



Princess Sumaya جامعة
University الأميرة سميرة
for Technology للتكنولوجيا

PROGRAM PROFILE

B.Sc. Accounting

PROGRAM PROFILE

PROGRAM AIMS AND OBJECTIVES

PROGRAM LEARNING OUTCOMES

CURRICULUM

COURSE DESCRIPTION

PROGRAM STRUCTURE

Bachelor's Degree in Accounting

The Bachelor of Science in Accounting program offers a comprehensive and modern education designed to prepare students for successful careers in the dynamic accounting field. Accredited by prestigious bodies such as AACSB, ACCA, and IMA, the program combines rigorous academic training with practical, real-world applications to ensure graduates are well-equipped to meet industry demands.

The curriculum covers essential areas of accounting, including financial reporting, managerial accounting, auditing, taxation, and financial analysis, while integrating emerging trends such as accounting analytics, financial technology (FinTech), and digital auditing. Students also gain proficiency in accounting software (e.g., QuickBooks, ERP systems) and develop critical skills in data analysis, ethical decision-making, and financial risk management.



PROGRAM AIMS



Develop and enhance competencies in measuring, analyzing, validating, and communicating financial and other relevant information to various related parties.

PROGRAM OBJECTIVES



- Provide comprehensive knowledge in financial and managerial accounting, taxation, auditing, and financial analysis.
- Integrate financial technologies and tools, including accounting software and data analytics.
- Develop students' analytical thinking and ethical decision-making in financial contexts.
- Foster teamwork, leadership, and communication skills for professional practice.
- Align accounting education with Jordanian regulations and prepare students for local and international certifications.
- Encourage innovation and research in accounting practices and financial entrepreneurship.

For More Info

www.PSUT.edu.jo/KTSBT/Accounting

PROGRAM LEARNING OUTCOMES

Program Learning Outcomes (LOs)	
PLO1	Demonstrate basic knowledge in the business and technology.
PLO2	Apply business and technology concepts that can help develop business solutions.
PLO3	Critically analyze business issues taking into account economic, sustainable, and ethical factors.
PLO4	Integrate key analytical methods that can help provide creative and innovative solutions
PLO5	Collaborate effectively within a team to build jointly prepared projects.
PLO6	Demonstrate the written communication skills essential in business settings
PLO7	Demonstrate effective use of the oral presentation skills that are essential in business

PROGRAM FEATURES



- **Industry-Aligned Learning:** Courses are designed to align with Jordanian regulations and international standards (IFRS, AAOIFI).
- **Practical Experience:** Hands-on training through field internships and a capstone graduation project.
- **Technology Integration:** Exposure to AI, blockchain, and big data in accounting applications.
- **Career Opportunities:** Graduates can pursue roles in auditing, taxation, corporate finance, banking, forensic accounting, and governmental accounting.
- **Flexible Electives:** Specialized courses in Islamic finance, investment management, and forensic accounting allow students to tailor their education.

POSSIBLE FIELDS OF WORK FOR GRADUATES



The graduates of this program can work in of accounting, auditing, taxation, financial analysis, and other related areas.

Bachelor's Degree in Accounting Curriculum

Course Title	Credit Hours	Prerequisite
University Requirements (27 CHs)		
1. Compulsory Requirements (18 CHs)		
Computer Skills (Remedial)	0	
Arabic Language Communication Skills (Remedial)	0	
English Language Communication Skills (Remedial)	0	31021
Arabic Language Communication Skills	3	31022
English Language Communication Skills	3	
National Education	3	
Leadership and Societal Responsibility	0	
Military Science	3	
Entrepreneurship and Innovation	3	60 CHS
Life Skills	3	60 CHS

2. Elective Requirements (9 CHs)

History of Science	3	
Sports and Health	3	
Foreign Languages	3	
Arabic Islamic Civilization	3	
Arabic Literature	3	31112
Governance and Development	3	
Human Rights	3	
Introduction to Politics and Economic Science	3	
Introduction to Psychology	3	
Development and Environment	3	
Scientific Research Method	3	
Contemporary Issues in the Arab World	3	
Jerusalem: History and Facts	3	
Philosophy and Critical Thinking	3	

School Requirements (24 CHs)

1. Compulsory Requirements (24 CHs)

Mathematics for Business	3	
Statistical Methods for Business	3	
Principles of Management	3	
Principles of Accounting (1)	3	
Principles of Marketing	3	31112
Business Information Technology 1	3	
Leadership and Digital Transformation	3	
Introduction to AI in Business Applications	3	36110

Program Requirements (81 CHs)

1. Compulsory Requirements (66 CHs)

Microeconomics	3	
Macroeconomics	3	33103
Business Law	3	99 CHs
Principles of Accounting (2)	3	34101
Principles of Finance	3	34101

Intermediate Accounting (1)	3	34102
Intermediate Accounting (2)	3	34204
Financial Management	3	34115
Cost Accounting ¹	3	34102
Auditing (1)	3	34102
Computer Applications in Accounting	3	34102
Advanced Accounting	3	34205
International Accounting Standards	3	34205
Introduction of Accounting Analytics and Financial Technology	3	34115
Managerial Accounting	3	34102
Auditing 2 and Digital Auditing	3	34227
Accounting for Taxation	3	34102
Financial Statements Analysis	3	34102
Field Training	3	99 CHs
International Accounting	3	34313
Accounting Information Systems	3	34227
Graduation Project	3	99 CHs

2. Elective Requirements (15 CHs)

Organizational Behavior	3	33101
Accounting for Financial Institutions (Banks & Insurance)	3	34102
Governmental Accounting	3	34102
Operations Research for Business	3	20235
Sustainable Development Management	3	33101
Corporate Accounting	3	34102
Banking	3	33103
Financial Risk Management	3	34216
Enterprise Resource Planning (ERP)	3	36110
Investment and Portfolio Management	3	34216
Special Topics in Accounting	3	34205
Forensic Accounting and Financial Investigation	3	34205
Cost Accounting (2)	3	34226
Accounting and Islamic Financing	3	34102
E-Business for Business Students	3	36110
Accounting Theory	3	34307

Bachelor's Degree in Accounting Guidance Plan



Key - Colors and Shapes

↔ Concurrent Requirement

→ Prerequisite

Credit Hours ← 3 12495 → Course Number
 Graduation Project (2) → Course Title

Compulsory University Requirement (general)

Elective University Requirement

Compulsory Department Requirement

Elective Department Requirement

Compulsory School Requirement

Bachelor's Degree in Accounting Course Description

34101

Principles of Accounting I

Credit Hours: 3

Prerequisite: None

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

Credit Hours: 3

Prerequisite: 34101

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

Credit Hours: 3

Prerequisite: 34101

This course provides an introductory overview of finance by covering core financial concepts and demonstrates how these concepts are applied when making managerial decisions. Thus, the course starts with an introduction to finance, financial analysis, risks and return concepts, the time value of money concept, and valuation concepts and models.

34204

Intermediate Accounting (1)

Credit Hours: 3

Prerequisite: 34102

This course introduces the student to the conceptual framework of accounting and covers the income statement, the statement of financial position, the statement of cash flows, and accounting issues related to inventory and receivables, in addition to interest capitalization and impairment of assets.

34205

Intermediate Accounting (2)

Credit Hours: 3

Prerequisite: 34204

This course covers accounting issues related to non-current liabilities, equity components, convertible securities, debt and equity investments, and accounting for leases.

34206**Corporate Accounting****Credit Hours: 3****Prerequisite: 34102**

This course covers accounting for partnerships and corporations. The 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****Credit Hours: 3****Prerequisite: 34115**

This course covers fundamental concepts of financial management. This includes investment goals, sources and methods of financing the firm's operations, the Weighted Average Cost of Capital (WACC) will be explained. Financial evaluation of securities and firm activities, profitability, liquidity and financial planning, and assets management.

34226**Cost Accounting (1)****Credit Hours: 3****Prerequisite: 34102**

This course covers the main concepts of cost in manufacturing companies, job-order costing, process costing, activity-based costing, flexible budgets, standard costing, and variance analysis, along with an introduction to additional costing concepts such as target costing.

34227**Auditing (1)****Credit Hours: 3****Prerequisite: 34102**

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, responsibilities of auditors, audit objectives, audit evidence, and the analysis of the client's internal and external environment and preliminary analytical procedures.

34231**Accounting for Financial Institutions****Credit Hours: 3****Prerequisite: 34102**

This course covers accounting in financial institutions, emphasizing banks and insurance companies. It 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, and the financial statements of banks. It also covers the nature of insurance, the types of insurance, and the benefits of insurance, reinsurance, and accounting for various types of insurance

34238**Accounting and Islamic Financing****Credit Hours: 3****Prerequisite: 34102**

This course introduces the students to a preliminary look into Islamic financial institutions how they operate, and how Islamic Sharia affects accounting practice. The course will also focus on Islamic accounting standards by (AAOIFI) and how they compare with International Financial Reporting Standards (IFRS).

34239**Computer Applications in Accounting****Credit Hours: 3****Prerequisite: 34102**

This course provides students with practical knowledge in using computer software for accounting purposes, focusing on software such as QuickBooks, Excel, and ERP systems. Students will learn to manage financial records, perform accounting tasks, and generate reports efficiently using these tools. By the end of the course, students will be able to apply computer applications to streamline accounting processes and enhance the decision-making process.

34307**Advanced Accounting****Credit Hours: 3****Prerequisite: 34205**

This course covers the accounting treatment for business combinations and consolidated financial statements and includes the acquisition of companies, the use of the equity method, the preparation of consolidated financial statements, intercompany transactions, accounting for foreign currency transactions, and the translation and measurement of foreign currency financial statements.

34313**International Accounting Standards****Credit Hours: 3****Prerequisite: 34205**

This course introduces the students to international accounting standards and the International Accounting Standards Board, and it covers international accounting standards on accounting issues not covered in other courses.

34314**Banking****Credit Hours: 3****Prerequisite: 33103**

This course aims to identify the basic concepts of money, the origin of money and banks, the value of money and its role in the economy, the demand for and supply of money, and the financial and banking system. Types of banks including objectives and functions. Types of accounts and checks, types of securities, types of loans and their purposes, credits, and guarantees. Banking services and facilities. Financial and monetary markets, electronic banks, and banking risks. Examples of financial institutions and banking in the world, and the banking system in Jordan

34238**Governmental Accounting****Credit Hours: 3****Prerequisite: 34102**

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****Credit Hours: 3****Prerequisite: 34205**

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, accounting for forward contracts, and translation and measurement of foreign financial statements

34311**Financial Statements Analysis (1)****Credit Hours: 3****Prerequisite: 34102**

The course presents the financial statement analysis tools and techniques from the viewpoint of the primary users of financial statements. It covers the fundamental concepts of financial reporting, and basic analysis by using vertical, horizontal, and ratio analysis

34313**International Accounting Standards****Credit Hours: 3****Prerequisite: 34205**

This course introduces the students to international accounting standards and the International Accounting Standards Board, and it covers international accounting standards on accounting issues not covered in other courses.

34419**Modern Cases in Accounting****Credit Hours: 3****Prerequisite: 34205**

This course covers various contemporary issues in accounting that are not included in any other subject courses.

34319**Introduction - Accounting Analytics &
Financial Technology****Credit Hours: 3****Prerequisite: 34115**

This course provides an introduction to key topics in financial technology, including Blockchain, Cryptocurrencies, Big Data, and Machine Learning. This course also covers using technological techniques for analyzing financial and accounting data, allowing students to acquire analytical skills and developing their analytical thinking capabilities.

34321**Managerial Accounting****Credit Hours: 3****Prerequisite: 34102**

This course covers the principles and methods of using financial information and how they can be used in the planning and controlling and in making managerial. The course covers cost classifications, cost-volume-profit analysis, budgeting, relevant costs for managerial decisions, and using accounting information for making capital budgeting decisions.

34327**Auditing (2) and Digital Auditing****Credit Hours: 3****Prerequisite:34227**

This course covers auditing under International Standards on Auditing and includes assessing the client's risks, the role of the external auditor in detecting fraud, the types of audit tests and procedures (substantive tests, tests of control, and analytical procedures), and final audit procedures, in addition to training on digital auditing.

34332**Accounting for Taxation****Credit Hours: 3****Prerequisite: 34102**

This course covers main taxation concepts and methods of calculating personal and corporate tax taking into account the Jordanian tax regulations. To broaden the student's view on other international tax systems, the course discusses the UK tax system as comparable case. The course also covers the value-added tax (sales tax) in Jordan.

34335**Governmental Accounting****Credit Hours: 3****Prerequisite: 34102**

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.

34341**Financial Statements Analysis****Credit Hours: 3****Prerequisite: 34102**

The course covers financial statement analysis methods from the viewpoint of the users of these statements. It covers vertical, horizontal, and ratio analysis, in addition to evaluating non-financial reporting related to governance, sustainability, and social responsibility.

34397**Field Training****Credit Hours: 3****Prerequisite: 90 CH**

This course includes an internship experience that provides the student with an opportunity to explore career interests while applying knowledge and skills learned in the classroom in a work setting and helps student build professional networks.

34415**International Accounting****Credit Hours: 3****Prerequisite: 34313**

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, in addition to covering international accounting standards on accounting issues not covered in other courses.

34416**Special Topics in Accounting****Credit Hours: 3****Prerequisite: 34205**

This course covers various contemporary issues in accounting that are not included in any other subject courses.

34417**Forensic Accounting & Financial
Investigation****Credit Hours: 3****Prerequisite: 34102**

This course covers auditing, which aims at detecting financial fraud. It includes evaluating fraud risk factors and symptoms, as well as methods of financial fraud such as fraudulent financial reporting and misappropriation of assets. Additionally, it covers techniques for identifying and investigating financial fraud.

34418**Investment & Portfolio Management****Credit Hours: 3****Prerequisite: 34216**

This course provides a comprehensive overview of the financial investment process the mechanisms and structure of security markets and financial instruments. The investment strategies and methods for investment analysis and decision-making are explained. The course also covers modern portfolio theory and fundamental concepts of establishing investment portfolios and managing their risks and returns. Issues related to investment behavior and market efficiency theory are introduced.

34421**Accounting Theory****Credit Hours: 3****Prerequisite: 34307**

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 society, theories of selecting accounting choices, and the relation of accounting information with market variables.

34426**Cost Accounting (2)****Credit Hours: 3****Prerequisite: 34226**

This course delves deeper into the analysis and reporting of costs. Topics covered will mainly include variable costing and segment reporting, target costing, strategic performance measures, responsibility accounting, spoilage and scrap costing, and a more detailed examination of activity-based costing and process costing

34432**Accounting Information Systems****Credit Hours: 3****Prerequisite: 34227**

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. Essentially, this course covers the five business transaction cycles (revenue, expenditure, production, HR, and financial cycles).

34459**Financial Risk Management****Credit Hours: 3****Prerequisite: 34216**

This course introduces key concepts of financial risk management and demonstrates their application in making financial decisions. The course covers different types of risks, including market, credit, and operational risks, in addition to corporate governance and its link with financial risk management.

34499**Graduation Project****Credit Hours: 3****Prerequisite: 99 CHS**

In this course, groups of students undertake the task of producing a research study or a business plan. Under the supervision of a faculty member, students choose a research problem, review relevant literature, collect data, analyze the data, and discuss the findings and their implications. The graduation project is orally presented by the students in front of a panel of faculty at the end of the semester.

Program Structure

The Bachelor of Science in Accounting programme is built around a progressive four-level structure that reflects the school's commitment to continuous learning, applied knowledge, and professional relevance. Each level builds upon the preceding one, ensuring students develop both the academic depth and the practical competencies required for a modern accounting career.

Capstone Level

Integrates the knowledge and skills gained throughout the programme through applied research, industry-linked projects, and experiential learning. Encourages teamwork, communication, and innovation through the Graduation Project, Internship, and specialized electives.

Advanced Level

Strengthens higher-order analytical, ethical, and evaluative skills. Promotes integration of international standards, data analytics, and ethical reasoning through advanced accounting and auditing courses.

Intermediate Level

Deepens analytical and application skills through problem-solving and decision-making in accounting, finance, and taxation. Integrates ERP systems and project-based assessments to bridge theory and practice.

Foundational Level

Introduces students to the essential principles of accounting, business, and economics. Builds a solid conceptual base and technological literacy through simulation-based learning and introductory micro-credentials.

