

Course Description

Accounting principles (1) – 0311110

This course consists of studying accounting as important information system in economic entities, with especial emphasis on 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

Accounting principles (2) – 0311111

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 prepare the financial statements at the proprietorship with in 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 corporation 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 provide an understanding for the nature, role, purpose and scope of internal control and internal and external audit, and the need of independent person for this profession, and identifying areas of control risk, and application 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 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 & sales tax – 0311241

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 – 0310245

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.

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, 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 of 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 are applicable to a wide number of organizations including those listing stocks 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 its 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 auditing standards – 0311333

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

advanced Cost Accounting – 0311335

A study of the use of cost accounting information within a planning and control framework. Topics include the information needs of managers, costing of products and services, cost allocations among departments of an enterprise, activity-based costing, the theory of constraints, cost of quality, budgeting, income effects of absorption and variable costing, transfer pricing, and performance measurement.

Governmental Accounting – 0311343

This course is designed to provide 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.

Accounting theory – 0311421

This course emphasizes on accounting concepts, income measurement, valuation of assets, and valuation and measurement of equities. Application of accounting theory to contemporary problems is analyzed by cases and research papers on selected areas. This course provide the need for Accounting theory; the objectives and Characteristics, standards related to assets, Liabilities, and owners equity; Measurement of assets Liabilities, income, and revenues.

Financial statements analysis – 0311422

This course is designed to provide the student at the under graduate level with issues and techniques to develop skills in analyzing financial statements in order to interpret financial statements and to 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.

Specialized Topics in accounting – 0311444

The course covers the accounting applications of firms with special nature such firms with department and and/or branches, and the accounting treatment of consignment goods and installment sales. The course also covers accounting for associations and hospital.

Islamic Accounting Description – 0130445

This subject discuss the accounting system from the Islamic point of view, also the development of accounting through 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.

Practical Training – 0311450

A specialized course which may be directed reading for research for superior students in accounting.

Computer application in accounting – 311471

This module designed to develop student 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