



"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	0502344	Course title	Accounting for Specialized Institutions
Number of credit hours	3	Pre-requisite/co-requisite	Intermediate Accounting (2)

Brief course description

This course covers specialized topics within the area of financial accounting such as the accounting for non-for-profit organizations such as clubs and societies and hospitality and hospitals. In addition, it provides accounting treatments for branches and division accounting. In addition, it provides accounting treatments for applying the revenue recognition principle for long-term contract and settlements.

Course goals and learning outcomes	
Goal 1	Providing accounting for non-for-profit organizations such as clubs and societies and hospitality and hospitals
Learning outcomes	1.1 Providing students with scientific & applied accounting knowledge to enable them to solve all the current accounting issues. 1.2 Providing students with both knowledge and awareness necessary to understand the accounting science and to keep up with its development 1.3 Supporting students' abilities and skills to effective oral and written communications in the fields of accounting research 1.4 Supporting students capabilities to use creative and critical and analytical thinking skills to solve problems
Goal 2	Providing accounting treatments for branches and division accounting
Learning outcomes	2.1 Providing students with scientific & applied accounting knowledge to enable them to solve all the current accounting issues. 2.2 Providing students with both knowledge and awareness necessary to understand the accounting science and to keep up with its development 2.3 Supporting students capabilities to use creative and critical and analytical thinking skills to solve problems
Goal 3	Providing accounting treatments for applying the revenue recognition principle for long-term contract and settlements.
Learning outcomes	3.1 Supporting students' abilities and skills to effective oral and written communications in the fields of accounting research 3.2 Supporting the students ability to apply knowledge and skills in different business functions
Textbook	Larson, E. John. 2017. Modern Advanced Accounting, McGraw-Hill, USA.
Supplementary references	Financial Accounting and Managerial Control for Nonprofit organization, Regina, E. Herzlinger, Belmont, Massachuett Denise Nitterhouse, Cincinnati Ohio, South Western publishing Co., 2004.

Course timeline

Week	Number of hours	Course topics	Pages (textbook)	Notes
01	3	The nature of accounting of departments and elements of their		



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		accounting system.		
02	3	Accounting treatment of transfers between departments		
03	3	- Preparation of financial statements in departments. - Practical exercises.		
04	3	The nature of companies with branches and their accounting system		
05	3	The nature of hospital activity and the characteristics of its accounting system		
06	3	Review + FIRST EXAM		
07	3	Accounting treatment of allocated funds in hospitals and preparation their financial statements.		
08	3	The nature of activity in charities and sports clubs and their accounting system.		
09	3	Characteristics of hotels and tourist activity and their accounting system.		
10	3	Measuring the cost of services in hotels and tourism sector and preparation of their financial statements.		
11	3	Review + SECOND EXAM		
12	3	Practical exercises.		
13	3	The nature of activity and accounting system in educational institutions.		
14	3	Measuring the cost of educational activities and preparation of financial statements.		
15	3	Practical exercises.		
16	3	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	_____@zu.edu.jo
Office hours			

Dr. Khalifeh Ziadat