



جامعة الزيتونة الأردنية
Al-Zaytoonah University of Jordan
كلية الأعمال
Faculty of Business



"عراقة وجودة"
"Tradition and Quality"

"الريادة والأبداع في الأعمال"
"Entrepreneurship and
Innovation in Business"

Brief Course Description - Course Plan Development and Updating Procedures\ Accounting Department QF05/0409-3.0E

Faculty	Business	Academic Department	Accounting	Bachelor of Accounting	Number of the Course Plan (2017/2018)
Number of Major Requirement Courses	25	Date of Plan Approval	30/8/2017		

This form is just for the major requirement courses

Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite
0502110	3	Principles of Accounting (1)	---

Brief Description

The course exposes business students to the basic principles and fundamental concepts of financial accounting. The course covers the conceptual foundation of accounting using basic accounting equation, and the basic steps in the accounting cycle completion, for services and merchandising companies, and the preparation of basic financial statements, in addition to the basic knowledge of conceptual framework in the financial accounting fields.

Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite
0502111	3	Principles of Accounting (2)	0502110

Brief Description

This course is a continuation of (Principles of Accounting 1) in order to further the students understanding of the basic accounting concepts and principles. It covers the basic accounting measurements of accounting measurements of Cash and internal control, Receivables, Inventory, property, plant, Equipment, and intangible Assets in addition to the Current Liabilities, and current Investments.

Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite
0502212	3	Corporate Accounting	0502111

Brief Description

This course explains the regulations, rulings, laws and advantages, disadvantages for all forms of organizations specialized in the accounting treatments and the financial statements needed for the partnership and corporations. This course also differentiates between the types of dividends, and reorganizations process needed to present the financial statements and concentrates on the owner's equity's statements in order to increase the investors' shares and partners' wealth. In addition to the Income tax consequences of the formation, operation, and termination of a partnership; partnership distributions; sale of a partnership interest; and withdrawal from a partnership and the liquidation accounting and legal requirements for the partnership and corporations and changes in the capital.

Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite
0502213	3	Intermediate Accounting (1)	0502111

Brief Description

The course explains in depth the details for the accounting measurement processes underlying the preparation of external financial report. It covers accounting standards the conceptual framework of financial accounting, and recognition and measurements concepts, plus the understanding the accounting information systems, examining the income statement with special reporting issues, examining the Balance sheet and statement of cash flow, basic techniques used of disclosure. In addition to the time value of money concepts and calculation techniques.

Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite
0502214	3	Intermediate Accounting (2)	0502213

Brief Description

This course is a continuation of (Intermediate Accounting 1). It covers the accounting for long-term



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debt and troubled debt restructuring, leases, pension and post-retirement benefits, accounting for income taxes, stockholders equity, earnings per share, accounting change and error analysis, inflation accounting, and the cash flow statement.

Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite
0502321	3	Financial Statement Analysis	0502111

Brief Description

The course reviews the process of basic financial statements preparation, and also 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. Basic analysis by using vertical, horizontal and ratio analysis. And explains the meaning of the financial statements' numbers.

Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite
0502322	3	Accounting Theory	0502214

Brief Description

This course covers the conceptual framework of accounting theory, the objectives of financial statements, Measurement and valuation of assets and liabilities, revenue recognition, the theory of income determination, inflation accounting the deference between accounting and economic income, financial reporting and disclosure, and the future scope of accounting.

Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite
0502331	3	Introduction to Cost Accounting	0502111

Brief Description

This course covers the basics principles and concepts of cost accounting according to cost-benefit assumption to run the business. It presents the objectives of cost accounting and all types of inventory accounts in manufacturing firms. Especially the steps used to calculate the cost of goods manufactured as a part of cost of goods sold in the a manufacturing income statement, CVP analysis (Cost, Volume and profit) and breakeven point at all specific points and assumptions, the job-order costing system, process costing system, and the activity based costing system. Service departments cost allocation.

Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite
0502332	3	Auditing (1)	0502214

Brief Description

This course is concerned with exploring key issues in auditing. It concentrates of the theoretical side of the audit process. Emphasis will be given to the need for audit and audit function, the CPA profession, professional ethics. Auditor's responsibilities, auditing standards. Audit evidence, audit planning and analytical procedures, materiality and risk, internal control and control risk, audit reporting and the completion of the audit process.

Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite
0502341	3	Tax Accounting	0502212

Brief Description

The course provides students with the different types of taxes and tax consequences, the main objectives of taxes, and explains the main tax concepts, and the double taxation situations, tax evasion and tax equality. The course also explains in detail the theoretical and practical aspects of the income tax laws in Jordan through examples and case studies.

Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite
0502342	3	Accounting for Financial Institutions	0502111

Brief Description

This course introduces accounting students to the fundamentals of accounting for financial institution



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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 is discussed.

Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite
0502343	3	Governmental Accounting	0502111

Brief Description

The course provides students with the essentials of accounting for governmental and not-for profit organizations and the principles of fund accounting theory. It demonstrates the procedures of recording, reporting, budgeting, and not-for-profit organizations.

Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite
0502416	3	Advanced Accounting	0502214

Brief Description

The course explains the advances of the accounting concepts and practices underlying business combinations and consolidated financial statements according to the international accounting standards. 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 basic consolidation procedures for the financial statements of the parent and its subsidiary intercompany transaction such as land. Inventory depreciable assets and bonds and intercompany leasing. Other issues include the impact of changes in the percentage of ownership on the consolidation procedures, the existence of preferred stocks. Couples affiliating and foreign currency translation

Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite
0502424	3	International Accounting Standards	0502214

Brief Description

This course concentrates on the international accounting standards that are considered as the harmonization process for the accounting treatments cross the multinational organizations in the different countries and also compares between the International accounting standards and generally accepted accounting principles from using the theory and practice-analysis of principles and procedures underlying information systems of international business.

Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite
0502425	3	International Accounting	0502214

Brief Description

Theory and practice-analysis of principles and procedures underlying information systems of international business. Terminology, foreign exchange, government regulations and other problem areas are considered.

Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite
0502434	3	Managerial Accounting	0502111

Brief Description

The course provides students with the fundamentals of Managerial accounting; it makes a clear distinction between Cost and managerial accounting topics. It covers cost classification, flow, and estimation. It also covers the use of accounting information in planning and control decisions; such as cost-volume-profit analysis, comprehensive budgeting, relevant and irrelevant costs in nonrecurring decisions; responsibility accounting, and performance evaluation.



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Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite
0502435	3	International Auditing Standards	0502436
<p>Brief Description This course deals with the basic requirements for integrated disclosure systems for standardized financial statements, and basic accounting packages and annual SEC reports according to the auditing standards (GAAS) generally accepted auditing standards and Sarbanes Oxley acts (1933 and 1934) and the matters should the auditors required to communicate with audit committee, and presents the most important limitation on the effectiveness of audit committee in the international standards views and factors that measure the risk of auditing fields and auditors and audit committee, and the rules for proxy statement case, shelf registrations and a red hearing prospectus needed by auditing process.</p>			
Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite
0502445	3	Accounting Information Systems	0506100
<p>Brief Description The course provides students with a basic understanding of accounting information systems (AIS). In particular, the course addresses the following areas: database concepts, technology of accounting information systems. Use of systems technology, accounting information systems application, and management use of AIS. Further, the course uses the cycle-based approach in studying and designing accounting information system.</p>			
Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite
0502461	3	Graduation Project in Accounting	After completing (90) hours
<p>Brief Description This course qualifies the students for all considered accounting skills and applied accounting information systems plus that the students in this course are being learned how to use the accounting concepts and other sciences concepts in the research. This course deals with a specific major topic in accounting, approved by the departments, and changes happened in each new semester. It gives the students the opportunities to search and write in aspects related to that topic in order to enhance the accounting skills and updating their information according to the new topics and issues in the accounting fields. Each student might select related aspect, and he or she has to present and discuss his/her work with his/her colleagues in the class.</p>			
Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite
0502315	3	Introduction to Accounting in English	0502110
<p>Brief Description 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.</p>			
Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite
0502323	3	Accounting of Natural Resources	0502214
<p>Brief Description This course provides the theory and practical accounting standards to recognize of the income and results from natural resources limited or unlimited and accumulation techniques to estimates the amount extracted and sold or unsold from natural resources, depletion methods according to the level of activities and also concentrates in calculation the cost of natural resources that should be kept separate from cost of land or land improvements and how to deal with the research and development cost as</p>			



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capitalized or expenses when incurred.

Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite
0502333	3	Advanced Cost Accounting	0502331

Brief Description

This course is a continuation of (Introduction to Cost Accounting). This course explains the way to profit planning using the budgets (operating and financial) and how to prepare the flexible and static budgets and the variances resulted between actual and budgeted results that fosters the planning of operation and provides a framework of performance evaluation in order to promote the communication and coordination among the organization segment, and also concentrates on the MBO (management by objectives) and MBE (management by exceptions) and responsibilities accounting, in addition to the decision making techniques (joint allocation techniques).

Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite
0502344	3	Accounting for Specialized Institutions	0502214

Brief Description

This course covers specialized topics within the area of financial accounting such as the accounting for non-for-profit organizations such as clubs and societies and hospitality and hospitals. In addition, it provides accounting treatments for branches and division accounting. In addition, it provides accounting treatments for applying the revenue recognition principle for long-term contract and settlements.

Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite
0502426	3	Islamic Accounting	0502214

Brief Description

This course presents the Islamic ways to run the business in order to prevent the accounting treatment from misleading information to users and frauds and explains by using the models and ethics needed to decrease the risks of violations and deviations in the borrowing ability and the industry practice for the company and decrease the unemployment effects using the labor intensive techniques in the poor industries.

Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite
0502436	3	Auditing (2)	0502332

Brief Description

This course is a continuation of (Auditing 1). This course concentrates on the application side of the audit process. Emphasis will be given to the impact of information technology on the audit process, statistical and non-statistical sampling techniques, the application of the audit process on sales and collection cycle, acquisition and payment cycle, payroll cycle, inventory cycle and sales cycle, current assets, long term assets. Current liabilities, long term liabilities and owners' equity.

Approved by Department Council	Dr. Abdallah Atieh	Date of Approval	30/8/2017
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