Description of Accounting Major Courses

35003101	Arabic Language (1)	3 (3-0)

This course contains a range of language skills at its different levels in Arabic language's sounds, exchanges, grammar, and in its rhetorical, lexical, and biblical level. In addition, it includes applications in the use of Arabic dictionaries and applications on biblical skills that are crucial to learners in their working lives. In order for learners to communicate with high-end Arabic texts, this course included a taste for a range of Qur'an, poetic, and story texts.

Prerequisite: 30151199

35003102	Arabic Language (2)	3 (3-0)

This course deals with the emergence of Arabic writing and the development of students' written and expressive skills and providing them with the necessary and essential ones to employ it in their daily use, where they level by identifying the origins of Arabic writing, and seeing various models of the ancient and modern artistic and functional writing.

Prerequisite: 35003101

35004101	English Language (1)	3 (3-0)

A compulsory university requirement that studies as a (3) credit hours and will focus in it on listening, speaking, reading, and writing skills for the purpose of reviewing the language functions and basic compositions necessary for the effective communication as well as to focuson building the right vocabulary and pronunciation, and the basic grammar of English language.

35004102	English Language (2)	3 (3-0)

This course is based on what the student learned in English (1) and it enhance the four basic skills of successful communication. The course covers new and interesting topics and focuses on advanced language compositions used in interactive settings that ultimately aimed to enable students to have effective oral and written communication skills.

Prerequisite: 35004101

35005101	Computer Skills (1)	3 (3-2)

This course covers the computer building units, basic IT concepts, the use of PCs and its applications at an adequate level of efficiency, Hardware and Software, general programs such asoperating systems, Word, Excel, PowerPoint, and Access programs, as well as a brief introduction to communication technology (Internet, email, web, etc.).

35001101	Military Science	3 (3-0)

The course provides students with general military culture and demonstrates the capabilities of Jordanian armed forces to defend the homeland and its role in the development and service of Jordanian society. The course carries out various activities, most notably it encourage students to participate in activities and events at the national, religious, and university events and organize student visits to unit sites and formations of armed forces, public security, public intelligence, and civil defense. It also dealt with new topics in the field of national security concepts and military administration in the Jordanian armed forces and the concept of loyalty and belonging in Islam as wellas holding specialized seminars on the occasion of Dignity battle, Independence Day, Army Day, and the Great Arab Revolution.

35002100	National Education	3 (3-0)

National Education is a compulsory requirement for all students of Jordanian universities, and it is a course that examines the religious, political, social, economic, educational, cultural, and military principles of the Jordanian society, in accordance with the constitution system, laws, regulations, and directions in effect. The national education course put emphases on the national upbringing institutions and its role in raising generations and instilling belonging, loyalty, pride, national interest, good citizenship, tolerance, and the national unity in their hearts and minds, as well as the principles of justice, equality, and the list of freedoms, the importance of customs, traditions, values, and morality in the Jordanian society, and the course works to make a generation that believes in God and works to develop his country and defend the land, people, and leadership.

36001101	Communication Skills	3 (3-0)

This course deals with the definition of communication and its nature, components, types, elements, models, and characteristics, as well as the communication efficiency and the study of some misconceptions about communication. It also covers the mental perception and self-concept, the relationship between verbal communication and non-verbal communication, biographical writing and interviewing, preparation and writing of messages and types of reports.

36002102	Principles of Psychology	3 (3-0)

Identifythe basic principles of psychology and the experimental foundations of psychological knowledge, a presentation of the psychology concept, its origin, development, and branches, with the concentration on schools of psychology, learning, motivation, personality, memory, psychological disorders, and intelligence.

35003101	Jordanian Society	3 (3-0)

The course of Jordanian society considers on of the optional requirement of Balqa Applied University, which examines the origins and structure of Jordanian society and its categories (Bedouin,Urban, Rural & camps) and its social and economic classes (rich, middle, poor), its customs, traditions, and values, and the characteristics of each of them. The course also refers to the political, social, economic, demographic, and cultural changes that have affected the society due to the population growth on the one hand, and the migrations and globalization on the other hand. In addition, this course has the virtue and importance of refining the personality and awareness of Jordanian citizen and bringing them to the stage of adaptation and coexistence with their living place, and works to protect it, develop it.

36004104	Sport &Health for all	3 (3-0)

The course of sports for all considers one of the most important subjects for university students because it satisfy an urgent need in this era represented in the lack of movement, physical activity, and increased risk factors of chronic diseases, where the physical inactivity considers one of it. This course aims to introduce students to the importance of physical activity practices and its important role in the prevention of many chronic diseases and also aims to raise the level of health awareness of students by providing them with information about healthy behaviors and health-enhancing activities.

36005105	Islamic Culture	3 (3-0)

The Islamic Culture Course aims to deepen the culture of students about topics related to their religion and give them an overview of the history of Holy Quran and Prophetic Sunnah, and strengthening theconnection, belonging, and love of their homelands by introducing them to the truth of tolerant Islamic culture and directing them to renounce forms of violence and extremism that some people are trying to attribute it to Islam, and warning them of some threats that are destroying societies, such as drug use and addiction, and also showing the position of Islam toward it, to refine the personality of students with the thought of tolerance and mercy, in order for them to be causes for the elevation, development, and prosperity of our beloved country.

36009111	Economic Concepts	3 (3-0)

36009110	Modern Management Concepts & Skills	3 (3-0)

36012109	History of Al-Caliphs Al-Rashideen	3 (3-0)

The course of Al-Caliphs Al-Rashideen is optional in Balqa Applied University, and its related to the biography and personality of five Caliphs: Abu Bakr, Omar, Osman, Ali& Omer Bin Abdi Al-Aziz and the way each of them reached the position of Caliphs and their private and public authority, show the succession of each of them, the greatest achievements and actions of each, the most prominent events that happened in their reign, and their death in a detailed and analytical historical form that aimed to reachthe truth. The importance of course highlighted in the refinement of university students' culture and the formation of their Islamic historical personality in a balanced and objective way.

36007107	Agriculture in Jordan	3 (3-0)

This course covers topics related to the development and improvement of agriculture and its importance globally, in the Arab world, and locally, such as agricultural climate, elements of plant production in rained and irrigated areas, animal production, marketing of agricultural products, water sources and its uses, followed agricultural processes, agricultural pests and ways to fighting it, agricultural mechanization, food industries, institutions and bodies working at the agriculture service in Jordan.

36008108	Environment &Society	3 (3-0)

The proposed course provides a general and comprehensive description of the environment concept:its definition, development, and benefits that can be achieved through the preservation of environmental resources as well as the relationship between society and the environmental resources. The course also raises topics that identify the environmental reality in Jordan, in terms of nature and types of environmental systems and the most important environmental problems that face Jordan and its reflection on society in general, not only in terms of environmental aspects but also in terms of health, social, economic, and development aspects. The course is also devoted part of lectures to talkabout the fragile environments, such as the marine environment in Aqaba and the specificity of these environments locally and globally, as well as the problems experienced by the region and ways to address them. The course did not forget to exposure the most important tools that contribute to the preservation of environmental and natural resources, such as the establishment of natural reserves and other tools such as the environmental sterilization process of the impact of various projects on the environment.The course also took into account the global dimensions of environmental problems; therefore there were topics that dealt with the global environmental problems such as climate change and desertification, as well as the international agreements that dealt with these problems. The course also deals with a number of case studies as a type of applied education by guided by a number of environmental projects or the one that have a clear impact on the environment.

36009113	Entrepreneurship&Creativity	3 (3-0)

36009114	Jerusalem (Palestinian Issue)	3 (3-0)

36009112	Law, Media &Society	3 (3-0)

36009109	Islam & Life	3 (3-0)

36009115	Digital Society	3 (3-0)

A30701111	Principles of Microeconomics	3 (3-0)

The course study concept of economic problems and its pillars,the market management represented in concept, demand, supply, and balance,the production represented in concept, elements, costs, and revenues, the study and analysis of consumer and product behaviors, and the balance of economic enterprise, in light of various markets.

A30601121	Principles of Planning &Project Management	3 (3-0)

This course is concerned with studying the plan and project, in terms ofconcept, importance, objectives, types, and characteristics, the plan preparation mechanisms and project planning methods, plan and project life cycle, analysis of actors, beneficiaries, and targeted people,the management of plans and projects and ways to overcome the constraints of plans and projects.

30501111	Principles of Management	3 (3-0)

This course covers management and its importance, functions, and applications, the study of traditional, behavioral, and modern theories, the differences between public management and private management, and a detailed explanation of the management process and the relationship between its various elements,such as planning, organizing, guidance, and control and its different effects.

30702111	Principles of Accounting (1)	3 (3-0)

The course aims to study concept of accounting, its various objectives and functions, and its fields, types of business firms, dual registration theory, mandatory and optional accounting books, budget equation, definition of basic accounting terms and concepts, accounting constraints, various stages of accounting cycle represented in analysis, registration, migration, balance, clearance, and interpretation, as well as the preparation of financial statements and closing accounts.

30702112	Principles of Accounting (2)	3 (3-0)

This course includes the inventory adjustments of revenues, banks, and current assets, which include: note &account receivable, fund, bank, and commodity inventory, as well as inventory of real estate and equipment, disposal machinery and processes, and accounting changes and error analysis.

Prerequisite:30702111

30513131	Computer Applications in Administrative & Financial Sciences	3 (2-2)

The course provides the student with the basic skills to solve administrative and financial problems using advanced applications in (MS Word) software, such as advanced coordination, online files linking, and advanced applications using (MS Excel) in business intelligence (BI) such as sensitivity analysis and business models, the basic principles for building databases using (MS Access) in building electronic tables, and query models.

Prerequisite: 35005101

30704111	Principles of Financial Management	3 (3-0)

The course covers a general introduction of financial management, introduction to corporate financial statements and method used to prepare them, analysis of financial statements, analysis of ratios, time value of money, return and risk, definition and evaluation of capital budgets, the financial and operational leverage.

30512111	Principles of Marketing	3 (3-0)

This course provide students with the marketing concepts and fundamentals, marketing terms, marketing theories and schools, marketing environment, consumer behavior, marketing research, market segmentation, and the elements of marketing mix.

A30702213	Intermediate Financial Accounting (1) in English	3 (3-0)

This course addresses the basic concepts and standards of financial accounting which companies rely on to prepare their financial reports with the focus on preparation of financial statements. The study subjects include: cash, inventory, real estate and equipment, machines, other assets, and the principle of revenue recognition (Taught in English).

Prerequisite:30702112

A30702214	Intermediate Financial Accounting (2) in English	3 (3-0)

This course includes the accounting related to intangible assets, short-term obligations, long-term obligations and property rights, and leases with short-term investments (taught in English).

Prerequisite:a30702213

30702216	Corporate Accounting	3 (3-0)

The course includes an introduction to partnerships, firms in accordance with the Jordanian Companies Act, and includes the operations related to the formation of capital, accounts related to partners, the change in the company's contract from withdrawal and joining of partners, and liquidation. The course also includes an introduction to corporations in accordance with the Jordanian CompaniesAct, such as the formation of capital and the processes related to increasing it and reducing it, as well as the processes related to bonds and liquidations.

Prerequisite:30702112

30702221	Financial Statements Analysis	3 (3-0)

The course include objectives of financial statement analysis by focusing on the objectives of financial statement users, basic concepts that governthe preparation of financial statements, basic financial statements, financial analysis tools, liquidity analysis, capital structure analysis and models used to predict corporate stumbles, profitability analysis, and cash flow list analysis.

Prerequisite:a30702213

30702222	Cost Accounting (1)	3 (3-0)

This course deals with the definition of cost accounting, the role of cost accounting in project, costs behavior of various types and its relationship with cost, size, and profit, as well as the study of operating systems order cost, production stages, costs of joint and derivative products, problems of overhead costs distribution and costs of service centers on production sections. This course also discusses the preparation of manufactured goods cost list, the income statement and financial position list of industrial companies, as well as the various cost theories.

Prerequisite:30702112

30702231	Auditing	3 (3-0)

This course deals with the origin and causes of audit profession emergence, the definition of external auditing, the objectives of auditing and responsibilities of the auditor, the difference between auditing and accounting, the principles and standards of profession, types of auditing, the evaluation of internal control, rules of professional conduct, the inspection of various accounting courses such as the revenue session, the debtors and receiptssession, the procurement and purchasing session, the role of credit receivables, payments, etc. This course also discusses the rights and responsibilities of auditor, in accordance with laws and profession, and ways to prepare the audit reportand audit manuals.

Prerequisite:a30702213

A30702244	Private Corporate Accounting	3 (3-0)

This course deals with the accounting analysis and treatment of various specialized organizations, such as self-employment, hotels, hospitals, agricultural projects, honesty goods, and departments and branches.

Prerequisite:30702112

A30702245	Islamic Accounting	3 (3-0)

The course addresses the emergence and development of accounting among Muslims, the principles and rules of accounting in Islam and its comparison with the customary accounting principles, measurement and accounting disclosure in Islam, elements of expenses and revenues in Islam, legacies and inheritances, Zakat accounting, Islamic financing tools which include: Murabaha, participation, speculation, peace leave, Asstis, and accounting analysis of each.

Prerequisite:30702112

30702315	Advanced Financial Accounting	3 (3-0)

The course will discuss the advanced aspects of accounting principles that governthe process of preparing consolidated financial statements on the date of merger and on the subsequentdate of merger, and the analysis of mutual operations between the holding and subsidiary companies in the field of goods and fixed assets. Finally, the course will deal with the accounting of foreign currencies, which include the special accounting problems that arose from the exchange rate volatility and originate from the commercial transactions that occur in foreign currencies.

Prerequisite:30702214

30702323	Cost accounting (2)	3 (3-0)

This course aims to introduce students to the importance of cost control and introduce them to the actual and standard cost systems, methods of setting standards and analyze deviations related to the cost, sales, and profits elementsand its accounting analysis, as well as to identify the modern cost systems such as activities-based cost (ABC)system.

Prerequisite:30702222

30702324	Managerial Accounting	3 (3-0)

The course provides an introduction to management accounting, analysis of the relationship between size, cost, and profit, sales mix, short-term decisions, pricing decisions, and discretionary balances.

Prerequisite:30702111, 30702222

30702341	Bank Accounting &Insurance	3 (3-0)

This course will cover types of banks, and will focus on commercial banks, commercial bank sections, operations of each department, accounting analysis of these operations, the preparation of closing accounts and financial statements, in addition to an introduction to insurance companies, pillars of the insurance contract, interests and types of insurance, methods and reinsurance of insurance, and accounting analysis in insurance companies and the preparation of closing accounts and the financial statements in it.

Prerequisite:30702112

30601251	Scientific Research Methods	3 (3-0)

This course will cover the importance and role of scientific research and the analytical dimensions in specialization: (descriptive, quantitative, subjective, inductive, normative, objective), building the economic model, stages of scientific research, and targeted scientific observations. The course will also covers the selection of research topic, conditions and limitations, hypotheses and proposals, methods of collecting information and data and methods of statistical analysis, as well as extracting results and making recommendations (drafting scientific research, scientific research problems, applications of analytical methods on selected topics), and an applied research.It also aims to give the student the skills of conducting experimental research in accounting using the (SPSS, EVIEWS, STATA) software for the purposes of analyzing and testing hypotheses.

Prerequisite:30701132

30702417	International Standards for the Preparation of Financial Reports	3 (3-0)

This course includes methods to regulate the accounting profession, accounting standards-setting process, development of international standards for the preparation of financial reports, make a comparison of accounting practices between a number of countries, accounting of assets, obligations, and property rights, the preparation of financial statements in accordance with the international standards of financial reports.

Prerequisite:30702315

30702418	Accounting Theory	3 (3-0)

The course covers the definition of accounting theory nature and its historical development, and includes concepts and methods of accounting theoryformation, the general framework of accounting, profit philosophy, and a comparison between asset valuation methods.

Prerequisite:30702315

30712425	Field Training for Accounting Students	3 (3-0)

Field training in one of the institutions that it will selected by college administration and in coordination with the management of these institutions, where students will be trained on work skills related to their specialization. The training program will be designed by teachers in the department and in coordination with the training institution;provided the approval of academic department where one of the faculty members in the department will supervise the trainee students and follows the performance of students in accordance with the training method approved by the department board in the college.

Prerequisite:pass (90 Hrs.)

30702432	International Audit Standards	3 (3-0)

This course aims to inform students about the international audit standards and the importance of adhering to them, at the international level in general and in Jordan in particular. This course also covers most of the international audit standards related to auditors' responsibilities and conducts, planning, internal control, and manuals using another auditor, auditor's report, and other standards.

Prerequisite:A30702231

30702442	Tax Accounting	3 (3-0)

The course includes a definition of the Jordanian Income Act and the objectives of tax systems, the efficiency and fairness of taxes, the tax structure in Jordan, and the calculation of income taxes on employees, users, individuals, and companies in its various activities. It also covers the evaluation of Jordanian Income Tax Act (1985) and its amendments, as well as the Sales Tax Act.

Prerequisite:30702216

30702443	Government (Public) Accounting	3 (3-0)

The course covers the conceptual framework of government accounting, allocated funds theory, instructions, procedures, and accounting analysis of government operations, internal control of revenues and expenditures, and state budget.

Prerequisite:30702112

30702446	Specialized Accounting Legislation	3 (3-0)

This course aims to clarify the Jordanian legislation related to the accounting and auditing profession, including regulations, instructions, and decisions related to it, such as income and salestax law, corporate law, law regulating the legal accounting profession, commercial and banks, securities, insurance, investment, financial leasing, fees and stamps, social security law, audit-bureau law, competition law, money laundering law, and anti-corruption law.

Prerequisite:pass (90 Hrs.)

30703231	Basics of Accounting Information Systems	3 (3-0)

The course includes an introduction to accounting information systems, its role in promoting and achieving the organization's strategic objectives, analyzing, designing, and developing of accounting information systems, documenting of accounting information systems, documenting of database systems, internal control systems, security and protection of accounting information systems, in light of electronic commerce and the Internet.

Prerequisite:30702112

30702333	Internal Audit	3 (3-0)

This course aims to address the internal audit criteria and other components of the international professional framework for the practice of internal auditing (IPPF), the basics of internal control on the COSO Internal Control platform, the basics of risk management on the COSO Enterprise Risk Management platform, the basics of planning for the implementation of internal risk-based audit tasks, and reporting preparation.

Prerequisite:a30702231

30702433	Criminal Accounting	3 (3-0)

This course includes auditing that aimed to detectfraud, and the course covers thefinancial fraud methods that involve fraud of financial statements, misuse of assets and electronic financial fraud, as well as methods of detecting financial fraud and methods of preventing its occurrence in companies.

Prerequisite:a30702231

30702319	International Accounting	3 (3-0)

This course includes an introduction to the differences in accounting systems used in developed countries and reasons for these differences, and the role of international accounting standards in bringing these differences closer.

Prerequisite:30702417

30702449	Contemporary Accounting Problems & Cases	3 (3-0)

This course includes the accounting methods to address and analyze the various problems and situations, which include governance, profit management, accounting measurement methods, the conceptual framework of financial accounting such as fraud, human resources accounting, intangible assets, social liability accounting, inflation accounting, as well as any contemporary accounting issues.

Prerequisite:30702214

30704231	Investment Management	3 (3-0)

This course aims to introduce students to the role and scope of investment, financial markets and transactions, investment instruments, planning for investment and information, a definition of risks and returns on investment and their types, and methods to measure them, evaluation of investment in ordinary and excellent shares and bonds, and the investment in other securities, capital structure, and the cost of capital.

Prerequisite:30704111

30701438	Economic Feasibility Studies & Project Evaluation	3 (3-0)

This course will cover the importance of studying economic feasibility of project, methods for preparation of economic feasibility, cost and benefit, analysis of cash flows, the study of profitable organizations by evaluating and financing projects, and submitting a research paper.

Prerequisite:30702324, 3070221

A30501232	Operations Research	3 (3-0)

The course provides an introduction to the basic concepts, functions, and objectives of operation research, operation research methods in problem solving, decision-making, quantitative analysis, linear programming, model concept, graphic solution methods, simplex method, sensitivity analysis, binary concept, benefits of using binary issue, linear programming in decision-making and software to solve linear programming issues and inventory models.Special cases in linear software: transport method, recruitment method, business network models, critical path method, and PERT method.

Prerequisite:30701131

30513251	E-Business	3 (3-0)

This course deals with the way to use Information and CommunicationsTechnology to support various business activities, which include commercial, product and service exchange between organizations, groups, and individuals. The course also aims to introduce students to different ways that allow organizations to link more efficiently and flexibly the internal and external data analysis with suppliers, partners, and customers.

A30703252	Computer Applications in Accounting	3 (3-0)

This course includes manual accounting information systems and steps to convert it and implement it on a computerized accounting programs, and methods to analyze the accounting events, prepare debtors and creditorsaccounts,commodity stocks, and the general ledger accounts. The course also includes preparation of different accountsand accounting final reports, or generally accepted as well as the preparation of budgets and financial predictions by implementing principles, assumptions, and accounting restrictions studied by students in the previous stages of study on the computer.

Prerequisite:35005101, 30702112

30701131	Mathematics for Business Students	3 (3-0)

This course provides an introduction the groups, equations, variations, absolute value, linear equation solution, disparate and arrays solution,arrays processes, determinants, tax counterpart, solve equations by the array, matrix, and the linear and non-linear exponential and logarithmic mathematical functions. Calculus represented in end differential and its characteristics, derivative and derivation rules, identification of greater and lower values, where integral related to unlimited integration, limited integration rules, and space creation, partial differentiation, functions for more than one variable, and total differentiation.

30701132	Statistics for Business Students	3 (3-0)

The course provides an introduction to data collection and representation of data in repetitive tables, measures of centralization and dispersion measures, probabilities, distributions, separate probability, natural distribution, preview distributions, period estimate, selection of hypotheses, choice of comparison between two combined arithmetic means, simple regression, correlation coefficient, and variation analysis.

A30701121	Principles of Macroeconomic	3 (3-0)

This course addresses the basic concepts of macroeconomics, such as national income and its measurement methods, balance of national income and total consumption, depreciation function, total investment, investment agreement and its impact on the national economy, demand for money, interest rate setting, and the overall balance theories of national economy.

Prerequisite:A30701111