

**Zarqa University**

**Faculty: Economics and Administrative Sciences**

**Department: Islamic banks**

**Course title: Accounting Zakat and Waqf**



**Name Teacher:**

**Course Number: 0408380**

**Office hours:**

**The date of the lecture:**

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### **Course description:**

**This course includes the study of the concept of Zakat jurisprudence of the economic and jurisprudential foundations and the process of accountability of Zakat and study Zakat accounting applications in various economic enterprises. The course also deals with the concept of endowment and its importance in economic terms and principles of jurisprudence and the process of accounting stay.**

### **Aims of the course:**

This course aims to equip students with the necessary knowledge about the jurisprudence of Zakat and ways of Zakat accounting in various economic enterprises; and that because of its this duty of important economic implications, as the course is designed to study the moratorium in the same manner as in the Zakat.

### **Intended Learning Outcomes: (ILOs)**

#### **A. Knowledge and Understanding**

##### **A1. Concepts and Theories:**

1. knowledge of concepts: Identify the concepts of micro and macro economy.
2. knowledge of theories and principles: to identify the most important theories and principles.
3. knowledge actions: the ability to solve mathematical questions on economic topics.

#### **B-- Cognitive skills.**

1. intellectual critical analysis: predicting changes that occur in the environment around him and take advantage of them.

#### **C- Dealing with others and take responsibility skills**

1. take responsibility for self-learning and professional development: in turn, believes the actor in the success of the work.
2. to act responsibly in the personal and professional relationships: initiates towards the completion of any faltering labor, on the grounds that it is part of the team.
3. Commitment to high moral values on the overall level of personal as respects the opinions of others, and accommodates the importance of intellectual pluralism.

## D- information technology and numerical skills, communication skills

1. communicate effectively orally and in writing: unable to break the barrier of shame, to deliver his point of view in front of officers, directors and colleagues
2. The use of information and communication technology: awareness of the importance of time and how to organize his time under the pressure of work.
3. communicate effectively: to justify the need for others to follow business rules who tells.

## E- Motor and mental skills

1. The ability to linguistic expression and learn the art of public speaking and formal writing.
2. develop modern methods in accomplishing his knowledge by using technology.

### Course structures:

Week	Credit Hours	ILOs	Topics	Teaching Procedure	Assessment methods
first	3	1. knowledge of concepts: Identify the concepts of micro and macro economy. 2. knowledge of theories and principles: to identify the most important theories and principles	Definition of Zakat accounting, principles and objectives The difference between the tax and zakat.	Public discussions	Creative thinking to attract students towards specialization
second	3	knowledge actions: the ability to solve mathematical questions on economic topics.	Accounting Zakat monetary wealth: Zakat of gold and silver Zakat ornaments and antiques		Prior preparation of student
third	3	communicate effectively orally and in writing: unable to break the	Zakat banknotes Zakat stocks and bonds Zakat debt		

		barrier of shame, to deliver his point of view in front of officers, directors and colleagues			
fourth	3	act responsibly in the personal and professional relationships: initiates towards the completion of any faltering labor, on the grounds that it is part of the team.	Zakat commercial and industrial projects accounting Standard No. (11): Standard Accounting Zakat		
Fifth	3	use of information and communication technology: awareness of the importance of time and how to organize his time under the pressure of work.	. Standard forensic No. 35 and respect for determining zakat base for Islamic Financial Institutions (including Islamic insurance companies)		
Sixth	3	Commitment to high moral values on the overall level of personal as respects the opinions of others, and accommodates the importance of intellectual	. Complete forensic Standard No. 35:		

		pluralism.			
Seventh	3	communicate effectively: to justify the need for others to follow business rules who tells.	Zakat gain Business Accounting - Wages and salaries - The liberal professions		
eighth	3	ability to linguistic expression and learn the art of public speaking and formal writing.	Zakat exploited Accounting		
ninth	3	communicate effectively: to justify the need for others to follow business rules who tells.	Accounting Zakat extracted from the earth: Zakat agricultural wealth Zakat metals Zakat ore		
tenth	3	take responsibility for self-learning and professional development : in turn, believes the actor in the success of the work	Zakat Livestock		
eleventh	3	act responsibly in the	Sharia to invest endowment funds		



		personal and professional relationships : initiates towards the completion of any faltering labor, on the grounds that it is part of the team.			
twelveth	3	. develop modern methods in accomplishing his knowledge by using technology.	Foundation s and accounting treatment of transactions endowment funds invest Foundation s endowment accounting. Accounting foundations to invest endowment funds ..		
Thirteenth	3	act responsibly in the personal and professional relationships : initiates towards the completion of any faltering labor, on the grounds that it is part of	The foundations of accounting treatments for the cessation of operations of investment funds The foundations of accounting treatments to destroy waqf		



		the team.			
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#### References:

**Main Textbook:** Zakat jurisprudence and accounting application, "Hussein Hassan Al-Khatib, Dar Jaffa scientific, amman 2005.

#### **A. Supplementary Textbook(s):**

#### **Assessment Methods:**

Methods	Grade	Date
The first exam	20	
The second exam	20	
Post a sign	10	
final exam	50	