



Faculty of Management and Finance

Course Plan

BA in Accounting

2013

1- Components of plan

The study plan of Bachelor's degree in accounting consists of 132 hours distributed as follows

Department Accounting Plan

University Requirements	27
Faculty Requirements	27
Specialization Requirements	78
Total Credits	132

2- Coding system

52	02	1	1	1
Faculty Code	Major Code	Level Code	Field Code	Serial Code

3- Departments Code

Code	Departments
01	Management
02	Accounting
03	Risk Management & Insurance

First: University Requirements (27) Credit Hours as follows:

A-Obligatory Courses: (12) Credit Hours as follows:

Prerequisite	Credit Hours	Course	Course No.
---	3	Arabic Communications Skills	5112100
---	3	English Communications Skills	5101100
---	3	Civic Education	5152100
---	3	Military Sciences	5151100

B- Elective Courses: (15) credits. The student has to be chosen- from the first, second and third groups mentioned below. The student has to choose at least one course from each field and a maximum of two courses from each field to be from outside of the major (core) requirements.

First group: Human Sciences

Prerequisite	Credit Hours	Course Name	Course No.
---	3	Legal Culture	5141100
---	3	Islamic Culture	5111100
---	3	Islamic System	5121100
---	3	Human Civilizations	5102100
---	3	Managerial Skills	5203100
---	3	Creative Writing	5132100
---	3	Introduction to Library Science and Information	5402100
---	3	Sport and Health	5313100
---	3	Artistic Appreciation	5142100

---	3	Foreign Language	5161100
---	3	Human Right	5162100

Second group: Economic and Social Sciences

Course No.	Course Name	Credit Hours	Prerequisite
5101104	History of Jordan and Palestine	3	---
5122100	Principles of Psychology	3	---
5131100	Logic and Critical Thinking	3	---
5171100	Principles of Politics	3	---
5172100	Introduction to Sociology	3	---
5181100	Principles of Social Work	3	---
5201100	Global Political Economy	3	---
5311100	Geography of Jordan	3	---
5321100	Archaeology of Jordan	3	---

Third group: Science, Technology, Agriculture and Health

Prerequisite	Credit Hours	Course Name	Course No.
---	3	Principles in Public Health	5182100
---	3	Scientific Research Methodologies	5191100
---	3	Science and Society	5501100
---	3	Domestic Agriculture	5512100
---	3	Principles in Public Safety	5522100
---	3	Principles of Power and its Economics	5213100
---	3	Jordanian Industries	5312101
---	3	Human Nutrition	5303100
---	3	Environment	5502100
---	3	First Aid	5301100

Second: Faculty Requirements (27): Credit Hours as follows:

A- Obligatory Courses: (27) Credit Hours as follows:

Prerequisite	Credit Hours	Course Name	Course No.
---	3	Principles of Business Management	5201101
---	3	Computer Skills(2)/Humanities	5402202

---	3	Principle of Accounting (1)	5202101
---	3	Principle of Finance	5203211
---	3	Principles of Marketing	5201201
---	3	Principles of MIS	5201215
---	3	Principles of Microeconomic	5203110
5203211	3	Principles of Insurance	5203242
---	3	Principles of Statistics	5203150

B- Elective courses: None

Third: Specialization Requirements (78): Credit Hours as follows:

Course No.	Course Name	Credit Hours	Prerequisite
5202102	Principle of Accounting (2)	3	5202101
5202211	Managerial Accounting	3	5202101
5202201	Intermediate Accounting (1)	3	5202102
5202202	Intermediate Accounting (2)	3	5202201
5202301	Research Methods in Accounting	3	5203150
5202303	Accounting For Companies	3	5202102
5202334	Accounting for Financial Institutions	3	5202102
5202314	Cost Accounting	3	5202102
5202333	Accounting Information Systems	3	5202101
5202311	Auditing (1)	3	5202201
5202315	Auditing (2)	3	5202311
5202331	Governmental Accounting	3	5202101
5202401	Advanced Accounting	3	5202201
5202427	Financial Statement Analysis	3	5202201
5202424	Financial Accounting Theory	3	5202201
5202425	International Accounting Standards	3	5202201
5202431	Accounting for Taxation	3	5202201
5201311	Operations Research	3	5203115
5203322	Investment Management	3	5203211
5203115	Mathematics' for Business Students	3	-

A- Obligatory Courses: (60) Credit Hours as follow

B - Elective Courses: (18) Credit Hours selected from the following list:

Course No.	Course Name	Credit Hours	Prerequisite
5202335	Accounting Computer Applications	3	5202333
5202423	International Accounting	3	5202201
5202432	Islamic Accounting	3	5202201
5202426	Seminar in Accounting	3	5202201, 5202301

5201405	Strategic Management	3	-
5201408	Entrepreneurship in Management	3	-
5201433	Management Ethics and Social Responsibility	3	-
5203413	Financial Management in Corporations	3	5203211
5203425	portfolio Management	3	5203322
5203443	Financial derivatives	3	5203322
5203432	Financial markets	3	5203211
5201429	Sales Management	3	-
5201332	E- Business	3	-
5201207	Management of Purchase and Supplies Government	3	-
5203111	Principles of Macroeconomics	3	-
5203250	Statistical Analysis	3	5203150
5203352	Sampling: Theory and Applications	3	5203150
5201120	Business Law	3	-

Courses offered by the department:

Course No.	Course Name	Credit Hours	Prerequisite
5202101	Accounting Principles (1)	3	-
5202102	Accounting Principles (2)	3	5202101
5202201	Intermediate Accounting (1)	3	5202102
5202202	Intermediate Accounting (2)	3	5202201
5202211	Managerial Accounting	3	5202101
5202301	Research Methods in Accounting	3	5203150
5202303	Accounting For Companies	3	5202102
5202311	Auditing (1)	3	5202201
5202314	Cost Accounting	3	5202102
5202315	Auditing (2)	3	5202311
5202331	Governmental Accounting	3	5202101
5202333	Accounting Information Systems	3	5202101
5202334	Accounting for Financial Institutions	3	5202102
5202335	Accounting Computer Applications	3	5202333
5202401	Advanced Accounting	3	5202201
5202423	International Accounting	3	5202201
5202424	Financial Accounting Theory	3	5202201
5202425	International Accounting Standards	3	5202201
5202426	Research Seminar in Accounting	3	5202201 , 5202301
5202427	Financial Statement Analysis	3	5202201
5202431	Accounting for Taxation	3	5202201
5202432	Islamic Accounting	3	5202201

Course Title	5202101 Accounting Principles (1) □	Credit Hours	3□
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□ Prerequisite: (None)

The course exposes business students to the basic principles and concepts of financial accounting. The course covers the conceptual foundation of accounting, the basic steps in the accounting cycle, accounting measurements of Cash and Cash Equivalents, Accounts and Notes Receivable, Inventory, Property, Plant, and Equipment, and Intangible Assets

Course Title	5202102 Accounting Principles (2) □	Credit Hours	3□
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Prerequisite: (5202101)

This course is a continuation of Accounting 1602101 in order to further the students understanding of the basic accounting concepts and principles. It covers the basic accounting measurements of Current Liabilities, Long-Term Debt, Investments, Stockholders' Equity and the Cash Flow Statement. In addition, the time value of money concept and partnership accounting, basic financial statement analysis is also introduced.

Course Title	5202211 Managerial Accounting □	Credit Hours	3□
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Prerequisite: (5202101)

The course provides students with the fundamentals of Managerial Accounting. It makes a clear distinction between Cost and Managerial Accounting topics. It covers cost classification, flow, and estimation. It also covers the use of accounting information in planning and control decisions; such as Cost-Volume-Profit analysis, comprehensive budgeting, relevant and irrelevant costs in nonrecurring decisions; responsibility accounting, and performance evaluation.

Course Title	5202201 Intermediate Accounting (1) □	Credit Hours	3□
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Prerequisite: (5202102)

The course explains in detail the accounting measurement processes underlying the preparation of external financial reports. It covers the conceptual framework of financial accounting, the accounting for investments in stocks of other companies below 50%, accounting for inventory; accounting for accounts and notes receivable; accounting problems and practices relating to operating and intangible assets, and accounting for current liabilities.

Course Title	5202202 Intermediate Accounting (2) □	Credit Hours	3□
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Prerequisite: (5202201)

This course is a continuation of Accounting 20202201. It covers the accounting for long-term debt and troubled debt restructuring, leases, pension and post retirement benefits, accounting for income taxes, stockholders' equity, earnings per share, accounting change and error analysis, inflation accounting, and the cash flow statement.

Course Title	5202334 Accounting for Financial Institutions □	Credit Hours	3 □
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□Prerequisite: (5202102)

This course introduces accounting students to the fundamentals of accounting for financial institutions such as banks, insurance companies. More specifically topics include types of banks, the development of the banking profession and its importance to the national economy. Emphasis is placed on the accounting practices in the different divisions of a commercial bank, and its financial statements. In addition, accounting for different types of insurance companies is discussed.

Course Title	5202314 Cost Accounting □	Credit Hours	3 □
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□Prerequisite: (5202102)

This course covers the principles and concepts of cost accounting. It presents the objectives of cost accounting and inventory accounts in manufacturing firms, statement of cost of goods manufactured, the job order costing system, process costing system, standard costing system, service departments cost allocation, joint cost allocation and the activity based costing system.

Course Title	5202333 Accounting Information Systems □	Credit Hours	3 □
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Prerequisite: (5202102)

The course provides students with a basic understanding of accounting information systems (AIS). In particular, the course addresses the following areas: database concepts, technology of accounting information systems, use of systems technology, accounting information systems applications, and management use of AIS. Further, the course uses the cycle-based approach in studying and designing accounting information systems.

Course Title	5202311 Auditing (1) □	Credit Hours	3 □
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Prerequisite: (5202201)

This course is concerned with exploring key issues in auditing. It concentrates on the theoretical side of the audit process. Emphasis will be given to the need for audit and audit function, the CPA profession, professional ethics, auditors' responsibilities, auditing standards, audit evidence, audit planning and analytical procedures, materiality and risk, internal control and control risk, audit reporting and the completion of the audit process.

Course Title	5202315 Auditing (2) □	Credit Hours	3
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Prerequisite: (5202311)

This course concentrates on the application side of the audit process. Emphasis will be given to the impact of information technology on the audit process, statistical and non statistical sampling, the application of the audit process on sales and collection cycle, acquisition and payment cycle, payroll cycle, current assets, long term assets, current liabilities, long term liabilities and owners' equity.

Course Title	5202331 Governmental Accounting □	Credit Hours	3
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Prerequisite: (5202101)

The course provides students with the essentials of accounting for governmental and not-for-profit organizations and the principles of fund accounting theory. It demonstrates the procedures of recording, reporting, budgeting, and evaluating the financial performance of governmental agencies and not-for-profit organizations

Course Title	5202401 Advanced Accounting □	Credit Hours	3
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Prerequisite: (5202201)

The course explains the accounting concepts and practices underlying business combinations. The course covers the following issues; the legal forms of business combinations, the use of purchase and pooling accounting, the different methods available as accounting treatment for the investment account; these include the equity method, the cost method and the incomplete equity method, the basic consolidation procedures for the financial statements of the parent and its subsidiary, intercompany transactions such as land, inventory, depreciable assets and bonds, and intercompany leasing. Other issues include the impact of changes in the percentage of ownership on the consolidation procedures, the existence of preferred stocks, complex affiliation, and foreign currency translation.

Course Title	5202422 Financial Statements Analysis □	Credit Hours	3
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□ Prerequisite: (5202201)

The course presents the financial statement analysis tools and techniques from the viewpoint of the primary users of financial statements. It covers the fundamental concepts of financial reporting, basic analysis by using vertical, horizontal, and ratio analysis

Course Title	5202423 International Accounting □	Credit Hours	3□
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Prerequisite: (5202201)

The course introduces accounting students to the basic concepts and principles of international accounting. The course covers the objectives and environment of international accounting, classification and development, comparative financial accounting practices, foreign currency translation, the process of preparing, using, and analyzing foreign financial statements

Course Title	5202424 Financial Accounting Theory □	Credit Hours	3□
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□ Prerequisite: (5202201)

This course covers the conceptual framework of accounting theory, the objectives of financial statements, measurement and valuation of assets and liabilities, revenue recognition, the theory of income determination, inflation accounting, the difference between accounting and economic income, financial reporting and disclosure, and the future scope of accounting

Course Title	5202431 Accounting for Taxation □	Credit Hours	3□
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Prerequisite: (5202201)

The course provides students with the different types of taxes, the main objectives of taxes, and explains the main tax concepts. i.e., double taxation, tax evasion and tax equality. The course also explains in detail the theoretical and practical aspects of the income tax laws in Jordan through examples and case studies.

Course Title	5202432 Islamic Accounting □	Credit Hours	3□
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Prerequisite: (5202201)

This course addresses accounting in the Muslim society. It examines its history and evolution in serving the needs of Muslims, and how accounting has been derived from Islamic shariat (laws). The course present the forms of Islamic financial institutions, role of accounting in serving the economic life of individuals and the state, and how it can performs its role in societies currently and in the future.

Course Title	5202425 International Accounting Standards	Credit Hours 3
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□ Prerequisite: (5202201)

□ This course is designed to provide students with accounting standards formulated and issued by accounting standards bodies. Focus will be on familiarizing students with international bodies of accounting and their efforts to formulate, issue, and promote accounting standards to be used in presentation of financial statements. In addition, the course covers in depth the standards formulated and issued by the international accounting standard committee. (IASC).

Course Title	5202426 Research Seminar in Accounting	Credit Hours 3
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Prerequisite: (5202201) □ + (5202301)

The students learn how to use the accounting and other sciences concepts in the research. This course deals with a specific major topic in accounting, approved by the department, and changes every semester. It gives the students and opportunity to search and write in aspects related to that topic. Each student might select a related aspect, and he or she has to present and discuss his/ her work with his / her colleagues in the class.

Course Title	5202303 Accounting For Companies	Credit Hours 3
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Prerequisite : (5202102)

This course aims to provide students with the conceptual, Regulations and Practices aspects of partnership accounting, and corporation accounting. It covers topics of accounting for partnerships including formation of a partnership, changes ins partners, and liquidation of a partnership are considered. The course also covers corporation accounting and examines the accounting for raising capital through the issuance of stocks and bonds, reserves and provisions and liquidation. All these topics are covered with accordance with Jordanian company's Law.

Course Title	5202335 Accounting Computer Applications	Credit Hours 3
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Prerequisite: (5202333) □

This course aims at enabling the students to learn how to use ready accounting software in financial accounting, managerial accounting, cost accounting and financial analysis. It also aims at enabling students to Excel program in preparing actual and budgeted financial statements.

Course Title	5202301 Research Methods in Accounting	Credit Hours 3
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Prerequisite: (5202102) □

This course is designed to introduce students to the methods and methodologies of research in accounting. The various research methods and methodologies are explored and examined. The course will concentrate on quantitative and qualitative methods and will utilize several case studies to

illustrate the suitability of these methods and methodologies. It is expected that this course will provide students with the requisite skills and means to choose and implement the appropriate research designs and carry out their research in accounting.