
Faculty Compulsory Requirements (21 Hours)

301101 Principles of Management

(3:3-0)

Prerequisite: None

The course aims at providing the student with the basic knowledge of theories, principles, concepts and contemporary practice of management in the business Sector. The course covers the following topics: meaning, importance, and evolution. The Course also covers the managerial Functions: planning, decision- making, organizing, directing and controlling. In addition to the enterprise functions such as production, marketing, human resources, material management, finance, research and development, knowledge and information management.

302101 Principles of Microeconomics

(3:3-0)

Prerequisite: None

This course introduces the science of Economics and the economic problem with its implications for the use and allocation of economic resources. It also discusses value theories with particular emphasis on supply and demand, equilibrium, price determination, and elasticity. The course also discusses consumer behavior theory and consumer equilibrium through utility and indifference curve analysis. Finally, it discusses production theory and equilibrium through cost and revenue analysis in different markets in the short run and the long run, as well as distribution theory and factor price determination.

302111 Principles of Statistics

(3:3-0)

Prerequisite : None

This course introduces the science of Statistics and statistical research methods. It Also discusses sampling and sample data collection and classification. It covers various topics in descriptive statistics, correlation and regression analysis, time series, index numbers and an introduction to probability theory.

303101 Principles of Accounting (1)

(3:3-0)

Prerequisite: None

Definition and role of accounting, Accounting principles, concepts, and postulate . accounting cycle, accounting system. The accounting equation, accounting in services and trading projects, cash and accrual biases, adjustments, correction errors, financial statements.

304101 Introduction to e-Business

(3:3-0)

Prerequisite: None.

This course aims to introduce students to the origins and beginnings of e-business, the evolution of e-business models, integrated e-supply chain management, virtual relationships (virtual communities and e-markets), e-marketing and its importance in the e-business environment, the evolution of e-payment systems, e-government and the provision of e-services, Security and protection in the e-business environment, the impact of social, ethical and cultural issues on e-business.

304200 Management Information Systems and Finance

(3:3-0)

Prerequisite: 304102

This course introduces the basic concepts of Management Information Systems and their applications in business organizations. This includes MIS classification, functions, components, technology infrastructures, and their impact on various management levels. The course also includes such important topics like e-business and e-commerce, information systems security, and information resources management. Labs include hands-on training to develop selected MIS applications using MS Access.

306101 Principles of Marketing

(3:3-0)

Prerequisite: None

This course aims at defining marketing, its foundation, Functions, and stages. Analyzing the marketing environment, the marketing mix (product, price, promotion, and distribution), market segmentation, consumer behavior, marketing information systems, and international marketing. In addition, marketing through the internet and the social responsibility of marketing will be briefly discussed.

Department Compulsory Requirements (60 Hours)

301212 Operations & Production Management

(3:3-0)

Prerequisite: 302110

The course covers the concepts, Strategies, and quantitative methods and analysis for decision making in the functions of production and operations management, which are: demand forecasting, planned location, facility layout, process strategies, capacity planning, supply chain management, process planning and design, quality control, aggregate planning, and scheduling.

302213 Financial Management

(3:3-0)

Prerequisite: 303102

Objectives of financial management. Financial management functions. Financial Analysis. Financial Ratios. Liquidity Ratios. Activity Ratios. Debt Ratios. Profitability Ratios. Market Ratios. Time Value of Money. Future Value. Present Value. Bonds. Shares. Working Capital Management. Liquidity Management. Cash Management. Inventory.

303102 Principles of Accounting (2)

(3:3-0)

Prerequisite: 303101

Accounting Adjustments for elements of Statements of Financial Position, Cash Adjustments, Accounts Receivables, Notes Receivable, Inventory, Short term Investments, Current Liabilities, Preparing Financial Statements after adjustments.

303201 Accounting for Corporations and Partnerships

(3:3-0)

Prerequisite: 303102

Accounting for partnerships, capital formation, distribution of profit and loss, change in partnership contracts, preparation of financial statement, and partnerships liquidation. corporate accounting, issuance and redemption of shares and bonds, changes in capital, preparation of financial statements for corporation, and accounting for limited liability companies, Corporate Insolvency and liquidation procedures.

303205 Accounting for Financial Institutions

(3:3-0)

Prerequisite: 303102

Accounting for financial institution in banks and insurance companies. operations of banks and their departments. the accounting practices in deposits and current accounts, letters of credit and letters of guarantee and bills of collection. preparation of banks financial statements, types of insurance, accounting for different insurance types, life insurance.

303210 Cost Accounting(1)

(3:3-0)

Prerequisite: 303102

Cost Accounting Concepts, it's role in the organization, costs behavior, costs systems -Job order and Process costing, joint and by product costs, methods of allocation common cost, and service's center costs, cost theories, statement of cost of goods manufactured and Financial statements for manufacturing companies.

303218 Intermediate Accounting (1)

(3:3-0)

Prerequisite: 303102

preparation of financial statement according to international accounting standards (comprehensive income statement, Statements of Financial Position, Statement of owners' Equity, Statement of Cash flows).

accounting for the major elements of assets side in statement of financial position. Short- and long-term investments, property; plant; equipment; natural resources and intangibles; inventory.

303220 Intermediate Accounting (2)

(3:3-0)

Prerequisite: 303218

accounting for the major elements of liabilities side of statement of financial position statements. Time value of money, accounting treatments for short-and long-term liabilities, equity, disclosures, bonds, contingent liabilities. Stock holders' Equity, revenue recognition, leases, Accounting for pensions and Post-Retirement Benefits.

303301 Managerial Accounting

(3:3-0)

Prerequisite: 303102

use of accounting information for managerial purposes to make rational decisions. Cost classification and behavior, cost- volume-profit analysis; relevant cost for decision making, pricing decisions; make or buy decisions; decentralized management; budgeting, and operational and capital budgets.

303305 Financial Statements Analysis

(3:3-0)

Prerequisite: 303201

Concept of Financial Analysis, Financial strategic analysis, the approaches and methods used in analyzing corporate financial statements. measure and assess the entity's performance with regard to profitability, liquidity, solvency, capital structure and risk. techniques used in leverage analysis, basic and diluted earnings per share, preparation and analysis of cash flow statement, earnings quality, Proforma Financial Statement, forecasting financial failure.

303310 Accounting Information Systems

(3:3-0)

Prerequisite: 303102 + 304102

basic concepts, functions, and the factors influencing the design of an accounting information system. designing a database for an accounting information system, practical application of the previous topics by using the accounting software QuickBooks.

303315 Governmental Accounting

(3:3-0)

Prerequisite: 303102

objectives and characteristics of accounting systems in governmental entities. Cash and accrual Base, governmental accounting principles and reporting standards in relation to: revenues, expenditures, and budgeting. Statement of Financial Performance. budget preparation and implementation, government financial policy, International Public Sector Accounting Standards.

303325 Accounting Theory

(3:3-0)

Prerequisite: 303218

the historical background of accounting. Conceptual framework of accounting, accounting principles, assumptions, and constrains. accounting Theory Definition, income concepts, Entry Theory, Accounting measurement, Recognition, Presentation, and disclosure, Cash and Accrual base, inflation accounting, accounting theories, Foreign Currency Translation.

303330 Auditing

(3:3-0)

Prerequisite: 303201

auditing definitions, Code of Ethics, Audit Types, auditor rights and responsibilities according to the professions and the regulations. Audit Process, Materially, Audit Risk Evaluation, Internal Control System. Audit Planning, auditing evidence, auditor report. Auditing Revenue Cycle, and Purchase Cycle, fixed assets cycle, Auditing Assets.

303335 Islamic Accounting

(3:3-0)

Prerequisite: 303102

the accounting system from an Islamic perspective; the history and evolution of accounting in the Islamic State and the effect of Islamic Sharia on accounting principles and concepts. Islamic financial institutions, relevant accounting treatments for Mudaraba and Murabaha . Financial Statements of Islamic Banks.

303410 Advanced Accounting

(3:3-0)

Prerequisite: 303201

the accounting issues of merger, acquisition and consolidated financial statements. accounting transactions between the holding company and its subsidiaries. effects of changes in foreign exchange rates and its effect on consolidated financial Statements.

303415 Tax Accounting

(3:3-0)

Prerequisite: 303218

the theory of taxation; taxable income for employees and companies and tax relating to revenues and capital expenditures. the tax treatments for depreciation, reserves, gross profit and net profit or loss. Sales tax law and its application. Sales and Tax Law.

303420 International Accounting Standards

(3:3-0)

Prerequisite: 303218

international accounting standards (IAS) and International Financial Reporting Standards (IFRS). International Conceptual Framework. practical cases for standards and their implementations. Presentation of Financial Statements, Inventory, Cash flows statement, Leases, Revenues from Contract with Customers, Changes in accounting Policies, estimates and accounting errors, first adoption of IFRS. Financial instruments.

303425 International Auditing Standards

(3:3-0)

Prerequisite: 303330

The purpose of this course is to present the international auditing standards, to examine the significant of their applications by both auditors and professionals, and to present the need for the implementation of these standards internationally as well as in Jordan. This course covers most of auditing standards such as: responsibilities of the auditor, audit planning, internal control, audit evidences, auditor report, and other standards, governance, continuity, related parties, fraud, subsequent events.

303498 Graduation Project / Field Training

(3:3-0)

Prerequisite: 90 Hours

Approaches of scientific research. Building accounting research according to scientific approach, field training in companies related to accounting fields.

Department Elective Requirements (6 Hours)

303320 Accounting for Special Institutions (3:3-0)

Prerequisite: 303102

accounting for specialized entities and firms such as co-operatives, hospitals, hotels, catering firms, social clubs, and construction companies, preparation of financial statements for such firms. accounting for firms' departments and branches. accounting treatment for consignment goods. Installment Sales, Agriculture and Tourist entities, Social Security.

303400 Internal Auditing (3:3-0)

Prerequisite: 303330

Concept of internal audit, internal audit components, internal audit standards, internal control, evaluation of internal systems, corporate governance and its instructions, audit standards in the public sector.

303405 Accounting Application Using Computer (3:3-0)

Prerequisite: 303102 + 304102

basic concepts of spreadsheet (Microsoft Excel software), And its applications in different accounting and financial topics, use of accounting and financial data in Microsoft Access program as a database.

303430 Cost Accounting (2) (3:3-0)

Prerequisite: 303210

control procedures related to costs. the actual and standard costing systems, building standards, analyzing variances related to cost items, and sales and profits, accounting treatments for such variances. Activity-Based-Costing (ABC) system.

303435 Accounting Studies in English

(3:3-0)

Prerequisite: 303102

Fundamental concepts of financial accounting, applying accounting cycle, prepare financial statements, cost behavior, financial statements analysis tools.

303445 Special Issues in Accounting and Auditing

(3:3-0)

Prerequisite: 303218 + 303330

Forensic accounting, e-business risk, fraud, and deceive, code of ethics, human resources, social Accounting, governance, financial culture, earnings management.

Department Supportive Compulsory Requirements (12 Hours)

301103 Introduction to Research Methods

(3:3-0)

Prerequisite: 302111

The course identifies the basics of the scientific research, and clarifies the tools, methods and approaches that can be used, and thus, the student will be able to prepare and write different reports and research. This in turn will help the student to overcome and deal with several life problems in a scientific manner.

302102 Principles of Macroeconomics

(3:3-0)

Prerequisite: 302101

This course introduces the macro aspects of economic theory and the government role in the current economic systems. It discusses the circular flow model and national income accounts. It also discusses the Classical and Keynesian theories of output and employment. Consumption and investment theories, aggregate demand, equilibrium and the multiplier and gap theories are analyzed in detail. These are followed by a discussion of fiscal and monetary policies and their implications for unemployment and inflation. The course concludes with an introduction to money and banking, economic development, and international trade.

302110 Mathematics for Business

(3:3-0)

Prerequisite: None.

Sets. Periods. Polynomial. Fraction. Integer Exponents. Linear inequalities. Functions. Straight-line equation. Derivation. Integration. Matrices

305101 Introduction to Computer Applications

(3:3-0)

Prerequisite: 9601099 / P.T

Introduction introduces students to the basic concepts of computer, computer applications and the Internet. Plus, how to use computer and file management. In this course, students will learn how to use the following applications:

Ms Word

Ms Excel

Ms PowerPoint

This course also includes an introduction to web page design and training students to design web pages using Ms Word application

Department Elective Requirements (From Other Faculty Department) (6 Hours)

301217 Social Responsibility and Business Ethics (3:3-0)

Prerequisite: 301101

The course aims to illustrate social responsibility within a historical context, its discipline and easement of social performance and Multinational Corporation's responsibility. In addition to understanding the concept of business ethics and its moral context that governs decision making and its relation to corporate culture. Finally, the course elaborates on the issues of corruption, transparency, and corporate governance as relevant topics to social responsibility and business ethics

301221 Commercial Legislations (1) (3:3-0)

Prerequisite: 301101

This course defines the general provisions of organizations and the legal system for various commercial companies. This course also includes a study of the Jordanian companies' law, by which the general provisions of the commercial companies stipulated in the Jordanian companies' law are explained

304411 Entrepreneurship and Building the Project Business Plan (3:3-0)

Prerequisite: 301101 + 90 Hours

Foundations of entrepreneurship, entrepreneurial mind, strategic management in entrepreneurship, e-business and entrepreneurship, sources of ideas for new projects, forms of business ownership and franchising, the difference between shareholders and the nature of business opportunities and planning for startups, develop a business plan, develop a marketing plan, develop a financial plan , Cash flow management, sources of funds: equity and debt, global aspects of entrepreneurship

305320 e-Commerce & e-Payment (3:3-0)

Prerequisite: 304101 + 305201

Principles of e-commerce, e-markets, retail e-commerce, consumer behavior, types of e-commerce, e-commerce models, e-payment models, profit models, e-payment methods, ethics related to e-payment, e-auctions

306309 Sales Management

(3:3-0)

Prerequisite: 306101

The development of sales management, the internal organization of sales management, choosing and training of sales force, planning sales activities, sales objectives, methods for predicting sales, the estimated sales budget, planning sales areas, sales quota of sales representatives, and evaluation of sales force performance

306311 Consumer Behavior

(3:3-0)

Prerequisite: 306101

The nature and importance of consumer behavior, decision making process, market segmentation, the (personal, psychological, social, and cultural) factors affecting the consumer behavior, the culture and subculture, the social class, family, reference groups and opinion leaders, motives, perception, learning, attitudes, and personality.

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