



AUM

I. University Requirements: 31 Credit Hours

Compulsory, 14 Credit Hours; Electives, 17 Credit Hours

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|---|---------|----------|------|---------|------|
| 1 | 0900100 | Swimming | 3 CH | PREREQ: | None |
| | | | 0 | 0 | |

This course is compulsory for all AUM students and as an outcome of this course a student must be able to swim as a prerequisite for graduation. The course can be taken during any semester of the study duration of the student. A swimming test will be done to see which student knows how to swim, in case the student passes the test he/she may be exempted from the course. The objectives of this course is to educate students the basic skills of dealing with water, floating, respiration and breast swimming, in addition to the technical aspects and rules of this game.

Feald

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|---|---------|----------|------|---------|------|
| 2 | 0900101 | Sports I | 3 CH | PREREQ: | None |
| | | | 1 | 0 | |

AUM is committed to providing quality education on the basis of a holistic approach, focusing on the whole person in order to promote and develop students' full capabilities, talents and personalities. With this approach in mind UM has developed several one credit hour courses in sports and social/cultural development to fulfill its vision and mission mentioned above. In this course a student has to choose one of the sports that he/she likes such as: physical fitness, football (soccer), basketball, handball, volleyball, ground tennis, table tennis, squash, badminton, karate, taekwondo, etc... The aim of this course is to educate students the basic skills of the sport chosen, in addition to the technical aspects and rules of the chosen sport. The course aims at raising the level of general physical fitness of students. Swimming is not one of the choices in this course.

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|---|---------|------------------------|------|---------|------|
| 3 | 0900110 | Cultural Development I | 3 CH | PREREQ: | None |
| | | | 1 | 0 | |

The objective of this course is to develop the talents, skills and capabilities of students in a variety of social/cultural activities that will enable her/him to open up to society and the world at large. The course also aims at raising the level of awareness and appreciation of the student's chosen activity such as music, oration, painting, drawing, calligraphy, chess, reading, writing, journalism, computer, languages, business, engineering, as well as issues related to environmental, governance, democracy, health, society and others. Students may invite well known artists, poets, authors, economists and public figures for lectures, seminars and debates. All university professors will be involved in delivering this course as they will assign research topics to students using various means. It is expected that each student will write an essay showing what he/she has achieved and what the outcomes of the research study are.

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|---|---------|------------------|------|---------|------|
| 4 | 0900111 | Military Science | 3 CH | PREREQ: | None |
| | | | 3 | 0 | |

The course focuses on strategic concepts and field training.

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| 5 | 0900112 | Civic Education | 3 CH | PREREQ: | None |
| | | | 3 | 0 | |

This course aims at raising the socio-political level of national awareness, and promoting the democratic sensation through the presentation of Jordan's modern history since World War I. It also deals with the analysis of Jordan's Constitution, the mechanism of interaction among the legislative, justice and executive authorities, with emphasis on the role of press and media in the democratic activity. The course sheds light on the concept of society and economy knowledge.

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| | | | 3 CH | PREREQ: | 0900097 |
| 6 | 0900120 | Arabic Communication Skills (1) | 3 | 0 | |

This course aims at enhancing university students' basic skills in Arabic, reading, writing, listening, and speaking, through studying selected literary texts. Emphasis is placed on the structure of the Arabic sentence, its most common derivatives, and its most common artistic forms.

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| | | | 3 CH | PREREQ: | 0900099 |
| 7 | 0900130 | English Communication Skills (1) | 3 | 0 | |

This course is designed to help students enhance the four basic skills in English, namely: reading, writing, speaking, and listening through adopting contemporary teaching pedagogy that revolves around student-centered classes. On-going and intensity of exposure to the English language within its experiential context is also adopted. The course provides essential information about grammatical forms and structures used in real communicative situations and relevant to the students' immediate life, building their fluency. Stimulating and informative passages are selected to improve students' reading comprehension ability and to widen their horizons. Exercises and semi-guided paragraphs and essays are used to improve their writing skills.

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| | | | 3 CH | PREREQ: | None |
| 8 | 0900113 | Interpersonal and Intercultural Communication | 3 | 0 | |

This course focuses on developing students' soft skills particularly in the fields of communication and leadership in large and small group environments. We will examine the process of sending and receiving messages between people whose cultural background could lead them to interpret verbal and nonverbal signs differently. Emphasis will be given on the development of basic public speaking skills (i.e., overcoming nervousness, audience analysis, speech preparation, organization, writing and delivery. You will be given opportunities to write and organize informative and persuasive speeches and to be competent in meeting impromptu speaking situations with the use of visual aids to help deliver the information. You will be giving and receiving constructive feedback from your peers. In addition, the course will provide opportunities to practice essential meeting or group leadership skills' situations such as parliamentary procedure, panel discussions and debate. Our efforts to recognize and surmount cultural differences will hopefully open up business opportunities throughout the world and maximize the contribution of all the employees in a diverse workforce. Further practical features of this course are writing CV's and handling job interviews.

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| | | | 3 CH | PREREQ: | 0900130 |
| 9 | 0900131 | English Communication Skills (2) | 3 | 0 | |

This course is a continuation of English Communication Skills (1). It aims at further enhancing students' basic language skills: reading, writing, listening, and speaking.

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| | | | 3 CH | PREREQ: | None |
| 10 | 0900140 | Appreciation of Art | 3 | 0 | |

This course focuses on various types of Art, painting, drawing, sculpture, etc. It teaches students how to discern good level Art from low level Art.

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| 11 | 0900141 | Appreciation of Music | 3 CH | PREREQ: | None |
| | | | 3 | 0 | |

This course introduces the student to reading musical notes. It introduces various musical instruments, and teaches the student how to appreciate the various types of music: Arabic, foreign, classical, folk, pop, etc.

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| 12 | 0900114 | Civilization and Thought | 3 CH | PREREQ: | None |
| | | | 3 | 0 | |

This course will take us through a historical journey in which we visit different great civilizations. We study their birth, the thought prevailing in the particular civilization and the extent to which it advanced and the reasons for its demise.

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| 13 | 0900115 | Social Ethics | 3 CH | PREREQ: | None |
| | | | 3 | 0 | |

The sources and assumptions for our own ethics will be discussed. A variety of ethical approaches will be used to evaluate social and political issues in our current society. The aims of this course are to have us become appreciative of our own moral traditions, to use constructive critical thinking, to help us reinforce our own values, and to recognize the ways in which differing values affect our lives.

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| 14 | 0900150 | Introduction to Economics | 3 CH | PREREQ: | None |
| | | | 3 | 0 | |

This course provides an overview of microeconomic and macroeconomic issues and an understanding of the economic choices that individuals, firms, and governments face. It also introduces the concept of scarcity and the working process of a market economic system. Furthermore, this course examines the different market structures, the role of the firm and the impact of government intervention on markets. Finally, this course discusses the meaning and computation of national income, inflation, unemployment, economic growth, international trade, and the impact of fiscal and monetary policies on the economy.

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| 15 | 0900160 | Entrepreneurship and Enterprises | 3 CH | PREREQ: | None |
| | | | 3 | 0 | |

This course introduces students to the concept of entrepreneurship, and the pursuit of value-creating opportunities without regard to the current control of assets. The course examines the entrepreneur's approach to life and the knowledge and skills necessary for that approach to create value. Students will be able to recognize and evaluate entrepreneurial opportunities. At the end of the course, students will develop a business model for one of those opportunities.

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| 16 | 0900161 | Creativity and Innovation (1) | 3 CH | PREREQ: | None |
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Pending...

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| 17 | 0900162 | Creativity and Innovation (2) | 3 CH | PREREQ: | None |
| | | | 3 | 0 | |

Pending...

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| 18 | 0900116 | Bio-Ethics | 3 CH | PREREQ: | None |
| | | | 3 | 0 | |

Bioethics studies the reasonableness of human choices and actions that typically occur in medical practice. In this course, we will study the particular subsection of this realm that covers issues involving medical care and biotechnology. Our consideration will extend to other areas where human life and death are involved, such as euthanasia, abortion, genes, genomes, and health care. These issues cluster roughly around five concepts: reproduction and birth, death, genetics, healthcare, and the role of the physician. We will examine these issues from as many sides as possible, weighing the reasons people have for believing them with a mind towards forming a well-supported position and creating a world in which we can all live. The course aims to develop moral wisdom and moral virtue.

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| 19 | 0900170 | Energy and the Environment | 3 CH | PREREQ: | None |
| | | | 3 | 0 | |

This course focuses on population growth, energy demand, energy renewable resources (solar energy, wind energy, photovoltaic energy, hydraulic energy, and bio-energy), non-renewable energy resources (oil, coal, natural gas), nuclear energy, environmental impacts (global warming, ozone depletion, acidification, hazardous air pollution, indoor air pollution), life cycle assessment (LCA), green buildings, and LEED certified buildings.

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| 20 | 0900171 | Science and Society | 3 CH | PREREQ: | None |
| | | | 3 | 0 | |

This course focuses on the scientific and technological advances and their impact on society and social behavior. It is intended to highlight where science and technology and society meet. It explores the advances of science and technology and their impact on society and social behavior. It discusses approaches to analyzing social dimensions of recent advances in areas such as genetics, environment, and internet. The course explores how the practice and results of science – knowledge and technology – affect and is shaped by our social, cultural, economic, and political lives. Students can address the effects of science on society by conducting group projects that address the needs of local communities and the capacity to utilize scientific knowledge to promote the health and well-being of the individual, community and society. The course will be run primarily as group discussions with high expectations of student involvement.

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|----|---------|-----------------|------|---------|---------|
| 21 | 0900180 | Computer Skills | 3 CH | PREREQ: | 0900096 |
| | | | 1 | 0 | |

This course begins with procedural programming in C++. It then gradually introduces object-oriented programming features and the C++ language syntax that enables first-time programmers to use them. Specific topic coverage includes Data Types, Declarations, and Displays; Assignments and Interactive Input, Conversions, Selection; Repetition, Modularity Using Functions; Overloading; Arrays; Pointers; Strings as Character Arrays; Structure types; Introduction to classes; Class functions, and Inheritance and Composition; and I/O File Streams.

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| 22 | 0900181 | Computer Skills (Art and Design) | 3 CH | PREREQ: | 0900096 |
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| 23 | 0900201 | Sports (2) | 3 CH | PREREQ: | 0900101 |
| | | | 1 | 0 | |

This course is a continuation of Sports (1). If the student chooses the same sport he practiced in Sports (1), the course will focus on the advanced practical application of skills and strategies, international law, and health issues (nutrition, sport injuries, age-related

illnesses) to improve the physical fitness of the student. If, on the other hand, the student chooses a sport he didn't take in Sports (1), it will be studied according to the description of Sports (1).

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| 24 | 0900202 | Sports (3) | 3 CH | PREREQ: | 0900201 |
| | | | 1 | 0 | |

This course is a continuation of Sports (2). The student has to choose a sport different from the sport he selected in Sports (1) and Sports (2).

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| 25 | 0900210 | Cultural Development (2) | 3 CH | PREREQ: | 0900110 |
| | | | 1 | 0 | |

This course is a continuation of Cultural Development (1). The same course description of Cultural Development (1) applies to this course, but a different topic has to be selected.

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| 26 | 0900211 | Cultural Development (3) | 3 CH | PREREQ: | 0900210 |
| | | | 1 | 0 | |

This course is a continuation of Cultural Development (2). The same course description of Cultural Development (1) applies to this course, but a different topic has to be selected.

II. Faculty Requirements: 21 Credit Hours

Compulsory Requirements: 21 Credit Hours

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|---|---------|--------------------------|------|---------|------|
| 1 | 0903103 | Mathematics for Business | 3 CH | PREREQ: | None |
| | | | 3 | 0 | |

This course introduces students to a selected range of fundamental concepts in mathematics that can be used in the context of business and enterprises. The course covers the topics of linear equations, quadratic functions, matrices and their wider applications in business, and differentiation. The course is delivered throughout lectures, classroom exercises and home works.

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| 2 | 0500201 | Research Methods | 3 CH | PREREQ: | 0903103/0903182 |
| | | | 3 | 0 | |

The course involves establishing objectives and gathering relevant information to obtain the answer to a business issue. It provides the theoretical and practical base for a straightforward research project. It covers the fundamentals of the research proposal, literature review, and qualitative and quantitative methods. The course first emphasizes the research process and the importance of the literature review. It then focuses upon the appropriateness of specific research methods. Overall, this course equips students with the skills and expertise to develop and implement a research.

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| | | | 3 CH | PREREQ: | None |
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| 3 | 0501101 | Principles of Accounting (1) | 3 | 0 | |
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This course is designed to provide an understanding of how organizations collect, create and use accounting information, both to guide their own activities internally and to communicate with parties external to themselves. The course develops students' analytical skills through a problem-solving approach to accounting-related aspects of business control, planning and internal and external performance appraisal. In addition, the course introduces students to the International Financial Reporting Standards (IFRS) environment.

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| 4 | 0502101 | Principles of Management | 3 CH | PREREQ: | None |
| | | | 3 | 0 | |

This course is an introductory course examining the role of the manager in modern business. It covers different managerial styles and highlights the characteristics of effective management style. It also differentiates between different organizational structures and identifies environmental issues as they impact the managerial style. It also discusses the managerial roles with organizations in terms of planning, organizing, controlling and evaluating. Discuss and describe the leadership skills, motivation techniques, and effective teamwork.

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| 5 | 0503101 | Principles of Finance (1) | 3 CH | PREREQ: | 0501101 |
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This course provides an overview of business financial management. Emphasis is on financial statement analysis, time value of money, management of cash flow, risk and return, and sources of financing. Upon completion, students should be able to interpret and apply the principles of financial management.

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| 6 | 0504101 | Principles of Marketing | 3 CH | PREREQ: | None |
| | | | 3 | 0 | |

The major emphasis of this course is on key concepts and issues underlying the modern practice of marketing. The role of marketing in the organization and in society is examined and analyzed. This course focuses on application of current theories and concepts in effectively marketing goods and services to define target customers from a domestic and global perspective. The course content includes marketing in a macro and micro context, the marketing concept, buyer behavior, and marketing organization, market research, identifying target customers, developing product offers, branding, pricing, marketing communications, and distribution channels. Marketing is critically examined from the perspective of the consumer, economy, technology, legal/political issues, and ethical/social responsibility.

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| 7 | 0505101 | Principles of Risk Management | 3 CH | PREREQ: | None |
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This course provides students with a comprehensive understanding of the basic and primary concepts of Risk Management. This includes: the meaning of risk, types of risk, sources and causes of risk, and the risk management process. Ultimately, students are expected to be able to identify, assess, and utilize the most efficient and cost effective techniques to treat, manage and control risk. The course also draws on the **ISO31000** of Risk Management.

I. Department Requirements: 81 Credit Hours

A. Compulsory Requirements: 51 Credit Hours

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| | | | 3 CH | PREREQ: | 0501101 |
| 1 | 0501112 | Principles of Accounting (2) | 3 | 0 | |

This course is considered as an extension of Principles of Accounting (1). It is designed to provide a complete picture of financial accounting. It includes: Accounting for receivables, inventories, cash, accounting problems relating to long-lived assets, short-term liabilities, and corporations accounting.

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| | | | 3 CH | PREREQ: | 0501112 |
| 2 | 0501211 | Intermediate Accounting (1) | 3 | 0 | |

This course is designed to broaden students understanding about financial accounting. It includes issues related to: Introduction to financial accounting theory, measurements of the elements of financial statements, income statement and irregular items, the balance sheet, the cash flow statement according to international financial reporting standards.

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| | | | 3 CH | PREREQ: | 0501211 |
| 3 | 0501212 | Intermediate Accounting (2) | 3 | 0 | |

This course provides an in-depth view of the following issues in financial accounting: Short-term liabilities, stockholders equity, Long term liabilities and Bonds, correction of errors, disclosures of changes in accounting methods, revenue measurement and income determination, accounting for leases and pension.

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| | | | 3 CH | PREREQ: | 0501112 |
| 4 | 0501231 | Cost Accounting | 3 | 0 | |

Issues introduced in this course include: Introduction to cost accounting, cost behavior, cost classification, cost accumulation, job order costing, process costing, cost allocation, income statement of manufacturing companies and preliminary principles of standard costing.

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| | | | 3 CH | PREREQ: | 0501112 |
| 5 | 0501241 | Accounting-for-Not-for-Profit Organizations | 3 | 0 | |

This course differs from other courses in accounting in the sense that it focuses on non-for-profit organizations. It examines the following: Fund theory, government budget, the accounting systems, internal control, journal entries of governmental transactions, control on revenues and expenses.

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| | | | 3 CH | PREREQ: | 0501112 |
| 6 | 0501242 | Tax Accounting | 3 | 0 | |

An introduction to the federal income tax structure with emphasis on the individual taxpayer, including employee, sole proprietor and investor. This course also provides exposure to basic concepts that apply equally, or with slight modification, to taxpayers other than individuals. Major topics include filing status, exemptions, excludable and includable income, business and non-business deductions, disallowances, technical tax research, and computer problem applications.

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| | | | 3 CH | PREREQ: | 0501211 |
| 7 | 0501245 | Corporate Accounting | 3 | 0 | |

The focus of the course is on accounting for corporate structures. The course takes students through the necessary financial accounting treatments and reporting requirements of companies growing or expanding through a variety of ways from the purchase of assets (not regarded as a business) to the purchase of an interest in an already established business. This course covers accounting for partnerships and corporations. Main topics covered include

accounting for establishing partnerships, change in partners, liquidating partnerships, establishing corporations, creating reserves, and liquidating corporations.

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| 8 | 0501321 | Financial Statement Analysis | 3 CH | PREREQ: | 0501212 |
| | | | 3 | 0 | |

This course provides students with the analytical skills to be able to assess company performance. It is designed to shed some light on methods used to analyze financial information which could reveal the financial strength or weakness on any firm, analysis of balance sheet, analysis of income statement, and analysis of statement of cash flows. Methods of analysis include horizontal and vertical analysis, and ratio analysis.

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| 9 | 0501331 | Managerial Accounting | 3 CH | PREREQ: | 0501231 |
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This course covers the following: Introduction to management accounting, cost-volume-profit relationship for multi-product firms, short-term decisions, the comprehensive budget, capital budgeting, divisional performance measurement. Joint and by products and transfer pricing.

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| 10 | 0501332 | Auditing | 3 CH | PREREQ: | 0501112 |
| | | | 3 | 0 | |

This course is designed to provide introductory background about auditing. It includes: Introduction to auditing, professional code of ethics, objectives and responsibilities of auditors, types of audit evidence and documentation, audit planning, estimating materiality and risk, study and evaluation of internal control system, auditing of sales and collection cycle, auditing report, international auditing standards.

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| 11 | 0501341 | Accounting for Financial Institutions | 3 CH | PREREQ: | 0501112 |
| | | | 3 | 0 | |

This course introduces accounting students to the fundamentals of accounting for financial institutions such as banks, insurance companies. More specifically topics include types of banks, the development of the banking profession and its importance to the national economy. Emphasis is placed on the accounting practices in the different divisions of a commercial bank, and its financial statements. In addition, accounting for different types of insurance companies will be covered.

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| 12 | 0501342 | Accounting Information Systems | 3 CH | PREREQ: | 0501112 |
| | | | 3 | 0 | |

This course creates a framework for accounting information systems by combining knowledge about business as it relates to information systems, information technology, and accounting. Students will examine the REA enterprise ontology as it relates to databases which can be used to store and retrieve information for decision-making within an organization. Students learn that in the competitive organizations of today, and tomorrow, accountants cannot simply prepare and report information; they must take a more active role in understanding and creating systems and processes that impact the organization's bottom line.

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| 13 | 0501345 | Islamic Accounting | 3 CH | PREREQ: | 0501341 |
| | | | 3 | 0 | |

Islam possesses its own paradigm of economic relations, within the context of an entire economic system based on norms derived from the holy Koran and Sunna, called Sharia doctrines. The course is an examination of the features of the Islamic financial systems and the accounting of transactions in this context. The objective of this course is to examine the Islamic accounting system with emphasis on Islamic accounting treatment, revenue recognition, profit distribution and financial reporting. The basic features of Islamic banking and its accounting system are given special emphasis in this course. Upon completion, students should understand the difference between conventional accounting and Islamic accounting; apply the concepts of uniformity and disclosure to financial statement preparation and analysis as perceived and stated by Sharia code.

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| 14 | 0501412 | Advanced Financial Accounting | 3 CH | PREREQ: | 0501212 |
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In-depth study of the accounting and reporting issues related to consolidated financial statements with an emphasis on consolidation theory, procedures for eliminating various intercompany transactions, and accounting for business combinations.

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| 15 | 0501420 | Financial Accounting Theory | 3 CH | PREREQ: | 0501212 |
| | | | 3 | 0 | |

This course provides the theoretical aspect of financial accounting. It includes: The role of accounting theory, accounting conventions, accounting principles, statements of fund and cash flow, interpreting and comparing of financial reports, financial accounting for holding companies, current cost accounting, accounting for social responsibility.

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| 16 | 0501421 | International Accounting Standards and IFRS | 3 CH | PREREQ: | 0501212 |
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Through the International Accounting Standards course, students will be able to understand, and most importantly apply of IAS and IFRS in their respective organizations in light of these developments. This course is relevant for those students who will work for multi international companies and that have subsidiaries in other locations or are considering entering the global marketplace. International accounting standards are applicable to a wide number of organizations including those listing stocks stock exchanges.

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| 17 | 0501425 | Comparative International Accounting | 3CH | PREREQ: | 0501112 |
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The course introduces accounting students to the basic concepts and principles of international accounting. The course covers the objectives and environment of international accounting, classification and development, comparative financial accounting practices, foreign currency translation, the process of preparing, using, and analyzing foreign financial statements.

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| 18 | 0501431 | International Auditing Standards | 3 CH | PREREQ: | 0501332 |
| | | | 3 | 0 | |

Further study of auditing and other assurance services emphasizing professional standards and ethics, legal liability of auditors, regulation of the public accounting profession,

internal controls in information technology systems, the components of audit risk, tests of controls and substantive tests relating to selected transaction cycles, audit sampling applications, other services performed by auditors, and related reporting requirements.

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| | | | 3 CH | PREREQ: | Completion of 90 CH |
| 19 | 0501491 | Practical Training | 3 | 0 | |

This course is 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.

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| | | | 3 CH | PREREQ: | Department approval |
| 20 | 0501499 | Graduation Project | 3 | 0 | |

This course is designed to build upon previous research assignments in all upper level accounting modules and provide a capstone experience for accounting majors by challenging them to identify accounting issues, locate and research appropriate accounting concepts, standards, statements, pronouncements or tax authorities, and then provide a thorough analysis for determination of an appropriate conclusion for the decision-making process. Communication of such research and analysis will require students to prepare organized/structured written papers. The instructor follows up student's graduation project step by step during the module period.

B. Department Elective Requirements: 15 Credit Hours

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| | | | 3 CH | PREREQ: | 0501112 |
| 1 | 0501242 | Financial Accounting and Reporting using Computers | 3 | 0 | |

This course is designed to provide students with skills related to using computerized software in accounting. It includes issues related to: using computers in recording and classifying financial transactions, preparing the financial statements, and inventory control.

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| | | | 3 CH | PREREQ: | 0501212 |
| 2 | 0501322 | Contemporary Accounting Issues | 3 | 0 | |

This course deals with up-to-date issues in financial accounting. It is designed to shed some light on contemporary problems and issues in the accounting profession such as: Accounting for inflation, foreign currency accounting, corporate social responsibility, the communication aspect of accounting, the interdisciplinary feature of accounting, and green accounting.

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| | | | 3 CH | PREREQ: | 0501332 |
| 3 | 0501333 | Forensic Accounting and Fraud Auditing | 3 | 0 | |

This course explores the legal issues associated with occupational fraud investigations with a primary emphasis on the proper preparation of a fraud report. Related topics addressed include analyzing relevant criminal and civil laws, the rights of the parties involved in an investigation, rules of evidence, and expert witnessing. Also, Case studies emphasizing elements

of public practice, standards of professional conduct, fraud issues, systematic controls, auditing principles and standards and communication of findings.

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| | | | 3 CH | PREREQ: | 0501231 |
| 4 | 0501334 | Cost Accounting (2) | 3 | 0 | |

This course is designed to discuss the following issues in cost accounting: Standard cost accounting and deviation analysis, variable and absorption costing, cost behavior, regression analysis, cost estimation, advanced aspects of process costing, contract costing.

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| | | | 3 CH | PREREQ: | 0501332 |
| 5 | 0501424 | Accounting Ethics | 3 | 0 | |

This course will serve as a general introduction to professional ethics in the accounting and business environments. It discuss the fundamental ethical issues of business and society, the roles and responsibilities of the accounting and auditing profession, ethical behavior by management, and legal and professional guidelines that address the ethical concerns of society.

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| | | | 3 CH | PREREQ: | 0501332 |
| 6 | 0501434 | E-Auditing | 3 | 0 | |

The advent of the internet and World Wide Web has had a profound effect on the ways that firms conduct business. Auditors must rethink how they generate understanding and to perform auditing on firms operating in the cyber world. The purpose of this course is to help students develop a broad understanding of the emerging forces that shape e-Auditing

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| | | | 3 CH | PRERE Q: | 0503101 |
| 7 | 0503212 | Corporate Financial Management | 3 | 0 | |

This course is designed for students interested in corporate financial management. Its principal goals are to provide the concepts and techniques required to make investment and financing decisions within the firm. Topics covered include leasing, mergers and acquisitions, corporate reorganizations, financial planning, and working capital management, and some other selected topics. These include investment decision making under uncertainty, cost of capital, capital structure, pricing of selected financial instruments and corporate liabilities, and dividend policy

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| | | | 3 CH | PRERE Q: | 0503101 |
| 8 | 0503340 | Financial Risk Management | 3 | 0 | |

The course will focus on understanding financial risk management strategies, and examples used may come from areas such as commodities, insurance, financial markets, agriculture, and banking and credit.

The objectives and learning outcomes of this course include developing analytical skills in financial risk management, along with writing skills and presentation skills for analytical research. Prerequisites: basic undergraduate knowledge of statistics and mathematics.

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| | | | 3 | CH | PRER | EQ | 0505101 |
| 9 | 0505322 | Project Risk Management | 3 | 0 | | | |

This course provides students with a profound understanding of the project management process and the risks associated with various types of business projects. It emphasizes issues related to project vulnerability and the cumulative effect of the chances of uncertain occurrences that may adversely affect project objectives. The project risk management cycle is thoroughly investigated in this course.

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| | | | 3 | CH | PRER | EQ | --- |
| 10 | 0505333 | Corporate Governance | 3 | 0 | | | |

This course provides students with a comprehensive understanding of the rules, ethical standards, and laws by which organizations are operated, controlled, and regulated. It focuses on internal factors defined by officers, stakeholders, and constitution of the organization, as well as external factors, such as customers, clients, and state regulations that influence the organization. Roles and responsibilities of senior managements and boards of directors are also introduced.

C. Ancillary Requirements: 15 Credit Hours

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| | | | 3 | CH | PREREQ: | None |
| 1 | 0500101 | Microeconomics | 3 | 0 | | |

This is an introductory course that teaches the fundamentals of microeconomics. This course introduces microeconomic concepts and analysis, supply and demand analysis, theories of the firm and individual behavior, competition and monopoly, and economics of developing countries.

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| | | | 3 | CH | PREREQ: | 0500101 |
| 2 | 0500102 | Macroeconomics | 3 | 0 | | |

Provide an examination of the scope and method of economic analysis. This course also includes topics such as economic resources, monetary system, income determination, and

economic growth and stability. Macroeconomics deals with the effects of government policies on income, output, and employment. Specifically, Macroeconomics is concerned with Fiscal and Monetary policies which effect unemployment, inflation, and the business cycle.

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| | | | 3 CH | PREREQ: | None |
| 3 | 0502314 | Business Law | 3 | 0 | |

The aim of this course is to review basic legal principles and sources of contract law, background of law and legal theory. The following topics are covered in detail: formation of contracts, modifications, terminations, remedies, award law, pricing, patent, business organizations, company law, sales of goods, and transfer of ownership rights, employment and health and safety laws.

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| | | | 3 CH | PREREQ: | 0502101 |
| 4 | 0502413 | Business Ethics and Social Responsibility | 3 | 0 | |

There are four broad educational objectives for this course. First, to identify the ethical dimensions of business practice with special emphasis on the role of the large corporations. Second, ethical theory which is necessary to conduct an ethical inquiry into a problem in order to reach to an ethically justifiable resolution. Third, theory and practice will be brought together by studying the ethical dimensions of business relationships with employees, consumers, government, the environment, the law, and society as a whole. Fourth, special emphasis will be placed on learning to express one's thoughts on these matters in a clear and arguable manner.

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| | | | 3 CH | PREREQ: | 0903103 |
| 5 | 0903182 | Statistics for Business | 3 | 0 | |

In this course, the students are focused on the tools and methods for effective use of data in problem solving and making management decision. It emphasizes data management and proper ways to communicate the findings in an executive manner. This course covers probability, decision analysis, continuous distributions, hypothesis testing, ANOVA, correlation and simple linear regression. Exercises and examples are drawn from marketing, finance, and operations management.