

Course Syllabus

A. COURSE INFORMATION AND TEACHING STAFF

1. Course	Name	ACCOUNTING PRINCIPLES II						
	Code	020111021						
	Activity	Lecture						
	Credit hours	3						
	Semester	Spring 2023/2024						
	Pre-requisite	020111011 ACCOUNTING PRINCIPLES I						
2. Teaching staff, time and location	Section	Building	Room	Day	Time	Instructor	Office hours	
	3	AFS	023	M W	11:30-12:45	Muhammad Yahya Mahmoud Assaf mohammad.assaf@aaup.edu		

B. COURSE POLICIES

1. Commitment and Attendance	<p>Attendance is required; and university regulations in this regard are strictly applied. It is important to note the following:</p> <ol style="list-style-type: none"> The student is expected to follow all announcements issued by the university, faculty, department as well as the course instructor through the official channels. It is the student's full responsibility to get aware of these announcements and to react accordingly. The student has to communicate electronically with the course instructor, whenever needed, through the official channels exclusively which are limited to the AAUP email and Moodle messages only. The student is expected to attend all classes* and to arrive at classroom on time. If the instructor is late for class, the student must wait for at least 10 minutes before leaving the classroom. Absence by more than 25% of classes leads to an automatic withdrawal from the course (the grade W is assigned). The use of mobile phones or any other smart electronic devices is strictly prohibited during classes. <p>*a class refers to a lab session in case of labs.</p>
	<p>The student must perform all course assessment activities, i.e. assignments, quizzes, exams etc. It is important to note the following:</p> <ol style="list-style-type: none"> Absence from an exam or a quiz other than the final exam leads to a zero mark in that exam or quiz. An exception allowing a makeup is made for a student submitting a legitimate excuse that is accepted by the instructor in a timely manner. Absence from the final exam leads to an FA grade that eventually turns to an F grade. An exception allowing a makeup exam is made if the student submits an official excuse that is accepted by the Academic Affairs in compliance with the university regulations. Late policy is applied if the student fails to submit his/her assignments and/or projects in due time.
2. Performance of assessment activities	

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3. Academic Integrity	<p>The student is expected to be honest during the performance of assessment activities. While not limited to the list below, the following actions are examples of cheating:</p> <ol style="list-style-type: none"> 1. Copying from other students. 2. Using materials that are not authorized by the proctor during quizzes or exams. 3. Collaborating with other students during quizzes or exams. 4. Stealing or buying the content of exams, quizzes, and assignments. 5. Stealing ideas and work of others and presenting them as that of the student (known in academia as plagiarism). 6. Using mobile phones or any other smart electronic devices during quizzes or exams. 	
4. Grading	<p>The university uses the letter grading system. It is important to note the following:</p> <ol style="list-style-type: none"> 1. The passing grade is D, and the corresponding score (out of 100) is determined at the end of the semester. 2. At the end of the semester, the scale of scores is determined by converting each score range to an appropriate letter grade. 	
5. Learning and teaching methods	Lectures	Class sessions involve lectures, video shows, case studies, discussions, debates, and power-point presentations on topics and current issues related to the course contents.
	Readings	This must be a key responsibility to each student. Students should read the relevant parts of the textbook and other materials before class. They should be prepared to raise questions and to get engaged in arguments on related topics in the class schedule.
	In class learning activities	Students are encouraged to learn actively individually and cooperatively in groups. Students are expected to engage with the material, participate in the class, and collaborate with each other. Students will be asked to analyze an argument, demonstrate role play, discuss case studies, make presentations, or apply a concept to a real-world situation.
	Outside class learning activities	The course instructor assigns projects and home assignments to students individually or in groups.
	Feedback	The instructor provides the students with feedbacks on their performance throughout the course, which can help them to realize their weaknesses and work harder to improve their performance.
	Online learning	Online learning platforms are utilized to provide students with additional resources as well as a continuous access to the course material beyond the classroom.

C. COURSE DETAILS

1. Course description & purpose	<p>"Study of the receivables, plant assets, natural resources and Intangibles. As well current liability, accounting, accounting for partnerships and corporations (organization, capital stock transaction, Dividends, retained earnings)."</p>
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2. Course learning outcomes (CLOs)		Upon the completion of the course, students will be able to achieve the following learning outcomes:
	CLO1	Identify the differences between accounting by different methods for accounts receivable, notes receivable and uncollectible accounts.
	CLO2	Clarify the accounting treatments, types of expenditures for plant assets, natural resources and intangible assets
	CLO3	Define recognize and classify liabilities in general and different types of current liabilities in particular.
	CLO4	Understand and working knowledge of characteristics and accounting for the partnership form of organizations
	CLO5	Discuss the characteristics of a corporation, the rights of stockholders, and the functions of the board of directors and corporate officers.
	CLO6	Differentiate between the features of stock classes and conduct the accounting treatments for each type and for other capital stock transactions
	CLO7	Prepare the statement of retained earnings and the balance sheet equity section for a public shareholding company in appropriate forms.

3. Assessments	Assessment tool	Weight %	CLOs	Due week
	Mid. Term	30%	1,2,3	
	Quiz #1	10%	1,2,3	
	Quiz #2	10%	4,5,6	
	Final Exam	50%	1,2,3,4,5,6,7	
	Total	100%		

4. CLOs assessment	Outcomes	CLO 1	CLO 2	CLO 3	CLO 4	CLO 5	CLO 6	CLO 7
	1 - Mid. Term	✓	✓	✓				
	2 - Quiz #1	✓	✓	✓				
	3 - Quiz #2				✓	✓	✓	
	4 - Final Exam	✓	✓	✓	✓	✓	✓	✓



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5. Course schedule	Week	Topics	Study material	Assignment	CLOs
	1	Chapter 9: Accounting for Receivables 9.1 Identify the different types of receivables. 9.2 Explain how companies recognize accounts receivable. 9.3 Distinguish between the methods and bases companies use to value accounts receivable. 9.4 Describe the entries to record the disposition of accounts receivable.	Textbook Chapter 9		1
	2	Chapter 9: Accounting for Receivables: 9.5 Compute the maturity date of and interest on notes receivable. 9.6 Explain how companies recognize notes receivable. 9.7 Describe how companies value notes receivable. 9.8 Describe the entries to record the disposition of notes receivable. 9.9 Explain the statement presentation and analysis of receivables	Textbook Chapter 9		1
	3	Chapter 10: Plant Assets, Natural Resources, and Intangible Assets 10.1 Describe how the cost principle applies to plant assets. 10.2 Explain the concept of depreciation. 10.3 Compute periodic depreciation using different methods. 10.4 Describe the procedure for revising periodic depreciation. 10.5 Distinguish between revenue and capital expenditures, and explain the entries for each. 10.6 Explain how to account for the disposal of a plant asset.	Textbook Chapter 10		2
	4	Chapter 10: Plant Assets, Natural Resources, and Intangible Assets: 10.5 Distinguish between revenue and capital expenditures, and explain the entries for each. 10.6 Explain how to account for the disposal of a plant asset. 10.7 Compute periodic depletion of natural resources. 10.8 Explain the basic issues related to accounting for intangible assets. 10.9 Indicate how plant assets, natural resources, and intangible assets are reported.	Textbook Chapter 10		2

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	Week	Topics	Study material	Assignment	CLOs
5. Course schedule	5	Chapter 10: Plant Assets, Natural Resources, and Intangible Asset 10.5 Distinguish between revenue and capital expenditures, and explain the entries for each. 10.6 Explain how to account for the disposal of a plant asset. 10.7 Compute periodic depletion of natural resources. 10.8 Explain the basic issues related to accounting for intangible assets. 10.9 Indicate how plant assets, natural resources, and intangible assets are reported.	Textbook Chapter 10		2
	6	Chapter 11: Current Liabilities 11.1 Explain a current liability, and identify the major types of current liabilities. 11.2 Describe the accounting for notes payable. 11.3 Explain the accounting for other current liabilities.	Textbook Chapter 11		3
	7	Chapter 11: Current Liabilities 11.4 Explain the financial statement presentation and analysis of current liabilities. 11.5 Describe the accounting and disclosure requirements for contingent liabilities	Textbook Chapter 11		3
	8	Problem Solving and revision			1,2,3
	8	Midterm Exam			1,2,3
	9	Chapter 12: Accounting for Partnerships 12.1 Identify the characteristics of the partnership form of business organization. 12.2 Explain the accounting entries for the formation of a partnership.	Textbook Chapter 12		4
	10	Chapter 12: Accounting for Partnerships 12.3 Identify the bases for dividing net income or net loss. 12.4 Describe the form and content of partnership financial statements	Textbook Chapter 12		4
	11	Chapter 13: Corporations: Organization and Capital Stock Transactions 13.1 Identify the major characteristics of a corporation. 13.2 Differentiate between paid-in capital and retained earnings. 13.3 Record the issuance of common stock. 13.4 Explain the accounting for treasury stock.	Textbook Chapter 13		5,6

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	Week	Topics	Study material	Assignment	CLOs
5. Course schedule	12	Chapter 13: Corporations: Organization and Capital Stock Transactions 13.1 Identify the major characteristics of a corporation. 13.2 Differentiate between paid-in capital and retained earnings. 13.3 Record the issuance of common stock. 13.4 Explain the accounting for treasury stock. 13.5 Differentiate preferred stock from common stock. 13.6 Prepare a stockholders' equity section	Textbook Chapter 13		5,6
	13	Chapter 13: Corporations: Organization and Capital Stock Transactions 13.5 Differentiate preferred stock from common stock. 13.6 Prepare a stockholders' equity section Problem Solving	Textbook Chapter 13		5,6
	14	Chapter 14: Corporations: Dividends, Retained Earnings, and Income Reporting 14.1 Prepare the entries for cash dividends and stock dividends. 14.2 Identify the items reported in a retained earnings statement. 14.3 Prepare and analyze a comprehensive stockholders' equity section.	Textbook Chapter 14		6,7
	15	Chapter 14: Corporations: Dividends, Retained Earnings, and Income Reporting 14.1 Prepare the entries for cash dividends and stock dividends. 14.2 Identify the items reported in a retained earnings statement. 14.3 Prepare and analyze a comprehensive stockholders' equity section. 14.4 Describe the form and content of corporation income statements. 14.5 Compute earnings per share	Textbook Chapter 14		7
	16	Revision			1,2,3,4,5,6,7

D. COURSE MATERIAL

1. Textbook	Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso 2018. ACCOUNTING PRINCIPLES. 13th Edition , New York: John Wiley & Sons, INC.
2. Reference material	<u>Wild J., Shaw K. and Chiappetta B. (2016). Fundamental Accounting Principles 23rd Edition. McGraw-Hill Education. (September 29, 2016)</u>
3. Internet resources	