Syllabus: Accounting in pharmacy practice (#1717021589)
Second Semester 202. /202.

COURSE INFORMATION	
Course Name: accounting(face-to-face education) **Semester:per semester** **Department: Clinical Pharmacy & Pharmacy Practice** **Faculty: Pharmaceutical Sciences**	**Course Code: 1717021589** **Section: per semester** **Core Curriculum: 2013 Study Plan**
Day(s) and Time(s): :per semester **Classroom: Pharmaceutical Sciences**	**Credit Hours: ٣** ١٣١٧٠٢٤٥٧ And ١٣١٧٠٢٤٧٣

COURSE DESCRIPTION

This course consists of understanding the guiding principles of accounting and how pharmacy transactions are summarized in financial statements and reports. This basic understanding should allow pharmacy students to determine the source and flow of financial information within any pharmacy and form a knowledge base of how their financial information should be categorized, recorded, and then reviewed.
In the course students will be introduced to how to price a pharmacy and then details on how to sell a pharmacy
. In addition to lectures, A case study workshop will be held to apply the previous knowledge.

DELIVERY METHODS

The course will be delivered through a combination of active learning strategies. These will include:

- PowerPoint lectures and active classroom-based discussion
- Collaborative learning through small groups acting in an interdisciplinary context.
- Relevant films and documentaries
- Video lectures
- E-learning resources: e-reading assignments and practice quizzes through Model and Microsoft Team
- Workshops , and brain storming .

The course will be delivered through a combination of active learning strategies. These include:

- PowerPoint lectures and active classroom-based discussion
  Students will be encouraged to participate and be actively involved in the learning process. Lectures will start with questions to inquire about the students' prior knowledge of the topic. These questions will also be repeated at the end of the lecture to gain insight into the students' competences (to verify whether students have understood the topic). During delivering the lecture presentation, time will be given to allow students to reflect about what they have learnt and think in and discuss some examples of short case studies.
- Relevant speakers
- Video lectures

FACULTY INFORMATION

Name	**Dr Saba Madae'en**
Academic Title:	**Assistant Professor**
Office Location:	**Third Floor**
Telephone Number:	**Extension: 3416**
Email Address:	**saba@hu.edu.jo**
Office Hours:	**Per semester** ***Please send an e-mail (saba@hu.edu.jo) to meet at any other time.***

REFERENCES AND LEARNING RESOURCES

Financial Analysis in Pharmacy Practice,3rd edition Keith Herist Brent Rollins Matthew Perri

COURSE OBJECTIVES

After course completion students will be able to:

1- solve business problems and to take advantage of business opportunities(investment appraisal, decision taking in investment)

2- Apply oral and written communication skills

3- support business processes and pharmacy practices

Classify cost and stakeholder and shareholder logic and cost of capital

4- analyse the data for all kinds of investment (short ,medium and long term)

5- understand the guiding principles of accounting

6-recognize how pharmacy transactions are summarized in financial statements and reports.

7- determine the source and flow of financial information within any pharmacy

8- form a knowledge base of how their financial information should be categorized, recorded, and then reviewed.

9- cost and recognize categories of costs and calculating costs

COURSE INTENDED LEARNING OUTCOMES (CILOs)

A. Foundational Knowledge

K1 Understand Accounting and the business world(shareholders and stakeholders) a1.

K3- recognize categories of costs and calculating costs a2.

K4-know Accounting rules and regulations(what is accounting a3.

K5-understand FINANCIAL ACCOUNTING (accrual and cash principle) a4.

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B. Approach to Practice and Care

S1- analyse the data for all kinds of investment (short ,medium and long term) and decision making b1.

S2-- Understand cost of capital and not all money are equal understand stakeholder and shareholder logic and cost of capital b2.

S3-Record data(balance sheet)b3.

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C. Personal and Professional Development

-S4-classify Costs and Cost tracking and allocation in income statements b4

S5-Statement of cash flows and record cash flow b5.

D. Pharmaceutical Product Expert (This point is added for some courses)

c1. C1-Create Private community pharmacy Sole trader accounts(inventory,equity and liabilities)

ACADEMIC SUPPORT

It is The Hashemite University policy to provide educational opportunities that ensure fair, appropriate and reasonable accommodation to students who have disabilities that may affect their ability to participate in course activities or meet course requirements. Students with disabilities are encouraged to contact their instructor to ensure that their individual needs are met. The University through its Special Need section will exert all efforts to accommodate for individual's needs.

Special Needs Section:

Tel: **00962-5-3903333** **Extension:** **4209**

Location: **Students Affairs Deanship/ Department of Student Welfare Services**

Email: **amalomoush@hu.edu.jo**

amalomoush@staff.hu.edu.jo

COURSE REGULATIONS

Participation

Class participation and attendance are important elements of every student's learning experience at The Hashemite University, and the student is expected to attend all classes. A student should not miss more than 15% of the classes during a semester. *Those exceeding this limit of 15% will receive a failing grade regardless of their performance*. It is a student's responsibility to monitor the frequency of their own absences. **Attendance record begins on the first day of class irrespective of the period allotted to drop/add and late registration. It is a student's responsibility to sign-in; failure to do so will result in a non-attendance being recorded.**

In exceptional cases, the student, with the instructor's prior permission, could be exempted from attending a class provided that the number of such occasions does not exceed the limit allowed by the University. The instructor will determine the acceptability of an absence for being absent. A student who misses more than 25% of classes and has a valid excuse for being absent will be allowed to withdraw from the course.

On average, students need to spend 15 hrs of study and preparation weekly. At the beginning of the lectures, be on time and don't leave before the end of the lecture without an accepted excuse. **If you missed a class, it is your responsibility to find out about any announcements or assignments you have missed.** For any clarification, please communicate your instructor at her posted office hours or by appointment. Listen well to the lecture, if you have a question, ask your instructor. You will find the course material at the course team after the lecture.

Sharing of course materials is forbidden. No course material including, but not limited to, course outline, lecture hand-outs, videos, exams, and assignments may be shared online or with anyone outside the class. Any suspected unauthorized sharing of materials, will be reported to the

university's Legal Affairs Office. If a student violates this restriction, it could lead to student misconduct procedures.

Plagiarism

Plagiarism is considered a serious academic offence and can result in your work losing marks or being failed. HU expects its students to adopt and abide by the highest standards of conduct in their interaction with their professors, peers, and the wider University community. As such, a student is expected not to engage in behaviours that compromise his/her own integrity as well as that of The Hashemite University.

Plagiarism includes the following examples, and it applies to all student assignments or submitted work:

- **Use of the work, ideas, images or words of someone else without his/her permission or reference to them.**
- **Use of someone else's wording, name, phrase, sentence, paragraph or essay without using quotation marks.**
- **Misrepresentation of the sources that were used.**

The instructor has the right to fail the coursework or deduct marks where plagiarism is detected

Late or Missed Assignments

In all cases of assessment, students who fails to attend an exam, class project or deliver a presentation on the scheduled date without prior permission, and/or are unable to provide a medical note, will automatically receive a fail grade for this part of the assessment.

- Submitting a term paper on time is a key part of the assessment process. Students who fail to submit their work by the deadline specified will automatically receive a 10% penalty. Assignments handed in more than 24 hours late will receive a further 10% penalty. Each subsequent 24 hours will result in a further 10% penalty.
- In cases where a student misses an assessment on account of a medical reason or with prior permission; in line with University regulations an incomplete grade for the specific assessment will be awarded and an alternative assessment or extension can be arranged.

Missed Assessments

In all cases of assessment, students who fails to attend an exam on the scheduled date without prior permission, and/or are unable to provide a medical note, will automatically receive a failure .grade for this part of the assessment

• In cases where a student misses an assessment on account of a medical reason or with prior permission; in line with university regulations an incomplete grade for the specific assessment will be awarded and an alternative assessment or extension can be arranged.

Cheating

Cheating, academic disconduct, fabrication and plagiarism will not be tolerated, and the university policy will be applied. Cheating policy: The participation, the commitment of cheating will lead to applying all following penalties together:

- Failing the subject, he/she cheated at
- Failing the other subjects taken in the same course
- Not allowed to register for the next semester
- The summer semester is not considered as a semester

Student Complaints Policy

Students at The Hashemite University have the right to pursue complaints related to faculty, staff, and other students. The nature of the complaints may be either academic or non-academic. For more information about the policy and processes related to this policy, you may refer to the students' handbook.

COURSE ASSESSMENT

Course Calendar and Assessment

Students will be graded through the following means of assessment and their final grade will be calculated from the forms of assessment as listed below with their grade weighting taken into account. The criteria for grading are listed at the end of the syllabus

Students will be graded through the following means of assessment:

Assessment	Grade Weighting	Deadline Assessment	CILOs			
MID Exam	35%	~ 10th week	**A**	**B**	**C**	**D**
Workshops	15%	12th week	A	B	C	D
Final Exam	50%	~ 15th /16th week	A	B	C	D

Description of Exams

Test questions will predominately come from material presented in the lectures. Semester exams will be conducted during the regularly scheduled lecture period. Exam will consist of a combination of multiple choice, short answer, match, true and false and/or descriptive questions.
Homework: Will be given for each chapter, while the chapter in progress you are supposed to work on them continuously and submit in next lecture when I finish the chapter.
You are also expected to work on in-chapter examples, self-tests and representative number of end of chapter problems. The answers of self-tests and end of chapter exercises are given at the end of the book.

Quizzes: Unannounced quizzes will be given during or/and at the end of each chapter based upon the previous lectures. It will enforce that you come prepared to the class.

No make-up exams, homework or quizzes will be given. Only documented absences will be considered as per HU guidelines.

Description of Exams
Test questions will predominately come from material presented in the lectures and the lectures themselves. Semester exams may be conducted during the regularly scheduled lecture period. Exam may consist of a combination of multiple choice, short answer, match, true and false, and/or descriptive questions.

No make-up exams will be given. Only documented absences will be considered as per HU guidelines. Make-up exams may be different from regular exams in content and format.

Grades are not negotiable and are awarded according to the following criteria:

Letter Grade	Description	Grade Points
A+	Excellent	4.00
A		3.75
A-		3.50
B+	Very Good	3.25
B		3.00
B-		2.75
C+	Good	2.50
C		2.25
C-		2.00
D+	Pass	1.75
D	Pass	1.50
F	Fail	0.00
I	Incomplete	-

WEEKLY LECTURE SCHEDULE AND CONTENT DISTRIBUTION

"Lecture hours and weeks are approximate and may change as needed"
Note: For Chem 101 sections with 2 lecture periods per week (S/T, M/W or T/R), one lecture period covers 1.5 lecture hours (80 minutes). The course content specifies the sections in chapters 1-10 of the textbook that will be included in quizzes, homework and exams.

"Lecture hours and weeks are approximate and may change as needed"
Note: For the 2 lecture periods per week (S/T, M/W), one lecture period covers 1.5 lecture hours (75 minutes). The course content specifies chapters of the textbook that will be included in exams.

Introduction	Introduction to accounting pharmacy practice	**Week 1**	**1 lecture**	Active Classr Based Discussion	**CILOs**	-EVALUAT METHODS

Topic 1	Accounting and the business w shareholders and stakeholders)	**Week 2**	**2 lectures**	PowerPoint Lectures Active Classroom Based Discussion Relevant Videos Practical Clinical Case Scenarios	A	Exams Quizzes Homework Project
Topic 2	Accounting rules regulations(what is accounting)	**Week3**	**2 lectures**	PowerPoint Lectures Active Classroom Based Discussion Relevant Videos Practical Clinical Case Scenarios	A, ,B, C D	Exams Quizzes Homework Project
Topic 3	FINANCIAL ACCOUNTING (accutral and cash principle)	**Week 4**	**2 lectures**	PowerPoint Lectures Active Classroom Based Discussion Relevant Videos Practical Clinical Case Scenarios	A, B, C, D	Exams Quizzes Homework Project
Topic 4	Recording data(balance sheet)	**Week 5**	**2 lectures**	PowerPoint Lectures Active Classroom Based Discussion Relevant Videos Practical Clinical Case Scenarios	A, B, C, D	Exams Quizzes Homework Project
Topic 5	Inventory	**Week 6**	**2 lectures**	PowerPoint Lectures	A, B, C,D	Exams

				Active Classroom Based Discussion Relevant Videos Practical C Case Scenarios		Homework Project
Topic 6	**Mid exam**	**Week 7**	**1 lectures**			
Topic 7	Private communite pharmacy trader accounts(inventory,equity liabilities)	**Week 8**	**2 lectures**	Active Classroom Based Discussion Practical Case Scenarios and Problem-Based Calculations	C, D	-
Topic 8	Costs classification	**Week 9**	**2 lectures**	Active Classroom Based Discussions	A, B, C,	-
Topic 9	Cost tracking and allocation	**Week 10**	**2 lectures**	PowerPoint Lectures Active Classroom Based Discussion Relevant Videos Practical Case Scenarios	A,B,C,I	Exams Quizzes Homework Project
Topic 10	. Statement of cash flows	**Week 11**	**2 lectures**	PowerPoint Lectures Active Classroom Based Discussion Relevant Videos Practical Case Scenarios	A	Exams Quizzes Homework Project
Topic 11	annual report	**Week 12**	**2 lectures**	PowerPoint Lectures Active Classroom	A, ,B, C D	Exams Quizzes

				Based Discussion Relevant Videos Practical Case Scenarios		Homework Project
Topic 12	The annual accounts	**Week 13**	**2 lectures**	PowerPoint Lectures Active Classroom Based Discussion Relevant Videos Practical Case Scenarios	A, B, C, D	Exams Quizzes Homework Project
Topic 13	Investment appraisal	**Week 14**	**2 lectures**	PowerPoint Lectures Active Classroom Based Discussion Relevant Videos Practical Case Scenarios	A, B, C, D	Exams Homework Project
University Exams Week 15	Decision making					