



**MEU** جامعة الشرق الأوسط  
MIDDLE EAST UNIVERSITY

كلية الأعمال - قسم المحاسبة

Faculty of Business/Accounting Dep.

# Course Description

## The Bachelor degree

### In

## Accounting

## Faculty of Business

## 2016/2017



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### Course Description

#### \* Faculty Requirements:

#### A-Compulsory Requirements:-

#### **(0106232) Computer Skills: 3 CH Prerequisite: (0302231)**

Get to know the basics of programming language Visual Basic (Visual Basic) and problem solving and structural programs and schemes control the flow of language and programming events elements (Event-Driven) and the types of data input and output sub-programs and associations and control the flow of orders and arrays and records and dealing with the files submitted to Microsoft Access (Microsoft Access) .

#### **(0106232) Scientific Research: 3 CH Prerequisite: (0302231)**

This course includes a depth knowledge in scientific research, how to collect the information, steps in doing scientific research, diagnosing the problem, methods and tools to be used, and the correct methods of footnoting and references.

#### **(0301101) Accounting Principles (1) : 3 CH Prerequisite: none**

This course consists of studying accounting as important information system in economic entities, with especial emphasis on accounting cycle in both service and merchandising companies. The course covers the nature of accounting, its relation to other sciences. Accounting information & its important to the modern economy. Financial statements, their types, objectives, & contents. The accounting equation & the effect of the financial operations on it. The accounting cycle for the project main functional operations, recording, posting, preparing trial balance & financial statements in the merchandising, & servicing firms. It introduces adjustments for expenses & revenues and merchandising operations under both periodic and perpetual inventory systems.

#### **(0302101) Principles of Management (1) : 3 CH Prerequisite: none**

This course deals with managerial knowledge. It covers the basis of management theory and practice, main contributions to management thought, and the patterns of management analysis. It focuses on the managerial functions of planning, organizing, leading and controlling.

#### **(0304101) Principles of Marketing 3 CH Prerequisite: none**

This course covers the following topics: the marketing concepts, marketing environment, marketing research and marketing information system, target markets, market segmentation, consumer buying behavior, industrial markets and buying behavior. It also focuses on the elements of the marketing mix: product, price, distribution and promotion.

### **B- Elective Requirements:-**

#### **(0302131) Mathematics for Managerial and Financial Sciences: 3 CH Prerequisite: none**

This course aims to introduce the student to very vital mathematical issues. It deals with real numbers, ratios (Fractions), exponents, algebraic methods, factors, linear equations, quadratic equation, set theory, function and its derivatives, the matrices, the integration and its various methods.

#### **(0301151) Corporate Governance: 3 CH Prerequisite : (0301102)**

The course deals with a hot issue which is of very high importance to share holding companies. The course content covers the main topics related to (CG) such as : The concept of corporate Governance and its roots in other sciences such as, Accounting, Management, Economics, Law ets. It also gives more focus on (CG) advantages and how it helps the corporation to maintain its main objectives in both profitability and continuity, this by creating a balance between the interests of the corporation board on one side and shareholders and stakeholder on the other.

#### **(0302212) Public Organization Management: 3 CH Prerequisite: (0302101)**

Introduces students to the importance of public organizations in society department. It also examines nature, process, structure and function, of public organizations. It is extensively emphasis the economic, political and institutional relationship between governmental agencies and public organizations. Similarities and differences between public and private organizations have been also explored.

#### **(0302452) Knowledge Management: 3 CH Prerequisite: (0401210)**

This course aims to introduce the student to knowledge Management Systems which deals with discovering, acquiring, sharing, and applying knowledge in organizations.

#### **(0303121) Small Business Management : 3 CH Prerequisite: (0302101)**

The goal of the course is to help the student to: gain a practical understanding of the fundamental concepts of micro-finance, assess the customer needs and expectations,

evaluate the micro-finance products and delivery mechanism, present sources of fund for MFI, and examine the role of micro-finance in sustainable development. Extensive examples from Jordan will be used in this course.

**(0304208) Public Relation : 3 CH**

The course aims to explore the emergence and evolution of public relation , Define its Nature and main concepts , then identify the components , and function of public relation .

**(0305342) Eco-Tourism Course: 3 CH**

The course focuses on determining existing and potential ecotourism activities, and identifying a set of key personal, environmental, economies and social factors needed for successful ecotourism operation, including barriers to their success. Also, the aim of this course is to enable the students to explore the importance of biodiversity conservation and the role of public and private sector in the Eco – tourism development, as well as the future and prospect of Eco Tourism at national and international level. Moreover the terms of practicing Eco tourism.

**\* Department Requirements:**

**A- The Compulsory Requirements:-**

**(0301102) Accounting Principles (2): 3 CH Prerequisite:( 0301101)**

This course introduces basic accounting principles for a business. Topics include the complete accounting cycle with end-of-period statements, bank reconciliation, payrolls, and petty cash. Upon completion, students should be able to demonstrate an understanding of accounting principles and apply those skills to a business organization.

**(0301211) Intermediate Accounting: 3 CH Prerequisite: (0301102)**

This course focuses on some important accounting issues such as acquiring a brand name or copyright, R & D, leasing contracts, This course covers the main components of financial statements (Income statements, cash flow statement, balance sheet) as well as identifying other importance subjects such as time value of money, long term and short-term investment, owners'equity, EPS, revenue recognition, financing lease, changes in accounting polices and accounting errors and finally contingent liabilities.

**(0301212 ) Corporate And Partnership Accounting: 3 CH Prerequisite: (0301102)**

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The accounting about the companies and her continuation and the accountant about

clarification the companies or revoking her and evidence of the relative to operations forming the needed company and the modifications on him and evidence of the relative to operations the partners in companies the simple solidarity and the recommendation and contributed in the companies contributed and numbers of the reports and the financial pillars For the company

**(0301213) Financial Statement Analysis: 3 CH Prerequisite: (0301212)**

The objective of the course is providing the basic knowledge of the annual report package: financial statements, notes to the accounts, management report. And to provides knowledge of the financial statements analysis aimed at evaluating the competitive and financial performances of public and private companies

**(0301221) Cost Accounting (1): 3 CH Prerequisite: (0301102)**

This course aims to explain the main concepts of costing , the importance of cost accounting in making managerial decision, cost behavior, cost allocation, process and job accounting system and other different subjects. The course aims to presents the concepts of Cost Accounting, with an emphasis on the identification, determination, and analysis of costs for the purposes of managerial planning and control, and the implementation of activity based costing system (ABC).

**(0301222) Managerial Accounting: 3 CH Prerequisite: (0301102)**

This course examines the principles, techniques, and uses of accounting in the planning and control of business organizations from a management perspective. Identified are the budgetary process and related performance evaluation techniques, cost-volume-profit relationship, product costing methods, Just-In-Time (JIT) manufacturing, and Activity Based Costing (ABC). Related theory and application will also be reviewed.

**(0301231) Auditing: 3 CH Prerequisite: (0301212)**

This is an introductory of auditing nature and definition, explaining the economic demand for auditing, types of audits, types of auditors, and the concept of certified public accountant. , to learn the audit standards setting process and the international auditing standards in brief (ISAs), to discuss the auditor's responsibilities and its types, overview of ethical dilemmas and the code of professional conduct, determine the audit process step by audit planning, to determine performance materiality, to estimate misstatement and compare with preliminary judgment, implementation of audit risk model, assessing audit risks, understanding nature and types of audit evidence, discussion auditor's opinion for auditing reports, assess the auditor's opinion.

**(0301316) Advanced Financial Accounting: 3 CH Prerequisite: (0301212)**

This is an advanced financial accounting course based on the introductory and intermediate financial accounting courses. Describe the main concepts of applying the equity method of accounting. Use accounting concepts to solve complex accounting issues and prepare consolidated financial statements. Understand the accounting concepts of translation foreign currency. Apply the investments accounting rules in the real world.

**(0301317) International Accounting Reporting Standards: 3 CH Prerequisite: (0301316)**

This course aims teach international Accounting Standards and its amendments , it includes : International Accounting Standard (IAS) and related interpretations (IFRIC, SIC) , Practices and application .

**(0301332) International Standards on Auditing (IAS): 3 CH Prerequisite: (0301231)**

This course aims at studying international standards (200-930) which contains responsibilities, planning, internal control auditing, evidences, using the work of other auditors, reporting, and other subjects.

**(0301342) Tax Accounting: 3 CH Prerequisite: (0301212)**

Income tax law of Jordan, Sources of income subject to tax, exemptions and preparing tax return. It provides the student skills about calculating the taxable income for income of different sectors (employees, partnerships, construction contracts, and the shareholding companies). The course also covers the sales tax in Jordan.

**(0301343) Accounting Information Systems: 3 CH Prerequisite: (0301212)**

This course covers the definition of information accounting systems, the characteristics of information systems, types of information systems, inputs of information systems, processing of information systems, outputs of information systems, the internal control on the accounting system, the applications of expenditures cycle, the applications on the revenues cycle, designing, analyzing and applying the system, tools for analyzing and designing the systems, applying and evaluating the systems. Computerized accounting systems and their reports.

**(0301352) Accounting For Governmental Organizations: 3 CH Prerequisite: (0301102)**

This course provides a comprehensive vision for accounting in governmental entities. This is contained studying of the fund theory, control instruments, used in controlling

government's inflow's and outflow's cash, and Accounting cycle in governmental accounting and non-profit organizations.

**(0301491) Accounting Research Seminar: 3 CH Prerequisite: (0301317)**

This course covers practical aspects of accounting, some accounting problems in our reallife will be presented and discussed. The accounting researches covers different accounting aspects will be presented and discussed. This course is a research focus and aims at developing the students skills in dealing with accounting researches in different accounting issues.

**(0302211) Human Resources Management: 3 CH Prerequisite: (0302102)**

This course provides students with a contemporary methodology for dealing with human resources. This includes job design, analysis, description, classification, evaluation, recruitment, hiring, promotion, rotation, planning, and career path. It also includes designing remuneration structure, and adopting a comprehensive philosophy and strategy for human resources evaluation and development.

**(0302351) Management Information Systems: 3 CH Prerequisite: (0401210)**

The aim of this course is to present the concepts, principles and fundamentals of (MIS) and how it supports the managers in decision making and perform their business and activities.

**(0303101) Financial Management (1): 3 CH Prerequisite: (0301101)**

Provides a broad understanding of basic finance principles. The course introduces techniques for effective financial decision-making and assessing the impact of these decisions on the company's value. The course provides a working knowledge of concepts, tools, and applications appropriate for financial decision-making as it operates within the framework of maximizing shareholders' wealth. Specifically the course is designed to provide a basic understanding of financial concepts as they are applied to the business world by covering the following arias: cash flow analysis and its application to valuation of bonds, stocks, and corporate capital assets, bond and stock markets; pricing mechanisms in those markets; relationship between risk and return and financial statement analysis.

**(0303171) Principles of Microeconomics: 3 CH Prerequisite: none**

This course teaches the fundamentals of microeconomics. It provides a solid foundation for economic analysis and thinking that can last throughout professional careers. In contrast with macroeconomics, microeconomics focuses on individual decision making and how it

affects people. The course topics focus on microeconomic issues and problems, such as competition and monopoly, pricing, consumer demand, and producer supply. The course develops a theoretical framework for microeconomic analysis and applies this theory to practical domestic and international economic policy problems.

**(0303172) Principles of Macroeconomics: 3 CH Prerequisite: (0302171)**

A brief introduction to economics and scarcity. National income accounts using both expenditure and income approach. Components of national income: consumption, investment, and government spending. Multipliers and changes in the level of national income. Money and banking: money supply and demand and their equilibrium. Inflation and unemployment: the use of monetary and fiscal policy instruments to relief the effects of such crucial problems.

**B- The Elective Requirements:-**

**(0301241) Computers Application in Accounting: 3 CH Prerequisite: (0301102)**

This course prepares students for the use of computer in accounting. It aims to develop computer skills for personal or professional growth. This includes the use of spreadsheets in accounting, the windows in general and the MS-office, with concentration on accounting and statistic applications. Some accounting commercial programs might be used to develop the students' skills in the accounting application.

**(0301314) Accounting For Financial Institutions: 3 CH Prerequisite:(0301102)**

Raved drifted athletic principles and concepts and exercises and subjects immerse the financial origins as the banks and insurance companies hang in, the historic acquaintance on the development for the banks, definition of the bank insurance company in Jordan, economic role and importance the banks in the entity and documents of the insurance, activity of the insurance in Jordan, insurance.

**(0301315) Special Financial Accounting: 3 CH Prerequisite: (0301212)**

It provides special accounting treatment of various specialized organizations such as professional organizations, hotels, associations and clubs, agricultural projects and non-profit businesses.

**(0301423) Cost Accounting (2): 3 CH Prerequisite: (0301221)**

This course aims to cover some other issues in cost accounting such as advanced analysis in standard costing. Also this course includes costing systems in service sectors in comparison with the manufacturing, costing systems in education field, costing systems

in hospitals and medical units, activity based costing, costing and globalization. Target costing

**(0301453) Accounting Theory: 3 CH Prerequisite: (0301212)**

This course deals with the concept of theory in general, with especial focus on accounting theory through studying many main accounting concepts such as: accounting measurement, accounting principles and standards and the contents of the financial statements. This course includes: accounting theories, the conceptual framework of accounting. Income Concepts, accounting measurements, Revenues, & expenses recognition & other accounting theory topics.

**(0301455 ) Contemporary Accounting Issues: 3 CH Prerequisite: (0301316)**

This course deals with different contemporary issues which meets both the needs & interests of researchers, practitioners & Business men. The course is conducted in the form of a workshop in which the instructor plays the role of supervision. The students should got the chance to present their suggestions & opinions toward the subjects that are presented in the class. He also encourage them to prepare some working papers about those subject so as to develop solutions for the related problems.

**(0302221) Organizational Behavior: 3 CH Prerequisite: (0302102)**

This course focuses on behavior in general and managerial behavior in particular. This includes examining human character; its determinants and limitations. Topics covered may include motivation, emotional intelligence, groups, organizational, culture, conflict resolution, and innovation.

**(0302322) Organization Theory: 3 CH Prerequisite: (0302102)**

The course covers material traditionally covered in courses of Organization Theory and Organization Behavior. It covers: definition of the organization, its characteristics & types; character is tics of the organizational structures & the contingency factors impinging upon it, especially the external environment & organizational technology; the basic processes of growth, communication, information processing, conflict & crises management. It also covers topics relating to the individual & the group that are important to understanding organizational behavior, such as perception, innovation, learning, leadership & organizational culture.

**(0303241) Money and Banking: 3 CH Prerequisite: (0303172)**

The nature and functions of money, the theory and evidence on the demand for money, control of money supply and goals and tools of the monetary policy, interest rate determination and term structure of interest rates, bank management and operation of the banking system, the linkage between money and economic activities

**(0303418) Portfolio Investment Management: 3 CH Prerequisite: (0302101)**

This course views the investment process by explaining its concept, objectives and later moves to examine the procedures adopted for financial securities, as in stocks and bonds. Students will also be introduced to the concept of risk and return, portfolio formation and finally, performance evaluation. outlines the portfolio construction techniques and analysis, characteristics and analysis of individual securities, as well as with the theory and practice of optimally combining securities into portfolios. The course provides a detailed presentation of the theory of modern portfolio analysis and the Efficient Market Hypothesis

**(0304206) Services Marketing: 3 CH Prerequisite: (0304101)**

Introduces the general concepts of marketing bank services, and the principles of strategic marketing planning. Also the course discusses the elements of marketing mix which include product improvement strategy and bank services analysis, pricing strategies, distribution methods and challenges, promotion strategy and salespersons role

**(0304436)International Marketing: 3 CH Prerequisite: (0304101)**

Provides a variety of approaches to the study of an increasingly global interdependent market. It focuses on the applied and case study aspects of how political, economical, social, cultural, technological, and competitive dimensions of international marketing environment could influence marketing strategies and planning.

**(0303222) Projects Appraisal : 3 CH Prerequisite: (0301213)**

This course discusses the methods and principles of theoretical and practical to evaluation of capital investment projects , such as pay back period , Risk –Return trade off which known with traditional methods , and there are a newly methods such as net present value and internal rate of return . For there, it is required acknowledge how measuring risk and expected return and how the financial manager makes a decision and maximizing the value of a firm and applied there on the Jordanian industrial companies.



**C- The Supporting Requirements:-**

**(0106120) Principles of commercial law : 3 CH Prerequisite: none**

This course deals with the revelation, functions, development, branches, relation with civil law and sources of commercial law. It also focuses on commercial activities, merchants, commercial premises and commercial contracts such as carriage of goods, brokerage contracts, and commissions' agency.

**(0106231) Principles of Statistics: 3 CH Prerequisite: none**

This course aims to introduce the student to the various statistical techniques. It deals with defining statistical methodology, descriptive and inferential statistics, statistical survey, gathering information, population and samples, measures of central tendency (mean, median, mode), measures of dispersion (range and coefficient and deviations), probability and its applications, statistical estimation and inferences, testing of hypotheses, simple linear correlations, regression and variance analysis.

**(0302234)Operational research : 3 CH Prerequisite: (0302231)**

This course covers quantitative models that help the student in studying and analyzing Linear programming (Graphical – Simplex) – Translation – Decision theory – Queuing theory - Simulation some management and financial problems so as to develop the proper solutions.