

## Course Description

### Faculty of Business/ Accounting Department

**2019/2020**

Course Number	Course Title	Credit Hours	Prerequisite
<b>02011111</b>	<b>Accounting Principles (1)</b>	<b>3</b>	<b>_____</b>
<p>"The present course identifies the meaning of the expression (accounting science). It sheds a light on the origin, and goals of the accounting science. It identifies the significance of the accounting science in society. It identifies the fundamentals of accounting science. It identifies major concepts in accounting science. It enables students to record the economic events of a facility. It identifies the meaning of the expression (accounting cycle) and the way of preparing financial statements. It identifies the methods and strategies used by accountants for obtaining information about economic events."</p>			
Course Number	Course Title	Credit Hours	Prerequisite
<b>02011212</b>	<b>Accounting Principles (2)</b>	<b>3</b>	<b>02011111</b>
<p>"This course deals with the concept of adjustments, assumptions and accounting principles, by adjusting all items in the trial balance: expenses, revenues, current and non-current assets, and preparing adjusted trial balance, in addition to correcting accounting errors."</p>			
Course Number	Course Title	Credit Hours	Prerequisite
<b>02012101</b>	<b>Accounting Study in English (1)</b>	<b>3</b>	<b>02011212</b>
<p>"This course contains the steps of the accounting cycle, starting with recording process using basic accounting equation, journalizing, and posting, trail balance, adjusting entries, preparing adjusted trial balance, and preparing financial statements."</p>			
Course Number	Course Title	Credit Hours	Prerequisite
<b>02012113</b>	<b>Intermediate Accounting (1)</b>	<b>3</b>	<b>02011212</b>
<p>This course contains the theoretical framework of financial accounting and its applications, also the Assumptions and Accounting Principles. Emphasis will be on a deeper understanding of financial statements according to the IFRS and the accounting treatment of cash, account receivables, inventory and investments in equity and debt instruments.</p>			
Course Number	Course Title	Credit Hours	Prerequisite
<b>02012214</b>	<b>Corporate Accounting</b>	<b>3</b>	<b>02011212</b>
<p>This course deals with the main issues related to partnership companies in terms of their forming the</p>			

capital, holding partners special accounts, increasing and decreasing capita as well as their liquidation and the accounting procedures related to them. It also includes the accounting treatment to structure of corporation in terms of formation, issuing stocks and bonds, increasing and decreasing capital, merger and liquidation, preparing financial statements according to the Jordanian law of corporations.

<b>Course Number</b>	<b>Course Title</b>	<b>Credit Hours</b>	<b>Prerequisite</b>
<b>02012215</b>	<b>Intermediate Accounting (2)</b>	<b>3</b>	<b>02012113</b>

"This course extent to intermediate accounting (1) it focus on the accounting treatment for financial position accounts that belong to tangible and intangible noncurrent assets and current certain and contingent liabilities, as well as long-term liabilities (a/p and bonds)."

<b>Course Number</b>	<b>Course Title</b>	<b>Credit Hours</b>	<b>Prerequisite Courses</b>
<b>02012121</b>	<b>Cost Accounting (1)</b>	<b>3</b>	<b>02011212</b>

"This course deals with the basics of cost accounting, in terms of concept, objectives and functions of cost accounting, in terms of cost concepts and classifications. It also deals with methods of allocation and distribution of overhead costs, costing systems, calculation and recording of cost elements and costing according to job orders system."

<b>Course Number</b>	<b>Course Title</b>	<b>Credit Hours</b>	<b>Prerequisite Courses</b>
<b>02012222</b>	<b>Cost Accounting (2)</b>	<b>3</b>	<b>02012121</b>

"This course deals with the process costing system, how to calculate production costs and the unit cost of production according to this system. It also deals with the standards cost system and the preparation the standards and its importance, calculation and analysis the variances to assist the management in planning, control and decision-making."

<b>Course Number</b>	<b>Course Title</b>	<b>Credit Hours</b>	<b>Prerequisite Courses</b>
<b>02012241</b>	<b>Financial Institutes Accounting</b>	<b>3</b>	<b>02012113</b>

"This course deals with accounting in financial establishments (commercial banks and insurance companies), types of banks, their development and economic importance, and focus on the functions of commercial banks and accounting in different departments, this course also includes identifying the types of insurance and some accounting treatments for insurance companies."

<b>Course Number</b>	<b>Course Title</b>	<b>Credit Hours</b>	<b>Prerequisite</b>
<b>02013116</b>	<b>Advanced Accounting</b>	<b>3</b>	<b>02012214</b>

"This course reviews the forms of business combinations (merger, consolidation, and acquisition) and the accounting treatment of business combinations. In addition to this, learn how to prepare the consolidated financial statements at the date of acquisition and the periods following acquisition, Intercompany transactions between the holding company and the

subsidiary, and the accounting treatment of leases."			
<b>Course Number</b>	<b>Course Title</b>	<b>Credit Hours</b>	<b>Prerequisite</b>
<b>02013102</b>	<b>International Accounting</b>	<b>3</b>	<b>02012215</b>
"This course involves the study and explanation of the dimensions of international accounting and its historical development and factors affecting it, and the international uniformity and harmonization accounting and the accounting organize and measurements on variety countries and the international investment and the international accounting organizations and currency translation and international accounting standards and the relationship between globalization and accounting."			
<b>Course Number</b>	<b>Course Title</b>	<b>Credit Hours</b>	<b>Prerequisite</b>
<b>02013142</b>	<b>Tax Accounting</b>	<b>3</b>	<b>02012214</b>
"This course deals with the definition of income and sales tax, the objectives of tax systems (characteristics and Rules of Taxation), types and stages of Tax Assessment, Categories Obligated to provide a Tax Assessment Statement, a statement of Taxable Income sources, Tax-exempt Sources of Income for Employees and Employees, and a Statement of Personal and Family Exemptions."			
<b>Course Number</b>	<b>Course Title</b>	<b>Credit Hours</b>	<b>Prerequisite</b>
<b>02013143</b>	<b>Governmental Accounting</b>	<b>3</b>	<b>02011212</b>
"This course deals with the theoretical and practical study of the governmental accounting system and the basic rules of this system, including the basic pillar of the state budget by showing the bases of planning, preparation, implementation and control, and then the basic and modern government accounting principles and practical methods, in order to achieve its objectives in the service of the state economies in the Hashemite Kingdom of Jordan and its Government Accounting System."			
<b>Course Number</b>	<b>Course Title</b>	<b>Credit Hours</b>	<b>Prerequisite</b>
<b>02013131</b>	<b>International auditing standards</b>	<b>3</b>	<b>02012113</b>
"This course addresses the theoretical side of the audit process. Emphasis will be given to the nature of audit and its objectives, audit types, services provided by the auditor, International and American auditing standards, auditors' responsibilities and their rights, professional ethics, audit planning, internal control, audit evidence, and audit reporting in the light of international auditing standards."			
<b>Course Number</b>	<b>Course Title</b>	<b>Credit Hours</b>	<b>Prerequisite</b>
<b>02013223</b>	<b>Financial Statements Analysis</b>	<b>3</b>	<b>02012214</b>
"This course deals with the definition of financial analysis, And its importance in analyzing the			

financial statements Represented of Income statement And the statement of financial position and statement of cash flows, and analysis Short-term financial position , using analysis tools and techniques appropriate, It also deals with illustrating models for predicting financial failure, An analysis of the long-term financial position and how to calculate the weighted cost of capital invested."

<b>Course Number</b>	<b>Course Title</b>	<b>Credit Hours</b>	<b>Prerequisite</b>
<b>02013244</b>	<b>Taxation and financial Legislation</b>	<b>3</b>	<b>02013142</b>

"This article deals with the most important specialized legislation in the Hashemite Kingdom of Jordan, Namely the General Sales Tax Law, the Labor Law, the Social Security Law, the Companies Law, the Jordanian Trade Law, and the Law Regulating the Legal Profession of Accounting and Leasing. This course also deals with the practical applications of general sales tax, social security and financial leasing."

<b>Course Number</b>	<b>Course Title</b>	<b>Credit Hours</b>	<b>Prerequisite</b>
<b>02013233</b>	<b>Accounting Information System</b>	<b>3</b>	<b>02012215</b>

"This course introduces students to the contents of accounting information systems in addition to the elements of accounting as a system of information and how to prepare financial statements, while working to provide students with scientific and practical skills, and successive experiences, and keep abreast of scientific and practical development.

<b>Course Number</b>	<b>Course Title</b>	<b>Credit Hours</b>	<b>Prerequisite</b>
<b>02014146</b>	<b>Islamic Accounting</b>	<b>3</b>	<b>02011212</b>

"This course deals with the definition of financial accounting in Islam (the importance of money in Islam and the importance of the study of legitimate and illegal ways of dealing and ethical rules of financial transactions in Islam), It also includes the definition of Islamic banks, Islamic financial operations, and accounting treatments for some financial transactions and their applications in Islamic banks (Murabaha, Speculation , Participation , Salam, Istisna..), and the financial statements that are prepared. "

<b>Course Number</b>	<b>Course Title</b>	<b>Credit Hours</b>	<b>Prerequisite</b>
<b>02014117</b>	<b>International Accounting Standards</b>	<b>3</b>	<b>02013116</b>

"This course interest with the conceptual frame of accounting issued by IASB and the standards of preparation the financial reports and the accounting policies and the events after the reporting period and leases and borrowing costs, and the standard deepened on fair value to financial instrument valuation and intangible assets and impairment in assets value.

<b>Course Number</b>	<b>Course Title</b>	<b>Credit Hours</b>	<b>Prerequisite</b>
<b>02014134</b>	<b>Internal Auditing</b>	<b>3</b>	<b>02013232</b>

"This course deals with the main aspects of the audit activity in terms of the modern concept of internal audit and its qualities in addition to the professional standards issued by the Institute of Internal Auditors (IIA), the Audit Committee and its organizational aspects. It also deals with internal control in accordance with the concept of (COSO) and how to evaluate the audit, reports issued by the Internal Audit Department, audit methodology based on risk in addition to administrative audit procedures at the level of the organization and work centers. "

<b>Course Number</b>	<b>Course Title</b>	<b>Credit Hours</b>	<b>Prerequisite Courses</b>
<b>02014224</b>	<b>Managerial Accounting</b>	<b>3</b>	<b>02012222</b>

"This course deals with the definition the establishment and development of management accounting, Methods of analysis of break-even points and their administrative uses, Identify current operational and financial budgets (cash) and how to set it up, As well as clarifying the capital budget and methods of straightening them, and the importance of appropriate costs data in decisions-making and performance evaluation."

<b>Course Number</b>	<b>Course Title</b>	<b>Credit Hours</b>	<b>Prerequisite Courses</b>
<b>02014218</b>	<b>Accounting Theory</b>	<b>3</b>	<b>02012215</b>

"This course deals with the theoretical and intellectual foundations of accounting science, It includes a historical introduction of the beginnings of the accountant and its development through the historical stages, and also deals with the methodology of scientific research accounting and the intellectual premises of accounting Set out objectives, assumptions, principles and norms as well as the basis for recognizing revenues and expenses and determining and interpreting income from an economic and accounting point of view and the basis for measuring assets Commitments and alternatives to evaluation and how they are presented in financial reports and the impact of changes in the general level of prices on business results and financial position."

<b>Course Number</b>	<b>Course Title</b>	<b>Credit Hours</b>	<b>Prerequisite Courses</b>
<b>02014219</b>	<b>International Financial Reporting Standards</b>	<b>3</b>	<b>02014117</b>

"This article deals with Reporting Standards when first Applied, Equity-based Payments, Business Combination, Insurance, Natural Resources, Disclosure of Financial Instruments, Joint Arrangements, Fair Value Measurement and Revenue.

<b>Course Number</b>	<b>Course Title</b>	<b>Credit Hours</b>	<b>Prerequisite Courses</b>
<b>02013245</b>	<b>Services Institutes Accounting</b>	<b>3</b>	<b>02012121</b>

"This course interest with the accounting for charity associations and hotels and constructions co. and hospitals by explain its concept, impartment and the mechanism of operating the accounting system on the level department or over all firm activity."

<b>Course</b>	<b>Course Title</b>	<b>Credit</b>	<b>Prerequisite</b>
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<b>Number</b>		<b>Hours</b>	
<b>02014103</b>	<b>Scientific Research Methods</b>	<b>3</b>	<b>02012113</b>
This course deals with the definition of the importance of scientific research methods in accounting. and give the student the opportunity to be acquainted to the latest research issues and main topics research in accounting.			
<b>Course Number</b>	<b>Course Title</b>	<b>Credit Hours</b>	<b>Prerequisite</b>
<b>02014104</b>	<b>Contemporary Accounting Issues</b>	<b>3</b>	<b>02013116</b>
"This course deals with the most important contemporary accounting problems and problems related to inflation accounting, social responsibility accounting, human resources accounting treatments, the concept of creative accounting, especially the quality and profit management, and the extent of applying corporate governance in the Jordanian environment. "			
<b>Course Number</b>	<b>Course Title</b>	<b>Credit Hours</b>	<b>Prerequisite</b>
<b>02014105</b>	<b>Accounting Study in English (2)</b>	<b>3</b>	<b>02012101</b>
"This course contains the accounting treatment of the merchandising operation, inventories, accounting for receivables, cash control, and depreciation methods."			
<b>Course Number</b>	<b>Course Title</b>	<b>Credit Hours</b>	<b>Prerequisite</b>
<b>02014147</b>	<b>Special Financial Accounting</b>	<b>3</b>	<b>02012214</b>
"This course deals with basic principles operate in enterprises of a special nature accounting for establishments with sections and branches, goods of the Secretariat and sale by installments."			
<b>Course Number</b>	<b>Course Title</b>	<b>Credit Hours</b>	<b>Prerequisite</b>
<b>02014249</b>	<b>Computer Applications in Accounting</b>	<b>3</b>	<b>02013233</b>
This course discusses the scientific and practical reality by preparing the steps of the accounting course in all its items in addition to preparing the salaries and calculating the depreciation using the EXCEL program.			
<b>Course Number</b>	<b>Course Title</b>	<b>Credit Hours</b>	<b>Prerequisite</b>
<b>02014251</b>	<b>Graduation Research</b>	<b>3</b>	<b>After 90 Hrs.</b>
This course focuses on the basics of scientific research and is embodied by the student In preparing scientific research in which the correct scientific methodology is subject to public discussion.			