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| 1. **College: Business Administration**
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| 1. **Department: Accounting**
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| 1. **Program: B.Sc. in Accounting**
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| 1. **Program Intended Learning Outcomes (PILOs)**

Upon completion of this program students will**:**

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| a) develop knowledge of all core functional areas of business and an understanding of their interconnections. |
| b) demonstrate understanding of how business operates in global and multicultural environment |
| **c) apply critical and reflective thinking skills and use analytical tools to evaluate information, solve problems, and make sound decisions** |
| d) communicate effectively orally and in writing using appropriate technologies |
| e) operate effectively in a variety of team roles and take leadership roles, where appropriate. |
| f) learn to manage learning tasks independently, professionally and ethically  |

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| 1. **Course code: ACC 113**
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| 1. **Course title: Financial Accounting II**
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| 1. **Course credits: 3**
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| 1. **Instructor and contact information:**

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| --- | --- | --- | --- |
| **Instructor Name** | **Office Phone No.** | **Room No.** | **Email Address** |
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| 1. **Pre-requisites: Financial Accounting I (ACC 112)**
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| 1. **Course web-page:**
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| 1. **Course coordinators:**  **Dr. Kousay said**.**Off. Tel.**17437761 **Room No.** S1B - 29B.

 **Dr. Ali Jaber** **Off.** **Tel.** 17438516 **Room** **No.** S1B – 141. |
| 1. **Academic year: 2014-2015**
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| 1. **Semester:**
 |  | **First** | **√** | **Second** |  | **Summer** |
| 1. **Textbook(s):** John J. Wild, Ken W. Shaw and Barbara Chiappetta**, “Fundamental Accounting Principles “,** 20th edition, McGraw-Hill, 2012.
 |
| 1. **References:**

Horngren, Harrison and Oliver, **Accounting**, 8th edition, Pearson International Edition, 2009. |
| 1. **Other resources used (e.g. e-Learning, field visits, periodicals, software, etc.)**
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| 1. **Course Intended Learning Outcomes (CILOs)**

**On successful completion of the course students will:** |
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| * 1. Develop a knowledge and understanding of concepts and detailed procedures of financial accounting and an ability to use them to prepare financial statements for business organizations.
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| * 1. Develop a knowledge and understanding of accounting for various elements of financial statements and disclosure requirements and an ability to analyze financial statements.
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| * 1. Evaluate accounting concepts, procedures and processes and apply them to financial statements.
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| * 1. Analyze and solve simple case studies.
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| 1. Course Intended Learning Outcomes (CILOs):
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|  *CILOs* | *Mapping to PILOs* |
|  | A | b | c | d | e | F |
| 1. Develop a knowledge and understanding of concepts and detailed procedures of financial accounting and an ability to use them to prepare financial statements for business organizations.
 | ✓ |  |  |  |  |  |
| 1. Develop a knowledge and understanding of accounting for various elements of financial statements and disclosure requirements and an ability to analyze financial statements.
 | ✓ |  | ✓ |  |  |  |
| 1. Evaluate accounting concepts, procedures and processes and apply them to financial statements
 | ✓ |  | ✓ |  |  |  |
| 1. Analyze and solve simple case studies.
 | ✓ |  | ✓ |  |  |  |

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| 1. **Teaching Methods:**
	* Lectures that can only provide a structure to assist students to study, most learning will be achieved outside class time which is limited.
	* Discussions in which students are motivated to develop their own views and hear their own voices.
	* Cooperative and collaborative learning in which students work together in small groups to explain and interpret accounting phenomena or solve problems solving
	* Case studies that present students with real-life problems and enable them to apply what they have learned in the classroom to real life situations.
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| **20. Course assessment:** |
| **Assessment Type** | **Number** | **Weight** | **Chapter (s)** | **Date** | **Time** |
| Online Assignment | 1 | 10% | 10 - 16 | TBA | TBA |
| Test 1 | 1 | 25 % | 10 | 25/3/2015 | 5:30-6:45 |
| Test 2 | 1 | 25 % | 11 & 12 | 6/5/2015 | 5:30-6:45 |
| Final exam | 1 | 40% | 13, 14 & 16 | 9/6/2015 | 14:30-16:30 |
| **Total** |  | **100%** |  |  |  |

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| **21. Course Weekly Breakdown:** |
| **Week** | **Date** | **Topics covered** | **Teaching Method** | **Assessment** |
| **1-3** | Feb.15-March 5 | Plant assets, natural resources and intangibles **(Ch. 10)** | Lectures |  |
| **4** | March 8-12 | Current liabilities and Payroll Accounting **(Ch. 11)** | Lectures |  |
|  | **March 25****5:30-6:45** |  |  | **Test 1** **25% (Ch. 10)** |
| **5-7** | March 15-April 02 | Accounting for Partnerships **(Ch. 12)** | Lectures |  |
| **8** | April 05-09 | Accounting for Corporations **(Ch. 13)** |  |  |
| **9** | **April 12-16** | **Student Mid-term break** |  |  |
| **10-12** | April 19-May 07 | Accounting for Corporations **(Ch. 13)** |  |  |
|  | **May 6****5:30-6:45** |  |  | **Test 2** **25% (Ch. 11 & 12)** |
| **13-15** | May 10-28 | Long-term Liabilities **(Ch. 14)****&**Reporting the statement of cash flows **(Ch. 16)****May 1 National Holiday** | Lectures |  |
| **16** | May 31-June 2 | Reporting the statement of cash flows | Lectures |  |
|  | **June 09-2015****14:30-16:30** |  |  | **Final Exam** **40% (Ch. 13, 14 & 16)** |

**Additional information:**

**1- On-line Assignments (10%) using a Blackboard system.**

**2-**Students who submitted a valid excuse for their absence from the mid-term exam will be able to attend a make-up exam within two weeks from the date of mid-term exam. A valid excuse **must** be submitted to the instructors **within 5 working days** after the midterm exam.

 **3- No make-up exam for the quiz or the case study.** If an acceptable reason is presented within **one week** after the date of quiz or case study, 10% will be added to his/her mid-term or final exam for not taken quiz or case respectively.

**Assignments:**

|  |  |
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|  | **Class Work** |
| **Chapter** |  |  |
| **10** | Exercises | 10-1, 10-6, 10-7, 10-8, 10-9, 10-10, 10-11, 10-14, 10-17, 10-18, and 10-19 |
| **11** | Exercises | 11-1, 11-5, and 11-11 |
| **12** | Exercises | 12-3, 12-6, 12-7, 12-8, and 12-9 |
| Problems | 12-1 A, 12-5A |
| **13** | Exercises | 13-2, 13-6, 13-7 (**part 1 only**), 13-8, 13-9, and 13-10. |
| Problems | 13-2 A |
| **14** | Exercises | 14-1 and 14-11 |
| Problems | 14-2 A |
| **16** | Exercises | 16-10 |

1. **Rules and regulations:**

**Attendance**

* Students are expected to attend all classes and examinations.
* Students who are absent for 15% of the total course hours will receive a warning letter. Students who are absent for 25% of the total course hours will be withdrawn from the course with a WF and will not be permitted to take the final examination. A WF is treated as a failing grade for calculation of the GPA.
* If you miss a class, it is your responsibility to find out what material or assignments were presented in class. Office hours are devoted only to clarify unclear points not to repeat class lectures.

**Assignments**

* 1. Students require non-assessed work, for example, class participation, and interaction in the class room, etc.

**Exams**

* Students who arrive late (within ½ hour after the exam starts) for any exam, for any reason, will not be given additional time. Plan ahead to arrive early.
* Items not allowed inside examination halls include books, notebooks, file folders, and notes of any kind.
* Sharing of stationery and calculators are not allowed during any exam.
* Cheating on exams will not be tolerated. During any exam, communication of any kind between students is expressly forbidden. Students caught discussing answers, using prohibited materials, or assisting others during exams will be referred to the College Disciplinary Board.

**Academic Dishonesty:**

* All students are expected to maintain a high standard of ethics in their academic activities. Hence, any form of academic dishonesty is considered a serious matter.
* Academic dishonesty such as cheating, plagiarism, fabrication, and forgery will not be tolerated and will be dealt with in accordance with the university regulations.

 **Petition against dismissal**

1. If a student chooses to contest his/her forced withdrawal from a class, he/she should submit a petition to the Director of Student Affairs who in turn presents the petition to the appropriate dean to determine the appropriate withdrawal grade given to the student.
2. The Dean of the College will consider the petition and will make his final decision, after deliberation with the Director of Student Affairs and the relevant department.
3. The Dean conveys the decision to the Registrar’s Office which in turn will inform the student.

**A. Withdrawal from courses**

A Student may withdraw from a course, as long as academic load **does not fall below 12 credits for full time students**. There are exceptional cases in which a full time student may carry 9 credit hours but only 1 semester.

**\*Withdrawal Dates**

**Feb. 26, 201**5**----------------- Last day for submitting official withdrawal forms**

**March 01 – April 30, 2015-------------- Withdrawal period with (W)**