



# Faculty of Business

## Department of Accounting

Study Plan of the Bachelor's Degree

In: Accounting and Business Law

Academic Year 2017 / 2018

**Vision of the Department:**

Leadership and Academic Excellence with specialized capabilities in the Accounting Profession and legal legislation.

**Mission of the Department:**

Professional accounting development for students in accounting, legal and business law for business organizations to improve the profession of accounting and provide the labor market with graduates who have professional knowledge and high skills in line with the requirements of the labor market.

**Objectives of the Department:**

The department aims to:

1. Prepare qualified caliber with the ability to practice the profession of accounting and legal legislation related to securities and trade.
2. Qualify students to successfully pass the vocational qualification examinations in accounting (JCPA, CMA, and CPA).
3. Work continuously in order to keep students updated with latest knowledge in accounting and the modern changes according to the accounting standards, auditing and legal legalizations governed by the accounting profession.

**Intended Learning Outcomes (ILOs):**

The program provided opportunities for students to develop basic knowledge and good understanding and to support professional skills in accounting and business law throughout the following:

1. General Introduction: Providing the student with general theoretical and practical knowledge as a result of his study of many courses in various fields and sciences, which makes him able to understand, percept, analyze, make decisions and solve problems.
2. Specialized Knowledge: The accounting and business law program offers a number of courses that aim at intensifying knowledge in the field of specialization through compulsory and elective courses prepared according to the latest scientific and professional standards to keep abreast of developments and changes in accounting and business law.



3. Diversity in Introduction: The accounting and business law program provides students with a range of relevant knowledge and skills by offering courses in supporting areas and knowledge such as economics, management, finance, human rights, etc.

4. Analytical Skills: The program provides the student with the necessary knowledge and skills to enable him to acquire the ability to analyze and draw conclusions so that he can analyze the financial statements issued by the various economic establishments and translate these lists from the language of the numbers into a written language that is easy to understand and to serve all users and help them make decisions.

5. Research Skills: Provide the student with the skills and knowledge that enable him to write reports and prepare scientific research and obtain information that helps him through various sources such as books, periodicals, electronic sources, questionnaire, interviews and financial reports through the student's courses in the methods of scientific research and statistics.

6. Professional and Ethical values: It is an output that the student acquires through his knowledge of the ethics, values and behavior of the profession, which must be exercised by the accountant or conciliator during the exercise of the profession in the labor market, where he earns through studying the courses of the introduction of this program dealing with this subject such as IAS, AS and other financial reporting.

7. National and humanity values: The student acquires these values through knowledge of the history of the Arabic language, the knowledge of its culture and its history and the nature of Jordan through studying various courses such as national education, Islamic culture, the history of Jordan, Palestine and others.



## Framework

### Framework of the Bachelor's Degree in..... ( ..... Cr. Hrs.)

Sequence	Classification	Credit Hours	Percent %
1st	University Requirements	27	
2nd	Faculty Requirements	24	
3rd	Department Requirements	69	
4th	Ancillary Courses	12	
Total		132	

## Course Numbering

0	1	1	1	0	1	2	2
Sequence		Course Level		Cognitive Domain		Dept. Code	Faculty Code

## Cognitive Domains

Number	Cognitive Domain	Credit Hours
0	Financial Accounting	24
1	Performance Accounting and Decision Making	9
2	Auditing and Accounting Information systems	12
3	Specialized Accounting	12
4	Law	15
5		
6		
7		
8		



## 1. University Requirements: ( 27 Credit Hours)

### A. Compulsory Requirements: (15 Credit Hours)

Course No.	Course Title	Cr. Hr.
5501102	Arabic Language (1)	3
5501103	English Language (1)	3
5501107	National Education	3
55011308	Military Sciences	3
5501110	Computer Skills	3
<b>Total</b>		<b>15</b>

### B. Elective Requirements: (12 Credit Hours) from the following list:

Course No.	Course Title	Cr. Hr.	Prerequisite
55021101	Arabic Language (2)	3	55011101
55021102	English Language (2)	3	55011102
55021203	Principles of Psychology	3	-
55021204	Human Rights	3	-
55041203	Environment and Community	3	-
55011306	Entrepreneurship and Creativity	3	-
55011204	Life Skills	3	-
55031101	Islamic Culture	3	-
55031205	Quds and Hashemite Custodianship	3	-
55041206	Health and Community	3	-
55041307	Communication and Internet	3	-
<b>Total</b>		<b>12</b>	



## 2. Faculty Requirements: (24 Credit Hours)

### A. Compulsory Requirements: (24 Credit Hours)

Course No.	Course Title	Cr. hr.	Theoretical	Practical	Prerequisite
2101101	Fundamentals of Management	3	3	-	-
2201101	principles Accounting (I)	3	3	-	-
2301101	Principle of Corporate Finance	3	3	-	-
2304101	Principles Insurance (I)	3	3	-	-
2305101	Principles of Micro-economic	3	3	-	-
2401101	Principles Marketing	3	3	-	-
2501101	Fundamentals Information Systems	3	3	-	-
2505102	Principles of Statistics	3	3	-	-
<b>Total</b>		<b>24</b>	<b>24</b>	<b>-</b>	

### B. Elective Requirements: (..... Credit Hours)

Course No.	Course Title	Cr. hr.	Theoretical	Practical	Prerequisite
<b>Total</b>					



### 3. Department Requirements ( 69 Credit Hours)

#### A. Compulsory Requirements: ( 60 Credit Hours)

Course No.	Course Title	Cr. hr.	Theoretical	Practical	Prerequisite
22012202	Intermediate Accounting (2)	3	3	-	26012102
22012203	Corporate Accounting	3	3	-	26012201
22021301	Analysis of Financial Statements	3	3	-	26012201
22024102	International Accounting	3	3	-	22012202
22034201	Cost Accounting	3	3	-	26033101
22034203	International Auditing Standard	3	3	-	26033102
22043101	Tax Accounting	3	3	-	26012103
26011201	Principle Accounting (2)	3	3	-	22011101
26012102	Intermediate Accounting (1)	3	3	-	26012201
26012103	Advance Accounting	3	3	-	22012202
26024101	Financial Accounting Theory	3	3	-	22012202
26033101	Managerial Accounting	3	3	-	26012201
26033101	Auditing (1)	3	3	-	26012102
26043202	Government Accounting	3	3	-	22012202
26044101	Accounting Information Systems	3	3	-	22023101
31011101	Introduction to Law	3	3	-	-
31011202	Commitment Resources	3	3	-	31011101
31031201	Principles of Commercial Law	3	3	-	31011101
31032203	Industrial and Commercial property	3	3	-	31031201
31033206	Legal Studies in E-commerce	3	3	-	31031201
<b>Total</b>		<b>60</b>	<b>60</b>	<b>-</b>	



**B. Elective Requirements: ( 9 Credit Hours) from the following list:**

Course No.	Course Title	Cr. hr.	Theoretical	Practical	Prerequisite
22024203	International Accounting standard	3	3	-	22024102
22033204	Standard cost accounting	3	3	-	22034201
22034102	Auditing (2)	3	3	-	26033102
26013104	Islamic Accounting	3	3	-	26011201
26024202	Special Topics in Accounting	3	3	-	26011201
26043203	Accounting Banks and Insurance	3	3	-	26011201
<b>Total</b>		<b>18</b>	<b>18</b>	<b>-</b>	

**4. Ancillary Courses (12 Credit Hours):**

Course No.	Course Title	Cr. hr.	Theoretical	Practical	Prerequisite
21022102	Calculus of Business	3	3	-	-
31013206	Labor Law(Social Laws)	3	3	-	31011202
31031201	Commercial Securities and Banking Operational Law	3	3	-	31031201
32053107	Electronic management Legation	3	3	-	3101101
<b>Total</b>		<b>12</b>	<b>12</b>	<b>-</b>	





### Advisory Study Plan for the Bachelor's Degree in

First Year				
First Semester				
Course No.	Course Title	Cr. hrs.	Prerequisite	Co-requisite
2201101	principles Accounting (1)	3	-	-
2401101	Principles Marketing	3	-	-
5501102	Arabic language (1)	3	5501108	-
5501103	English Language (1)	3	5501109	-
3101101	Introduction to Law	3	-	-
2101101	Fundamentals of Management	3	-	-
<b>Total</b>		<b>18</b>		

Second Semester				
Course No.	Course Title	Cr. hrs.	Prerequisite	Co-requisite
2601101	Principle Accounting (2)	3	2201101	-
5502102	English Language (2)	3	5501103	-
3101202	Commitment Resources	3	3101101	
2305101	Principles of Micro-economic	3	-	-
2304101	Principles Insurance (1)	3	-	-
5504104	Food and Health	3	-	-
<b>Total</b>		<b>18</b>		



Second Year				
First Semester				
Course No.	Course Title	Cr. hrs.	Prerequisite	Co-requisite
26012102	Intermediate Accounting (1)	3	26011201	-
22012203	Corporate Accounting	3	26011201	-
31031201	Principles of Commercial Law	3	31011101	-
26033101	Managerial Accounting	3	26011201	-
23011101	Principle of Corporate Finance	3	-	-
22021301	Analysis of Financial Statements	3	26011201	-
<b>Total</b>		<b>18</b>		

Second Semester				
Course No.	Course Title	Cr. hrs.	Prerequisite	Co-requisite
22012202	Intermediate Accounting (2)	3	26012102	-
26033101	Auditing (1)	3	26012102	-
26044101	Accounting Information Systems	3	22023101	-
55011306	Entrepreneurship and Creativity	3	-	-
31032203	Industrial and Commercial property	3	31031201	-
22034201	Cost Accounting	3	26033101	-
<b>Total</b>		<b>18</b>		



Third Year				
First Semester				
Course No.	Course Title	Cr. hrs.	Prerequisite	Co-requisite
22024102	International Accounting	3	22012202	-
22034102	Auditing (2)	3	26033102	-
26043202	Government Accounting	3	22012202	-
21022102	Calculus of Business	3	-	-
26012103	Advance Accounting	3	22012202	-
31013206	Labor Law(Social Laws)	3	31011202	-
<b>Total</b>		<b>18</b>		

Second Semester				
Course No.	Course Title	Cr. hrs.	Prerequisite	Co-requisite
22024102	International Accounting	3	22012202	-
22043101	Tax Accounting	3	26012103	-
25051102	Principles of Statistics	3	-	-
26024101	Financial Accounting Theory	3	22012202	-
31031201	Commercial Securities and Banking Operational Law	3	31031201	-
55011205	Knowledge Skills and Basics	3	-	-
<b>Total</b>		<b>18</b>		



Fourth Year				
First Semester				
Course No.	Course Title	Cr. hrs.	Prerequisite	Co-requisite
22024203	International Accounting standard	3	22024102	-
55011204	Life Skills	3	-	-
26043203	Accounting Banks and Insurance	3	26011201	-
32053107	Electronic management Legation	3	31011101	-
<b>Total</b>		<b>12</b>		

Second Semester				
Course No.	Course Title	Cr. hrs.	Prerequisite	Co-requisite
31033206	Legal Studies in E-commerce	3	31031201	-
25011101	Principles Information Systems	3	-	-
55011101	Military sciences	3	-	-
55031204	Management of our Life	3	-	-
<b>Total</b>		<b>12</b>		



### Description of Courses offered by the

Course Number	Course Title	Credit Hours	(Prerequisite)
22011101	principles Accounting (1)	3 Credit hrs.	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.

26011201	Principle Accounting (2)	3 Credit hrs.	Prerequisite: principles Accounting (1)
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Principles of Accounting (2) represents a foundation Module in which students will develop basic skills of recording evaluating, and presenting the elements of Financial Statements in addition to use adjustments under international financial reporting standards (IFRS) for recording, evaluating , and reporting for tangible and intangible assets, and preparing financial statements under accrual basis.

26012102	Intermediate Accounting (1)	3 Credit hrs.	Prerequisite: principles Accounting (2)
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The goal of this course is to explain the theoretical and analytical-aspects of financial accounting, with emphasis on liabilities and corporate proprietary equities. Principles of income determination and financial statement analysis are examined.

22012202	Intermediate Accounting (2)	3 Credit hrs.	Prerequisite: Intermediate Accounting (1)
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This course is a continuation of intermediate Accounting I. The topics covered include accounting of Acquisition and Disposition property plant and equipment, Depreciation, Impairments, and Depletion, Current Liabilities, Provisions, and contingencies, Non-current Liabilities, Investments, Statement of Cash Flows, calculation of earnings per share.

26033101	Auditing (1)	3 Credit hrs.	Prerequisite: Intermediate Accounting (1)
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The course focuses on the theoretical side of the auditing process. It is primarily concerned with enabling students to be familiar with the basic things in the external and internal auditing process, which includes understanding the nature of the auditing process. The origin of auditing process and its aims. The types of audit services provided by auditors. The auditing standards. The duties and responsibilities of accounts Checker. Professional Conduct and



audit Process Planning. Internal control and audit evidence. The risk of audit and the auditor's report in the light of international auditing standards.

**22034102 Auditing (2) 3 Credit hrs. Prerequisite: Auditing (1)**

The course is designed to acquaint students with the basic issues of the audit, which enables them to understand the modern audit methodologies and applications, and it will focus attention on the samples in general, and computerized systems and audit sales cycle and cycle purchases The accounts of current assets and long-term, and traded long-term obligations, and property rights and salaries and wages.

**22034203 International Auditing Standard 3 Credit hrs. Prerequisite: Auditing (1)**

This course aims to gain through understanding and knowledge of the international standards on auditing, after an introduction of the ISA framework.

**26033101 Managerial Accounting 3 Credit hrs. Prerequisite: Accounting Principle (2)**

This course seeks to give an understanding of the ways in which management accountants can provide relevant information for a variety of decisions to be made in managing any organization. On completion of this course, students should be able to identify, use and interpret the results of costing techniques appropriate to different activities and decisions; formulate and use standards and budgets for planning and control purposes; understand the role of responsibility accounting and performance measurement; understand the behavioral implications of performance measurement and transfer pricing systems in businesses; appreciate the need to relate management accounting systems to contemporary thinking about organizational planning and control

**22034201 Cost Accounting 3 Credit hrs. Prerequisite: Managerial Accounting**

This course deals with the behavioral aspects of accounting. The course presents the theory, procedures & practice relating to product costs, including job order, process. It also includes analytical skills used to interpret accounting data used by management in planning and controlling business activities.

**22012203 Corporate Accounting 3 Credit hrs. Prerequisite: Accounting Principle (2)**

The course aims to provide students with the conceptual, legal and practical framework about companies (people and money). It covers the establishment of individuals' companies, the change in partners, profit distribution, the liquidation of the company. It also covers the establishment of fund companies. Shares offerings for public subscription, build up reserves, increasing the company's capital, (By issuing new shares) and the issuance of bonds. The liquidation of fund firms.



**22021301 Analysis of Financial Statements 3 Credit hrs. Prerequisite: Accounting Principle (2)**

The goal of this course is to explain basic and concepts of financial statement analysis, with emphasis on income statement and balance sheet and cash flow statement and owner's equity, The Materials Used and Modus Operandi.

**22024102 International Accounting 3 Credit hrs. Prerequisite: Accounting Principle (2)**

This is an accounting elective course for students to gain a general understanding of accounting standards and financial reporting practices, both internal and external, in a global setting. The course will cover various international accounting theories and practices in order to provide students with necessary skills in analyzing and interpreting consolidated financial statements that are presented by multinational and transnational corporations.

**22024203 International Accounting standard 3 Credit hrs. Prerequisite: International Accounting**

The course examines the structure of IAS and the application of several important standards. Evaluating the strengths and weaknesses and the underlying economic tensions related to different approaches to accounting standard setting. The course examines the International Accounting Standards IAS-IFRS issued by the IASB.

**22043101 Tax Accounting 3 Credit hrs. Prerequisite: Advance Accounting**

This course covers the basic concepts related for tax such as double taxation and tax evasion, their reasons and how to treat them, and it discusses tax justice and types of tax and how to collect the tax. Furthermore, it covers the tax law in Jordan, and how to treat the income tax and sales tax from accounting point of view and legal point of view.

**26012103 Advance Accounting 3 Credit hrs. Prerequisite: Intermediate Accounting (2)**

The goal of this course is to address the practical financial reporting problems encountered in consolidated financial statements, goodwill, other intangible assets, and derivative securities.

**26024101 Financial Accounting Theory 3 Credit hrs. Prerequisite: Intermediate Accounting (2)**

Qualifying students to learn theoretical and conceptual framework of accounting and the main points of accounting theory.



**26043202 Government Accounting 3 Credit hrs. Prerequisite: Intermediate Accounting (2)**

This course aims to introduce government accounting as a set of concepts and rules and techniques that enable collecting, tabulation and display the information on state revenues and expenditures, which facilitate control operation over public funds and planning for future government activities. This course also aims at clarifying accounting processes in non-profit organizations. It includes the following topics: Introducing government accounting and its functions, the differences between government accounting and financial accounting, the characteristics of government and commercial sector, theories of accounting, the principles of accounting, the state general budget ,the operating recycling and accounting the state revenues and expenditures and their evaluation methods, the development of the state general budget, the government accounting system, government accounts, financial lists and reports, interior and external control, the characteristics and the types of non- profit organizations and the accounting in these organizations.

**26043203 Accounting Banks and Insurance 3 Credit hrs. Prerequisite: Accounting Principle (2)**

Come to know about the mechanics of working with banks, insurance companies and try to link a reality theoretical academic practicality applied through a detailed presentation of practical reality.

**26044101 Accounting Information Systems 3 Credit hrs. Prerequisite: Analysis of Financial Statements**

This course aims to introduce the study of accounting information systems by focusing on basic objectives, concepts and technology and the role of data processing (input, storage, processing, output) Database concepts and the role of operations (revenue cycle, production cycle, pay cycle) The course of the financial report and the accounting information systems of planning, analysis, operation and maintenance.

**22033204 Standard Cost Accounting 3 Credit hrs. Prerequisite: cost accounting**

The course aims to introduce the basic concepts of the cost of the standard and how to prepare and calculating standard costs and illustrate how Used in the control of production at the facility and determining and calculating deviations by comparing standard costs Actual costs as well as to clarify the accounting treatment of deviations and identifying those Responsible for. Moreover, to clarify the concept of Common costs and common products and procedures for the distribution of the costs of the services sections production departments and accounting responsibility.

**26013104 Islamic Accounting 3 Credit hrs. Prerequisite: Accounting Principle (2)**

This course is designed to introduce the student to the theoretical framework of accounting as presented in Islamic legislation, particularly the concept of accounting, its emergence and development since the dawn of Islam; the principles and bases of accounting in Islam; and comparing them with the principles of accounting as commonly accepted; elements of the financial lists in Islamic institutions; tools of Islamic financing, including murabahah,





partnership, mudarabah, lease, salam, and istisna'; and the accounting procedures of each of the above; the course will also handle the zakat accounts and the accounts of Islamic insurance.

**26024202 Special Topics in Accounting 3 Credit hrs. Prerequisite: Accounting Principle (2)**

These are challenging times for accounting educators. Recent events on the world stage have brought to our attention the importance of ethical behavior in the practice of accounting, and therefore the importance of including ethics in accounting education.