

**Ebla Private University**  
**Faculty of Administrative Sciences**  
**Description of the subjects of Accounting**

**ENG 100 English Languages 1: (3H)**

This subject aims to training on the conversation and written skills. It adopts methods of communication and conversation in teaching. Through this course, there is a review of principal elements of grammar and vocabulary; in particular that Arabic-Speaker has difficulties in learning them.

**ENG 105 English Language 2: 3H - (Previous required: ENG 100)**

This subject completes the previous one, it aims to training students on the conversation skills including: Conversation about themes related with the ordinary daily life, exchange opinions about different subjects, giving information, short public speaking; giving and taking notes; comprehension and comment of news and reports(written and oral).

**ENG 110 English language 3: (3H) - (Previous required: ENG 105)**

This subject aims to transfer students to superior level in their English skill, on continuing with the previous courses and adopting any English Learning Methods, Known and reputed by the word, like Cutting Head Way, Edge, for example, integrated so that they focus on the four language skills: Hearing, Speaking, Reading and writing. And applying the adopted modern methods and programs of English learning. This is taken place on treating some general and global subjects of school and practical life, for giving students the possibility to get more skills, vocabulary, idioms, and grammar that they need on practicing English language.

**ENG 115 English Languages 4: (3H) - (Previous required: ENG 110)**

This subject aims to complete all previous courses related with the English teaching for non-specialized students, to transfer them to an advanced level in their English skill, so that students become able at the end of this subject to deal perfectly with specialized English while they will study the specialized courses in English the ulterior years.

### **ITC 100 Computer Skills 1: (3H)**

This subject aims to introduce the principal elements of computer including hardware, programming, operation systems of MS DOS and Windows. Also Word, Excel, PowerPoint and Internet. And the role of Information learning within institutions and its uses in Administrations.

### **ARB 100 Arabic Languages: (3H)**

This subject to ameliorate the student's expression skill and direct him towards the standard Arabic language so that it becomes his essential expression way. This subject has a focus on the skills of writing, grammar, functional competence (Reading & Expression), skills of esthetical appreciation, through the study of some selected literature texts and the analysis of their syntax and language structure, on showing their esthetics of form and substance.

### **ACI 100 Arabic Cultures: (3H)**

This subject aims to provide to the student a historical review on the Arabica society and on the political and cultural system and their evolution. It treats also the change, and the development on the Arabic Society and it discuss about the economic systems in.

### **ENV 100 Society and Environment: (3H)**

This subject aims to focus on the environmental system: conception, components and importance. It talks about the environmental equilibration and the interaction between Man and Environment. It discusses the all pollution problems (pollution of atmosphere, pollution of water and food, radiological pollution, Acoustic pollution). Also this subject discuss about the relation between environment and development and population question, and about the role of international and governmental organizations, and the Environmental protection Organization, to limit the Environment pollution.

### **BUS 120 Communication Skills: (3H)**

This subject aims to develop students communication skills, rehabilitate them to communicate successfully with their self and with the others; perform them to be integrated, to communicate and to make relations with their milieu respectfully. In addition to get knowledge and information quantity appropriate to the communication and to its different subjects, so that contributes to success both their private and practical life.

### **PIR 130 Introductions to Law: (3H)**

This subject deals with the vocabulary in related to the general definition of law, showing its function, birth and origin, the properties of juridical rule, parts of law, resources of law rule, apply the law and the provisions controlling it, and the general theory of right. It treats the definition of right, show its types, resources, place of right and using the right.

### **MRT100 Principles of Marketing: (3H)**

This course is designed to provide students with the necessary knowledge of the main concepts of marketing such as, the marketing system and the marketing environment, analysis of the consumer and industrial markets, product decisions, pricing decisions, distribution decisions and promotion decisions.

### **ECN 200 Microeconomics: (3H)**

This subject deals with the principal concepts of micro-economics, their functions and purposes, cycle of income and expense, theory of value and its development, theory of customer behaviour, Production theory, Distribution theory, total rival market, total monopoly market, rival monopoly market, binary monopoly market, oligarchy monopoly market.

### **SOI 200 Political Sociology: (3H)**

This subject deals with the study of the politico-sociological problems and concepts, the State relations with society, authority, supremacy, social classes and elites; the role taken by the social institution on the process of making political decision, the trends of public opinion and the factors influencing it. In addition to the study of social movements, political Parties, pressure and interest groups, political culture in society, bureaucracy, technocracy, educational systems and political authority.

### **ACC 105 Principles of Accounting 1: (3H)**

This subject deals with the financial transaction of individual project through the concept of Accounting and its purposes, Accounting system, fiscal year, accounting books, procedures related to the proving financial transaction, to note them on the daily account books, and transfer them to the Ledger, settling the accounts, marking review balances, and final accounts.

### **BUS 105 Principles of Management 1: (3H)**

This subject aims to define the Marketing concept, its importance in the business facilities, and principles concepts of this science, in addition to the marketing environment, the detailing of market, the marketing link with the behaviour customer and the marketing researches, and also with marketing mixture (Article, Price, Distribution, Promotion) and the marketing environment.

### **MTH 100 Principles of Mathematics 1: (3H)**

This subject deals with basis, radicals, logarithms, poly-term, equations, functions, data drawing, system of linear equations and sequences, their definition and types, the derived and their administrative applications, the calculus and its applications, and types of arithmetic progressions.

### **ACC 200 Principles of Accounting 2: (3H) - (Previous required :ACC 105)**

This subject deals with the basis of measurement and settlement of assets, liabilities, expenses and revenues, and especially: cash , debtor , inventory , stock, banknotes, account statement , the measurement basis of fixed assets, and the methods of their consumption and their impact on the financial statements, and the measurement and settlement of obligation, property rights and the preparation of financial statements.

### **PSY 100 Introductions to the Psychology: (3H)**

This subject aims to present the Psychology and its relation with the social sciences and Humanities. It treats essential themes in Psychology like the development, learning, intelligence, conception, personality, behaviour, including motives and emotions.

### **ECN 100 Principles of Economics: (3H)**

This subject studies the economic problem by their two sides: needs and resources. Then it treats the methods for resolving the said economical problem on using the theories of limit, proportional quality and scarcity. Also it studies the economical concepts like the production, income, consummation, in addition to the role of money in economics.

### **ITC 105 Computer Skills 2: (3H) - (Previous required: ITC 100)**

This subject aims to introduce the conceptions of management and financial calculation of projects into the computer skills that student started in the previous course of computer skills, so that he will continue them in this one. This subjects the necessary software like

the use of mathematical functions, and makes knowledge with other software like SPSS and Ms Projects.

### **STA 105 Principles of Statistics: (3H)**

This subject aims to introduce the principal elements of Statistics: purposes, functions, data statistic measurements, data statistic description, probabilities, connections, descending, distribution of random changes, some discrete probability distributions, normal distribution, theory of samples with a focus for reading and analysing the their tables and results.

### **ECN 210 Macroeconomics: (3H)**

This course is an introduction to the basic principles of macro-economics, the national income and its measuring methods, equilibrium of national income and the total consumption, the function of consumption, the total investment, the investment, the investment expenses and their impact on the national economy, demand of money, determining the interest price, and the equilibrium theories of national economy.

### **STA 202 Applied Statistics: (3H) (Previous required: STA105)**

This course aims to acquaint student with the probability distribution in terms of the discrete quantitative variables and the indiscrete quantitative variables, the quantity and probability function, and function of probability discovery, function of regrouping probability, the change and the variability. Also its deals with the statistical distributions, the previewed distributions, the statistical report, the hypothesis testing, the regression analysis, and multiple correlation and regression, variance analysis of mono-classification and variance of multi-classification.

### **ACC201 Intermediate Accounting: (3H) (Previous required: ACC200)**

This course enables students to understand the theoretical assumptions underlying financial accounting; statement of cash flows; receivables; inventories; acquisition and disposal of property; plant and equipment; and depreciation.

### **ACC203 Individuals Companies Accounting: (3H) (Previous required: ACC200)**

this subject aims to provide students with the concept of the company - the accounting treatment to form the company - personal accounts of the partners and final accounts in

the company - the capital increase and reduction in corporate - join and withdrawal (secession) one or more partners to the companies

**ACC 205 Accounting of Costs: (3H) - (Previous required: ACC 203)**

This course deal with the costs accounting concept, its purposes and principles, measuring of costs elements, acquainting with the costs centres, controlling all elements of costs, their classification and preparation of costs statements; studying of costs theories, basics of common costs distribution, and determining the average of additional charges.

**ACC206 Funds Companies Accounting: (3H) (Previous required: ACC203)**

This subject aims to make students aware of concepts of joint stock companies - issuing shares and underwriting, specialization and delays for payment and prepayment - operations increased and reduced depreciation of capital - bond issue the loan and, operations relating to dividends in joint stock companies

**ACC210 Accounting Information Systems: (3H) (Previous required: ACC200)**

this course is designed to provide students with a theoretical and practical understanding of the process of developing, implementing and maintaining an accounting information system to support the activities of the accountant and management. It focuses on business transaction processing; databases; systems analysis and development; internal control; accounting software.

**BUS212 Production and Operations Management: (3H) (Previous required: MTH100)**

A study of the operational practices and functions used to obtain optimal utilization of production factors and business resources with emphasis on quantitative analysis in planning, controlling and decision-making in an industrial environment. The main issues covered by this course are the techniques used for production and operations management within the organizations. It covers linear programming, simplex algorithm, network analysis, PERT techniques, as well as key aspects of inventory management and operations decisions.

**BUS214 Human Resources Management: (3H) - (Previous required : BUS200)**

The course examines the foundations, functions and activities involved in the managing of human resources, striking a balance between current theory and practice. Includes the following topics: manpower planning, recruitment and selection, policy and procedures,

performance appraisal, compensation and benefits, training, safety and industrial relations.

**BUS 300 Methodology of Scientific Research: (3H) - (Previous required: STA 105)**

This course deals with presentation of the methods of scientific research and their development, study of the ways of collecting data and their different resources, the different methods to expose the data, to analyze it statistically using the statistic ways to reach to certain results, also how to use the computer in the scientific research and in the writing of the scientific research report as per the form and the content.

**ACC301 Tax Accounting: (3H) - (Previous required: ACC206)**

Contribution to program Learning Outcomes Introduction, problems of tax bases and rates; history of the Jordanian income tax; determination of Jordanian income tax base and application of rates; economic and social implications of taxation.

**BUS302 Principles of Business Law: (3H) - (Previous required: PIR100)**

This course enables students to be aware of the key legal aspects of business environment. The course covers few issues of commercial Law, labor law, companies and enterprise law, assurance Law, principles of enterprise establishment and liquidation.

**ACC303 Computer Application in Accounting: (3H) - (Previous required: ACC203)**

This course is focuses on computer applications in accounting; transaction processing; spreadsheet modeling include systems analysis, design and development; data modeling and databases; internal control and audit transaction processing.

**ACC305 Cost Accounting Systems: (3H) - (Previous required: ACC205)**

This course aims to develop students understanding regarding cost accounting systems. Both conventional and advanced approaches of cost accounting systems are of major concern of this course, as well as the limitations of traditional cost accounting systems.

**BUS306 Feasibility Study: (3H) - (Previous required: BUS300)**

Theoretical and technical concepts of investment appraisal, net present value, payback method, accounting rate of return, financial analysis, cash flows in, cash flows out of

project, risk analysis techniques; probability analysis, simulation, sensitivity scenario analysis, technical, marketing, pricing aspects.

**ACC306 Accounting for Financial Institutions: (3H) - (Previous required: ACC206)**

The objective of this module is to provide the student with information related to banks and insurance companies and their accounting system that provide information to the users of this sector. This module aims to familiarize students with two important sectors of the Economy which they are banks and insurance sectors, and understand the accounting systems of banks and insurance companies and its differences from after systems of trading, manufacturing, and service entities prepare students to have a career in such financial institutions.

**BUS307 Financial Management: (3H) - (Previous required: ACC200)**

This course includes elements related to the financial management, tax environment, role of financial markets, compound interest and present value, theory of financial valuation, principles underlying capital budgeting, planning and business analysis, long-term and short-term financing.

**ACC307 Financial Statements Analysis: (3H) - (Previous required: ACC201)**

This course is designed to develop students understanding regarding analysis of financial statements include financial ratios; breakeven analysis, net working capital, cash flows analysis, analysis of assets; liabilities; off-balance sheet activities; investment; as well as the foundations of credit analysis.

**ACC308 Cost Standard Accounting: (3H) - (Previous required: ACC305)**

The course based on earlier courses of accounting, with more concentrations on the use of accounting information as control mechanisms used to explore the variations in organizational planning and budgeting, students will understand key criteria, standards underlying different classification of cost accounting with its applications to manufacturing cost include material, labor, and other manufacturing overhead, fixed and variable costs applications.

**ACC312 Accounting Studies in English: (3H) - (Previous required: ACC305)**

This course based on the earlier course of Accounting, provides students with terminology, language of accounting terms. In addition, students will gain understanding about accounting issues, theory, practice gap, the applications of accounting techniques. Additionally, students will improve their skills in English with regard to accounting concepts.

**ACC314 Service institutions accounting: (3H) - (Previous required: ACC305)**

this subject aims to provide students with accounting processing of service institutions such as clubs, associations, hotels and hotels

**ACC401 Departments and branches accounting: (3H) - (Previous required: ACC322)**

this subject aims to provide students with main concepts in departments accounting- internal transformations between departments- accounting processing in organizations that consist of departments- branches accounting – concepts of external branches

**ACC402 Field Training : (3H) - (Previous required: ACC300)**

Contribution to program Learning Outcomes Designed to develop student skills in recognizing accounting problems and isolating relevant issues: to develop student skills in generating documentary support and arguments for an acceptable solution to complex accounting problems; to enhance student skills in effectively organizing and communicating, in written and oral form, proposed solutions to accounting problems; and to familiarize students with contemporary accounting practice by field training .

**ACC403 Current Issues Accounting Problems: (3H) - (Previous required: ACC205)**

Utilization of strategic and critical thinking skills to investigate accounting issues. Through the analysis of intra-disciplinary cases, students show that they have the relevant research skills and technological sophistication to access, evaluate and interpret relevant information needed for decision-making. Problems connected with income determination and equity accounting, human resources, Inflation, Fair Value and other issues.

**ACC406 Accounting of Islamic Organizations: (3H) - (Previous required: ACC206)**

This course enables students to gain understanding about the accounting concepts, obligations and capital exchange markets, risk and solidity of Islamic banking, Islamic insurance companies, investment role of Islamic financial institutions on Arab and Muslim countries, Accounting applications used for different types of investment and borrowing instrument, new development in Islamic financial institution operations.

**ACC408 International accounting standards: (3H) - (Previous required: ACC307)**

this subject aims to make students aware to understand main international accounting standards and explain their importance and major concepts that have been used with each standard without consider any differences between countries that are produced these standards

**ACC411 Managerial Accounting: (3H) - (Previous required: ACC205)**

This course focuses on the use of accounting information as language of business. It focuses on the use of accounting information to help managers within the organization regarding planning, decision-making and control. It provides students with understanding regarding the use of internally oriented information. Operational decisions, strategic decision and capital budgeting techniques are the main issues addressed by this course.

**ACC412 Advanced Accounting : (3H) - (Previous required: ACC411)**

The study of entities and special transactions not covered in Partnership and Corporations Accounting. Particular emphasis is given to partnership equity accounting, governmental accounting, business combinations, reporting by parent-subsidiary consolidated entities (including foreign subsidiaries) and accounting for foreign currency transactions.

**ACC413 Petroleum Accounting: (3H) - (Previous required: ACC308)**

An introduction to the oil and gas industry and the specialized financial accounting procedures associated with the industry. Areas emphasized include exploration, leasing, drilling, producing, amortization conveyances, joint interests, unitizations, carried interests, and partnerships and special gas contracts.

**ACC417 Governmental Accounting: (3H) - (Previous required: ACC305)**

Critically examines current issues in financial accounting, management control and auditing for government and other non-profit organizations.

**ACC419 Auditing 1: (3H) - (Previous required: ACC305)**

This course is an introductory course of accounting, which highlights the assumptions underlying the responsibilities of the accounting profession. Legal and ethical issues relate to accounting are key issues included in this course as well as professional auditing standards; the acquisition, evaluation and documentation of audit evidence and report.

**ACC421 Accounting theory: (3H) - (Previous required: ACC300)**

The theory of accounting as it has developed in the economy of the United States and other countries. Particular emphasis on concepts, income measurement, valuation of assets, and valuation and measurement of equities. Application of accounting theory to contemporary problems is analyzed by cases and research papers on selected areas.

**ACC422 Auditing 2: (3H) - (Previous required: ACC419)**

This is a complementary course for earlier courses. This is an introductory module in all aspects of the investigative process in auditing. Topics include evaluation in internal control, compliance testing, substantive testing, operational audits, statistical sampling and auditing EDP.

**ACC428 International Accounting: (3H) - (Previous required: ACC421)**

This course based on earlier courses of accounting and focuses on international accounting practices and procedures include the applications of Generally Accepted Accounting principles (GAAP). It provides more understanding regarding the international practices of accounting techniques and procedures.