



Course Description

Financial Accounting (1) – 0311100

This course consists of studying accounting as an important information system in economic entities, with special emphasis on the accounting cycle in both service and merchandising companies, recording entries, posting, preparing, and preparing trial balance, income statement, change in equity statement, and balance sheet. It also covers merchandising operations under both periodic and perpetual inventory systems

Financial Accounting (2) – 0311103

This course deals with problems related to cash, accounts receivables, non-current assets, intangible assets, short-term liabilities, owners' equity, the conceptual framework of accounting, and the subsidiary books (records) & journals. and concerned with the transactions related to adjustments at the end of the fiscal year which leads to preparing the financial statements at the proprietorship within the accounting assumptions and generally accepted Principles.

Corporate Accounting – 0311210

This course is designed to provide the student with the Characteristics of Corporations, the rules applied in Jordan that is related to public companies, and practical issues in accordance with the company law applicable in Jordan. The nature & types of corporate firms. and enable the students to know the company law enforced by Jordan authorities on the listed public companies.

Intermediate Accounting (1) – 0311230

This course consists of studying the process of preparing and presenting financial information about an entity for outside users (Part I). Topics vary but typically include standard-setting; the accounting cycle including data accumulation, adjustments, and preparation of financial statements; and valuation. There is a focus on the recognition, measurement, and disclosure of revenue; inventory and cost of sales; and plant assets.



Intermediate accounting (2) – 0311231

This course consists of studying preparing and presenting financial information about an entity for outside users. Topics vary but typically include analysis of recognition, measurement, and disclosure of equity investments, financing activities (bonded debt, leases, pensions), income taxes, stockholders' equity, specialized reporting problems, and cash flow.

Auditing – 0311232

This course provides an understanding of the nature, role, purpose, and scope of internal control and internal and external audit, the need for an independent person for this profession, identifying areas of control risk, and application of the results of these procedures To develop the concept of quality control in audit, and the use of evidence and the need for good documentation as to work performed Course/ module components.

Cost accounting – 0311233

Accounting information for the management of manufacturing and service enterprises, Cost record, cost behavior and allocation, product costing and inventory valuation, flexible budgeting, standard costs, responsibility accounting, cost planning and control, and operating decision analysis.

Tax Accounting– 0311242

This course is designed to provide the student to understand the taxation system in Jordan and to examine the implications of recent changes in tax legislation to give students the necessary knowledge of the mechanics of the compilations in the main areas of income tax to explain the administration to the taxation system in Jordan, And to enable students to prepare tax computations for individuals and unincorporated businesses.



Bank and insurance accounting – 0311245

This course introduces accounting students to the fundamentals of accounting for financial institutions such as banks, and 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.

Advanced accounting – 0311314

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, and 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.

International Accounting standards – 0311316

Through the International Accounting Standards course, students will be able to understand, and most importantly apply IAS and IFRS in their respective organizations in light of these developments. This course is relevant for those students who are working for multi-international companies and that have subsidiaries in other locations or are considering entering the global marketplace. International accounting standards apply to a wide number of organizations including those listing stocks on stock exchanges



Managerial Accounting – 0311332

This course is designed to provide the student with managerial accounting concepts, procedures, and mathematical and statistical models for planning and control; Budgets, and their role in planning and control. And the nature, measurement, and analysis of accounting data appropriate to managerial decision making, and comprehensive budgeting; statistical cost estimation; cost–volume–profit analysis; gross profit analysis; application of probability to cost control; capital planning.

International Standards on Auditing – 0311333

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

Governmental Accounting – 0311343

This course is designed to provide a framework for understanding the special accounting and reporting requirements of non–profit organizations. The emphasis is on reporting concepts and budgeting principles for governmental and non–profit economic entities.

Forensic accounting – 0311401

This course covers the fundamentals of forensic auditing and fraud investigation. Students will gain a grasp of commercial fraud, the situations in which it occurs, fraud detection, measurement, and prevention approaches, and the skills required to resolve fraud once it has been identified. Internal auditing's involvement in fraud detection and investigation, as well as its role in fraud prevention, will be discussed with the students.

Financial Analysis Using Computer Applications – 0311426

The primary objective of this course is to provide students with several tools (particularly computer applications) to analyze financial statements to interpret financial



statements and provide useful information for decision making. This will be accomplished using five steps: (1) analyzing the industry and economic environment in which the firm operates; (2) analyzing the firm's business strategy and accounting choices; (3) analyzing recent financial performance and position; (4) analyzing profitability and risk; and (5) estimating the value of the firm.

Accounting information systems – 0311443

This is an introductory module in accounting information systems. It includes consideration of issues such as transaction processing and transaction processing cycles, the use and effects of computers and other relevant technology on accounting, database and file systems, control and AIS, and the REA data model. The module emphasizes the use of common business software, which may include spreadsheets, flowcharting software, communications, general ledger, and database management systems.

Islamic Accounting – 0311445

This subject discusses the accounting system from the Islamic point of view, also the development of accounting through the Islamic state and its impact on the principles, concepts, accounting assumptions, and financial statements. It also discusses the types of Islamic enterprises and the most important Islamic economic contracts such as Speculating In contagious, Murabaha Agreement, Islamic Financial lease, and other Islamic transactions.

Internship – 0311450

The objective of the Accounting Internship Program is to provide students with a practical accounting working environment which is essential for a more complete understanding of the application of accounting theories, concepts, and procedures.



Computer application in accounting –0311471

This module is designed to develop students' understanding of the role of accounting information systems and their functions in business. Students develop computer skills in applications for all accounting disciplines. Upon the completion of the module, students understand how accounting information systems facilitate the accomplishment of strategic and operational objectives within the organization

Professional Auditing Practices–0311487

This course aims to promote understanding of the principles and code of professional conduct issued by the International Ethics Standards Board for Accountants (IESBA); Provide the skills with which to recognize and resolve ethical issues in business; Enhance awareness and critical self-examination of one's values, and to appreciate the relevance of personal values in the business/workplace setting, and encourage reflection on the ethical dimension of your decision-making in workplace and other settings.

Computer Audit Systems– 0311488

The main purpose of this course is to develop a thorough understanding of how modern audits are conducted in today's IT-driven business environment. sources IT risks and how to perform an IT audit. Students will gain valuable insights about the latest IT aspects of auditing with up-to-date coverage of today's techniques and tools for risk assessment, fraud detection, internal control assessment, risks associated with the dynamic area of IT auditing, auditing IT governance controls, security concerns, Computer-Assisted Audit Tools and Techniques (CAATTs), and the automation of audit function.



Internal audit –311489

This course introduces students to the internal audit profession and the internal audit process. Topics included in this course are the definition of internal auditing and applying International Standards for the Professional Practice of Internal Auditing (IPPF) issued by the Institute of Internal Auditors (IIA), corporate governance and control issues, fraud risks, and auditing techniques, conducting internal audit engagements.

Principles of Macroeconomics – 0320151

Microeconomics is concerned with the study of economics units that make up the economy. It examines the functioning of markets through Supply and Demand and how the price is determined, it also includes the Equilibrium and to be considered consumer behavior.

Finally, it studies the costs and production and the way that the producer reaches his equilibrium, especially in the Perfect Competition Market.

Financial Management– 0320211

This course will provide an initial exposure to the principal of foundations of finance, which are needed by all types of businesses. The topics discussed include the role of financial management, financial statements, and the concepts of the time value of money. In addition, this course discussed the short-term financing and investment decision which includes: working capital management, cash management, and inventory and account receivable management.