



Ajloun National University

جامعة عجلون الوطنية

Faculty of Business

Department of Accounting

Study Plan for the Bachelor's Degree

in Accounting

Academic year 2023/2024



Ajloun National University

جامعة عجلون الوطنية

Vision

A leading department in innovation, accounting development and community services.

Mission

Providing a distinguished academic program, keeping up with cognitive and professional developments, and stimulating scientific research in the field of accounting and securities. The department's vision is to produce a cohort of visionary students who can effectively adapt to the market while continuously enhancing their academic abilities.

Goals

- 1) Provide students with scientific expertise and the accounting process to meet the changing accounting environment.
- 2) To continuously develop the intellectual and professional skills of students of the Accounting Department.
- 3) Supporting the scientific and research production and other scientific activities of faculty members.
- 4) Interacting with the local community and meeting its demands by providing qualified staff to work in the Jordanian market and abroad.



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Learning Outcomes

Knowledge

Comprehending and recognizing the significance of accounting in practical life and identifying the users of financial data.

Utilizing accounting principles to analyze the operations of the organization.

Understanding the concept of auditing along with its standards, principles, and fundamentals.

Skills

The ability to distinguish financial statement elements.

The ability to make administrative decisions based on a study of the financial situation.

Developing the skill to utilize various accounting systems.

Ability for direct practical application without the need for training.

Competencies

Using and applying accounting standards and measurement principles.

Preparing the audit balance sheet and financial statements.

The ability to analyze financial statements and provide a report on the organization's financial position.

Mastery of calculating product costs, orders, and other expenses.



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Contents of the Study Plan

The study plan for the bachelor's degree in Accounting of (132) credit hours distributed as follows:

Certified On Campus learning (1+1, An hour and a half of on campus learning + one half hour of campus learning).

Certified Electronic (1+1, An hour and a half synchronous Electronic + campus learning).

Certified Blended (1+1, An hour and a half synchronous Blended + campus learning).

Number	Type of Requirement	Credit Hours	percentage%
First	University Requirements	27	20.45 %
Second	Faculty Requirements	21	15.91 %
Third	Compulsory Requirements	72	45.54%
	Elective Requirements	09	6.8%
	Supporting Requirement	12	9%
Fourth	Free Elective Requirement	3	2.3%
Total		132	100%

University Coding System

Faculty Code Department Code (Level Year) Knowledge Area Course sequence

4

02

0 Remedial
1 First
2 Second
3 Third
4 Fourth



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Knowledge Area

Knowledge Number	Knowledge Area	Number of Credit Hours
0	Financial Accounting	18
1	Performance Accounting and Decision-Making	9
2	Audit and Accounting Information Systems	9
3	Specialized Accounting	15



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First: University Requirements (27) Credit Hours

A. University Compulsory Requirement (12) Credit Hours

Course code	Course Name	Credit Hour	Prerequisite	Learning Type		
				Electronic	Blended	On Campus
704107	Entrepreneurship and Innovation	1			√	
704109	Leadership and Social Responsibility	1			√	
704116	Life Skills	1			√	
704117	English Language Skills (1)	2	714099	√		
704118	Arabic Language Skills (1)	2	704099		√	
704119	National Education	2	-		√	
704200	Military Sciences	3	-			√

B. University Elective Requirements (15) Credit Hours

Course code	Course Name	Credit Hour	Prerequisite	Learning Type		
				Electronic	Blended	On Campus
201101	The Law in our Lives	3			√	
202132	Human Rights	3			√	
701140	Arab Library and Lexicography	3	-	√		
704103	International and Arab Contemporary Issues	3				√
704104	Islamic Culture	3	-	√		
704108	Integrity and Transparency	3			√	
704110	Digital Culture	3			√	
704112	Arabic Language Skills (2)	3	704118		√	
704113	Art of Rhetoric and Dialogue	3				√
704115	Development and Family Planning in Islam	3			√	
704141	History of Jerusalem	3			√	
704151	Computer Skills (1)	3	724099		√	
704152	Computer Skills (2)	3	704151		√	
704163	Foreign Language other than English	3			√	
704172	Sports and Health	3				√



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Second: Faculty Requirements (21) Credit Hours

Course Code	Course Name	Credit Hour	Prerequisite	Learning Type		
				Electronic	Blended	On Campus
401100	Management Principles	3	-		√	
401109	Marketing Principles	3	-		√	
401115	Mathematics for Business Students	3	-		√	
402101	Accounting Principles (1)	3	-			√
403107	Management Information Systems Principles	3	-	√		
405101	Microeconomics Principles	3	-		√	
405202	Financial Management Principles	3	-			√

Category 3: Compulsory Faculty Requirements:





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Third: Department Requirements (81) Credit Hours

A. Department Compulsory Requirements (72) Credit Hours

Course Code	Course Name	Credit Hour	Prerequisite	Learning Type		
				Electronic	Blended	On Campus
401111	Research Methods	3	405311		√	
402102	Principles of Accounting 2	3	402101			√
402203	Intermediate Financial Accounting (1)	3	402102		√	
402204	Intermediate Financial Accounting (2)	3	402203		√	
402205	Accounting for Companies	3	402102			√
402206	Financial Accounting in English	3	402102	√		
402308	Specialized Financial Accounting	3	402102		√	
402312	International Accounting Standards	3	402204		√	
402313	Financial Statement Analysis Using Computer	3	402205			√
402322	Auditing	3	402205		√	
402325	Cost Accounting (1)	3	402102			√
402326	Internal Auditing and Control	3	402102	√		
402327	Advanced and International Accounting	3	402205		√	
402328	Accounting Applications	3	402203		√	
402333	Income and Sales Tax Accounting	3	402205		√	
402334	Accounting Computer Applications	3	402102			√
402336	Governmental Accounting	3	402102		√	
402415	Accounting Theory	3	402204	√		
402425	Cost Accounting (2)	3	402325			√
402426	Managerial Accounting	3	402325		√	
402436	Accounting for Financial Institutions	3	402102		√	
402437	Accounting Information Systems	3	402322		√	
404216	Islamic Banking	3	-		√	
405311	Statistics for Business Students	3	-		√	

*: Courses contain an implicit laboratory



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B. Department Elective Requirements (9) Credit Hours

Course code	Course Name	Credit Hour	Prerequisite	Learning Type		
				Electronic	Blended	On Campus
201121	Principles of Commercial Law	3	-		√	
401103	Administrative Communication Skills	3	401100		√	
401105	Human Resource Management	3	401100		√	
401108	Change and Crisis Management	3	-		√	
401207	Promotion	3	401109		√	
401209	Business Ethics and Social Responsibility	3	-		√	
401404	Administrative Control	3	401100		√	
401411	Quantitative Methods in Management	3	401100		√	
402207	Intermediate Accounting in English	3	402204		√	
402231	Islamic Banking Accounting	3	402102		√	
402314	International Auditing Standards	3	402322		√	
402323	Accounting for Extractive Industries	3	402321		√	
402324	Agricultural Cost Accounting	3	402321		√	
402416	Contemporary Accounting Issues	3	402102		√	
402427	Cost Accounting in English	3	402425		√	
402453	Graduation Project	3			√	
402454	Field Training	3	-		√	
403129	E-commerce	3	-	√		
405102	Principles of Macroeconomics	3	405101		√	
405214	Financial Institutions	3	-	√		
405221	Investment Management	3	405202		√	
405315	Financial Markets	3	405202	√		

Fifth: Free Elective Requirements (03) Credit Hours

The students studies a free course offered by the university with (3) credit hours



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First Year

First Semester

Course Number	Course Name	Credit Hours	Prerequisite
401100	Principles of Management	3	-
402101	Principles of Accounting 1	3	-
405101	Principles of Microeconomics	3	-
-	Compulsory university requirement	1	-
-	Compulsory university requirement	2	-
-	Elective University Requirement	3	-
Total			15

Second Semester

Course Number	Course Name	Credit Hours	Prerequisite
402102	Principles of Accounting (2)	3	-
403107	Management Information Systems Principles	3	-
405311	Statistics for Business Administration Students	3	-
-	University Compulsory Requirements	3	-
-	University Compulsory Requirements	3	-
Total			15



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Second Year

First Semester

Course Number	Course Name	Credit Hours	Prerequisite
401109	Principles of Marketing	3	-
401115	Mathematics for Business Students	3	-
402203	Intermediate Financial Accounting(1)	3	-
402203	Accounting for Companies	3	-
405202	Financial Management Principles	3	-
-	University Compulsory Requirements	1	-
-	University Compulsory Requirements	2	-
Total			18

Second Semester

Course Number	Course Name	Credit Hours	Prerequisite
402204	Intermediate Financial Accounting (2)	3	-
402206	Financial Accounting in English	3	-
402328	Accounting Applications	3	-
404216	Islamic Banking	3	-
-	University Elective Requirement	3	-
-	University Compulsory Requirements	3	-
Total			18



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Third Year

First Semester

Course Number	Course Name	Credit Hours	Prerequisite
402308	Specialized Financial Accounting	3	402102
402312	International Accounting Standards	3	402104
402313	Financial Statement Analysis Using Computer	3	402105
402322	Auditing	3	402105
-	University Elective Requirement	3	-
-	Department Elective Requirement	3	-
Total			18

Second Semester

Course Number	Course Name	Credit Hours	Prerequisite
402325	Cost Accounting (1)	3	402102
402326	Internal Auditing and Control	3	402102
402333	Income and Sales Tax Accounting	3	402102
402336	Governmental Accounting	3	402102
-	University Compulsory Requirements	3	-
-	Department Elective Requirement	3	-
Total			18



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Fourth Year

First Semester

Course Number	Course Name	Credit Hours	Prerequisite
	Scientific Research Methods	3	-
402327	Advanced and International Accounting	3	402205
402334	Accounting Computer Applications	3	402102
402425	Cost Accounting (2)	3	402325
402426	Managerial Accounting	3	402204
Total			15

Second Semester

Course Number	Course Name	Credit Hours	Prerequisite
402415	Accounting Theory	3	402204
402436	Accounting for Financial Institutions	3	402202
402437	Accounting Information Systems	3	402322
-	Free Elective Course	3	-
-	University Elective Requirement	3	-
Total			15



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Courses Description

Faculty Compulsory Requirements (21 Credit Hours)

Course Number : 401100
Course Title : Principles of Management
Credit Hours : 3
Prerequisites : -

Management principles encompass a broad spectrum of concepts integral to the effective operation of organizations. The evolution of management principles, their characteristics, and functions are pivotal aspects of understanding the foundations of modern management. Additionally, this material aims to provide a general overview of public and private projects, their legal forms, primary functions, and a brief exploration of the evolution of managerial thought.

Course Number : 401115
Course Title : Mathematics for Business Students
Credit Hours : 3
Prerequisites : -

Focuses on the essential mathematical methods required for addressing business challenges. The content encompasses a range of topics related to the fundamentals of business mathematics, including a review of algebra, applications of equations and inequalities, graphical representation of functions, quadratic and exponential functions, logarithmic functions, financial mathematics, matrix algebra, and geometrically solving linear programming problems, as well as probability.



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Course Number : 402101
Course Title : Principles of Accounting (1)
Credit Hours : 3
Prerequisites : -

Study the comprehension of accounting equations and their practical applications. It encompasses topics such as recording accounting transactions, inventory reconciliations for revenues and expenses, the accounting cycle, accounting treatment of merchandise operations, and the preparation of primary financial statements.

Course Number : 403107
Course Title : Principles of Management Information Systems
Credit Hours : 3
Prerequisites : -

This course aims to highlight the integration of technology and management in a business context. It covers the fundamentals of designing and developing information systems, which help enhance organizational performance. The course includes topics such as information systems and organizations, types of information systems, databases, data analysis, as well as information technology and communications. Through studying this course, students will acquire the ability to analyse information needs and use technology to support management and make informed decisions. This course also helps them understand the challenges and opportunities that arise in the rapidly changing business world and enables them to deal with it successfully in an advanced information environment.

Course Number : 405101
Course Title : Principles of Microeconomics
Credit Hours : 3
Prerequisites : -

This course includes the study of the fundamental concepts of economics, including the definition of economics, the economic problem, the relationship of economics to other sciences, different economic systems, supply and demand, equilibrium, elasticity, consumer behavior, utility theory, and indifference curves, production and costs, various types of markets, and factors of production markets.



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Course Number : 405202
Course Title : Principles of Financial Management
Credit Hours : 3
Prerequisites : 401100 + 402101

The course aims to provide students with concepts and knowledge that help them understand the financial problems facing business establishments in their various forms, and expand their understanding of the work of the financial manager and the concept of financial management and the development of its activities over time, as well as understanding the relationship of financial management with the rest of the other departments within the establishment and the surrounding environment. The course also aims to provide students with the necessary skills that enable them to analyze the financial position of the facility, identify sources of financing in its various short-, medium- and long-term forms, compare between them, and choose the best one. The goal also extends to include the skills necessary to evaluate short-term investments (current assets) and long-term investments (capital assets), compare between them and choose the best ones, as well as use quantitative models to predict the financial failure of the facility.

Course Number : 401109
Course Title : Principles of Marketing
Credit Hours : 3
Prerequisites : -

This academic study conducts an in-depth analysis of the foundational principles and concepts of marketing, focusing on its definition and the evolution of its conceptual framework. The exploration extends to the marketing environment, elucidating the extent of its influence on the marketing process.



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Compulsory Department Requirements (72 Credit Hours):

Course Number : 401111
Course Title : **Research Methods**
Credit Hours : 3
Prerequisites : 405311

This course explores the methodologies for conducting scientific research, emphasizing the study and collection of data from various sources. It covers diverse methods for gathering information, various techniques for presenting data in an analytically accessible manner, and the study of statistical methods for data analysis. The course also delves into specific statistical methods for analyzing data to derive meaningful results. Additionally, it provides guidance on crafting a scientific research report, addressing both its form and content.

Course Number : 402102
Course Title : **Principles of Accounting 2**
Credit Hours : 3
Prerequisites : 402101

This course aims to introduce the student to inventory accounting adjustments and their accounting treatment, as well as knowing the details of debtors and short-term notes receivable and the accounting treatment of inventory, in addition to knowing fixed assets and their accounting treatment, as well as knowing the details of obligations and short-term notes payable and their accounting treatment.

Course Number : 402203
Course Title : **Intermediate Financial Accounting 1**
Credit Hours : 3
Prerequisites : 402202

This course covers the foundations and factors of specialization, international trade, types of trade policies, theories of international trade, their benefits, and the measurement of their importance in the national economy. It also examines their impact on increasing the efficiency of the national economy, national income growth rates, and the status of the country's trade balance and balance of payments, affecting its creditor or debtor status.



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Additionally, the course addresses the foreign exchange market, its functions, types, and how international settlements and payments are made.

Course Number : 402404
Course Title : **Intermediate Financial Accounting 2**
Credit Hours : 3
Prerequisites : 402203

This course covers the acquisition and disposal of fixed assets, capitalization during the construction period, exchange of fixed assets, depreciation and depletion, special depreciation methods, intangible assets, long-term liabilities, long-term notes, shareholders' equity, paid-in capital, stock issuance costs, and retained earnings.

Course Number : 402205
Course Title : **Accounting for Companies**
Credit Hours : 3
Prerequisites : 402102

This course encompasses the nature and essence of corporate accounting, the accounting treatment for the formation of sole proprietorships, measurement and distribution of profits and losses in sole proprietorships, the accounting treatment for restructuring and liquidation of sole proprietorships. It also includes an introduction to financial corporations (their characteristics, formation, and management), procedures for establishing financial corporations, accounting procedures for capital adjustments (increases, decreases, consumption), accounting procedures for borrowed capital (bonds), accounting procedures for earned capital (reserves and distributions), financial statements, liquidation, and merger, and accounting treatment in other financial corporations (recommendation of specific liability stocks).



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Course Number : 402206
Course Title : **Financial Accounting in English**
Credit Hours : 3
Prerequisites : 402202

This course aims to teach students the fundamental accounting principles in English and covers the topics included in the Principles of Accounting 1 and Principles of Accounting 2 courses in English.

Course Number : 402308
Course Title : **Specialized Financial Accounting**
Credit Hours : 3
Prerequisites : 402202

This course aims to provide students with a detailed understanding of accounting measurement methods and accounting treatment for freelancers, departments and branches, including trust merchandise, installment sales, contracting, and hotels.

Course Number : 402312
Course Title : **International Accounting Standards**
Credit Hours : 3
Prerequisites : 402205

This course includes an introduction to the theoretical framework for preparing financial statements, as well as an explanation and presentation of international organizations and their efforts in developing and issuing International Accounting Standards. It also provides an overview of International Accounting Standards and highlights the amendments that have been made to them, along with a presentation of the most important financial reporting standards and key accounting treatments for some standards.

Course Number : 402313
Course Title : **Financial Statement Analysis Using Computer**
Credit Hours : 3
Prerequisites : 402205

It includes the theoretical framework of financial analysis, financial statements, short-term financial position analysis, as well as the cash flow statement, long-term financing structure analysis, comparative analysis of financial statements, ratio analysis, financial analysis, and financial failure prediction.



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Course Number : 402322
Course Title : **Auditing**
Credit Hours : 3
Prerequisites : 402205

This course includes the framework for the practice of auditing and assurance, professional ethics, objectives, general principles, and responsibilities of the profession. It covers understanding internal control and assessing the risk of material misstatements, planning and documentation, audit evidence and how to collect it, audit findings and reports in accordance with international auditing and assurance standards issued by the International Federation of Accountants. It also includes forensic auditing and discusses the relationship between accounting theory, international financial reporting standards, relevant legislation, and their impact on the various roles of the auditor when conducting an audit assignment.

Course Number : 402325
Course Title : **Cost Accounting**
Credit Hours : 3
Prerequisites : 402202

It includes the nature of actual cost accounting, financial reporting in industrial establishments, theories of actual costs, measurement of direct material costs, measurement of labor costs, measurement of indirect industrial expenses, modern trends in cost accounting, the process cost system, and job order cost system.

Course Number : 402326
Course Title : **Internal Auditing and Control**
Credit Hours : 3
Prerequisites : 402202

This course includes an introduction to internal control and how internal auditing works, especially concerning the processes that occur within an organization. It provides detailed explanations of how to control the purchasing, sales, financing, and production cycles.



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Course Number : 402327
Course Title : **Advanced and International Accounting**
Credit Hours : 3
Prerequisites : 402205

This course covers the philosophical aspects of international accounting, its historical development, and the internal and external issues related to it. Additionally, the course aims to introduce students to international investments, the concept of business consolidation, its forms, reasons, and the accounting methods used in the consolidation process. It also explains how to prepare consolidated financial statements.

Course Number : 402328
Course Title : **Accounting Applications**
Credit Hours : 3
Prerequisites : 402202

This course aims to develop the student's skills and capabilities in professional accounting practices, including handling financial transactions, invoices, various accounting records, and documents. It also aims to enhance the student's skills in accounting areas required across various sectors.

Course Number : 402333
Course Title : **Tax accounting**
Credit Hours : 3
Prerequisites : 402202

This course aims to introduce income and sales taxes, the objectives of the tax system, types of tax estimation, and the categories required to submit tax returns. It also covers sources of taxable income, sources of income exempt from employee and user taxes, personal and family exemptions, estimating taxes on various economic activities, basic concepts in sales tax, and tax treatments.



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Course Number : 402336
Course Title : **Governmental Accounting**
Credit Hours : 3
Prerequisites : 402202

This course includes the conceptual framework of governmental accounting, the general state budget, the government accounting system in light of Jordanian legislation, the accounting treatment of revenues and other collections, government treatment of expenses and other payments, and accounting treatment with current accounts and government financial control.

Course Number : 402426
Course Title : **Managerial accounting**
Credit Hours : 3
Prerequisites : 402204

This course covers the conceptual framework of managerial accounting, the use of information for short-term decision-making, analysis of the cost-profit-volume relationship, cost structure and financial leverage, short-term production decisions, planning and capital budgets, and responsibility accounting.

Course Number : 402431
Course Title : **Cost Accounting 2**
Credit Hours : 3
Prerequisites : 402325

This course covers the conceptual framework of managerial accounting, the use of information for short-term decision-making, analysis of the cost-profit-volume relationship, cost structure and financial leverage, short-term production decisions, planning and capital budgets, and responsibility accounting.

Course Number : 402436
Course Title : **Accounting for Financial Institutions**
Credit Hours : 3
Prerequisites : 402202

This course includes defining financial institutions and the related regulations, the accounting system for institutions (banks, finance companies, insurance companies), as well



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as the procedures that govern the accounting cycle (recording, categorizing, summarizing transactions), reconciliation processes, final account preparation, and budgeting.

Course Number : 402437
Course Title : Accounting Information Systems
Credit Hours : 3
Prerequisites : 402325

This course includes an explanation of the fundamental concepts of accounting information systems, reasons for studying accounting information systems, the role of the accountant in building an accounting information system, elements of accounting information systems, and data for constructing an accounting information system.

Course Number : 404216
Course Title : Islamic Banking
Credit Hours : 3
Prerequisites : -

These specializations in accounting for transactions in an Iranian agency within the provisions of Islamic Sharia include accounting assumptions and principles and the practice of business such as deposits, speculation, sharing concepts, istitiswa' al-salam, and leasing depend on funds.

Course Number : 405311
Course Title : Statistics for Business Administration Students
Credit Hours : 3
Prerequisites : -

This course covers the study of statistics, methods for handling both population and sample data, sampling techniques, measures of central tendency, measures of dispersion, correlation, regression analysis, probability theory, probability distributions, random variables, standard scores, time series, estimation, and hypothesis testing. This is achieved through the application of all the mentioned concepts to practical business and investment models.



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Elective Department Requirements (9 Credit Hours):

Course Number : 201121
Course Title : Principles of commercial law
Credit Hours : 3
Prerequisites : -

The origins and development of commercial law, its sources and characteristics, its relationship with other laws, such as civil law, commercial business, the merchant and the conditions that must be met to acquire the status of a merchant, the obligations of the merchant, the merchant and its concept, protection and elements, commercial contracts: the commercial mortgage contract, the contract of carriage, the agency contract with commission and brokerage.

Course Number : 401103
Course Title : Administrative communication skills
Credit Hours : 3
Prerequisites : -

The concept of communication in management in terms of it being a means of unifying the efforts of individuals and modifying their behavior in the organization, such as transferring, exchanging and creating change in it in a way that leads to deepening the goals, with understanding the importance of communication, the most important channels of communication, the impact of the environment on communication processes, behavioral administrative theories, and decision making, Communication obstacles, and addressing some errors resulting from misuse of communication.

Course Number : 403106
Course Title : Human Resource Management
Credit Hours : 3
Prerequisites : -

Clarifying the ways human resources perform their work and how to manage them by studying the basic concepts and how they are employed efficiently and effectively within the organization. It also aims to focus on humans, and focus on the role played by personnel management, as it specializes in dealing with humans. And put an end to his problems by placing the right man in the right place through a clear and fair employment policy. By evaluating wages from time to time, consolidating the concepts of equality and justice, and through incentives and their importance and impact, it also establishes methods for



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evaluating the performance of individuals. Topics that will be discussed in this material: Introduction to human resources management, work analysis and design, the process of planning, recruiting and selecting human resources in the company, employee training and the decision-making mechanism as well as the concept and importance of human resources management in the life of the organization, how to plan human resources, and how to attract and select Human resources, analysing and describing jobs, training human resources, motivating and rewarding them, in addition to evaluating performance, planning the career path, empowering workers, and maintaining their security and safety.

Course Number : 403307
Course Title : Change and crisis management
Credit Hours : 3
Prerequisites : 403107

How to create a permanent and continuous compatibility between business organizations and their external environment is a basic condition for the sustainability of these organizations and the continuity of their competitive advantages. In addition, it talks about how dealing with sources of change and crises in the modern business environment determines the success or failure of these organizations, so this article aims to The article discusses the best methods to be followed to deal with the changing reality surrounding and affecting all types of organizations, regardless of the nature of their work.

Course Number : 403309
Course Title : Promotion
Credit Hours : 3
Prerequisites : 403107

An analytical study of the basic principles and concepts of marketing in terms of its definition and development in its concept. It also includes studying the marketing environment and clarifying the extent of its impact on the marketing process.

Course Number : 403404
Course Title : Business ethics and social responsibility
Credit Hours : 3
Prerequisites : 403107

The concept of business ethics and its basic problems, the historical development of theories and approaches to business ethics and important issues in business ethics in addition to



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social responsibility, management ethics, environmental responsibility and professional ethics, with a presentation of management ethics in some administrative experiences.

Course Number : 403404
Course Title : **Administrative control**
Credit Hours : 3
Prerequisites : 403107

Providing an integrated vision of the functions of planning and control in economic project management by reviewing all the theoretical and practical methods and techniques used in this field, in addition to some applied examples to help the student understand the content of the subject.

Course Number : 403404
Course Title : **Quantitative methods in management**
Credit Hours : 3
Prerequisites : 403107

A collection of information that enables the student to learn a group of concepts and methods through a detailed presentation of the basic concepts of quantitative methods, namely linear programming, decision theory, the problem of transportation, allocation, and prediction.

Course Number : 403404
Course Title : **Intermediate accounting in English**
Credit Hours : 3
Prerequisites : 403107

This course aims to teach the student basic accounting principles in the English language and addresses the topics contained in the Intermediate Accounting 1 and Intermediate Accounting 2 courses in the English language.

Course Number : 403404
Course Title : **Accounting for Islamic banks**
Credit Hours : 3
Prerequisites : 403107

This course examines the accounting treatment of transactions in Islamic banks within the provisions of Islamic Sharia, including concepts, assumptions, accounting principles, and banking operations such as deposits, speculation, participation, istisna, salam, leasing, and the preparation of financial statements.



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Course Number : 403404
Course Title : **International auditing standards**
Credit Hours : 3
Prerequisites : 403107

International auditing standards work to provide a reasonable level of controls that control the process of auditing and determine the type of framework within which the auditor works. It is practically based in judging the performance of the auditor and the quality of the work completed, and thus in providing a certain level of confidence in the work of the auditor. Issuing standards may help in meeting some Community expectations about the auditor's role and responsibilities. The bodies regulating the profession in some countries have issued standards that have become generally recognized and accepted, and many countries have adopted those standards.

Course Number : 403404
Course Title : **Accounting for extractive facilities**
Credit Hours : 3
Prerequisites : 403107

This course includes providing the student with the practical and scientific aspects of cost accounting in extractive facilities, as it deals with the accounting treatment of this branch of industry in terms of the various stages of production, which includes treating study and exploration expenses, obtaining contracts, drilling and development expenses, capital expenditures, and the approved methods for calculating rates. Consumption and distribution of fixed assets, common costs, determining taxable revenues and profits, and preparing financial statements for tax and internal company purposes.

Course Number : 403404
Course Title : **Agricultural cost accounting**
Credit Hours : 3
Prerequisites : 403107

This article includes a statement and clarification of some cost systems for agricultural projects, as it deals with agricultural production cost systems for exploiting land in field crops and fruit trees, and animal production cost systems for raising livestock for various purposes, poultry and bees, in terms of classifying and processing cost elements and preparing lists of agricultural costs. And the statement of financial position.



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Course Number : 403404
Course Title : **Contemporary accounting problems**
Credit Hours : 3
Prerequisites : 403107

This course aims to research and discuss contemporary problems that raise controversy over differences of opinion and that affect the accuracy and reliability of data. It deals with accounting for changes in prices, human resources accounting, and social responsibility accounting and disclosure.

Course Number : 403404
Course Title : **Cost accounting in English**
Credit Hours : 3
Prerequisites : 403107

This course aims to teach the student to calculate costs in the English language and addresses the topics contained in the courses Costs/1 and Costs/2 in the English language.

Course Number : 403499
Course Title : **Graduation Project**
Credit Hours : 3
Prerequisites : 401111 + Pass 90 Hours

This course aims to introduce the student to the scientific research methods used and how to write accounting research.

Course Number : 403499
Course Title : **Field Training**
Credit Hours : 3
Prerequisites : -

Developing the student in the practical accounting environment of companies and instilling him in it in order to become familiar with their daily practices in order to activate the links of his information and practical skills that he acquired during his studies in the reality of the labor market so that the student is able to deal with manual and electronic accounting systems and apply the accounting cycle from creating entries in registration documents and the book. Journaling leads to the preparation of financial statements at the end of the year, in addition to the administrative procedures that accompany them.



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Course Number : 403499
Course Title : **E-Commerce**
Credit Hours : 3
Prerequisites : -

Study of special information technology and the foundations of electronic commerce and its applications in a range of sectors and industries. Topics covered in the course include: opportunities available in the business environment, e-commerce strategies and the challenges they face, elements and structure of e-commerce and its technical and commercial motives, competitive advantage, modern technologies and distribution channels, pricing and advertising processes in the electronic environment, electronic payment methods, security aspects and techniques. Auctions and e-commerce security.

Course Number : 405102
Course Title : **Macroeconomic principles**
Credit Hours : 3
Prerequisites :

The fundamental concepts of economics include the definition of economics, the economic problem, the relationship of economics with other sciences, different economic systems, supply and demand, equilibrium, elasticity, consumer behavior, utility theory, and indifference curves, production and costs, different types of markets, and factor markets.

Course Number : 405102
Course Title : **financial institutions**
Credit Hours : 3
Prerequisites :

This marital deals with the nature of financial institutions, their objectives, their role in development, managing the assets and liabilities of these institutions, analyzing the sources and uses of funds in these institutions, managing working capital, and analyzing the credit policies of these institutions

Course Number : 405102
Course Title : **Investment management**
Credit Hours : 3
Prerequisites :

This course deals with investment management processes in commercial and financial institutions. It addresses the principles of investment and its aspects in assets and projects. It also deals with the management of the project portfolio and the securities portfolio.



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Course Number : 405102
Course Title : **Financial markets**
Credit Hours : 3
Prerequisites :

This course deals with the origins of financial markets, their development, financial instruments, and financial institutions, and then addresses international financial markets, their origins, development, financial instruments, and Arab financial markets.