

Faculty of Business
Accounting Department
Course Description
2019/2018

Prerequisite	Credit Hours	Course Title	Course Number
-	3	Accounting principles 1	201101
<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>			

Prerequisite	Credit Hours	Course Title	Course Number
201101	3	Accounting principles 2	201102
<p>This course focus on the concept of adjusting entries and the related assumptions and principles to prepare an adjusted trail balance focusing on deferrals and accruals expenses and revenue, current and non-current assets then prepare financial statements. Finally, correct accounting errors.</p>			

Prerequisite	Credit Hours	Course Title	Course Number
201102	3	(1)Accounting Study in English	201201
<p>This course contains the steps of the accounting cycle, starting with recording process using basic accounting equation, journalizing, posting, trail balance, adjusting entries, preparing adjusted trial balance, and preparing financial statements.</p>			

Prerequisite	Credit Hours	Course Title	Course Number
201102	3	Corporate Accounting	201207
<p>This course discusses in depth the main topics related to the partnership and corporation companies, the processes for the formation of the company, capital and property rights, preparation of financial statements., liquidation, and accounting procedures.</p>			

Prerequisite	Credit Hours	Course Title	Course Number
201102	3	Intermediate Accounting (1)	201208
<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 (income statement, Retained earnings and financial position) and the accounting treatment of current assets.</p>			

Prerequisite	Credit Hours	Course Title	Course Number
201208	3	Intermediate Accounting (2)	201209

This course is extension to intermediate accounting (1) interest with the measurement and disclosure of components of noncurrent assets and current liabilities, as well as long-term liabilities and property rights in accordance with the principles and international accounting standards.

Prerequisite	Credit Hours	Course Title	Course Number
201102	3	Cost Accounting (1)	201210

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.

Prerequisite	Credit Hours	Course Title	Course Number
201207	3	Private Financial Accounting	201211

The course deals with the concepts and accounting systems for dealing with the financial transactions of some establishments that are characterized by the specificity of their activities and their organization, which requires that there be adequate rules, procedures and accounts to meet the needs of the management to the information related to their activities, and to Control the performance of these activities For such Facilities with sections and branches and the goods of the secretariat and sale by installments.

Prerequisite	Credit Hours	Course Title	Course Number
201208	3	Accounting For Financial Institutions (Banks and Insurance)	201216

This course aims to study accounting in commercial banks and insurance companies with special emphasis on accounting in each department of the banks. It also includes identifying insurance, its types, and accounting treatment in insurance companies.

Prerequisite	Credit Hours	Course Title	Course Number
201102	3	Government Accounting and International Public Sector Accounting Standards	201217

This course includes a theoretical and practical study of the government accounting system and the basic rules of this system, including the basic pillar of the general budget of the state by stating the principles of planning, preparation, implementation and control thereof, and then explaining the traditional and modern governmental accounting bases and practical methods of achieving them in the service of the country's economy in the Kingdom. The Hashemite Kingdom of Jordan and its governmental accounting system.

Prerequisite	Credit Hours	Course Title	Course Number
201207	3	Internal Auditing	201218

This course tackles the major aspects of auditing activity with regard to: modern concept of internal auditing, its characteristics, in addition to the professional criteria issued by internal institute of editors, and organizational aspects of auditing committee. It also tackles internal auditing according to COSO concept, manner of assessment control,

reports issued by the internal auditing management, auditing methodology based on risks, in addition to managerial auditing procedures at the institution and labor center levels.

Prerequisite	Credit Hours	Course Title	Course Number
201207	3	Advanced Financial Accounting	201312
<p>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 Foreign Currency Transactions.</p>			

Prerequisite	Credit Hours	Course Title	Course Number
201210	3	Cost Accounting (2)	201313
<p>This course aim to study the process costing system and applying standards and calculating variances between actual and standard costs an important role for evaluation performances and responsibility.</p>			

Prerequisite	Credit Hours	Course Title	Course Number
201207	3	Financial Statements Analysis	201314
<p>The course aims at introducing students to the methods and tools used to analyze the financial data of economic projects, in particular the financial position, income and cash flow statements, equivalence analysis, forecasting of failure, in order to evaluate their performance.</p>			

Prerequisite	Credit Hours	Course Title	Course Number
201207	3	Computer Accounting Applications	201317
<p>This course deals with the full knowledge of the EXCEL program and some of the skills used in the different accounting processes, through studying the scientific and practical reality applied to this program as well as the practical life of the practical reality.</p>			

Prerequisite	Credit Hours	Course Title	Course Number
201218	3	Auditing and International Auditing Standards	201331
<p>This course includes a description of the external audit profession and the need for it, its importance, its objectives, the types of audit and the types of audits. Rehabilitation auditor scientifically and practically, his personal qualities and the rules of professional conduct, the nature of his work, his rights and duties, his responsibility, his report errors and acts of fraud, evidence, procedures for implementing the process.</p>			

Prerequisite	Credit Hours	Course Title	Course Number
201207	3	Tax Accounting Income and Sales	201330
<p>The course contains the definition of the expression (income and sales tax). It aims at identifying the goals of the taxation systems (along with identifying the characteristics of these systems and the rules that govern the enforcement of taxes). It identifies the types</p>			

and stages of tax estimation. It identifies the categories of people who must submit an account of tax estimation. It identifies the employees and taxpayers' sources of income that should be subjected to taxation. It identifies the employees and taxpayers' sources of income that are exempted from taxation. It also identifies the personal and family taxation exemptions. It shows the way of estimating the amount of the taxation deduction. It sheds a light on the estimation of the taxes enforced on the ones who keep asset accounts and the ones who do not. It sheds a light on the estimation of the taxes enforced on joint stock companies. In addition, to demonstrate identify the main concepts related to sales taxes.

Prerequisite	Credit Hours	Course Title	Course Number
201312	3	International Accounting	201412

This course involves the study and explanation of the dimensions of international accounting and its historical development as well as the unification of international accounting and factors affecting it and the international accounting standards and international accounting organizations.

المتطلب السابق	الساعات المعتمدة	اسم المادة	رقم المادة
201317	3	Accounting Information Systems	201414

This course aims to connect the theoretical aspect through the accounting materials and the practical application of the reality that applies in the companies in all scientific and practical aspects, while working to provide the student with scientific and practical skills, and successive experiences, and keep pace with the scientific and practical development.

المتطلب السابق	الساعات المعتمدة	اسم المادة	رقم المادة
201313	3	Managerial Accounting	201415

This course covers basic topics of management accounting and introduces a business management approach to the development and use of accounting information. Topics covered will enable students to analyze and interpret both historical and estimated data used by management to conduct daily operations, prepare budgets, plan future operations and develop overall business strategies.

المتطلب السابق	الساعات المعتمدة	اسم المادة	رقم المادة
201312	3	Accounting Theory	201417

This course tackles the basics of theoretical and mental applications of accounting. It provides a historical survey of the beginning and development of accounting throughout consecutive historical stages. It also tackles the methodology of scientific research of accounting and accounting mental rational, illustrating the objectives, assumptions and norms. It also tackles revenues and expenditures, determining and explaining income from economic and accounting perspectives. In addition, it illustrates basic measurement of assets and discounts, assessment alternatives, the method of presenting them in financial reports, and the effect of changes of the general level of prices on the work outcomes and financial center.

Prerequisite	Credit Hours	Course Title	Course Number
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201216	3	Accounting For Service Institutions	201419
This course deals with the accounting for service institutions in terms of their concept, importance, similarities and differences in the accounting concepts of commercial and industrial companies. It includes theoretical and practical framework for the accounting of charities, hotels, hospitals, constructions companies.			

Prerequisite	Credit Hours	Course Title	Course Number
201312	3	International Financial Reporting Standard	201431
This course aim to learn and study the international Financial Reporting Standards and its importance, and its role in directing applications and Accounting procedures, and presentation of financial statements.			

Prerequisite	Credit Hours	Course Title	Course Number
201207	3	Islamic Accounting	201432
The course includes a definition of financial accounting in Islam (the importance of money in Islam and the importance of studying ways of dealing with legal and illegal, ethical rules of financial transactions in Islam) also includes a definition of Islamic banking, Islamic financial operations, accounting and treatment for some financial transactions and its applications in Islamic banks (Murabaha, Speculation, Participation, ALssalum, Istisna'a....), The Statement of standards, principles and rules in Islamic accounting.			

Prerequisite	Credit Hours	Course Title	Course Number
201312	3	International Accounting Standards	201433
This course addresses its importance during the last decades of the highly standardization of accounting practices and procedures for the preparation of financial reports and the style of presentation. The main requirements the task required by the developments of the current economic worldwide and the requirements to enter the financial markets. Which pay up to form organizations professional world.			

Prerequisite	Credit Hours	Course Title	Course Number
202111	3	Scientific Research Methods	201160
The course deals with the importance of scientific research methods and their objectives, from thinking about the problem to solving it. What needs to be done to complete a successful research project, knowledge of the origins and methods of scientific research, the documentation bases in the research on, and the list of references, consideration of the moral aspects of research, Primary and secondary, and includes research in the other apartment theoretically defined and practical application on the field of business, especially in the accounting topics.			

Prerequisite	Credit Hours	Course Title	Course Number
201210	3	Extractive Accounting	201318
The course aims to introduce students to the work related to oil companies and the accounting treatment of all their operations and to extract the result of the work at the end			

of the specified period and extract the cost of each stage of the production process and accounting treatment for each stage.

Prerequisite	Credit Hours	Course Title	Course Number
201201	3	Accounting Study in English (2)	201339
This course contains the accounting treatment of the merchandising operation, inventories, accounting for receivables, cash control, and depreciation methods.			

Prerequisite	Credit Hours	Course Title	Course Number
202111	3	Accounting Operation Research	201418
This course covers topics on how to make decisions in a scientific and structured environment through the use of some mathematical models and various statistical techniques and dealing with different aspects of the resolution and a variety of standards for how to evaluate the available alternatives and trade-offs between them and the ideal choice in the light of the model used for this reason.			

Prerequisite	Credit Hours	Course Title	Course Number
201330	3	Specialized legislations: (Companies, Labor, & Security)	201434
This course 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 and the Financial Leasing. This article also deals with practical applications of general sales tax, social security and financial leasing.			

Prerequisite	Credit Hours	Course Title	Course Number
201312	3	Contemporary Accounting issues	201460
This course focuses on the most important current problems which accountants discuss in their studies and researches in an attempt to find suitable solutions and to make accounting cope with economic and social developments. Specialized accountants find themselves facing many challenges dictated by tremendous changes of today's world. Within its framework, the course discusses an alternative solution for the ones presented by accountants in order to secure necessary financial information needed for decision makers pertaining each of these problems.			