



Faculty of Economics and Administrative Sciences
Accounting Department

STUDY PLAN FOR THE BACHELOR'S DEGREE IN ACCOUNTING

The Bachelor's Degree in Accounting is awarded upon the fulfillment of the following requirements:

- The conditions specified in the Regulations for the Awarding of the Bachelor's Degree at the Faculty of Economics and Administrative Sciences.
- 132 hours are needed to satisfy Degree Requirements as follows:

First: University requirements (27 credit hrs) which include:

a- Obligatory courses (21 credit hrs):

Course No.	Course Title	Credit Hours
LS 100*	English Language Skills I	3
LS 111	English Language Skills II	3
MS 100	Military Sciences	3
AR 100	Arabic Language I	3
AR 102	Arabic Language II	3
HIST 102	Education of Citizenship	3
CS 100	Introduction to Computer Application	3

* Subject to English equivalent exam

b- Elective requirements (6 credit hrs) to be chosen from courses offered by university colleges other than the College of Business and Administrative Sciences. (The Students can take Management Skills Course for 498)

Second: Faculty requirements (24 credit hrs)

Course No.	Course Title	Credit Hours
ACC 101	Principles of Accounting	3
BA 101	Fundamentals of Management (1)	3
PAD 160	An Overview of Public Management	3
BF 210	Principles of Finance (1)	3
CS 101 C	Selected Programming Language (Visual Basic)	3
STAT 107	Statistical (Non Science Students)	3
ECON 101	Principle of Macroeconomics	3
ECON 105	Principle of Mathematical Economics	3

Third: Department requirements (81 credit hrs):

1. Single major course requirements (81 credit hrs), as follows:

a- Obligatory courses (75 credit hrs):

Course No.	Course Title	Credit Hours
ACC 102	Fundamentals of Accounting (2)	3
ACC 201	Intermediate Accounting (1)	3
LAW 121	Commercial Law	3
ECON 200	Research Methods in Economics	3
PAD 201	Organization Behavior	3
MKT 220	Principles of Marketing 1	3
BA 230	Quantitative Analysis 1	3
PAD 270 A	Fundamentals of Public Finance	3
BF 311	Investment	3
ACC 202	Intermediate Accounting (2)	3
ACC 210	Accounting For Companies	3
ACC 311	Bank Accounting	3
ACC 321	Accounting for Governmental and Non-Profit Organizations	3
ACC 331	Cost Accounting (1)	3
ACC 341	Financial Statement Analysis	3
ACC 351	Auditing (1)	3
ACC 361	Tax Accounting	3
ACC 371	Computerized Accounting	3
ACC 402	Advanced Financial Accounting	3
ACC 431	Cost Accounting (2)	3
ACC 432	Management Accounting	3
ACC 451	Auditing (2)	3
ACC 471	Accounting Information Systems	3
ACC 480	Accounting Theory	3
ACC 491	Research	3

b- Elective requirements (6 credit hrs)

Must be chosen from Accounting Department (200 level and above).

(The Students can take Management Skills Course for 498)

Degree Requirements/ Major in Accounting

132 hours are needed to satisfy the degree requirements as follows:

Requirements	Obligatory Courses	Elective Courses	Total
University	21	6	27
College	24	-	24
Department	75	6	81
Total	120	12	132

2. Major in Accounting / Minor in other departments (81 credit hrs):

a. Obligatory courses (60 credit hrs):

Course No.	Course Title	Credit Hours
ACC 102	Fundamentals of Accounting (2)	3
ECON 102	Principle of Microeconomics	3
BA 101	Fundamentals of Management (2)	3
Econ 200	Research Methods	3
ACC 201	Intermediate Accounting (1)	3
PAD 201	Organization Behavior	3
ACC 202	Intermediate Accounting (2)	3
ACC 210	Accounting For Companies	3
MKT 220	Principles of Marketing 1	3
BA 230	Quantitative Analysis 1	3
BF 311	Investment	3
ACC 321	Accounting for Governmental and Non-Profit Organizations	3
ACC 331	Cost Accounting (1)	3
ACC 351	Auditing (1)	3
ACC 361	Tax Accounting	3
ACC 402	Advanced Financial Accounting	3
ACC 431	Cost Accounting (2)	3
ACC 432	Management Accounting	3
ACC 480	Accounting Theory	3
ACC 491	Research in Accounting	3

(The Students can take Management Skills Course for 498) as Elective Course.

b. Minor in other departments (21 credit hrs):

These courses are chosen by the student. This is an opportunity to individualize your degree, to make it reflect your personal skills and talents. A minor specialization can be chosen from any of the following areas: All Departments at the Faculty of Business and Administrative Sciences, Law, Computer Science, Information Technology, Management Information Systems, Mathematical Statistics, Applied Statistics, Mathematics, English Language, Political Science, Shari'a, Economics & Islamic Institutions.

Degree Requirements/ Major in Accounting/Minor

132 hours are needed to satisfy Degree Requirements as follows:

Requirements	Obligatory Courses	Elective Courses	Total
University	21	6	27
College	24	-	24
Department	60	-	81
Minor Requirements	According to the Minor requirements		21
Total			132

3. Minor in Accounting (21 credit hrs):

First: Students of the Faculty of Economics and Administration Sciences departments:

a. Obligatory courses (15 credit hrs):

ACC 201, ACC 202, ACC 341, ACC331, ACC 351.

b. Elective courses (6 credit hrs):

To be chosen from the 200 level courses and above offered by the Departments of Faculty of Economics and Administrative Sciences as well as BA 498.

Second: Students from outside the Faculty of Economics and Administration Sciences.

a. Obligatory courses (15 credit hrs):

ACC 101, ACC 102, ACC 201, ACC 202, ACC 331.

b. Elective courses (6 credit hrs):

Chosen from the 200 level courses and above offered by the Accounting Department as well as BA 498.





Academic Plan Form

Faculty: Economics & Administrative Sciences
Program: Bachelor

Division: Department of Accounting

Ser	Course Code	Course Name	Course Description	Credit hours Num.		Prerequisite
				Theoretical	Practical	
1	Acc 101	Fundamentals of Accounting (1)	Basic Concepts, the double-entry, accounting system, the accounting cycle, merchandising operations, cash transactions and receivables and commercial papers, special journals, preparation of financial statements.	3	-	Acc 101
2	Acc 102	Fundamentals of Accounting (2)	Inventories and cost of goods sold, accounting problems relating to long-lived assets, short-term liabilities, payroll accounting, introduction to partnership accounting and corporations accounting. Prerequisite: Acc 101.	3	-	Acc 102
3	Acc 201	Intermediate	Introduction to financial accounting	3	-	Acc 201

		Accounting (1)	theory, measurements of the elements of financial statements, accounting for assets applications on the international accounting standards. Prerequisite: Acc 102. Short-term liabilities, stockholders equity, correction of errors, disclosures of changes in accounting methods, revenue measurement and income determination, accounting for leases and pension, statement of sources and uses of fund, applications of the international accounting standards. Prerequisite: Acc 201.			
4	Acc 202	Intermediate Accounting (2)	Definition and characteristics of a partnership, formation at a partnership, division of profits and losses, changes of partnership capital, admission and retirement of partners, partnership financial statement, consolidation and liquidation. Prerequisite: Acc 102.	3	-	Acc 102
5	Acc 210	Accounting For Companies	Introduction to partnerships accounting and corporation accounting, forming partnerships and corporation, measuring profitability of partnership and corporations, accounting for liquidation, admission or withdrawal of	3	-	Acc 102

			partners, increasing and decreasing capital for partnership and corporations, accounting for bonds, instructions of issuing companies disclosure, accounting and auditing standards.			
6	Acc 302	Specialized Financial Accounting	Special accounting treatment of various specialized organizations such as agricultural projects, hire-purchase and installments, consignments and divisions. Prerequisite: Acc 102.	3	-	Acc 102
7	Acc 311		Introduction to Bank accounting, types & function of banks the commercial banks. Introduction & Accounting procedures for different departments of banks preparing financial statements in banks.	3	-	Acc 102
8	Acc 321	Accounting for Governmental and Non-Profit Organizations	Fun theory; government budget, The accounting systems, internal control, journal entries of governmental transactions, control on revenues and expenses; the final account. Prerequisite: Acc 102.	3	-	Acc 102
9	Acc 331	Cost Accounting (1)	Introduction to cost accounting, cost behavior, cost-volume-profit analysis, cost classification, cost accumulation, job order costing, process costing, cost	3	-	Acc 102

			allocation, joint and by-products, income statement of manufacturing companies. Prerequisite: Acc 102.			
10	Acc 341	Financial Statements Analysis	Methods used to analyse financial information which could reveal the financial strength or weakness on any firm, analysis of balance sheet, analysis of income statement, analysis of statement of cash flows. Prerequisite: Acc 102.	3	-	Acc 202
11	Acc 351	Auditing (1)	Introduction, professional code of ethics, objectives and responsibilities of auditors, types of audit evidence and documentation, audit planning, estimating materiality and risk, study and evaluation of internal control system, auditing of sales and collection cycle, auditing report, international auditing standards. Prerequisite: Acc 202.	3	-	Acc 102
12	Acc 361	Tax Accounting	Objectives of tax systems, efficiency and equity of taxes, tax structure in Jordan, Jordanian income tax law, computing income tax for employees, individuals, partnerships and corporations with different activities,	3	-	Acc 102

			evaluation of income tax law and accounting for Zakat. Prerequisite: Acc 102.			
13	Acc 371	Accounting applications on Computer	Using computers in recording and classifying financial transactions, preparing the financial statements, and inventory control. Prerequisite: Acc 102.	3	-	Acc 102
14	Acc 381	Islamic Accounting	Accounting measures in Islam, elements of expenditures and revenues, accounting for Islamic Banks, accounting for Zakat, accounting for inheritance. Prerequisite: Acc 102.	3	-	Acc 202
15	Acc 401	Problems and Cases in Accounting	Accounting tools for dealing with different types of problems and cases including problems of sole proprietorship, partnerships, corporations, co-operatives, agricultural projects, inflation accounting. Prerequisite: Acc 202	3	-	Acc 202
16	Acc 402	Advanced Financial Accounting	Advanced aspects in branches, mergers, re-organization liquidation, and consolidated financial statements, foreign currencies transactions. Prerequisite: Acc 202.	3	-	Acc 331

16	Acc 431	Cost Accounting (2)	Standard cost accounting and deviation analysis, variable and absorption costing, cost behavior, regression analysis, cost estimation, advanced aspects of process costing, contract costing. Prerequisite: Acc 331.	3	-	Acc 102
18	Acc 432	Management Accounting	Introduction to management accounting, cost-volume-profit relationship for multi-product firms, short-term decisions, the comprehensive budget, capital budgeting, divisional performance measurement and transfer pricing. Prerequisite: Acc 102.	3	-	Acc 351
19	Acc 451	Auditing (2)	Tests of transactions, tests of balances, auditing samples, cases, international auditing guidelines. Prerequisite: Acc 351	3	-	Acc 202
20	Acc 471	Accounting Information Systems	Concepts related to analyzing, designing, using improving and controlling of effective accounting information systems, application to computers. Prerequisite: Acc 202.	3	-	Acc 202

21	Acc 480	Accounting theory	The role of accounting theory, accounting conventions, accounting principles, statements of fund and cash flow, interpreting and comparing of financial reports, financial accounting for holding companies, current cost accounting, accounting for social responsibility, Prerequisite: Acc 202.	3	-	
22	Acc 491	Research	Scientific research methods in accounting, theoretical studies, methods of data accumulation, testing and analyzing of data, writing the report.	3	-	Department Approval