



Course description:

This course covers the definition of the characteristics of Islamic banks accounting and the impact of legal provisions that are committed by Islamic banks in the accounting entries and thus its impact on the financial statements in Islamic banks and then deals with the accounting treatment for special operations of Islamic banks from investment and trust accounts and accounting finance operations of Murabaha and the participation and Mudarabah and Leasing.

Aims of the course:

1. Acquaint students with the most important provisions of jurisprudence and rules that affect the steering of accounting entries in Islamic banks and enable them to discuss.
2. Definition of students accounting standards for Islamic financial institutions and its impact on Islamic banking operations accounting.
3. enable students to understand and discuss the practical aspects of the Islamic banking operations and erroneous accounting practices in this area.
4. enable students to make accounting entries within the provisions of the Islamic Sharia and Islamic accounting according to the most famous Islamic banking standards (Murabaha, post, speculation, leasing, deposits)

Intended Learning Outcomes: (ILOs)

A. Knowledge and Understanding

1. knowledge of concepts: Identify the concepts of accountability for Islamic banks
2. knowledge of theories and principles for Islamic accounting.
3. knowledge actions: the ability to prepare accounting entries in Islamic banks and calculations. Subject-specific skills

B. 1. intellectual critical analysis: discussion of jurisprudential rules relating to Islamic banking operations and their impact on accountability

C. 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. General and Transferable Skills (other skills relevant to employability and personal development)

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.

Course structures:

Week	Credit Hours	ILOs	Topics	Teaching Procedure	Assessment methods
1	3	A1 A2 A3 D1 B1	Introduction to Islamic banks accounting Definition of Islamic accounting standards Discuss the principles and norms of accounting	Public discussions A review of the previous lecture and then explain the current lecture It will be held one exam at least through the season suddenly Ask a practical cases and discussed	Creative thinking to attract students towards specialization Prior preparation of student Solving questions and practical cases
2	3	A1 A2 C1 D3	Discuss Sharia for sale term Discuss the markup standard	A review of the previous lecture and then explain the current lecture It will be held one exam at least through the season suddenly	
3	3	A1 A2 A3 B1 D1 D3 E1 E2	Accounting-term sales operations Practical examples		
4	3	A1 A2 E1 C1 D3	What Murabaha sale of the purchaser's order Conditions legitimacy Discuss the standard Murabaha		

5	3	A1 A2 D3	Murabaha sale of the purchaser's order, Accounting Practical examples and discussion		
6	3	B1 A3 D1 D3 E1 E2	The concept of Mudarabah and conditions The provisions of mudarabah and its importance Standard mudarabah		
7	3	A1 A2 E1 C1 D3	Accounting Mudarabah Practical examples		
8	3	A1 A2 A3 B1 D1 D3 E1 E2	Financing and Participation in Islamic banks accountable Legal provisions and their impact on accounting Participation Accounting standard for post		
9	3	B1 A3 D1 D3 E1 E2	Funding for participation accounting Practical examples		
10	3	A1 A2 A3 B1 D1 D3 E1 E2	Finance leasing and hold him accountable in Islamic banks Legal provisions and their impact on leasing and hire-purchase accounting Leasing Accounting Standard Leasing		
11	3	A1 B1 C1	Leasing Accounting Practical examples		
12	3	A1	Margin trading Selling index		

		A2 A3 B1 D1 D3 E1 E2			
13	3	A1 A2 A3 B1 D1 D3 E1 E2	Accounting operations deposits in Islamic banks		
14	3	A1 A2 A3 D1 B1	Accounting operations deposits in Islamic banks		
15	3		Discuss and review		
16	3		Discuss and review		

References:

A. Islamic banks accounting , Hussein samhan , dar almasserah 2017 amman

Assessment Methods:

Methods	Grade	Date
The first exam	20	
The second exam	20	
Participation, Quiz	10	
final exam	50	