

Accounting Program Course Description

- 34101 **Principles of Accounting I**
Prerequisite: None
Credit hours: 3
Course description: This course covers the definition of accounting, the accounting system and its main elements, the double entry system, transactions related to capital, cash transactions, inventory transactions, accounts receivable, and preparing the trial balance, income statement and statement of financial position.
- 34102 **Principles of Accounting II**
Prerequisite: 34101
Credit hours: 3
Course description: This course covers the accounting treatment for inventory, property, plant and equipment, intangible assets, current liabilities, long-term liabilities, and cash reconciliation.
- 34115 **Principles of Finance**
Prerequisite:-: 34101
credit hours:3
The course will focus on the different methods of finance, according to their maturity. Time value of money, Short term finance; trade credit, accruals, bank loans, Money market instruments. Intermediate term finance: term loan finance, machines and equipment finance, lease financing. Long term finance: bonds, preferred and common stocks. Working capital management, capital budgeting, and capital structure strategies.
- 34205 **Intermediate Accounting II**
Prerequisite: 34204
Credit hours: 3
Course description: This course covers accounting issues related to earnings per share, revenue recognition (including construction contracts), investment accounting (non-equity method), lease accounting (capital and operational leases), the statement of cash flows, and accounting disclosure
- 34206 **Corporate Accounting**
Prerequisite: 34102
Credit hours: 3
Course description: This course covers accounting for partnerships and corporations. Main topics covered include accounting for establishing partnerships, change in partners, liquidating partnerships, establishing corporations, issuing bonds, creating reserves, and liquidating corporations.

- 34216 **Financial Management**
Prerequisite: 34115
Credit hours: 3
Fundamental concepts of financial management. Its investment goals. Sources and methods of financing firms. Financial evaluation of business firms. Profitability, liquidity and financial planning, and assets management.
- 34218 **Financial Markets**
Prerequisite: 34216
Credit Hours: 3
This course emphasizes the nature of financial markets, roles, kinds, structure, and investment tools used. The course discusses the intermediary institutions such as market makers, speculators, and hedgers. The module explores the significance of financial markets in achieving economic development and market efficiency, international financial markets. It also covers information on Asian financial markets and the Amman stock exchange.
- 34227 **Audit I**
Prerequisite: 34102
Credit hours: 3
Course description: This course introduces the student to the concepts of auditing under International Standards on Auditing. It covers the topics of the audit report, auditor's professional ethics, auditor independence, and responsibilities of auditors, audit objectives, audit evidence, and the analysis of the client's internal and external environment.
- 34231 **Accounting for Financial Institutions (Banks and Insurance Companies)**
Prerequisite: 34102
Credit hours: 3
Course description: This course covers accounting in financial institutions, emphasizing banks and insurance companies. It also covers various types of banks, the development of banks, the role of banks in the economy, the main departments of commercial banks and accounting in each of them, the financial statements of banks. It talks about the nature of insurance, the types of insurance, and the benefits of insurance, reinsurance, accounting for life insurance and accounting for other types of insurance.
- 34233 **Governmental Accounting**
Prerequisite: 34102
Credit hours: 3
Course description: This course covers the conceptual framework for accounting for governmental and not-for-profit institutions. For these institutions, it includes fund accounting, preparing financial reports and budgeting for control and performance evaluation.

- 34307 **Advanced Accounting**
Prerequisite: 34205
Credit hours: 3
Course description: This course covers the accounting treatment for business combinations and group accounts, and includes purchasing companies, the use of the equity method in accounting, consolidated financial statements, accounting for transactions made in foreign currencies, and translation and measurement of foreign financial statements.
- 34313 **International Accounting Standards**
Prerequisite: 34205
Credit hours: 3
Course description: This course introduces the students to international accounting standards and the International Accounting Standards Board, and it covers, taking international accounting standards into account, accounting issues not covered in other courses.
- 34318 **Portfolio Management**
Prerequisite: 34216
Credit Hours: 3
This course aims to give an introduction about the efficiency of capital markets and the role of speculators and brokers. It is also based on the need of explaining the process of investment decisions incorporate the risk factor and the use of various methods of analysis of risks in that so it explains the correlation between return and risk of the portfolio and understand the properties of multiple elements of the portfolio and to clarify the theory behind all of the Capital Asset Pricing Model and the Arbitrage Pricing Theory, and the main characteristics for both of them.
The course also aims to determine the efficient portfolio, the application of utility theory, and determine the optimal portfolio
- 34321 **Managerial Accounting**
Prerequisite: 34102
Credit hours: 3
Course description: This course covers the principles and methods of using financial information for planning and control for making managerial decisions at different managerial levels. The course covers cost classifications, cost-volume-profit analysis, budgeting, relevant costs for managerial decisions, and using accounting information for making capital budgeting decisions.

34324

Audit II

Prerequisite:34227

Credit hours: 3

Course description: This course covers auditing under International Standards on Auditing, and includes assessing the client's risks, the client's internal control system, the risk of fraud, the risks associated with clients' intensive use of information technology, the types of audit tests and procedures (substantive tests, tests of control, and analytical procedures), final audit procedures, audit sampling, and the design of an audit program.

34326

Cost Accounting

Prerequisite: 34321

Credit hours: 3

Course description: This course covers the main concepts of cost in manufacturing companies, job-order costing, process costing, activity-based costing, standard costing, cost allocation for support departments, and cost allocation for joint products.

34332

Accounting for Taxation

Prerequisite: 34102

Credit hours: 3

Course description: This course covers main taxation concepts and methods of calculating tax taking into account the Jordanian tax laws related to individuals and companies. The course also covers the International Accounting Standard number 12, related to taxation accounting. The course also includes computer applications for calculating taxable income and income tax

34414

Accounting Theory

Prerequisite: 34307

Credit hours: 3

Course description: This course covers accounting theory and includes approaches to accounting thought, regulation, and research. It covers the conceptual framework for accounting, accounting standard-setting, accounting measurement, the role of accounting in the society, theories of selecting accounting choices, and the relation of accounting information with market variables.

34415

International Accounting

Prerequisite: 34313

Credit hours: 3

Course description: This course covers accounting in an international context, and includes the main reasons for differences in accounting practices among countries, the nature of such differences, and harmonization of accounting practices, international managerial accounting, and international auditing.

34419

Modern Cases in Accounting

Prerequisite: 34205

Credit hours: 3

Course description: This course covers various contemporary issues in accounting that are not included in any other subject courses. As well as the accounting measurement problems in international companies. The problems of accounting disclosure associated with the evaluation of the performance of companies. In addition to some accounting problems arising from changing in the purchasing power of the unity of cash, accounting for human resources, and measurement of social cost and benefits, and integration and privatization problems.

34430

Forensic Accounting

Prerequisite: 34205

Credit hours: 3

Course description: This course covers auditing that aims at discovering fraud. The course includes methods of financial fraud involving fraudulent financial reporting, misappropriation of assets, and electronic financial fraud. It also includes methods of discovering financial fraud and methods of preventing its occurrence in companies.

34432

Accounting Information Systems

Prerequisite: 34437

Credit hours: 3

Course description: This course covers the main concepts of accounting information systems, and includes the design and development of accounting information systems, database concepts, internal control system technology, and the security of accounting information systems.

34437

Islamic Accounting

Prerequisite: 34102

Credit Hours: 3

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 Sharia (laws). The course presents the forms of Islamic financial Institutions, role of Islamic accounting in serving the economic life of individuals and the state and its role in societies currently and in the future.

34438

Islamic Banking

Prerequisite:-

Credit Hours: 3

This course aims to cover the concept of the interest rate and profit. And the meaning of the Islamic banking system theory. It explain the meaning of Islamic banks and the factors affecting the banking activities and the services banks provided. . In addition to the principles of the funds employment and profit distribution

34439 **Computer Applications in Accounting**

Prerequisite: 34432

Credit Hours: 3

This course aims to enable students to operate interrelated computerized ,accounting systems setting up different records for service merchandizing concern dealing with different modules such as customs, Vendors, employees and inventory, preparing different types of report setting up a new companies and transferring manual accounting systems to computerize accounting systems

34497 **Graduation Project I**

Prerequisite: 90 Credit Hours

Credit Hours: 1

This course aims to help students to choose research problem and collect the data needed for analysis.

34498 **Graduation Project II**

Prerequisite:34997

Credit Hours: 2

The students in this course continue addressing the research problems that has been chosen in 34497, develop it, analyze the data and write the result and the recommendations.