



## B.A. Programme in Accounting

### Course description

<b>1602101</b>	<b>Accounting Principles (1)</b>	<b>3</b>
Prerequisite: (None)		
The course exposes business students to the basic principles and concepts of financial accounting. The course covers the conceptual foundation of accounting, the basic steps in the accounting cycle, accounting measurements of Cash and Cash Equivalents, Accounts and Notes Receivable, Inventory, Property, Plant, and Equipment, and Intangible Assets		
<b>1602102</b>	<b>Accounting Principles (2)</b>	<b>3</b>
Prerequisite: (1602101)		
This course is a continuation of Accounting 1602101 in order to further the students understanding of the basic accounting concepts and principles. It covers the basic accounting measurements of Current Liabilities, Long-Term Debt, Investments, Stockholders' Equity and the Cash Flow Statement. In addition, the time value of money concept and partnership accounting, basic financial statement analysis is also introduced.		
<b>1602211</b>	<b>Managerial Accounting</b>	<b>3</b>
Prerequisite: (1602102)		
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.		
<b>1602201</b>	<b>Intermediate Accounting (1)</b>	<b>3</b>
Prerequisite: (1602102)		
The course explains in detail the accounting measurement processes underlying the preparation of external financial reports. It covers the conceptual framework of financial accounting, the accounting for investments in stocks of other companies below 50%, accounting for inventory; accounting for accounts and notes receivable; accounting problems and practices relating to operating and intangible assets, and accounting for current liabilities.		
<b>1602202</b>	<b>Intermediate Accounting (2)</b>	<b>3</b>
Prerequisite: (1602201)		
This course is a continuation of Accounting 1602201. It covers the accounting for long-term 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.		



<b>1602334</b>	<b>Accounting for Financial Institutions</b>	<b>3</b>
Prerequisite: (1602102)		
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 is discussed.		
<b>1602314</b>	<b>Cost Accounting</b>	<b>3</b>
Prerequisite: (1602102)		
This course covers the principles and concepts of cost accounting. It presents the objectives of cost accounting and inventory accounts in manufacturing firms, statement of cost of goods manufactured, the job-order costing system, process costing system, standard costing system, service departments cost allocation, joint cost allocation and the activity based costing system.		
<b>1602333</b>	<b>Accounting Information Systems</b>	<b>3</b>
Prerequisite: (1602101)		
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 applications, and management use of AIS. Further, the course uses the cycle-based approach in studying and designing accounting information systems.		
<b>1602311</b>	<b>Auditing (1)</b>	<b>3</b>
Prerequisite: (1602201)		
This course is concerned with exploring key issues in auditing. It concentrates on the theoretical side of the audit process. Emphasis will be given to the need for audit and audit function, the CPA profession, professional ethics, auditors' 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.		
<b>1602315</b>	<b>Auditing (2)</b>	<b>3</b>
Prerequisite: (1602311)		
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, the application of the audit process on sales and collection cycle, acquisition and payment cycle, payroll cycle, current assets, long term assets, current liabilities, long term liabilities and owners' equity.		
<b>1602331</b>	<b>Governmental Accounting</b>	<b>3</b>
Prerequisite: (1602101)		
The course provides students with the essentials of accounting for governmental and not-for-profit organisations and the principles of fund accounting theory. It demonstrates the procedures of recording, reporting, budgeting, and evaluating the financial performance of governmental agencies and not-for-profit organizations		





**1602425 International Accounting Standards 3**

Prerequisite: (1602201)

This course is designed to provide students with accounting standards formulated and issued by accounting standards bodies. Focus will be on familiarizing students with international bodies of accounting and their efforts to formulate, issue, and promote accounting standards to be used in presentation of financial statements. In addition, the course covers in depth the standards formulated and issued by the international accounting standard committee. (IASC).

**1602426 Research Seminar in Accounting 3**

Prerequisite: (1602201)

The students learn how to use the accounting and other sciences concepts in the research. This course deals with a specific major topic in accounting, approved by the department, and changes every semester. It gives the students and opportunity to search and write in aspects related to that topic. Each student might select a related aspect, and he or she has to present and discuss his/ her work with his / her colleagues in the class.

**1602304 Accounting For Companies 3**

Prerequisite : (1602102)

This course aims to provide students with the conceptual, Regulations and Practices aspects of partnership accounting, and corporation accounting. It covers topics of accounting for partnerships including formation of a partnership, changes ins partners, and liquidation of a partnership are considered. The course also covers corporation accounting and examines the accounting for raising capital through the issuance of stocks and bonds, reserves and provisions and liquidation. All these topics are covered with accordance with Jordanian company's Law.

**1602335 Accounting Computer Applications 3**

Prerequisite: (1602333)

This course aims at enabling the students to learn how to use ready accounting software in financial accounting, managerial accounting, cost accounting and financial analysis. It also aims at enabling students to Excel program in preparing actual and budgeted financial statements

**1602214 Research Methodology in Accounting 3**

Prerequisite: (1607150)

This course is designed to introduce students to the methods and methodologies of research in accounting. The various research methods and methodologies are explored and examined. The course will concentrate on quantitative and qualitative methods and will utilize several case studies to illustrate the suitability of these methods and methodologies. It is expected that this course will provide students with the requisite skills and means to choose and implement the appropriate research designs and carry out their research in accounting.