THE HASHEMITE UNIVERSITY

(H.U)

ZARQA - JORDAN

الجامعة الهاشمية

الزرقاء – الأردن

Faculty : **Economics and Administrative Sciences**

Department : **Accounting Department**

Academic Year: **2018/2019** *Semester : 1st*

(Course Syllabus)

Subject Name	*Credit Hours*	*Course No.*	*Prerequisite*	*Concurrent course*
International Financial Reporting Standards (IFRS)	**3**	**1802021431**	**110202204**	

Coordinator Name	*Lecturer*	*Room No.*	*E-mail*	*Office Hours*
Dr.Ebrahim Mansour	**Dr.Ebrahim Mansour**	**EC304**	**ebrahim_mansour@hu.edu.jo.com**	**Sun - Tue - Thur 11 - 12**

Course Description:

The aims of the course are to develop knowledge, understanding and application of International Financial Reporting Standards and the concepts and principles which underpin them.

Course Objectives:

On completion of this course, student should be able to:

- Explain the international regulatory framework of financial reporting·
- Understand the aims, definitions, and acceptable practices of international financial reporting based on the international financial reporting standards (IFRS) as they apply to assets, liabilities, income, and expenses
- Discuss and apply specified International Accounting Standards and International Financial Reporting Standards to practical situations.
- Apply in a basic context the key elements of financial reporting regulations as set out in key IFRS covering presentation, disclosure, recognition, and measurement.
- Demonstrate the ability to analyse, interpret, and evaluate IFRS compliant financial statements
- Understand how financial and real economic fluctuations affect IFRS financial statements

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Course Contents :

No.	Topic Details	Reference (chapter)	Assessment
1	Introduction to International Financial Reporting Standards & **IAS 1** Presentation of Financial Statements	Ch1	
2	**IAS 2:** Inventories	Ch2	
3	**IAS 7:** Statement of Cash flow	Ch3	
4	**First Exam**		
5	**IAS 16:** Property, Plant and Equipment	Ch4	
6	**IAS 36**: Impairment of Assets	Ch5	
7	**IAS 38:** Intangible Assets	Ch6	
8	**Second Exam**		
9	**IFRS Standard 15:** Revenue from Contracts with Customers	Ch7	
10	**IFRS Standard 16:** Leases	Ch8	
11	**Final Exam**		

Grade Distribution :

Assessment		
- First Exam	20%	
- Second Exam	20%	
- Attendance + Participation	20%	
- Final Examination	40%	

**** Make-up exams will be offered for valid reasons. It may be different from regular exams in content and format.***

Main References:

1. Abbas A. Mirza, Graham Holt, Liesel Knorr, Wiley IFRS: Practical Implementation Guide and Workbook, Wiley and Sons, 4th Edition, 2014.
2. Ruth Picker, Kerry Clark, John Dunn, David Kolitz, Gilad Livne, Janice Loftus, Leo van der Tas, Applying IFRS Standards, Wiley and Sons, 4th Edition, 2016.
3.Wiley IFRS 2017 Interpretation and Application of IFRS Standards Set

Other References:

1. Alan Melville, International Financial Reporting: A Practical Guide, Pearson Higher Education, 5th Edition 2015.
2. https://www.ifrs.org/students/