



"الريادة والأبداع في الأعمال"
"Entrepreneurship and
Innovation in Business"

جامعة الزيتونة الأردنية
Al-Zaytoonah University of Jordan
كلية الأعمال
Faculty of Business



"عراقة وجودة"
Tradition and
"Quality"

Detailed Course Description - Course Plan Development and Updating Procedures/ Accounting Department QF05/0408-3.0E

Faculty	Business	Department	Accounting
Course number	0502214	Course title	Intermediate Accounting (2)
Number of credit hours	3	Pre-requisite/co-requisite	Intermediate Accounting (1)

Brief course description

This course is a continuation of (Intermediate Accounting 1). It covers the accounting for long-term debt and troubled debt restructuring, leases, pension and post-retirement benefits, accounting for income taxes, stockholders equity, earnings per share, accounting change and error analysis, inflation accounting, and the cash flow statement.

Course goals and learning outcomes	
Goal 1	Understanding the accounting for acquisition and disposition of PPE
Learning outcomes	1.1 Discuss the acquisition and disposition of PPE. 1.2 Calculate the value of PPE acquisition and disposition.
Goal 2	Understanding the accounting for depreciation, impairment, and depletion
Learning outcomes	2.1 Calculate the value of PPE depreciation and impairment, in addition to mineral resources depletion. 2.2 Describe the different method of depreciation, impairment, and mineral resources depletion.
Goal 3	Understanding the accounting for intangible assets
Learning outcomes	3.1 Discuss the various types of intangible assets, their values, amortization, and impairment.
Goal 4	Understanding the accounting for long-term liabilities
Learning outcomes	4.1 Describe long-term liabilities, such as bonds payable and long-term notes payable. 4.2 Apply the effective interest method for bonds payable.
Goal 5	Understanding the accounting for short-term liabilities
Learning outcomes	5.1 Explain the accounting for contingency losses.
Textbook	Intermediate Accounting, By Jerry. J .Weygandt, Donald E. Kieso . Wiley IFRS edition, 2017.
Supplementary references	1- Accounting Principles, Jerry. J .Weygandt, Donald E. Kieso, Wiley IFRS edition, 2017. 2- Financial Accounting, by Kermit D. Larson and Paul B. W. Miller. IRWN 2008

Course timeline				
Week	Number of hours	Course topics	Pages (textbook)	Notes
01 02 03 04	12	Acquisition Costs of Land, Buildings, and Equipment. Interest Costs During Construction of Plant Assets. Valuation of Property, Plant, and Equipment. Exchange of Nonmonetary assets. Costs subsequent to Acquisition of Plant Assets. Disposition of Property, Plant, and Equipment.	442-491	CH. 10



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05 06 07	9	Methods of Depreciation. Impairments of Plant Assets. Depletion of Natural Resources. Review of Previous Chapters + FIRST EXAM	492-549	CH. 11
08 09 10	9	Valuation and Amortization of Intangible Assets. Types of Intangibles. Goodwill. Impairment of Intangible Assets. Research & Development Costs and Similar Costs.	550-595	CH. 12
11 12	6	Current Liabilities. Gain and Loss Contingencies. Review of Previous Chapters + SECOND EXAM	596-651	CH. 13
13 14 15	9	Bonds Payable. Effective-Interest Method. Long-Term Notes Payable.	652-701	CH. 14
16	3	General Review + FINAL EXAM		

Theoretical course evaluation methods and weight	Participation = 10% First exam 20% Second exam 20% Final exam 50%	Practical (clinical) course evaluation methods	Semester students' work = 50% (Reports, research, quizzes, etc.) Final exam = 50%
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Approved by head of department	Dr. Abdallah Atieh	Date of approval	30/8/2017
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Extra information (to be updated every semester by corresponding faculty member)

Name of teacher		Office Number	
Phone number (extension)		Email	_____@zuj.edu.jo
Office hours			

Dr. Mohammed Yassin