

1.	Course Name	Accounting for Islamic Banking operations
2.	Course Number	0407416
3.	Approved Hours (paper, practical)	3
	Actual Hours (paper , practical)	42
4.	Previous requirements / concurrent requirements	1602105, 0407314
5.	Program Name	Islamic Banking
6.	Program Number	7
7.	University Name	Jordanian University
8.	College	Sharia
9.	Department	Islamic Banking
10.	Course Level	4
11.	University Year / Semester	2016-2017 second semester
12.	Degree of the program	Bachelor
13.	Other departments involved in teaching the course	There is none
14.	Teaching Language	Arabic
15.	Date of introduction of the course outline / date of review of the course outline	29/1/2017

16. Course Coordinator

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17. Course professor

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18. Course Description

This course covers the theoretical framework of financial accounting in banks, the definition of accounting, its functions and fields, its branches, the objectives of financial accounting for Islamic banks, the objectives of financial reports and the qualitative characteristics of accounting information, the accounting system in banks, the elements of the banking accounting system and the features and objectives of the banking accounting system. Bank accounts and their types, and financial accounting in Islamic banks according to the standards of accounting, auditing and controls for Islamic financial institutions, and the definition of the Accounting and Auditing Authority and the Board of Accounting, Auditing and Accounting for the measurement and distribution of profits in Islamic banks in terms of the concept of profit in language and jurisprudence, economics and accounting, and the conditions and controls of profit and the basis of profits in Islamic banks, the rules of measurement and distribution of profits in Islamic banks and the calculation of the preparation and distribution of profits Between shareholders and investors.

19. The goals of teaching the course and its outcomes.

Objectives:

1. The student should recognize the Islamic accounting and the standards that govern it.
2. The student should distinguish between deposits in Islamic banks and how to calculate profits for each.
3. To learn how to handle accounting for the most important banking operations in Islamic banks.

Outcomes of learning :

a. Understanding

: Students are expected to:

- To know the financial accounting applied in Islamic banks and the standards regulated by them.
- Compares between Islamic banks and conventional banks in terms of origin and development, and accounting systems.

B. Intellectual, cognitive and analytical skills:

- To distinguish between banking operations in accordance with Islamic accounting standards.
- To conclude the differences between the accounting operations when he write Accounting entries for each.

C. Special / applied skills:

- Calculate profits for all types of accounts in banks.
- Preparation of the necessary accounting entrie for all types of accounting operations for different accounting standards in Islamic banks.

Dr.. Transformable Creative Skills:

- To write scientific research in Islamic accounting.
- To prepare a sophisticated method for calculating profits in Islamic banks.
- To prepare an advanced type for a standard of Islamic accounting standards.

20. The course content and the time schedule for it.

Contents	Week	Course Description	Learning ways	The archived Outcomes of learning	Evaluation ways	Reference
- Introduction to financial accounting and accounting of Islamic banks	1	Dr Abdelmajid Alrahamneh	Learning Methods	Targeted learning outcomes	Short examinations, presentations, projects and duties	Accounting of Islamic banks in the light of Islamic financial standards
- Accounting for Islamic bank deposits	2	Dr Abdelmajid Alrahamneh	Lectures, discussions, duties, projects and presentations	Understanding and understanding	Short examinations, reports prepared by students, observation	As above
- Accounting for morabaha and short-term sales	3+4	Dr Abdelmajid Alrahamneh	Lectures and discussions	Intellectual, cognitive and analytical skills	Note, short examinations	As above
- Accounting for	5+6	Dr Abdelmajid Alrahamneh	Brainstorming, FAQ	Special / applied skills	Short examinations, presentations, projects and duties, observation, reports prepared by the student	As above
- Accounting for mosharka operations	7+8	Dr Abdelmajid Alrahamneh	Brainstorming, discussion, projects, lectures, presentations	Understanding and understanding	Short examinations, presentations, projects and duties	As above
- Accounting for leasing operations	9+10	Dr Abdelmajid Alrahamneh	discussion, projects	Intellectual, cognitive and analytical skills	Short examinations, presentations, projects and duties	As above

- Accounting for salam operations	11	Dr Abdelmajid Alrahamneh	discussion, projects	Understanding and understanding		As above
- Accounting of Istisna'a operations	12	Dr Abdelmajid Alrahamneh	discussion, projects	Intellectual, cognitive and analytical skills	Short examinations, presentations, projects and duties	As above
- Foreign banking operations in Islamic banks	13	Dr Abdelmajid Alrahamneh	discussion, projects	Understanding and understanding		As above
- Provisions and reserves in Islamic banks - Accounting for the profits of joint investment	14	Dr Abdelmajid Alrahamneh	discussion, projects	Intellectual, cognitive and analytical skills	Short examinations, presentations, projects and duties	As above
- Financial statements in Islamic banks	15	Dr Abdelmajid Alrahamneh	discussion, projects	Understanding and understanding		As above
- An example of a process on the financial statements (studying the lists of Jordanian banks) as practical cases	16	Dr Abdelmajid Alrahamneh	discussion, projects	Intellectual, cognitive and analytical skills	Short examinations, presentations, projects and duties	As above

21. Teaching activities and strategies.

Brainstorming, questions, lectures, discussions, duties, projects and presentations.
Scientific visits to specialized financial institutions, research.

22. Evaluation methods and course requirements

Quizzes and presentations.

Reports made by students.

Mid-term exam

Finale Exam

23. Course Policies

A – The policy of attendance and absence

Attendance and absence in each lecture, and accept the excuse in less than 10% of the lectures, and deprive of exceeding the prescribed rate.

B) Absence from examinations and delivery of duties on time

Exams are not allowed for pre-examination dates from the Deanship of the College.

Submit reports, research and projects on time.

Safety and health procedures

Health conditions for students and persons with disabilities are taken into consideration.

C-cheating and getting out of the classroom system

cheating is not allowed at all, and strict procedures are applied against those who violate university norms.

D – giving grades

Tell students their grades, and discuss answers with students according to the typical answer.

E – Services available at the university and contribute to the study of the article

The University offers classrooms, panels, pens, and acoustics.

Devices 24. Equipment and required

Data show. Laptop

25. References

(A) The prescribed books and the readings that the student must cover for the various subjects of the subject.

Key References:

Accounting of Islamic Banks in Light of Standards for Islamic Financial Institutions, Samhan, Hussein and Mubarak, Mousa, 3, 2014, Dar Al Misra, Amman, Jordan.

- Accounting Islamic Banks in light of the standards issued by the Accounting and Auditing Organization for Islamic Financial Institutions 2015, Prof. Dr. Hussein Mohamed Samhan.

Recommended books and other educational materials.

References:

- Islamic Banking Operations, Modern Accounting Methods, Abdullah, Khalid Amin and Saifan, Hussein Saeed 2 2011, Dar Wael Publishing Amman Jordan.

Islamic Banking Operations, Samhan, Hussain, 1, 2013, Dar Al Misra Amman - Jordan.

-Accounting Standards issued by the Accounting and Auditing Organization for Islamic Financial Institutions AAOIFI

26. Additional information.

None

Course Coordinator Name : Dr Abdelmajid Alrahamneh Autograph: -----

Rapporteur of the plan committee/ section : ----- Autograph: -----

Autograph: ----- Head of Department:

Date: -----

Rapporteur of the plan committee/ College: ----- Autograph: -----

The Dean: P.Dr. Mohammed Ahmad Al-Khatib Autograph: -----

A copy to:

Head of department

Dean's assistant for Quality assurance

Course Subject file