



# Faculty of Business

## Department of Accounting

Study Plan of the Bachelor's Degree

In: Accounting

Academic Year: 2017 / 2018



**Vision of the Department:** Leadership and Academic Excellence in the Accounting Profession.

**Mission of the Department:** Excellence and leadership in all areas of the accounting profession at both academically and professionally levels through the preparation of qualified staff by instilling the spirit of thinking and creativity in the accounting profession to raise the effectiveness of graduates in line with meeting the needs of professional development of the profession of accounting for business organizations locally and regionally.

**Objectives of the Department:**

The department aims to:

1. Prepare staff who are qualified scientifically and practically in accounting profession.
2. Prepare distinctive competencies who are capable of decision decision-making in various accounting processes.
3. Link the theoretical and practical aspects of the various areas of specialized accounting for the rehabilitation of students according to the requirements of the labor market and its challenges.
4. Develop, energize and enhance the scientific research, seminars, scientific and practical activities, teaching staff and student.
5. Develop the study plan in the department in line with the developments of the accounting profession in accordance with local and scientific accounting standards.
6. Qualify students to successfully pass the vocational qualification examinations in accounting (JCPA, CMA, CPA).

**Intended Learning Outcomes (ILOs):**

1. General Knowledge: Students to acquire full knowledge of the fundamentals, concepts and theories of modern accounting and its various applications in private, public, profit and non-profit organizations.
2. Specialized Knowledge: Students should have the ability to perform accounting procedures related to financial, administrative, cost, government and tax accounting, internal and external auditing, the application of GAAP, IAS, International Financial Reporting Standards (IFRS), International Accounting Standards (IAS) and Accounting Theory, providing accounting information on the business outcome, financial position, cash flows and changes in equity of enterprises of various types.
3. Diversity in other knowledge: Provide students with knowledge in several areas related to accounting in areas such as finance, marketing, management, business administration, economics, legal and commercial legislation.
4. Analytical Skills: Students should have the ability to understand, analyze, display and classify the financial statements and to show the relationships between their elements from the accounting information in accordance with generally accepted accounting principles and international accounting standards, to serve the internal and external beneficiaries, meet the needs of the establishments, the ability to analyze the financial and tax systems and their impact on the financial position and solve the accounting problems faced by these enterprises.
5. Research Skills: Students should be able to carry out quantitative and qualitative research and apply this accounting knowledge in the achievement of accounting and financial research in establishments of all types.
6. Diagnostic Skills: Have the knowledge and skill in identifying the needs of the management of enterprises and other internal and external beneficiaries and stakeholders from the financial statements and the statement of business results, financial position and cash flows of those entities
7. Communication Skills: Students should be able to communicate and deal with others and to communicate ideas in a clear and understandable scientific manner as well as to provide accounting reports that are characterized by professionalism and objectivity.





## Framework

### Framework of the Bachelor's Degree in Accounting ( 132 Cr. Hrs.)

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

### Course Numbering Accounting Principles 1 (22011101)

2	2	0	1	1	1	0	1		
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		
5		
6		
7		
8		



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

### A. Compulsory Requirements: (18 Credit Hours)

Course No.	Course Title	Cr. Hr.
55011101	Military sciences	3
55011102	Arabic language (1)	3
55011103	English Language (1)	3
55011205	Knowledge Skills and Basics	3
55011204	Life Skills	3
55011306	Entrepreneurship and Creativity	3
55011307	University Culture and Behavior	3
<b>Total</b>		<b>12</b>

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

Course No.	Course Title	Cr. Hr.	Prerequisite
	<b>First group</b>		
55021101	Arabic Language (2)	3	55011102
55021102	English Language (2)	3	55011103
55021203	Principles of Psychology	3	-
55021204	Human Rights	3	-
55021305	Introduction to Arts	3	-
	<b>Second group</b>		
55031101	Islamic Culture	3	-



55031102	Islamic Arab Civilization	3	-
55031203	History of Jordan and Palestine	3	-
55031204	Management of our Life	3	-
55031305	Introduction to E-Commerce	3	-
55031306	Legal culture	3	-
	<b>Third group</b>		
55041101	Health of Individuals and Society	3	-
55041102	Information Technology and Problem Solving	3	-
55041203	Environment and Society	3	-
55041204	Food and Health	3	-
55041205	Economics and Agriculture	3	-
55041306	Vocational Safety	3	-
55041307	Communications and the Internet	3	-
			-
			-





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

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

Course No.	Course Title	Cr. hr.	Theoretical	Practical	Prerequisite
21011101	Fundamentals of Management	3			
22011101	Principles of Accounting (1)	3			
23011101	Principle of Corporate Finance	3			
23041101	Principles of Insurance (1)	3			
23051101	Principles of Micro-economic	3			
24011101	Principles of Marketing	3			
25011101	Fundamentals of Information Systems	3			
25051102	Principles of Statistics	3			
<b>Total</b>					

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

Course No.	Course Title	Cr. hr.	Theoretical	Practical	Prerequisite
	None				



<b>Total</b>					

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

#### A. Compulsory Requirements: ( 54 Credit Hours)

Course No.	Course Title	Cr. hr.	Theoretical	Practical	Prerequisite
22012202	Intermediate Accounting (2)	3	2601210 2	-	
22012203	Corporate Accounting	3	2601120 1	-	
22021301	Analysis of Financial Statements	3	2601120 1	-	
22024102	International Accounting	3	2201220 2	-	
22024203	International Accounting standard	3	2202410 2	-	
22034102	Auditing (2)	3	2603310 2	-	
22034201	Cost Accounting	3	2603310 1	-	
22034203	International Auditing Standard	3	2603310 2	-	
22043101	Tax Accounting	3	2601210 3	-	
26011201	Principle Accounting (2)	3	2201110 1	-	
26012102	Intermediate Accounting (1)	3	2601120 1	-	



26012103	Advance Accounting	3	2201220 2	-	
26024101	Financial Accounting Theory	3	2201220 2	-	
26033101	Managerial Accounting	3	2601120 1	-	
26033101	Auditing (1)	3	2601210 2	-	
26043202	Government Accounting	3	2201220 2	-	
26043203	Accounting Banks and Insurance	3	2601120 1	-	
26044101	Accounting Information Systems	3	2202310 1	-	
<b>Total</b>		<b>54</b>			



### B. Elective Requirements: (15 Credit Hours)

Course No.	Course Title	Cr. hr.	Theoretical	Practical	Prerequisite
22014104	Research Methodology in Accounting	3	2201220 2	-	
22014205	<b>Seminar in Accounting Research</b>	3	2201220 2	-	
22033204	Standard cost accounting	3	2203420 1	-	
22033205	Natural Resources Accounting	3	2201220 2	-	
22044103	Accounting Topics	3	2201110 1	-	
22044202	Computerized Accounting	3	2604410 1	-	
26013104	Islamic Accounting	3	2601120 1	-	
26024202	Special Topics in Accounting	3	2601120 1	-	
<b>Total</b>		<b>24</b>			

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

Course No.	Course Title	Cr. hr.	Theoretical	Practical	Prerequisite
21022102	Calculus of Business	3	-	-	
23011202	Corporate Finance	3	2301110 1	-	



23051102	Principles of Macroeconomics	3	2305110 1	-	
24022101	Marketing Management	3	2401110 1	-	
<b>Total</b>		<b>12</b>			



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

First Year				
First Semester				
Course No.	Course Title	Cr. hrs.	Prerequisite	Co-requisite
22011101	Principles Accounting (1)	3	-	-
24011101	Principles Marketing	3	-	-
55011102	Arabic language (1)	3	55011108	-
55011103	English Language (1)	3	55011109	-
55031204	Management of our Life	3	-	-
21011101	Fundamentals of Management	3	-	-
<b>Total</b>		<b>18</b>		

Second Semester				
Course No.	Course Title	Cr. hrs.	Prerequisite	Co-requisite
26011201	Principle Accounting (2)	3	22011101	-
55021102	English Language (2)	3	55011103	-
24022101	Marketing Management	3	24011101	-
23051101	Principles of Micro-economic	3	-	-
23041101	Principles of Insurance (1)	3	-	-
55041204	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	-
23051102	Principles of Macroeconomics	3	23051101	-
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	-	-
26043203	Accounting Banks and Insurance	3	26011201	-
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	-
22014104	Research Methodology in Accounting	3	22012202	-
<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	-
22014205	<b>Seminar in Accounting Research</b>	3	22012202	-
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	-
22044202	Computerized Accounting	3	26044101	-
23011202	Corporate Finance	3	23011101	-
55011204	Life Skills	3	-	-
<b>Total</b>		<b>12</b>		

Second Semester				
Course No.	Course Title	Cr. hrs.	Prerequisite	Co-requisite
26024202	Special Topics in Accounting	3	26011201	-
26013104	Islamic Accounting	3	26011201	-
25011101	Fundamentals Information Systems	3	-	-
55011101	Military sciences	3	-	-
<b>Total</b>		<b>12</b>		



Fifth Year				
First Semester				
Course No.	Course Title	Cr. hrs.	Prerequisite	Co-requisite
<b>Total</b>				

Second Semester				
Course No.	Course Title	Cr. hrs.	Prerequisite	Co-requisite
<b>Total</b>				

### Description of Courses offered by the

**Course No.** 22011101 **Course Name** Principles Accounting (1)/ **Theoretical (Prerequisite: - ) (-) Cr - . 3 Hrs.**

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 No.** 26011201 **Course Name** Principles Accounting (2) / **Theoretical (Prerequisite: principles Accounting (1)) Cr (22011101). 3 Hrs.**

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.

**Course No.** 26012102 **Course Name** Intermediate Accounting (1) / **Theoretical (Prerequisite: Accounting Principle (2)) Cr (26011201). 3 Hrs.**

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.

**Course No.** 22012202 **Course Name** Intermediate Accounting (2) / **Theoretical (Prerequisite: Intermediate Accounting (1)) Cr (26012102). 3 Hrs.**

This course is a continuation of intermediate Accounting 1. 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.

**Course No.** 26033101 **Course Name** Auditing (1) / **Theoretical (Prerequisite:** Intermediate Accounting (1)) **Cr** (26012102). 3 Hrs.

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.

**Course No.** 22034102 **Course Name** Auditing (2) / **Theoretical (Prerequisite:** Auditing (1)) **Cr** (26033101). 3 Hrs.

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.

**Course No.** 22034203 **Course Name** International Auditing Standard / **Theoretical (Prerequisite:** Auditing (1)) **Cr** (26033101). 3 Hrs.

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

**Course No. 26033101 Course Name** Managerial Accounting / **Theoretical (Prerequisite:** Accounting Principle (2)) **Cr (26011201). 3 Hrs.**

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 divisionalised businesses; appreciate the need to relate management accounting systems to contemporary thinking about organizational planning and control

**Course No. 22034201 Course Name** Cost Accounting / **Theoretical (Prerequisite:** Managerial Accounting) **Cr (26033101). 3 Hrs.**

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.

**Course No. 22012203 Course Name** Corporate Accounting / **Theoretical (Prerequisite:** Accounting Principle (2) ) **Cr (26011201). 3 Hrs.**

The course aims to provide students with the conceptual, legal and practical framework about companies (people and money).It also 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.



**Course No.** 22021301 **Course Name** Analysis of Financial Statements / **Theoretical (Prerequisite:** Accounting Principle (2)) **Cr** (26011201). 3 Hrs.

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.

**Course No.** 22024102 **Course Name** International Accounting / **Theoretical (Prerequisite:** Intermediate Accounting (2)) **Cr** (22012202). 3 Hrs.

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.

**Course No.** 22024203 **Course Name** International Accounting standard / **Theoretical (Prerequisite:** International Accounting) **Cr** (22024102). 3 Hrs.

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.

**Course No.** 22043101 **Course Name** Tax Accounting/ **Theoretical (Prerequisite:** Advance Accounting) **Cr** (26012103). 3 Hrs.



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.

**Course No.** 26012103 **Course Name** Advance Accounting / **Theoretical (Prerequisite:** Intermediate Accounting (2)) **Cr** (22012202). 3 Hrs.

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.

**Course No.** 26024101 **Course Name** Financial Accounting Theory/ **Theoretical (Prerequisite:** Intermediate Accounting (2)) **Cr** (22012202). 3 Hrs.

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

**Course No.** 26043202 **Course Name** Government Accounting / **Theoretical (Prerequisite:** Intermediate Accounting (2) ) **Cr** (22012202). 3 Hrs.

This course aims to introduce government accounting as a set of concepts, 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.

**Course No.** 26043203 **Course Name** Accounting Banks and Insurance/ **Theoretical (Prerequisite:** Accounting Principle (2)) **Cr (26011201). 3 Hrs.**

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.

**Course No.** 26044101 **Course Name** Accounting Information Systems / **Practical (Prerequisite:** Analysis of Financial Statements) **Cr (22021301). 3 Hrs.**

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.

**Course No.** 22014104 **Course Name** Research Methodology in Accounting/ **Applied (Prerequisite:** Intermediate Accounting (2) ) **Cr (22012202). 3 Hrs.**

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.

**Course No.** 22014205 **Course Name** Seminar in Accounting Research/ **Applied (Prerequisite:** Intermediate Accounting (2)) **Cr (22012202). 3 Hrs.**

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.

**Course No.** 22033204 **Course Name** Standard cost accounting / **Theoretical (Prerequisite:** cost accounting) **Cr** (22034201). 3 Hrs.

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. And 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.

**Course No.** 22033205 **Course Name** Natural Resources Accounting / **Theoretical (Prerequisite:** Intermediate Accounting (2)) **Cr** (22012202). 3 Hrs.

includes Natural Resources Accounting definition and characteristics accounting system followed in the oil and gas companies and other companies extractive natural resources as this article aims to define the technical nature of administrative management and accounting concepts and methods of treatment and from other companies in other fields, Where there is the uncertainty of the existence factor of production and therefore need to spend a very high sums and costs even installed so her find production under the ground.

**Course No.** 22044103 **Course Name** Accounting Topics / **Theoretical (Prerequisite:** Accounting Principle (1)) **Cr** (22011101). 3 Hrs.

This course develops foundational knowledge and skills needed to understand, develop and analyze financial reports. Topics include all steps in the accounting cycle for basic proprietorship (services

and merchandising), and the preparation of basic financial statements (income statement, Balance sheet, owner's equity and Cash flow statement, and also covers the basic accounting treatment for the Receivables, fixed Assets and current investments and current liabilities.

**Course No. 22044202 Course Name Computerized Accounting/ Practical (Prerequisite: Accounting Information Systems) Cr (26044101). 3 Hrs.**

The Course is designed to introduce accounting students to integrated computer based accounting system ,In this context, it is hopeful that students would be able to set up records for different modules, learn to use integrated applicable accounting package efficiently ,and to transfer from manual accounting system to computer – based accounting system.

**Course No. 26013104 Course Name Islamic Accounting / Theoretical (Prerequisite: Accounting Principle (2)) Cr (26011201). 3 Hrs.**

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.

**Course No. 26024202 Course Name Special Topics in Accounting / Theoretical (Prerequisite: Accounting Principle (2) ) Cr (26011201). 3 Hrs.**

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.

