

## جامعة كل العرب

### Faculty of Business Accounting Department Courses Description 2023/2024

Course Number	Course Title	Credit Hours	Prerequisite(s)
303101	<b>Principles of Accounting (1)</b>	3	--
This course introduces basic principles and assumptions underlying financial accounting. It covers topics including: the accounting equation, recording process, accounting for merchandising operations, and inventory cost flow methods under perpetual and periodic inventory systems. In addition, the types of the trial balance of service and merchandising companies.			
Course Number	Course Title	Credit Hours	Prerequisite(s)
303102	<b>Principles of Accounting (2)</b>	3	303101
This course introduces the accounting treatments of receivables, plant assets concerning their acquisition, depreciation and disposal, intangible assets, and current liabilities. Afterwards, adjusting the accounts, completing the accounting cycle, and the preparation of financial statements.			
Course Number	Course Title	Credit Hours	Prerequisite(s)
333207	<b>Intermediate Accounting (1)</b>	3	333214
The course introduces students to several advanced concepts and topics in financial accounting. This includes fraud and internal control, cash and bank reconciliation, acquisition, disposition, exchange and depreciation of property, plant and equipment, and revenue recognition.			
Course Number	Course Title	Credit Hours	Prerequisite(s)
333208	<b>Intermediate Accounting (2)</b>	3	333207
The course introduces students to several advanced concepts and topics in financial accounting. This includes the time value of money, and the accounting for long-term receivables, non-current liabilities, equity and debt investments, and leases.			
Course Number	Course Title	Credit Hours	Prerequisite(s)
333214	<b>Corporate Accounting</b>	3	303102
The course introduces students to several concepts and topics of partnerships and corporations. This includes the differences in accounting treatments between partnerships and corporations in terms of formation, division of income and raising capital. In addition, it develops students' skills in preparing financial statements including income statement; retained earnings statement; and statement of financial position.			

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Course Number	Course Title	Credit Hours	Prerequisite(s)
333251	<b>Business Intelligence</b>	3	403101
This course is designed to introduce students to business intelligence concepts and provide them with an understanding of gathering, analyzing, and utilizing business information along with their associated techniques to support decision making process in companies. Practical experience will be gained by developing a business intelligence project with leading business intelligence software such as MS Power BI.			
Course Number	Course Title	Credit Hours	Prerequisite(s)
302313	<b>Income and Sales Taxes</b>	3	333325
This course introduces main tax concepts and different types of taxes. The course also explains in detail the theoretical and practical aspects of income tax laws and sales tax in Jordan. It also provides the practical application of reconciling the accounts between tax payers and Income and Sales Tax Department in Jordan.			
Course Number	Course Title	Credit Hours	Prerequisite(s)
302317	<b>Financial Statements Analysis</b>	3	333208
This course introduces the role of the financial statements and the annual reports in the financial analysis process. Using horizontal, vertical and ratio analyses for profit and not for profit organizations, students analyze firm performance and forecast future performance and determine the contribution of companies towards society and environment and the extent of their relevant ethical commitment.			
Course Number	Course Title	Credit Hours	Prerequisite(s)
302218	<b>Governmental Accounting</b>	3	303102
This course introduces the principles of governmental accounting. It covers the application of accounting principles for public funds, the state budget and the rules governing its preparation. In addition, it identifies the general framework of government accounting system in Jordan, and reviews the methods of preparing the final accounts of the state in accordance with International Public Sector Accounting Standards.			
Course Number	Course Title	Credit Hours	Prerequisite(s)
302345	<b>Financial Institutions Accounting</b>	3	333214
This course introduces the fundamentals of accounting for financial institutions such as banks, insurance companies. A major emphasis is placed on the accounting practices of different divisions of commercial banks, and their financial statements. In addition, it covers the accounting for life and other types of insurance.			

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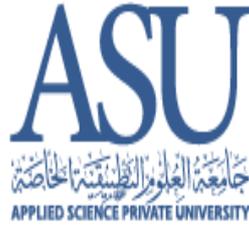
Course Number	Course Title	Credit Hours	Prerequisite(s)
<b>302346</b>	<b>Tax and Financial Regulations</b>	<b>3</b>	<b>333214</b>
This course introduces the laws governing the operating companies in Jordan in terms of the basic legal provisions according to the various Jordanian laws, regulations and codes, with special focus on the ethical commitments imposed by these laws. It also introduces the definition of income and sales tax laws and its development.			
Course Number	Course Title	Credit Hours	Prerequisite(s)
<b>333325</b>	<b>Cost Accounting</b>	<b>3</b>	<b>303102</b>
This course illustrates the concepts and types of costs. It also presents the procedures and practices relating to product costs including, job order, process and activity-based costing systems.			
Course Number	Course Title	Credit Hours	Prerequisite(s)
<b>333326</b>	<b>Managerial Accounting (1)</b>	<b>3</b>	<b>333325</b>
This course provides students with the fundamentals of managerial accounting. It covers several topics including cost-volume-profit analysis, comprehensive budget, variable and absorption costing systems, flexible budgets, and variances for all costs elements.			
Course Number	Course Title	Credit Hours	Prerequisite(s)
<b>333330</b>	<b>International Auditing Standards</b>	<b>3</b>	<b>333214 + 333325</b>
This course introduces the professional standards (auditor responsibilities, audit planning, internal control, audit evidence, audit reports) also the ethical and social responsibilities that should be adhered to by external auditors while performing the financial audit.			
Course Number	Course Title	Credit Hours	Prerequisite(s)
<b>333352</b>	<b>Big Data Applications in Accounting &amp; Auditing</b>	<b>3</b>	<b>333209</b>
This course introduces students to artificial intelligence (AI) in accounting and auditing. Students study intelligent process automation, robotic process automation, blockchain, machine learning and smart analyses. Students trace the evolution of artificial intelligence in accounting and auditing, assess its uses, and discuss the legal and ethical issues. MS Power BI is also introduced and used in this course as a smart analysis tool.			
Course Number	Course Title	Credit Hours	Prerequisite(s)
<b>333398</b>	<b>Field Training</b>	<b>3</b>	<b>90 CH</b>
Students receive practical training in accounting in reputable business organizations that is approved by the department. Each student is evaluated on his/her performance on the field and is required to submit a report about progress and training experience. The final report is evaluated by the academic advisor.			

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Course Number	Course Title	Credit Hours	Prerequisite(s)
333418	<b>Advanced Accounting</b>	3	333208
This course introduces the accounting concepts and practices underlying business combinations and consolidated financial statements according to the IFRS. The course covers topics including, the legal forms of business combinations, procedures and accounting treatment of consolidating the financial statements, intercompany transactions, and foreign currency transactions, and translation of foreign financial statements.			
Course Number	Course Title	Credit Hours	Prerequisite(s)
333419	<b>Accounting Theory</b>	3	333208
This course covers the conceptual framework of accounting theory, the objectives of financial reporting, measurement systems and valuation of assets and liabilities, revenue and expense recognition, the difference between accounting and economic income, corporate governance, and the ethical and social responsibilities of management as a part of the process of financial reporting and disclosure.			
Course Number	Course Title	Credit Hours	Prerequisite(s)
333421	<b>Managerial Accounting (2)</b>	3	333326
This course provides students with the knowledge relevant to decision making process through differential analysis, performance measurement and the importance of the Balanced Score Card (BSC), capital budgeting, joint product costs, pricing, and inventory control.			
Course Number	Course Title	Credit Hours	Prerequisite(s)
333437	<b>Auditing</b>	3	333330
This course introduces the systematic and independent examination of accounts, statutory records, documents and vouchers associated with the operating cycles to complete the audit cycle.			
Course Number	Course Title	Credit Hours	Prerequisite(s)
333439	<b>International Financial Reporting Standards</b>	3	333419
This course introduces a comprehensive understanding of the International Accounting Standards, in terms of its objectives, tools, methods of issuance, interpretation, and briefly discusses the differences in financial measurement and reporting practices that exist internationally. This course also addresses the ethical behavior and social responsibility in the accounting profession.			

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Course Number	Course Title	Credit Hours	Prerequisite(s)
333451	<b>Computer Applications in Accounting &amp; Auditing</b>	3	408103+333207
This course teaches students the skills required to use accounting applications. It introduces the accounting cycle and the treatment of accounting events and transactions in a modern setting using well-known accounting applications. Additionally, this course covers auditing procedures with the aid of auditing software via a simulation and practice case studies. Microsoft Power BI is used to create effective dashboards for accounting and auditing.			
Course Number	Course Title	Credit Hours	Prerequisite(s)
333452	<b>Data Development &amp; Presentation</b>	3	333352
This course introduces students to big data applications in accounting and auditing as well as the underlying technology. Students use Python to extract data, perform automated analysis, and generate visualizations such as maps and charts from the results. Real-world examples of big data in accounting and auditing are used to explain how to create, launch, and deploy a variety of novel big-data solutions.			
Course Number	Course Title	Credit Hours	Prerequisite(s)
333209	<b>Programming Essentials in Accounting</b>	3	408103
The course is designed to provide an introduction to the PHP programming language. The focus of the course is to provide students with an introduction to programming, I/O, and visualization using the PHP programming language.			
Course Number	Course Title	Credit Hours	Prerequisite(s)
333327	<b>Data Analysis &amp; Systems</b>	3	408103
The course is designed to demonstrate the structured analysis and logical design of business information systems. It also focuses to presents the main techniques for collecting and analyzing requirements, procedures for system cost and benefit analysis. Describes System Development Life Cycle stages.			
Course Number	Course Title	Credit Hours	Prerequisite(s)
333436	<b>Financial Data Mining</b>	3	333209 + 333327
Knowledge discovery fundamentals, data mining concepts and functions, data pre-processing, data reduction, mining association rules in large databases, classification and prediction techniques, clustering analysis algorithms, data visualization, mining complex types of data (text mining, multimedia mining, Web mining ... etc), data mining languages, data mining applications and new trends.			

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