



الجامعة الألمانية الأردنية
German Jordanian University

German Jordanian University

Business School

Department of International Accounting

Bachelor of Science in International Accounting

Track 1: International Accounting

Track 2: Forensic Accounting

Study Plan 2023

I. Program Objectives

B.Sc. in International Accounting are established in line of the university's strategic goals since the program aims:

1. To provide students with a comprehensive understanding of the major elements of theory and application of accounting.
2. To expose students to a wide spectrum of opportunities for future employment in a wide range of sectors and prepare them for the international job market.
3. To empower students and provide them with the national and international in-hand practical knowledge in accounting practice.
4. To create a learning environment for students to develop their knowledge and understanding of the international aspects of professional accounting practice.
5. To equip students with a broad perspective in managerial sciences and global business environment.
6. To allow students to develop a broad and detailed understanding of financial reporting framework and the professional, regulatory and social requirements.
7. To develop the students' conceptual understanding and technical competence they need for decision making and professional judgment.
8. To develop and enhance the students' personal, intercultural and intellectual abilities for lifelong learning and contribution to society.
9. To prepare students for postgraduate degrees and professional certificates in accounting and business fields.

II. Learning Outcomes

A successful completion of the B.Sc. in International Accounting program enables students to:

Knowledge:

1. LO1. Interpret economic events using the conceptual framework of accounting information and understanding the elements of financial statements.
2. LO2. Comprehend and critically compare internationally used alternative accounting practices and techniques.
3. LO3. Understand the relevant theory and practice of finance and management sciences for investment and business decisions.
4. LO4. Recognize the International Financial Reporting Standards and International Auditing Standards in the context of business organizations.
5. LO5. Appreciate the ethical consequences of accounting practices.
6. LO6. Understand the dynamics of accounting information systems and the role of information technology in accounting practice.
7. LO7. Identifying key concepts and frameworks in specialized areas such as taxation, Islamic finance and insurance.

Competencies:

1. LO8. Record and summarize business transactions to prepare financial reports for organizations and analyze them.
2. LO9. Implement analytical tools and budgeting techniques associated with cost and managerial accounting for decision making.
3. LO10. Comply with the tax codes, business regulations and sectorial standards.
4. LO11. Apply the audit techniques and judgement on small and large firms to produce the appropriate audit report.

Skills:

1. LO12. Use information technology appropriately in acquiring, analyzing and presenting information.
2. LO13. Interpret qualitative and quantitative information by applying mathematical and statistical techniques.
3. LO14. Use Arabic, English and German languages effectively to communicate ideas and arguments in business environments within intra-/intercultural contexts.
4. LO15. Solve problems and make decisions, sometimes in quite complicated situations employing soft skills.
5. LO16. Prepare for a successful job interview, work well within teams, apply discipline and employ the appropriate workplace skills.

Course Delivery Methods

Courses are in one of the following three methods:

- **Face-to-Face (F2F) Method**

Courses that are taught through face-to-face learning and are delivered at the university campus.

- **Blended (BLD) Method**

Courses in which teaching consists of face-to-face learning and asynchronous E-learning. The face-to-face learning takes place at the university campus. Asynchronous E-learning takes place through activities, tasks, educational duties, and assignments through the virtual E-learning platforms (Moodle and MyGJU) without direct meetings with course instructors.

- **Online (OL) Method**

Courses in which teaching consists of synchronous E-learning and asynchronous E-learning. The synchronous E-learning takes place through interactive virtual meetings between instructors and students directly through the virtual E-learning platform (MS Teams). The asynchronous E-learning takes place through activities, tasks, educational duties, and assignments through the virtual E-learning platforms (Moodle and MyGJU) without direct meetings with course instructors.

III. Admission Requirements

To apply for admission, the following minimum requirements must be met:

- Minimum of 75% in the secondary School Certificate (Tawjihi).
- A high motivation is needed to fulfill the needs and demands at the university and the company as well.
- Good English skills are highly recommended.
- Students must register for all pre-requisites named by the Academic Coordinator.

Placement Tests

Applicants must sit for placement tests in the Arabic Language, the English Language, and Mathematics to determine whether the applicant may be required to take remedial courses in the mentioned subjects. Depending on or the applicant scores in the placement tests, some of the following 3-credit-hour remedial courses are required:

Course ID	Course Name	Credit Hours	ECTS	Contact Hours		Type	Prerequisites / Corequisites
				Lect.	Prac.		
ARB0099	Elementary Arabic	3	3	3	-	OL	Placement test
ENGL0098	Elementary English	3	3	3	-	F2F	Placement test
ENGL0099	Intermediate English	3	3	3	-	F2F	ENGL0098
MATH0099	Pre-Math	3	3	3	-	OL	Placement test
Total		12	12	12	0		

- Remedial courses are to be completed and passed within the first year of enrollment.
- Passing grade of remedial courses is 60%.
- ECTS (B.Sc.): is the European Credit Transfer and Accumulation, One ECTS is equivalent to 30 actual workload hours.

IV. Degree Requirements

The requirements to obtain a B.Sc. degree in International Accounting are the following:

- Out of the Program requirement, 12 credit hours are to be taken at a partner university in Germany.
- Out of the Program requirement, 12 credit hours (960 hours) of practical internship are to be taken at one of the German Companies.
- Students must complete 160 hours of practical training in approved industries in Jordan.

V. Framework for B.Sc. Degree (145 Credit Hours)

Classification	Credit Hours			ECTS		
	Compulsory	Elective	Total	Compulsory	Elective	Total
University Requirements	21	6	27	31	6	37
School Requirements	24	0	24	37	0	37
Program Requirements	82	12	94	148	18	166
Total	127	18	145	216	24	240

Course Delivery Method	Credit Hours	Percentage
Online Courses	12	10%
Blended Courses	64	43%
Face-to-Face Courses	69	47%
Total	145	100%

1. University Requirements: (27 credit hours)

1.1. Compulsory: (21 credit hours)

Course ID	Course Name	Credit Hours	ECTS	Contact Hours		Type	Prerequisites / Corequisites
				Lect.	Prac.		
ARB100	Arabic	3	3	3	-	OL	ARB0099
ENGL1001	Upper-Intermediate English	3	3	3	-	F2F	ENGL0099
ENGL1002	Advanced English	3	3	3	-	F2F	ENGL1001
GERL101B1	German I B1-Track	3	6	9	-	F2F	-
GERL102B1	German II	3	6	9	-	F2F	GERL101B1
GERL102B2							
MILS100	Military Science	3	2	3	-	OL	-
NE101	National Education	3	2	3	-	OL	-
NEE101	National Education in English						
Total		21		33	0		

1.2. Elective: (6 credit hours) (Two courses out of the following)

Course ID	Course Name	Credit Hours	ECTS	Contact Hours		Type	Prerequisites / Corequisites
				Lect.	Prac.		
DES101	Arts' Appreciation	3	3	3	-	OL	ENGL0098 ARB0099
EI101	Leadership and Emotional Intelligence	3	3	3	-	F2F	ENGL0098
IC101	Intercultural Communications	3	3	3	-	F2F	ENGL0098
PE101	Sports and Health	3	3	3	-	F2F	ARB0099
SE301	Social Entrepreneurship and Enterprises	3	3	3	-	F2F	ENGL0098
SFTS101	Soft Skills	3	3	3	-	OL	ENGL0098
BE302	Business Entrepreneurship	3	3	3	-	OL	ENGL0098
TW303	Technical and Workplace Writing	3	3	3	-	OL	ENGL0098
Minimum required		6		6	0		

2. School Requirements: (24 Credit Hours)

Course ID	Course Name		Credit Hours	ECTS	Contact Hours		Type	Prerequisites / Co-requisites
					Lect	Lab		
GERL201B1	German III	B1-track	3	4	6	-	B1: F2F B2: BLD	GERL102B1 or GERL102B2
GERL201B2		B2-track						GERL102B2
GERL202B1	German IV	B1-track	3	6	9	-	B1: F2F B2: BLD	GERL201B1 or GERL201B2
GERL202B2		B2-track						GERL201B2
ACC1001	Principle of Accounting I		3	4.5	3	-	F2F	-
ACC2501	Fundamentals of Finance		3	4.5	3	-	BLD	ACC1001 ENGL0099 ARB0099
LOGS1001	Introduction to Logistics		3	4.5	3	-	F2F	-
MGT1001	Principles of Management		3	4.5	3	-	BLD	-
MGT1202	Business Statistics		3	4.5	3	-	F2F	-
MGT2103	Research Methods for Business		3	4.5	2	1	BLD	MGT1202 ENGL009 ARB0099
Total			24	37	32	1		

2.1. Program Requirements (94 credit hours)

2.2. Program Requirements (Compulsory for all tracks): (70 credit hours)

Course ID	Course Name		Credit Hours	ECTS	Contact Hours		Type	Prerequisites / Co-requisites
					Lect	Lab/Prac.		
GERL301B1	German V	B1-track	3	6	9	-	B1 track and B2 track: F2F	GERL202B1 or GERL202B2
GERL301B2		B2-track						GERL202B2
GERL302B1	German VI	B1-track	3	6	6	-	Regular, intensive, and B2 track: F2F	GERL301B1 or GERL301B2
GERL302B2		B2-track						GERL301B2
ACC1002	Principles of Accounting II		3	4.5	3	-	F2F	ACC1001
ACC2101	Cost Accounting		3	4.5	3	-	F2F	ACC1002 ENGL0099 ARB0099
ACC2103	Intermediate Accounting I		3	4.5	3	-	F2F	ACC1002 ENGL0099 ARB0099
ACC2104	Intermediate Accounting II		3	4.5	3	-	F2F	ACC2103 ENGL0099 ARB0099
ACC2506	Financial Institutions and Insurance		3	4.5	3	-	BLD	ACC1002 ACC2501 ENGL0099 ARB0099
ACC3205	International Accounting & IFRS		3	4.5	3	-	F2F	ACC2104
ACC3302	Management Accounting		3	4.5	3	-	F2F	ACC1001
ACC3303	Auditing I and Assurance Services		3	4.5	3	-	BLD	ACC2104
ACC3403	International Taxation		3	4.5	3	-	F2F	ACC2103
ACC3502	International Corporate Finance		3	4.5	3	-	BLD	ACC2501
ACC3901	Field Training*		0	6	-	160 CH	-	Dept. Approval
ACC4104	Advanced Accounting		3	4.5	3	-	F2F	ACC2104
ACC4204	Financial Statement Analysis		3	4.5	3	-	BLD	ACC2104 ACC3502
ACC4505	Islamic Finance and Accounting		3	4.5	3	-	BLD	ACC3502
ACC4999	International Internship		12	30	-	20 weeks	BLD	BCS001
ACC3900	Bachelor's Thesis		3	8.5	-	-	F2F	MGT2103 80 CHs
CS115	Computing Fundamentals for Business & Logistics		3	3	3	-	F2F	-
CS1150	Computing Fundamentals for Business & Logistics		1	3	-	3	F2F	115 ^{co}

	(Lab)						
MGT1206	Fundamentals of Microeconomics	3	4.5	3	-	F2F	-
MGT3105	Business Law	3	4.5	3	-	OL	MGT1001
Total		70	124	63	3		

2.3. Program Requirements (Compulsory for Track 1: International Accounting): (12 Credit Hours)

Course ID	Course Name	Credit Hours	ECTS	Contact Hours		Type	Prerequisites / Co-requisites
				Lect	Lab		
ACC3308	Computerized Accounting and Accounting Information Systems	3	4.5	3	-	BLD	ACC2103
ACC4304	Auditing II and Forensic Accounting	3	4.5	3	-	BLD	ACC3303
ACC4305	Accounting Ethics and Corporate Governance	3	4.5	3	-	BLD	ACC3303
ACC4503	Investment Analysis and Portfolio Management	3	4.5	3	-	BLD	ACC3502
Total		12	18	12	0		

2.4. Program Requirements (Compulsory for Track 2: Forensic Accounting): (12 Credit Hours)

Course ID	Course Name	Credit Hours	ECTS	Contact Hours		Type	Prerequisites / Co-requisites
				Lect	Lab		
ACC2600	Introduction to Forensic Accounting and Fraud Schemes	3	4.5	3	-	BLD	ACC2103 ENGL0099 ARB0099
ACC3600	Investigation and Fraud Examination	3	4.5	3	-	BLD	ACC2600
ACC3601	Litigation and Financial Crimes	3	4.5	3	-	BLD	ACC2600
ACC4600	Cyber and Digital Investigation	3	4.5	3	-	BLD	ACC2600
Total		12	18	12	0		

2.5. Program Requirements (Electives): (12 credit hours)

Course ID	Course Name	Credit Hours	ECTS	Contact Hours		Type	Prerequisites / Co-requisites
				Lect	Lab		
ACC4901	Business elective I	1	1.5	1	-	BLD	BSC001
ACC4902	Business elective II	2	3	2	-	BLD	BSC001
ACC4903	Business elective III	3	4.5	3	-	BLD	BSC001
ACC4904	Business elective IV	3	4.5	3	-	BLD	BSC001
ACC4905	Business elective V	3	4.5	3	-	BLD	BSC001
ACC4906	Business elective VI	3	4.5	3	-	BLD	BSC001
ACC4907	Special Topics in Accounting I	1	1.5	1	-	BLD	BSC001
ACC4908	Special Topics in Accounting II	2	3	2	-	BLD	BSC001
ACC4909	Special Topics in Accounting III	3	4.5	3	-	BLD	BSC001
ACC4705	Advanced Cost Accounting	3	4.5	3	-	BLD	BSC001
ACC4706	Accounting for Banking Operations	3	4.5	3	-	BLD	BSC001
ACC4707	Contemporary Issues in Accounting	3	4.5	3	-	BLD	BSC001
ACC4708	Accounting for Public Sector	3	4.5	3	-	BLD	BSC001
ACC4709	Financial Planning and Forecasting	3	4.5	3	-	BLD	BSC001
LOGS4702	Contemporary Issues in Logistics	3	4.5	3	-	BLD	BSC001
MGT4102	Corporate Strategies and Policies	3	4.5	3	-	F2F	BSC001
MGT4104	International Business and Globalization	3	4.5	3	-	F2F	BSC001
MGT4106	Organizational Development & Change	3	4.5	3	-	F2F	BSC001
MGT4108	Quality Management	3	4.5	3	-	BLD	BSC001
MGT4903	Leadership	3	4.5	3	-	BLD	BSC001
Total		12	18	12	0		

VI. Study Plan^c Guide for a B.Sc. Degree in (International Accounting)

First Year							
First Semester							
Course ID	Course Name	Credit Hours	ECTS	Contact Hours		Type	Prerequisites / Corequisites
				Lect.	Prac.		
ARB100	Arabic	3	3	3	-	OL	ARB0099
GERL101B1	German I (B1 track)	3	6	9	-	F2F	-
MGT1001	Principles of Management	3	4.5	3	-	BLD	-
ACC1001	Principles of Accounting I	3	4.5	3	-	F2F	-
MGT1202	Business Statistics	3	4.5	3	-	F2F	-
Total		15	22.5	24			

First Year								
Second Semester								
Course ID	Course Name	Credit Hours	ECTS	Contact Hours		Type	Prerequisites / Corequisites	
				Lect.	Prac.			
GERL102B1	German II	B1-Track	3	6	9	-	F2F	GERL101B1
GERL102B2		B2-Track						
MGT2103	Research Methods for Business		3	4.5	2	1	BLD	MGT122 ENGL0099
ACC1002	Principles of Accounting II		3	4.5	3	-	F2F	ACC101
ACC2501	Fundamentals of Finance		3	4.5	3	-	BLD	ACC10 ENGL0099 ARB0099
MGT1206	Fundamentals of Microeconomics		3	4.5	3	-	F2F	-
NE101	National Education		3	2	3	-	OL	
SFTS 101	Soft Skills		3	3	3	-	OL	ENGL0099 ^{co}
Total			21	29	26			

^c The following study plan guide does not take into account possible remedial courses.

Field training ACC3901 can be taken during semester break or in Summer.

Second Year								
First Semester								
Course ID	Course Name		Credit Hours	ECTS	Contact Hours		Type	Prerequisites / Corequisites
					Lect.	Prac.		
GERL201B1	German III	B1-Track	3	4	6	-	F2F	GERL102B1 or GERL102B2
GERL201B2		B2-Track						GERL102B2
ACC2101	Cost Accounting		3	4.5	3	-	F2F	ACC102 & ENGL0099 & ARB0099
CS115	Computing Fundamentals for Business & Logistics		3	3	3	-	F2F	-
CS1150	Computing Fundamentals for Business & Logistics (Lab)		1	3	3	-	BLD	-
ENGL1001	Upper-Intermediate English		3	3	3	-	F2F	ENGL0099
LOGS1001	Introduction to Logistics		3	4.5	3	-	F2F	-
IC101	Intercultural Communications		3	4.5	3	-	F2F	-
ACC2103	Intermediate Accounting, I		3	4.5	2	1	F2F	ACC102 ENGL0099 ARB0099
Total		22			31	26		

Second Year								
Second Semester								
Course ID	Course Name		Credit Hours	ECTS	Contact Hours		Type	Prerequisites / Corequisites
					Lect.	Prac.		
GERL202B1	German IV	B1-Track	3	6	9	-	F2F	GERL201B1 or GERL201B2
GERL202B2		B2-Track						GERL201B2
ENGL1002	Advanced English		3	3	3	-	F2F	ENGL1001
ACC2104	Intermediate Accounting II		3	4.5	3	-	F2F	ACC21 ENGL0099 ARB0099
ACC2506	Financial Institutions and Insurance		3	4.5	3	-	BLD	ACC102 ACC251 ENGL0099 ARB0099
MILS100	Military Sciences		3	4.5	3	-	OL	-
ACC3302	Management Accounting		3	4.5	3	-	F2F	ACC101
MGT3105	Business Law		3	4.5	3	-	OL	MGT101
Total			21	31.5	27			

Third Year								
First Semester								
Course ID	Course Name		Credit Hours	ECTS	Contact Hours		Type	Prerequisites / Corequisites
					Lect.	Prac.		
GERL301B1	German V	B1-Track	3	6	9	-	F2F	GERL202B1 or GERL202B2
GERL301B2		B2-Track						GERL202B2
ACC3205	International Accounting & IFRS		3	4.5	3	-	F2F	ACC2104
ACC3303	Auditing I and Assurance Services		3	4.5	3	-	BLD	ACC2104
ACC3308	Computerized Accounting and Accounting Information Systems		3	4.5	3	-	BLD	ACC2103
ACC4305	Accounting Ethics and Corporate Governance		3	4.5	3	-	BLD	ACC3303
ACC4104	Advanced Accounting		3	4.5	3		F2F	ACC2104
ACC3502	International Corporate Finance		3	4.5	3	0	BLD	ACC2501
Total			21	33	30			

Third Year								
Second Semester								
Course ID	Course Name		Credit Hours	ECTS	Contact Hours		Type	Prerequisites / Corequisites
					Lect.	Prac.		
GERL302B1	German VI	B1-Track	3	6	6	-	F2F	GERL301B1 or GERL301B2
GERL302B2		B2-Track						GERL301B2
ACC4304	Auditing II and Forensic Accounting		3	4.5	3	-	BLD	ACC3303
ACC3403	International Taxation		3	4.5	3	0	BLD	ACC2103
ACC4204	Financial Statement Analysis		3	4.5	3		BLD	ACC2104 ACC3502
ACC4503	Investment Analysis and Portfolio Management		3	4.5	3	-	BLD	ACC3502
ACC3900	Bachelor's Thesis		3	8.5	3		BLD	MGT2103,80 CHs

ACC4505	Islamic Finance and Accounting	3	4.5	3		BLD	ACC3502
Total		21	37	24			

Fourth Year							
First Semester							
Course ID	Course Name	Credit Hours	ECTS	Contact Hours		Type	Prerequisites / Corequisites
				Lect.	Prac.		
ACC4901	Business elective I	3	4.5	3	-	F2F	BSC001
ACC4902	Business elective II	3	4.5	3	-	F2F	BSC001
ACC4903	Business elective III	3	4.5	3	-	F2F	BSC001
ACC4904	Business elective IV	3	4.5	3	-	F2F	BSC001
Total		12	18	12			

Fourth Year							
Second Semester							
Course ID	Course Name	Credit Hours	ECTS	Contact Hours		Type	Prerequisites / Corequisites
				Lect.	Lab.\ Prac.		
ACC4999	International Internship ^d	12	30	-	20 weeks	F2F	BSC001
Total		12	30	0			

German year prerequisite (Passing four out of the five following courses)

- (ACC 2104 Intermediate Accounting II)
- (ACC 2101 Cost Accounting)
- (ACC 3302 Management Accounting)
- (ACC 3403 International Taxation)
- (ACC 4104 Advanced Accounting)
- (ACC 4204 Financial Statement Analysis)
- (ACC 4304 Auditing II and Forensic Accounting)
- (ACC 4503 Investment Analysis and Portfolio Management OR Cyber and Digital Investigation)

^d Courses attended and/or passed during International Internship are not transferable

VII. Compulsory Courses Offered by International Accounting Department

ACC1001 Principles of Accounting I **3 Cr Hr (3,0)** **4.5 ECTS**

This module covers the conceptual foundation of accounting, the accounting cycle for service and merchandising enterprises, the preparation of income statement and related information, the balance sheet of proprietorships and partnerships, the basics of accounting information systems, introduction to the conceptual framework for the preparation and presentation of financial statements as well as the valuation and reporting of selected items reported in the balance sheet; such as cash and inventories.

Prerequisites: -

ACC1002 Principles of Accounting II **3 Cr Hr (3,0)** **4.5 ECTS**

This module is a continuation of Principles of Accounting I (ACC101) in order to further students' understanding of the basic accounting principles and concepts. The module covers accounting for inventories, accounting receivables, long-term assets, and related depreciation, and current, divided into definitely determinable and estimated, liabilities, the valuation and reporting of long-term liability items with a focus on bonds payable and long-term notes payable. Moreover, the module covers an introduction to corporation accounting.

Prerequisites: ACC1001

ACC2101 Cost Accounting **3 Cr Hr (3,0)** **4.5 ECTS**

The module covers the most important cost accounting concepts and practices. Firstly, it introduced students to the general idea of accounting for different types of costs. Direct cost accounting refers to material and labor, and these can be traced to the product, and thus are easily allocated. The more extensive and difficult topic to address is indirect cost allocation, for which three methods are illustrated: absorption costing, marginal costing, and activity-based costing. Furthermore, students are introduced to job-costing and process-costing.

Prerequisites: ACC1002 & ENGL0099 & ARB0099

ACC2103 Intermediate Accounting I **3 Cr Hr (3,0)** **4.5 ECTS**

This module is the first of two intermediate accounting modules, which cover the details of previously introduced accounting concepts. The main topics to be covered are included an overview of financial accounting standards, the basic conceptual framework, financial statements and their special related items and issues relating to inventory, long-lived assets, and intangible assets.

Prerequisites: ACC1002 & ENGL0099 ARB0099

ACC2104 Intermediate Accounting II **3 Cr Hr (3,0)** **4.5 ECTS**

General overview of what the course covers, on the basis of topics covered in previous courses, discussing the general outline of each topic area; Stockholders' equity, Dilutive Securities and Earnings per share, Investments, Revenue recognition, and Accounting for Leases.

Prerequisites: ACC2103 & ENGL0099 & ARB0099

ACC2501 Fundamentals of Finance **3 Cr Hr (3,0)** **4.5 ECTS**

This course is designed for business students, not just finance major. It begins with a general overview and then goes into more details on several concepts, financial instruments, and techniques used in financial decision-making. The course will also introduce students to real-life cases, which will aid them in their future careers. Furthermore, it will introduce students to basic financial concepts such as the time value of money, risk and return, and capital budgeting

Prerequisites: ACC1001 & ENGL0099 & ARB0099

ACC2506 Financial Institutions and Insurance **3 Cr Hr (3,0)** **4.5 ECTS**

This module helps students understand how financial markets and institutions work. In specific, their structure and operations. The topics addressed include the importance of financial institutions to promote economic efficiency, how banking is conducted to earn the highest profits possible, insurance companies and pension funds, security brokers and dealers, investment banks, and venture capital.

Prerequisites: ACC1002, ACC2501 & ENGL0099 & ARB0099

ACC3205 International Accounting & IFRS **3 Cr Hr (3,0)** **4.5 ECTS**

The module introduces accounting students to the basic concepts and principles of international accounting. The module 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.

Prerequisites: ACC2104

ACC3302 Management Accounting **3 Cr Hr (3,0)** **4.5 ECTS**

The module covers the fundamentals of managerial accounting, covering practices and methods in support of planning, decision-making and control. The module introduces cost terms and the use of accounting information in planning and control decisions. The module presents managerial accounting tools such as cost-volume-profit analysis, comprehensive budgeting, relevant costs related to nonrecurring decisions, responsibility accounting, and performance evaluation. The module covers capital budgeting and concludes with a discussion of strategic management accounting techniques.

Prerequisites: ACC1001

ACC3303 Auditing I and Assurance Services **3 Cr Hr (3,0)** **4.5 ECTS**

In the absence of an independent audit, the users of financial statements would be constrained in respect of the amount of reliance that they could place on the financial statements. Consequently, the provision of an independent and professional audit opinion improves the quality and reliability of financial information presented to decision makers. The major conceptual and technical aspects of auditing are introduced, while emphasis is upon financial statement audits conducted under the SOX Act. Students will also be exposed to other types of audit and assurance activities while examining the legal, ethical and societal role and responsibilities of the auditor.

Prerequisites: ACC2104

ACC3308 Computerized Accounting and Accounting Information Systems **3 Cr Hr (3,0)** **4.5 ECTS**

A primary objective of this module is to provide a basic knowledge of how accounting information systems function in today's business environment. The module aims to explain the basics of the relational databases. In addition, transaction flowcharting and internal controls of the revenue, expenditure and payroll cycles are covered.

Prerequisites: ACC2103

ACC3403 International Taxation **3 Cr Hr (3,0)** **4.5 ECTS**

The module addresses the various aspects of taxation, such as tax payment in general, double taxation, tax evasion and tax equality. In particular, theoretical and practical aspects of the income tax, sales tax laws and Zakat in Jordan are covered, and illustrated through examples and cases. In addition, international tax planning and avoidance will be covered as well.

Prerequisites: ACC2103

ACC3502 International Corporate Finance **3 Cr Hr (3,0)** **4.5 ECTS**

This is an introductory module and as such, provides instruction on key concepts you will use throughout

the students' education and business career. Some of the topics covered during this module are vital in the world of corporate or "business" finance. This module will introduce the very basic but important concepts in corporate finance. It critically examines the theoretical and practical implications of the basic principles of the investment and financing decisions undertaken by the financial manager, where the value of the firm is always maximised. It then attempts to discuss in-depth key issues in which investment and financing decisions interact and cannot be made separately.

Prerequisites: ACC2501

ACC3901 Field Training **0 Cr Hr (-,-)** **6 ECTS**

Training at a local or regional/international approved company. The training must cover any topic or multiple areas of the respective field of study.

Prerequisites: Department Approval

ACC4104 Advanced Accounting **3 Cr Hr (3,0)** **4.5 ECTS**

This module covers the details of consolidation. It focuses exclusively on financial accounting. The main items to be covered are balance sheet consolidation after acquisition and further years onwards, consolidating income statements and dealing with inter-group transactions, foreign currency translation, and a specific focus on dealing with published accounting research.

Prerequisites: ACC2104

ACC4204 Financial Statement Analysis **3 Cr Hr (3,0)** **4.5 ECTS**

The module covers various techniques to emphasize the comparative and relative importance of the data presented in the four principle financial statements and to evaluate the position of the company. These techniques include ratio analysis, common-size analysis, study of components of financial statements among industries, review of descriptive material, and comparisons of results with other types of data. These techniques will be used to analyze the debt-paying ability of the company in the short and long run, its profitability, efficiency, and firm's market value.

Prerequisites: ACC2104, ACC3502

ACC4304 Audit II and Forensic Accounting **3 Cr Hr (3,0)** **4.5 ECTS**

The module examines the principles and practices of external auditing. Topics covered auditing as a component of recurrent and strategic activities, risk assessment, internal control, systems evaluation, forensic accountability, and contemporary audit issues and challenges. The module also covers an introduction to forensic accounting and enables the student to differentiate between the various forensic accounting services.

Prerequisites: ACC3303

ACC4305 Accounting Ethics and Corporate Governance **3 Cr Hr (3,0)** **4.5 ECTS**

The module starts with introducing and defining corporate governance, key theoretical models, and how the definition of corporate governance can be varied according to its objectives to the stakeholders that are intended to be served by corporate governance mechanisms and to the ownership structure prevails in different environments. Control vs. ownership is shown, how the separation between the control and ownership might impact different corporate governance mechanisms and how it might play a crucial role in addressing agency conflict from the classical agency theory point of view. Different ownership structures (concentrated, dispersed) and control mechanisms (weak, strong) are introduced, and it is shown how different combinations might be achieved in different environments, especially the combination of dispersed ownership and strong control and the mechanisms that violate one-share-one vote right to achieve such this combination. The definition of accounting ethics, code of professional conduct, and moral development are introduced.

Prerequisites: ACC3303

ACC4503 Investment Analysis and Portfolio Management **3 Cr Hr (3,0)** **4.5 ECTS**

This module helps students understand the key concepts and principles of investment and portfolio management. This module blends portfolio theory with the type of practical issues that one will come across in a career as a professional investment manager. The topics addressed include the setting of investment and security analysis; instruments and valuation methods; portfolio theories; asset pricing models; and measurements of portfolio performance.

Prerequisites: ACC3502

ACC4505 Islamic Finance and Accounting **3 Cr Hr (3,0)** **4.5 ECTS**

This module provides an insight into the key features of Islamic banking business from theoretical foundations to the development of Islamic banking practices and main types of Islamic banking products. In addition, the module examines the operational features of Islamic banks focusing on their performance and how they differ from conventional interest-based banks. The module also focuses on the accounting and reporting for Islamic banks transactions.

Prerequisites: ACC3502

ACC3900 Bachelor's Thesis **3 Cr Hr (-,-)** **8.5 ECTS**

The bachelor's thesis is carried out in the form of a research project within the department. The students put the competencies learned during the program into practice. The Bachelor's thesis is used to assess the student's initiative and their ability to plan, report and present a project. Students work independently on a bachelor's thesis under the guidance of a supervisor. They are responsible for finding a project and supervisor.

Prerequisites: MGT2103, Department Approval

ACC4902 International Internship **12 Cr Hr (-,-)** **30 ECTS**

Training at a German/International approved company. The training must cover any topic or multiple areas of the respective field of study. The training must be approved by the Office of Industrial Links (OIL) at GJU and the respective Exchange Coordinator.

Prerequisites: ACC3901, Department Approval

For Forensic Accounting Track: (12 CH)

ACC2600 Forensic Accounting Principles and Fraud Schemes	3 Cr Hr (3,0)	4.5 ECTS
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This course introduces the basic principles for forensic accounting, the role and the skills of a forensic accountant, and the types of forensic accounting engagement. It also demonstrates the fraud triangle theory and the effect of fraud on financial statements. In addition, different fraud schemes are detailed, including employee defalcation schemes, fraudulent financial statement schemes, asset misappropriation schemes, bribery and corruption. Other fraud schemes related to specific industries such as financial institutions, healthcare, and constructions are also covered and explained.

Prerequisites: ACC2103

ACC3600 Investigation and Fraud Examination	3 Cr Hr (3,0)	4.5 ECTS
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This course offers students an opportunity to learn how to plan and conduct a fraud examination. It includes in-depth investigation techniques, analyzing documents, and tracing illicit transactions. Interviewing in terms of theory and application is also discussed as a major tool in the investigation phase. In addition, the course demonstrates the sources of information that the forensic accountant may utilize such as public and nonpublic records, the examination techniques like covert techniques. Moreover, methods of writing effective reports and communication skills are addressed.

Prerequisites: ACC2600

ACC3601 Litigation and Financial Crimes	3 Cr Hr (3,0)	4.5 ECTS
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This course discusses financial crimes with emphasis on the related laws, litigation process, civil and criminal statutes used to prosecute. The role of the expert forensic accountant as an expert witness is explained through identifying the legal and professional requirements for experts when preparing reports and giving oral evidence in criminal and civil proceedings. The content of the course includes an overview of the legal system, the laws relating to fraud (bankruptcy, securities, money laundering, tax), individual rights during examinations, the criminal justice system, and principles of evidence.

Prerequisites: ACC2600

ACC4600 Cyber and Digital Investigations	3 Cr Hr (3,0)	4.5 ECTS
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This course explains the tools, techniques and practices associated with digital forensics, and offers a thorough understanding of cybercrime and possible mitigations. It exhibits the crime investigative principles and practices: digital evidence on computer networks, internet, TCP/IP, mobile forensics, and email forensics. Furthermore, the topic of computer forensics and its related concepts are covered. This includes computer audit log analysis, operating systems forensics, cryptographic techniques, network forensics, disk imaging and disk recovery. The course also taps on legal issues concerning cyber and digital investigations.

Prerequisites: ACC2600

VIII. Elective Course Offered by International Accounting Department

ACC4901 Business elective I	1 Cr Hr (1,-)	1.5 ECTS
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The module is part of the international experience of the students in Germany and reflects the German dimension of the German Jordanian Universities. Specific contents vary upon the specific module selected and upon the host university's module handbook and academic policies. The module aims at equipping the students with intercultural, linguistic, and academic competencies in accounting and related fields. It further prepares the students to understand and interact in the academic and professional environment in Germany.

Prerequisites: BSC001

ACC4902 Business elective II	2 Cr Hr (2,-)	3 ECTS
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The module is part of the international experience of the students in Germany and reflects the German dimension of the German Jordanian Universities. Specific contents vary upon the specific module selected and upon the host university's module descriptions and academic policies. The module aims at equipping the students with intercultural, linguistic, and academic competencies in accounting and related fields. It further prepares the students to understand and interact in the academic and professional environment in Germany.

Prerequisites: BSC001

ACC4903 Business elective III	3 Cr Hr (3,-)	4.5 ECTS
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The module is part of the international experience of the students in Germany and reflects the German dimension of the German Jordanian Universities. Specific contents varies upon the specific module selected and upon the host university's module descriptions and academic policies. The module aims at equipping the students with intercultural, linguistic, and advanced academic competencies in accounting and related fields. It further prepares the students to understand and interact in the academic and professional environment in Germany.

Prerequisites: BSC001

ACC4904 Business elective IV	3 Cr Hr (3,-)	4.5 ECTS
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The module deepens and expands the knowledge gained by the students in previous modules both in the field of accounting and in other areas of business. The module is part of the international experience of the students in Germany and reflects the German dimension of German Jordanian Universities. Specific contents vary upon specific module selected and upon the host university's module description and academic policies. The module aims at equipping the students with intercultural, linguistic, and academic competencies in accounting and related fields. It further prepares the students to understand and interact in the academic and professional environment in Germany.

Prerequisites: BSC001

ACC4905 Business elective V	3 Cr Hr (3,-)	4.5 ECTS
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The module deepens and expand the knowledge gained by the students in previous modules both in the field of accounting and in other areas of business. The module is part of the international experience of the students in Germany and reflects the German dimension of German Jordanian Universities. Specific contents vary upon specific module selected and upon the host university's module description and academic policies. The module aims at equipping the students with intercultural, linguistic, and academic competencies in accounting and related fields. It further prepares the students to understand and interact in the academic and professional environment in Germany.

Prerequisites: BSC001

ACC4906 Business elective VI **3 Cr Hr (3,-)** **4.5 ECTS**

The module is part of the international experience of the students in Germany and reflects the German dimension of German Jordanian Universities. Specific contents vary upon specific module selected and upon the host university's module handbook and academic policies. The module aims at equipping the students with intercultural, linguistic, and academic competencies in accounting and related fields. It further prepares the students to understand and interact in the academic environment in Germany.

Prerequisites: BSC001

ACC4907 Special Topics in Accounting I **1 Cr Hr (1,-)** **1.5 ECTS**

This module is a dynamic module tailored to special and hot issues in accounting that are of interest to students and academics and may be offered when demand warrants for students who completed their German Year. This module is to discuss important issues and roles of accounting in the current and future business and economy. The topics covered may include accounting and corporate governance; the latest releases of International Financial Reporting Standards (IFRS), the international differences in accounting regulation; and the value of information. After completing the module, the students are expected to understand the topics, analyze the implications of business and economic changes to accounting and vice versa; and give opinion and make decisions related to the issues.

Prerequisites: BSC001

ACC4908 Special Topics in Accounting II **2 Cr Hr (2,-)** **3 ECTS**

This module is a dynamic module tailored to special and hot issues in accounting that are of interest to students and academics and may be offered when demand warrants for students who completed their German Year. This module is to discuss important issues and roles of accounting in the current and future business and economy. The topics covered may include accounting and corporate governance; the latest releases of International Financial Reporting Standards (IFRS), the international differences in accounting regulation; and the value of information. After completing the module, the students are expected to understand the topics, analyze the implications of business and economic changes to accounting and vice versa; and give opinion and make decisions related to the issues.

Prerequisites: BSC001

ACC4909 Special Topics in Accounting III **3 Cr Hr (3,-)** **4.5 ECTS**

This module is a dynamic module tailored to special and hot issues in accounting that are of interest to students and academics and may be offered when demand warrants for students who completed their German Year. This module is to discuss important issues and roles of accounting in the current and future business and economy. The topics covered may include accounting and corporate governance; the latest releases of International Financial Reporting Standards (IFRS), the international differences in accounting regulation; and the value of information. After completing the module, the students are expected to understand the topics, analyze the implications of business and economic changes to accounting and vice versa; and give opinion and make decisions related to the issues.

Prerequisites: BSC001

ACC4705 Advanced Cost Accounting **3 Cr Hr (3,-)** **4.5 ECTS**

This course delves into the advanced principles and techniques of cost accounting, building on foundational knowledge to explore complex cost management issues and strategies. It is designed to equip students with the skills needed to analyze, interpret, and apply cost information to make informed business decisions. Through a mix of lectures, case studies, and practical exercises, students will explore topics such as activity-based costing, cost allocation, cost-volume-profit analysis, budgeting, variance analysis, and performance measurement. The course will also cover contemporary issues in cost accounting, including sustainability accounting and the impact of technology on cost management practices.

Prerequisites: BSC001

ACC4706 Accounting for Banking Operations	3 Cr Hr (3,-)	4.5 ECTS
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This course provides an in-depth exploration of accounting principles and practices specific to the banking sector. It covers the financial reporting, operational activities, and regulatory environment of banks and financial institutions. Through lectures, case studies, and hands-on exercises, students will gain a comprehensive understanding of how banks operate financially, the role of financial intermediaries in the economy, and the impact of regulatory frameworks on bank accounting. Topics include bank financial statements, loan accounting, investment securities, deposits, capital adequacy, and the management of interest rate and liquidity risks.

Prerequisites: BSC001

ACC4707 Contemporary Issues in Accounting	3 Cr Hr (3,-)	4.5 ECTS
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This course explores the dynamic and evolving nature of the accounting profession, focusing on the latest trends, technologies, ethical considerations, and global challenges affecting the field. Through a blend of lectures, guest speakers, case studies, and group discussions, students will examine topics such as digital transformation in accounting, the impact of artificial intelligence and blockchain technology, sustainability and environmental accounting, international financial reporting standards (IFRS) convergence, corporate governance, and ethics in accounting. The course aims to prepare students for the complexities of modern accounting practices in a globalized economy and to foster skills in critical thinking, ethical decision-making, and strategic planning.

Prerequisites: BSC001

ACC4708 Accounting for Public Sector	3 Cr Hr (3,-)	4.5 ECTS
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This course offers an in-depth examination of accounting and financial reporting for government and not-for-profit organizations. Students will explore the principles, practices, and standards that guide governmental accounting, including budgeting, performance measurement, and auditing. The course covers the distinction between governmental and commercial accounting, the process of fund accounting, the preparation and analysis of government financial statements, and the role of ethics and accountability. Through lectures, case studies, and practical exercises, students will gain a comprehensive understanding of how governmental entities manage and report their financial information, ensuring transparency and accountability to the public.

Prerequisites: BSC001

ACC4709 Financial Planning and Forecasting	3 Cr Hr (3,-)	4.5 ECTS
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This course provides a comprehensive overview of financial planning and forecasting techniques, emphasizing their critical role in strategic business decision-making and management. Students will explore various methods and models used in financial analysis, planning, and forecasting, including cash flow analysis, budgeting, financial modeling, and scenario planning. The course will also cover the impact of macroeconomic variables, market trends, and internal business factors on financial planning. Through lectures, case studies, software tools, and practical exercises, students will develop skills in preparing financial plans and forecasts that align with organizational goals and strategies.

Prerequisites: BSC001

IX. Course Offered by Other Departments

LOGS1001 Introduction to Logistics	3 Cr Hr (3,-)	4.5 ECTS
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Business logistics considers the two-directional flow and storage of products and information; into, within, and out of the organization. The logistics system consists of three sub-systems: inbound, internal, and outbound logistics. As the first module in logistics, LOGS101 starts with defining logistics and determining the scope of logistics management as a part of supply chain management. The importance of logistics in the micro- and macro-economic levels, the systems and total cost approaches to logistics, logistical relationships within the firm, and the main logistics activities are also covered in the first part of this module. Thereafter, more detailed examination of logistics activities is considered including procurement; demand management, order management, and customer service; inventory management; warehousing management; packaging and material handling; and transportation management. Afterwards, the organizational and managerial issues related to logistics are considered including organizational structure and design, productivity, quality, risk, sustainability, and complexity.

Prerequisites: -

MGT1001 Principles of Management	3 Cr Hr (3,-)	4.5 ECTS
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The module is designed to equip students with the basic knowledge and skills in the field of management. The module consists of the main concepts of management and the management process. During this module; basic concepts of management will be illustrated. The module covers the following topics: The management process; History of management; External environment and organizational culture; Fundamentals of planning; Fundamentals of control; Fundamentals of organizing; Essentials of leadership.

Prerequisites: -

MGT1202 Business Statistics	3 Cr Hr (3,-)	4.5 ECTS
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This is a module in the basic statistical concepts and methods common in business and economics applications. The module introduces the students to statistical methods of collection, analysis, and presentation of quantitative data. Emphasis will be on the use of both descriptive and inferential statistical techniques within the workplace. Topics covered include descriptive statistics, probability, discrete and continuous distributions, confidence intervals, hypothesis testing, regressions, and sampling. Acquired knowledge should help students to deal with applications from all functional areas of business.

Prerequisites: -

MGT2103 Research Methods for Business	3 Cr Hr (3,-)	4.5 ECTS
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The primary purpose of this module is to provide a comprehensive introduction of research and to prepare students to critically read research. The module is introductory in the sense that the emphasis is on exposure to a variety of research methods and methodologies, rather than developing expertise in any one particular method. Besides, it is designed to acquaint students with a range of research methods available and the criteria for choosing among them. More specifically, Research Methodology educates students about types of scientific quantitative and qualitative methods and its applications to research process in business discipline.

Prerequisites: MGT1202 & ENGL0099 & ARB0099

MGT1206 Fundamentals of Microeconomics	3 Cr Hr (3,-)	4.5 ECTS
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The module deals with basic microeconomic concepts, theories, and methods. The module introduces the students to the field of microeconomics and to important issues such as the economic problem of scarcity and choice as well as consumers' and producers' behavior in input and output markets. It also addresses supply and demand elasticity; utility; production and costs as well as input and output markets. It then addresses the characteristics of different market structures such as perfect competition and monopoly.

Prerequisites: -

MGT3105 Business Law	3 Cr Hr (3,-)	4.5 ECTS
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The module introduces to the fundamental principles of law applied in the business world by focusing on the legal environments that affect individuals', businesses, and business transaction. It covers laws governing international business transactions and a brief description of corporations, general partnerships, and limited liability companies. The module also deals with the techniques of moral reasoning that are needed to analyze moral issues in business. It presents legal rules for corporate codes of legal and ethical conduct, gives illustrative content mandated or impliedly required for codes of legal and ethical conduct and analyzes the impact of corporate codes of conduct and other corporate policy statements on criminal and civil liability.

Prerequisites: MGT1001

CS115 Computing Fundamentals for Business and Logistics (Lab)	1 Cr Hr (0,1)	3 ECTS
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This lab aims to enhance hands-on experience on four application software (MS Word, MS Excel, MS PowerPoint, and MS Access) and the practice creating basic C++ programs using variables, data types, arithmetic and logic expressions, input/output operations, selection structures, loop structures, arrays and authoring web pages using hypertext mark-up language (HTML) and cascading style sheets (CSS).

Prerequisites: -

CS1150 Computing Fundamentals for Business and Logistics	3 Cr Hr (3,-)	4.5 ECTS
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The module introduces basic information technology skills and concepts including the internet and the web, electronic commerce, application software, system software, basics of computer hardware (system unit, input and output devices, secondary storage), communications and networks, privacy, security, computer ethics, information systems, systems analysis, and design. Moreover, the module introduces basic programming skills including creating web pages using hypertext mark-up language (HTML) and cascading style sheets (CSS), working with a database management system using the structured query language (SQL), and the basics of the C++ language, e.g., variables, data types, arithmetic and logic expressions, input/output operations, selection structures, loop structures, arrays.

Prerequisites: -

X. Courses offered by Other Schools

ARB0099: Elementary Arabic	0 Cr Hr (3,0)	0 ECTS
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This course aims to develop student's ability to read, comprehend, literary analyze, grammatically analyze, linguistically analyze, poetically analyze, and rhetorically analyze texts properly. The course also includes a selection of Arabic literature in poetry and prose representing different literary ages, in addition to several common forms of writing such as scientific article, news article, and others.

Prerequisites: -

ARB100: Arabic	3 Cr Hr (3,0)	3 ECTS
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This course aims to improve the student's competence in the various linguistic skills in terms of reading, comprehension, and taste. This is achieved through the study of selected texts with many implications that raise issues in spelling, grammar, composition, meaning, and inference, and the use of an old and modern thesaurus.

Prerequisites: ARB0099

ENGL0098: Elementary English	0 Cr Hr (3,0)	0 ECTS
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Students will focus on English at a pre-intermediate level concentrating on the receptive skills of reading and listening and the productive skills of writing and speaking. These will include such things as comparatives and superlatives, quantifiers, possessive adjectives and pronouns, vocabulary building, role-play activities for speaking, reading comprehension and writing short descriptive paragraphs.

Prerequisites: -

ENGL0099: Intermediate English	1 Cr Hr (3,0)	3 ECTS
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Students will focus on English at an intermediate level concentrating on the receptive skills of reading and listening and the productive skills of writing and speaking. These will include collocations, tense review, affirmative, negative statements, synonyms and antonyms, time clauses, conditionals, active and passive forms, reported speech, phrasal verbs, reading comprehension with detailed questions, vocabulary and writing developed descriptive and opinion essays.

Prerequisites: ENGL0098

ENGL1001: Upper Intermediate English	1 Cr Hr (3,0)	3 ECTS
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Students will focus on English at an upper-intermediate level concentrating on the receptive skills of reading and listening and the productive skills of writing and speaking. Model verb review, silent letters and proper pronunciation, jobs and careers, requests and offers, more phrasal verbs with vocabulary building, relative clauses and relative pronouns, narrative tenses for writing exercises, wishes and regrets, reading and comprehending longer passages with direct and inference questions of medium difficulty, hypothesizing, and writing fully developed descriptive, argumentative and analytical essays of 350 words.

Prerequisites: ENGL0099

ENGL1002: Advanced English	2 Cr Hr (3,0)	3 ECTS
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Students will focus on English at an Advanced level. Students will analyze and produce 2 – 3 page essays with an emphasis on argumentation and persuasion working both independently and cooperatively to gather, evaluate, and synthesize necessary information. Class activities include interactive lectures, small group and class discussions, informal debates, peer feedback, individual presentations, focused listening exercises and focused viewing exercises as well as assorted reading, writing, and grammar assignments.

There will be some poetry analysis together with reading and understanding a short story and a drama using basic literary terms and concepts.

Prerequisites: ENGL1001

GERL101B1: German I B1 track **3 Cr Hr (9,0)** **6 ECTS**

By the end of this module, the student will be able to:

- Comprehend very familiar, everyday expressions and very simple sentences and structures related to areas of most immediate relevance according to the discretionary standards in the *Common European Framework of Reference for Languages* (CEFR) at the Level A1.1 (beginners without pre-knowledge).
- Introduce herself/himself and others, express likes and dislikes, fill out a personal form, ask questions and give answers in present and partially in past tense, set private and semi-official appointments, describe people and things and express frequency and quantity in a very basic way both orally and in writing.
- Communicate with native speakers on a very basic level if those involved in the conversation speak slowly and clearly and are willing to support the non-native speaker.

Prerequisites: Intensive pre-course (only for 1st semester of an academic year)

GERL102B1: German II B1 track **3 Cr Hr (9,0)** **6 ECTS**

By the end of this module, the student will be able to:

- Understand and use familiar, everyday expressions and very simple sentences and structures related to areas of most immediate relevance according to the discretionary standards in the *Common European Framework of Reference for Languages* (CEFR) at the level A1.2 (basic users).
- Introduce herself/himself and others, express likes and dislikes, fill out a personal form, ask questions and give answers in present and past tense, set private and official appointments, describe people and things, ask for directions, express frequency and quantity in a basic way both orally and in writing.
- Communicate with native speakers on a very basic level if those involved in the conversation speak slowly and clearly and, if need be, are willing to support the non-native speaker.

Prerequisites: GERL101B1

GERL201B1: German III B1 track **3 Cr Hr (6,0)** **4 ECTS**

By the end of this module, the student will be able to:

- Understand and use familiar, frequently used expressions and simple sentences and structures related to areas of a wider immediate relevance according to the discretionary standards in the *Common European Framework of Reference for Languages* (CEFR) at the level A2.1 (basic users).
- Talk about their academic and/or professional background, describe their living conditions, express likes and dislikes, ask questions and give answers in present and past tense, ask for help and support, make suggestions and give advice, describe health problems and talk with medical doctors and nurses, express pity, sorrow and hopes, express frequency and quantity in a basic way both orally and in writing.
- Communicate with native speakers within simple and familiar tasks requiring a simple and direct exchange of information on familiar and routine matters.

Prerequisites: GERL102B1

GERL202B1: German IV B1 track	3 Cr Hr (9,0)	6 ECTS
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By the end of this module, the student will be able to:

- Distinguish between familiar expressions, sentences and structures related to areas of immediate relevance and more elaborated components like the main points of clear standard input on familiar matters regularly encountered in work, school, leisure etc. according to the discretionary standards in the *Common European Framework of Reference for Languages* (CEFR) at the level A2.2 (basic users) and, partially, at the level B1.1 (independent user).
- Talk about personal experiences with languages, express feelings of happiness, joy and discomfort, describe own media consumption habits, describe travel experiences, convince others, describe and report in official situations, describe statistics, write formal invitations and short emails, make suggestions and talk about future events and situations, describe dreams hopes and ambitions and briefly give reasons or explanations for opinions and plans.
- Communicate with native speakers about essential points and ideas in familiar contexts.
- Understand the characteristics of the official B1 exam according to the CEFR and use strategies to overcome obstacles while solving said exam.

Prerequisites: GERL201B1

GERL301B1: German V B1 track	3 Cr Hr (9,0)	6 ECTS
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By the end of this module, the student will be able to:

- Understand the main points of clear standard input on familiar matters regularly encountered in work, school, leisure etc. according to the discretionary standards in the *Common European Framework of Reference for Languages* (CEFR) at the level B1.1 and B1.2 (independent user).
- Deal with most situations likely to arise whilst traveling in an area where German is spoken, produce simple connected texts on topic which are familiar or of personal interest, describe experiences and events, dreams, hopes and ambitions, statistics, and briefly give reasons and explanations for opinions and plans.
- Understand the main point of many radio or TV programmes on current events and topics, understand the description of events, feelings and wishes in personal letters, write personal letters/texts describing experiences and impressions, write straightforward connected texts on topics which are familiar or of personal interest.
- Communicate with native speakers about essential points and ideas in familiar contexts and about topics of personal or partially professional interest.
- Follow a lecture or talk within her/his field, provided the subject matter is familiar and the presentation straightforward and clearly structured.
- Understand simple technical information, such as operating instructions for everyday equipment.
- Understand all characteristics of the official B1 exam according to the CEFR and use a variety of strategies to overcome obstacles while solving said exam and all its components.

Prerequisites: GERL202B1

GERL302REG: German VI Regular	3 Cr Hr (6,0)	6 ECTS
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By the end of this module, the student will be able to:

- Successfully manage the application process for a six months internship in Germany which is part of the obligatory 'German Year' for all GJU students. The process consists of finding and understanding a suitable add in accordance with the students' major, writing a convincing CV and cover letter, and mastering an effective and mostly fluent interview, departing spontaneously, taking initiatives, expanding ideas with little help or prodding from the interviewer.
- Successfully manage the most significant situations which the student, in accordance with the currently studied major, encounters during her/his theoretical and practical semester in Germany. This process is being achieved within a technical language training focussing on action orientated and communicative scenarios like following lectures, taking notes, summarizing academic and technical texts, writing official emails and texts related to academic and vocational encounters,

holding presentations, communicating both verbally and in writing with professors, university staff, students as well as with colleagues and customers during an internship.

- Understand the concept of general intercultural phenomena, reflect and understand the differences between culture and cultural standards in Jordan and in Germany, understand the concept of 'culture shock' and potentially cope with its different stages, reflect about appropriate and inappropriate behaviour in Germany as well as understand the concepts of open-mindedness and 'culture clash'.

Prerequisites: GERL301B1

GERL302INT: German VI Intensive

3 Cr Hr (9,0)

6 ECTS

By the end of this module, the student will be able to:

- Successfully manage the application process for a six months internship in Germany which is part of the obligatory 'German Year' for all GJU students. The process consists of finding and understanding a suitable add in accordance with the students' major, writing a convincing CV and cover letter, and mastering an effective and mostly fluent interview, departing spontaneously, taking initiatives, expanding ideas with little help or prodding from the interviewer.
- Successfully manage the most significant situations which the student, in accordance with the currently studied major, encounters during her/his theoretical and practical semester in Germany. This process is being achieved within a technical language training focussing on action orientated and communicative scenarios like following lectures, taking notes, summarizing academic and technical texts, writing official emails and texts related to academic and vocational encounters, holding presentations, communicating both verbally and in writing with professors, university staff, students as well as with colleagues and customers during an internship.
- Understand the concept of general intercultural phenomena, reflect and understand the differences between culture and cultural standards in Jordan and in Germany, understand the concept of 'culture shock' and potentially cope with its different stages, reflect about appropriate and inappropriate behaviour in Germany as well as understand the concepts of open-mindedness and 'culture clash'.
- Understand all characteristics of the official B1 exam according to the CEFR and use different strategies to overcome obstacles while solving said exam and its different components.

Prerequisites: GERL301B1

GERL102B2: German II B2 track

3 Cr Hr (9,0)

6 ECTS

By the end of this module, the student will be able to:

- Understand and use familiar, everyday expressions and simple sentences and structures related to areas of most immediate relevance according to the discretionary standards in the *Common European Framework of Reference for Languages* (CEFR) at the level A1.2 and, partially, A2.1 (basic users).
- Talk about their academic and/or professional background, describe their living conditions, express likes and dislikes, ask questions and give answers in present and past tense, ask for help and support, make suggestions and give advice, express pity, sorrow and hopes, express frequency and quantity in a basic way both orally and in writing.
- Introduce herself/himself and others, express likes and dislikes, fill out a personal form, ask questions and give answers in present and past tense, set private and official appointments, describe people and things, ask for directions, express frequency and quantity in a basic way both orally and in writing.
- Communicate with native speakers on a basic level if those involved in the conversation speak slowly and clearly and, if need be, are willing to support the non-native speaker.

Prerequisites: GERL101B1

GERL201B2: German III B2 track	3 Cr Hr (6,0)	4 ECTS
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By the end of this module, the student will be able to:

- Distinguish between familiar expressions, sentences and structures related to areas of immediate relevance and more elaborated components like the main points of clear standard input on familiar matters regularly encountered in work, school, leisure etc. according to the discretionary standards in the *Common European Framework of Reference for Languages* (CEFR) at the level A2.1 and A2.2 (basic users).
- Talk about their academic and/or professional background, describe their living conditions, express likes and dislikes, ask questions and give answers in present and past tense, ask for help and support, make suggestions and give advice, describe health problems and talk with medical doctors and nurses, express pity, sorrow and hopes, describe simple statistics, express frequency and quantity in a basic way both orally and in writing, express feelings of happiness, joy and discomfort and write personal emails and letters, understand and produce comments, blogs and reports.
- Communicate with native speakers in simple and familiar tasks requiring a simple and direct exchange of essential information on familiar and routine matters.

Prerequisites: GERL102B2

GERL202B2: German IV B2 track	3 Cr Hr (9,0)	6 ECTS
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By the end of this module, the student will be able to:

- Understand the main points of clear standard input on familiar matters regularly encountered in work, school, leisure etc. according to the discretionary standards in the *Common European Framework of Reference for Languages* (CEFR) at the level B1.1 and B1.2 (independent user).
- Deal with most situations likely to arise whilst traveling in an area where German is spoken, produce simple connected texts on topic which are familiar or of personal interest, describe experiences and events, dreams, hopes and ambitions and briefly give reasons and explanations for opinions and plans.
- Understand the main point of many radio or TV programmes on current events and topics, understand the description of events, feelings and wishes in personal letters, write personal letters/texts describing experiences and impressions, write straightforward connected texts on topics which are familiar or of personal interest.
- Communicate with native speakers about essential points and ideas in familiar contexts and about topics of personal or partially professional interest.
- Follow a lecture or talk within her/his field, provided the subject matter is familiar and the presentation straightforward and clearly structured.
- Understand simple technical information, such as operating instructions for everyday equipment.
- Understand all characteristics of the official B1 exam according to the CEFR and use different strategies to overcome obstacles while solving said exam and all its components.

Prerequisites: GERL201B2

GERL301B2: German V B2 track	3 Cr Hr (9,0)	6 ECTS
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By the end of this module, the student will be able to:

- Largely understand and produce rather complex texts on both concrete and abstract topics, including technical discussions in her/his field of specialisation and according to the discretionary standards in the *Common European Framework of Reference for Languages* (CEFR) at the level B2.1 (independent user).
- Interact with an initial degree of fluency and spontaneity that makes regular interaction with native speakers quite possible without strain for either party.
- Largely understand standard spoken language, live or broadcast, on both familiar and unfamiliar topics normally encountered in personal, social, academic or vocational life.
- Show a relatively high controlled degree of grammatical control without making errors which cause misunderstanding and with the growing ability to correct most of her/his mistakes.

- Largely follow essentials of lectures, talks, reports and other forms of academic/professional presentation which are propositionally and linguistically complex.
- Understand announcements and messages on concrete and abstract topics spoken in standard dialect at normal speed.
- Scan quickly through long texts, locating relevant details and understand and exchange complex information and advice on the full range of matters related to her/his occupational role.
- Understand the main characteristics of the official B2 exam according to the CEFR and use different strategies to overcome obstacles while solving said exam and its different components.

Prerequisites: GERL202B2

GERL302B2: German VI B2 track	3 Cr Hr (6,0)	6 ECTS
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By the end of this module, the student will be able to:

- Understand and produce rather complex texts on both concrete and abstract topics, including technical discussions in her/his field of specialisation and according to the discretionary standards in the *Common European Framework of Reference for Languages* (CEFR) at the level B2.2 (independent user).
- Interact with a degree of fluency and spontaneity that makes regular interaction with native speakers quite possible without strain for either party.
- Understand standard spoken language, live or broadcast, on both familiar and unfamiliar topics normally encountered in personal, social, academic or vocational life.
- Show a highly controlled degree of grammatical control without making errors which cause misunderstanding and with the growing ability to correct most of her/his mistakes.
- Follow essentials of lectures, talks, reports and other forms of academic/professional presentation which are propositionally and linguistically complex.
- Understand announcements and messages on concrete and abstract topics spoken in standard dialect at normal speed.
- Scan quickly through long texts, locating relevant details and understand and exchange complex information and advice on the full range of matters related to her/his occupational role.
- Understand all characteristics of the official B2 exam according to the CEFR and use different strategies to overcome obstacles while solving said exam and its different components.
- Successfully manage the application process for a six months internship in Germany which is part of the obligatory 'German Year' for all GJU students. The process consists of finding and understanding a suitable add in accordance with the students' major, writing a convincing CV and cover letter, and mastering an effective and mostly fluent interview, departing spontaneously, taking initiatives, expanding ideas with little help or prodding from the interviewer.
- Successfully manage the most significant situations which the student, in accordance with the currently studied major, encounters during her/his theoretical and practical semester in Germany. This process is being achieved within a technical language training focussing on action orientated and communicative scenarios like following lectures, taking notes, summarizing academic and technical texts, writing official emails and texts related to academic and vocational encounters, holding presentations, communicating both verbally and in writing with professors, university staff, students as well as with colleagues and customers during an internship.
- Understand the concept of general intercultural phenomena, reflect and understand the differences between culture and cultural standards in Jordan and in Germany, understand the concept of 'culture shock' and potentially cope with its different stages, reflect about appropriate and inappropriate behaviour in Germany as well as understand the concepts of open-mindedness and 'culture clash'.

Prerequisites: GERL301B2

BE302: Business Entrepreneurship **3 Cr Hr (3,0)** **3 ECTS**

The course focuses on critical skills necessary to develop appropriate financing strategies for new venture creation and growth. Students will use case studies and team projects in course studies. Three primary topics are covered: first, an overview of the entrepreneurial finance process and involved players; second, performing business valuations; and third, securities law with emphasis on developing term sheets and private placement memorandums. Student teams will complete a valuation and mock securities offering for an existing small to mid-size business. Financial valuations and terms sheets developed by student teams will be presented to a panel of venture capital professionals for evaluation and critique

Prerequisites: English101

DES101: Arts Appreciation **3 Cr Hr (3,0)** **3 ECTS**

An introductory course designed for non-art students to give them the basic knowledge of arts and simple approaches to the understanding of the history, development, elements, criticism, esthetics and materials of different art forms (visual, aural and performing arts). A comparative approach between the different arts is given to enhance the students' global understanding of arts and to give them the ability to look at art works and form their own opinions. The course is combined with examples of audio and visual arts.

Prerequisites: ARB099, ENGL101

IC101: Intercultural Communication **3 Cr Hr (3,0)** **3 ECTS**

This course is designed to provide prospective students (whose majors have an international flavor) with tools that offer powerful possibilities for improving the communication process. 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. We will learn about the diversity of these cultural differences and at the same time learn how we might overcome them. 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

Prerequisites: English101

MILS100: Military Science **3 Cr Hr (3,0)** **3 ECTS**

History of the Jordanian Arab Army. United Nations Peace Keeping Forces. Preparation of the nation for defense and liberation. History of the Hashemite Kingdom of Jordan and its development

Prerequisites:-

NE101: National Education **3 Cr Hr (3,0)** **3 ECTS**

In a context of striving towards democracy like the one Jordan enjoys today, the meaning and practice of active and responsible citizenship becomes more crucial. It is often argued that democracy requires "democrats" to flourish, and become well established. Democrats are those women and men who recognize pluralism, inclusion, positive engagement, and participation as the main values that govern their interaction with the state as citizens and with each other as diverse people of different interests. In this course you will be able to understand your rights and responsibilities as Jordanian citizen expand your knowledge about the frameworks, and processes that regulates citizen-state relationships as well as the basic necessary skills for you to practice your citizenship rights in a civic manner.

Prerequisites:-

SE301: Social Entrepreneurship and Enterprises **3 Cr Hr (3,0)** **3 ECTS**

This course will serve as an introduction to the field of social entrepreneurship and social enterprises. Through lectures, field visits, analyses of relevant literature, case studies and exercises, this course will explore social entrepreneurship's potentials, opportunities and limitations. The topics will cover Defining Social Entrepreneurship. Contextualizing Social Entrepreneurship (need, motives, forms, criteria). Role of Leadership, Creativity and Innovation. Locating SE on the profit/non-profit continuum. SE in the larger fields of development, social change, community activism. Social Enterprises (Missions, Markets, Finances). Ethical business and corporate social responsibility.

Prerequisites: English101

SFTS101: Soft Skills**3 Cr Hr (3,0)****3 ECTS**

This course is designed to help develop strong oral and written communication skills. The student will be given opportunities to practice writing and editing professional correspondence and technical reports. Additionally, the student will compose and deliver oral presentations. Assignments will include the use of inductive and deductive approaches to conveying a variety of messages. The course emphasizes the use of software tools to prepare presentations, stress management, confidence, and sensitivity to others. It also stresses on resume writing and conducting interviews.

Prerequisites: English101