



جامعة كل العرب

Faculty of Business Accounting Department Courses Description 2023/2024

Course Number	Course Title	Credit Hours	Prerequisite(s)
303101	Principles of Accounting (1)	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	Principles of Accounting (2)	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)
303207	Intermediate Accounting (1)	3	303214
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, revenue recognition, and preparing a statement of cash flows.			
Course Number	Course Title	Credit Hours	Prerequisite(s)
303208	Intermediate Accounting (2)	3	303207
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)
303214	Corporate Accounting	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.			
Course	Course Title	Credit	Prerequisite(s)

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جامعة كل العرب

Number	Course Title	Hours	Prerequisite(s)
302311	Accounting from Islamic View	3	303102
This course illustrates accounting under Islamic code which is based on the prohibition of Interest (Riba). It also deals with the legal forms of Islamic financial institutions, as well as the accounting treatment of financial transactions in Islamic banking services such as: Murabaha, Mudaraba, Investments and Zakat accounting.			
Course Number	Course Title	Credit Hours	Prerequisite(s)
302313	Income and Sales Taxes	3	303325
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	Financial Statements Analysis	3	303208
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	Governmental Accounting	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)
303325	Cost Accounting	3	303102
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)
303326	Managerial Accounting (1)	3	303325
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	Course Title	Credit	Prerequisite(s)

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جامعة كل العرب

Number	Hours		
303330	International Auditing Standards	3	303214 + 303325
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)
303334	Computer Applications in Accounting & Auditing E		408103 + 303207
This course educates students of the functions embedded in the accounting software through performing accounting tasks including opening a new company (service and trade), developing chart of accounts, recording transactions related to customers, suppliers, adjustments, depreciation, and payroll, costing of inventory, and preparing bank reconciliations and sales tax reports.			
Course Number	Course Title	Credit Hours	Prerequisite(s)
302345	Financial Institutions Accounting	3	303214
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.			
Course Number	Course Title	Credit Hours	Prerequisite(s)
302346	Tax and Financial Regulations	3	303214
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)
303398	Field Training	3	90 CH
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.			

تلفون: 5609999 _ فاكس: 5232899 _ عمان – الأردن: Amman – Jordan



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APPLIED SCIENCE PRIVATE UNIVERSITY



جامعة كل العرب

Course Number	Course Title	Credit Hours	Prerequisite(s)
303415	Financial Accounting	3	111 CH
This course enhances the knowledge and understanding of students through solving comprehensive examples covering the accounting cycle for two successive periods. Topics covered include inventory transactions including related receivables and cost flow assumptions, acquisition, depreciation and disposal of plant assets, investment portfolio adjustments, accounting treatment for payroll, post-dates checks and the preparation of financial statements.			
Course Number	Course Title	Credit Hours	Prerequisite(s)
303417	Accounting Information Systems	3	303334
This course provides students with basic knowledge about the modern accounting information systems through linking accounting and internal control with modern technology in business environment.			
Course Number	Course Title	Credit Hours	Prerequisite(s)
303418	Advanced Accounting	3	303208
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)
303419	Accounting Theory	3	303208
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)
303421	Managerial Accounting (2)	3	303326
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.			

تلفون: 5609999 _ فاكس: 5232899 _ عمان – الأردن: Amman – Jordan



جامعة كل العرب

Course Number	Course Title	Credit Hours	Prerequisite(s)
303439	International Financial Reporting Standards	3	303419
This course introduces a comprehensive understanding of the International Accounting Standards, in terms of its objectives, tools, methods of issuance and interpretation. This course also addresses the ethical behavior and social responsibility in the accounting profession.			
Course Number	Course Title	Credit Hours	Prerequisite(s)
303435	International Accounting	3	303419
This course introduces main topics in international accounting such as the differences in financial measurement and reporting practices that exist internationally, the reasons for these differences, their resultant financial statement effects. Furthermore, it presents the International Financial Reporting Standards (IFRS) adjustments.			
Course Number	Course Title	Credit Hours	Prerequisite(s)
303437	Auditing	3	303330
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)
303438	Internal Auditing	3	303214 + 303325
The course introduces internal audit from the perspectives of information technology, business processes, and accounting systems. Topics include internal auditing standards, risk assessment, governance, internal audit techniques, key control concepts, the ethical and social responsibility of internal auditors.			
Course Number	Course Title	Credit Hours	Prerequisite(s)
303498	Applied Research	3	90 CH
The course introduces the fundamentals and stages of scientific research including research methodology, formulation of research hypotheses, determining the research tools and model, data collection and analysis, and finally writing the research.			