be able to ...

A- Knowledge and understanding: Student is expected to

A1- types of banks and its functions.

A2- to know the departments of transfers and guarantees and its accounting treatment.

A3- to know the current accounts and check clearance and its related accounting issues

A4- to know the accounting treatment of letters of credit.

A5- how to prepare financial statements for commercial banks.

A5- accounting treatment for life insurance .

B- Intellectual Analytical and Cognitive Skills: Student is expected to

B1- how to prepare entries for different departments of commercial banks

B2-prepare financial statements for commercial banks

B3- how to prepare entries for issues related to life insurance

D- Transferable Skills: Student is expected to

D1- ability

D2-ability to evaluate the accounting system for the transactions related to life insurance

20. Topic Outline and Schedule:

Topic	Week	Instructor	Achieved ILOs	Evaluation Methods	Reference
Types of banks	1		1	Exams, presentation, reports	Daher and saadah Accounting for financial institutions Ed 5
Commercial banks	3+4		1		
current accounts, type of deposits, check clearance	3+4		2		
Transfers department	5+6		2		
Accounting for letter of credit	7+8		2		
Guarantee department	9+10		2		
Accreditation documents	11+12		3		
<i>Financial statements</i>	13+14		3		

21. Teaching Methods and Assignments:

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

- 1- presenting theoretical aspects of topics
- 2- solving practical case studies
- 3- presenting research papers and discussion

22. Evaluation Methods and Course Requirements:

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

- 1- short exams
- 2- short home assignments
- 3- make virtual projects for capital budgeting techniques

23. Course Policies:

- A- Attendance policies: according to Jordanian university rules
- B- Absences from exams and handing in assignments on time: according to Jordanian university rules
- C- Health and safety procedures: according to Jordanian university rules
- D- Honesty policy regarding cheating, plagiarism, misbehavior: according to Jordanian university rules
- E- Grading policy: according to Jordanian university rules
- F- Available university services that support achievement in the course: computer lap , internet

24. Required equipment:

The course needs :

- 1- specific computer lap for faculty
- 2- periodical visits to corporations

2°. References:

Required book (s), assigned reading and audio-visuals:

- daher and saadah, financial institutions accounting, ed 5, Amman, Jordan

2٦. 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