

Zarqa University
Faculty
Department:
Course title: Islamic banks
accounting2



Instructor:
Lecture's time:
Semester:
Office Hours:

Course description:

This course aims to identify the accounting treatment for special operations for Islamic Banks of peace and Istisna'a, measurement and distribution of profits in addition to the preparation of the accounts of the distribution of profits and losses and budgets and balance of Islamic Banks each spectrum in the light of Islamic accounting standards and the practical application of accounting Islamic banks

Aims of the course:

1. Definition of accounting students and other financing tools.
2. Definition of students and applications related to the measurement and distribution of profit and the preparation of financial statements in Islamic banking accounting standards
3. enable students to understand and discuss the practical aspects of accounting in Islamic investment banking.
4. enable students to make accounting entries within the provisions of the Islamic Sharia and according to Islamic accounting standards for Islamic banking operations that have not been addressed in the first part.

A. Knowledge and Understanding

1. knowledge of concepts: Identify the concepts of accountability and measurement of Islamic banks and the distribution of profit and the preparation of financial statements
 2. knowledge of theories and principles relating to accountability for investments and foreign exchange.
 3. knowledge actions: the ability to prepare accounting entries in Islamic banks and calculations.
- intellectual critical analysis: discussion of jurisprudential rules relating to Islamic banking operations and their impact on accountability

B. intellectual critical analysis: discussion of jurisprudential rules relating to Islamic banking operations and their impact on accounting and preparation of financial statements in Islamic banking

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

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.

Course structures:

Week	Credit Hours	ILOs	Topics	Teaching Procedure	Assessment methods
1	3	A1 A2 A3 D1 B1	Discuss Sharia to Salam Discuss salam Standard	Public discussions A review of Accounting 1 and then explain the current course 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	Accounting sale parallel peace processes and peace Practical examples	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	Discuss Sharia to sell Istisna'a Discuss the standard Istisna'a Istisna'a Accounting		
4	3	A1 A2 E1 C1	Discuss investment in securities by Islamic banks Standard investments in securities and investment in		

		D3	real estate		
5	3	A1 A2 D3	Investment accounting in Islamic banking Practical examples		
6	3	B1 A3 D1 D3 E1 E2	Investment accounting in allied and affiliated companies		
7	3	A1 A2 E1 C1 D3	Transactions in foreign currencies: the concept and its controls		
8	3	A1 A2 A3 B1 D1 D3 E1 E2	Accounting operations in foreign currencies Practical examples		
9	3	B1 A3 D1 D3 E1 E2	Measuring and distributing profit in Islamic banks Standard No. 27		
10	3	A1 A2 A3 B1 D1 D3 E1 E2	Process cases on how to calculate profit and its distribution in Islamic banking		
11	3	A1 B1 C1	The preparation of the Balance sheet in the Islamic banking and practical cases on it		
12	3	A1	The preparation of Income statement in the Islamic		

		A2 A3 B1 D1 D3 E1 E2	banking and practical cases on it		
13	3	A1 A2 A3 B1 D1 D3 E1 E2	Other preparation of financial statements and discussion		

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	