

German Jordanian University
School of Management and Logistic Sciences
Department of International Accounting



**Modified
Study Plan
B.Sc. in International Accounting**

Academic Year 2018-2019

Introduction:

The International Accounting program in GJU is structured to offer a unique experience & knowledge through an international perspective in the field of accounting. The program covers variety of accounting subjects that focuses on the international aspects of business activities. The aim of this department is to provide and equip students with the most needed skills and knowledge by employers either locally or internationally, and make graduates ready to unlock their potential for career advancement into the highest level.

The uniqueness of this department compared to other accounting program offered in other national and regional universities stems in many respects; the program focuses on teaching applied accountancy from international standpoint, all courses taught in Jordan are offered in English, students have a golden opportunity to practice their knowledge during their internship in Germany topped up with local internship in Jordan, prepares students to obtain professional certificates such as Certified Public Accountant "CPA" and Certified Management Accountant "CMA". As a matter of fact, many of the department's students have successfully obtained such certificates while studying in GJU. The staff is dedicated to support the vision of GJU of being "the best of two worlds" through providing high quality education. High calibre faculty staff graduated from reputable western universities along with their professional experience and certification adds a great value of this department.

Objectives:

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

- PO1.** To provide students with a comprehensive understanding of the major elements of theory and application of accounting.
- PO2.** 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.
- PO3.** To empower students and provide them with the national and international in-hand practical knowledge in accounting practice.
- PO4.** To create a learning environment for students to develop their knowledge and understanding of the international aspects of accounting professional practice.
- PO5.** To equip students with a broad perspective in managerial sciences and global business environment.
- PO6.** To allow students to develop a broad and detailed understanding of financial reporting framework and the professional, regulatory and social requirements.
- PO7.** To develop the students' conceptual understanding and technical competence they need for decision making and professional judgment.
- PO8.** To develop and enhance the students' personal, intercultural and intellectual abilities for a lifelong learning and contribution to the society.
- PO9.** To prepare students for postgraduate degrees and professional certificates in accounting and business fields.

Learning Outcomes

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

Knowledge:

- LO1.** Interpret economic events using the conceptual framework of accounting information and understand the elements of financial statements.
- LO2.** Comprehend and critically compare internationally used alternative accounting practices and techniques.

- LO3.** Understand the relevant theory and practice of finance and management sciences for investment and business decisions.
- LO4.** Recognize the International Financial Reporting Standards and International Auditing Standards in the context of business organizations.
- LO5.** Appreciate the ethical consequences of accounting practices.
- LO6.** Understand the dynamics of accounting information systems and the role of information technology in the accounting practice.
- LO7.** Identifying key concepts and frameworks in specialized areas such as taxation, Islamic finance and insurance.

Competencies:

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

Skills:

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

Program Requirements.

General Information

Classification	Credit Hours			Total (ECTS)
	Compulsory	Elective	Total (CR H)	
1. University Requirements	21	6	27	37
2. School Requirements	24	0	24	37
3. Program Requirements	82	12	94	166
Total	127	18	145	240*

* One ECTS credit point equals 30-time hours.

1. University Requirements [27 Credit Hours] (37 ECTS)

1.1 Compulsory [21 Credit Hours] (31 ECTS)				
Course ID	Course Title	Cr. Hr.	ECTS	Prerequisite
ARB99	Arabic 99	0	0	-
ARB100	Arabic	3	3	-
ENGL98	English I	0	0	-
ENGL99	English II	0	0	ENGL98
ENGL101	English III	1	3	ENGL99
ENGL102	English IV	1	3	ENGL101
ENGL201	English V	2	3	ENGL102
ENGL202	English VI	2	3	ENGL201
GERL101B1 *	German I (B1 track)	3	6	-
GERL102B1	German II (B1 track)	3	6	GERL101B1
GERL102B2	German II (B2 track)	3	6	GERL101B1
NE101	National Education	3	2	-
MILS100	Military Sciences	3	2	-

* Student can Choose B1 or B2 track upon completion of this module.

1.2 Electives [6 Credit Hours] (6 ECTS)				
Course ID	Course Title	Cr. Hr.	ECTS	Prerequisite
BE302	Business Entrepreneurship	3	3	-
DES101	Arts Appreciation	3	3	-
EI101	Leadership and Emotional Intelligence	3	3	-
IC101	Intercultural Communications	3	3	-
SE301	Social Entrepreneurship and Enterprise	3	3	-
SFTS 101	Soft Skills	3	3	-
TW303	Technical and Workplace writing	3	3	ENGL102
PE101	Sport and Health	3	3	

2. School Requirements [24 Credit Hours] (37 ECTS)

Course ID	Course Title	Cr. Hr	ECTS	Prerequisite
ACC101	Principles of Accounting I	3	4.5	-
ACC251	Fundamentals of Finance	3	4.5	ACC 101
GERL201B1	German III (B1 track)	3	4	GERL102B1
GERL202B1	German IV(B1 track)	3	6	GERL201B1
GERL201B2	German III (B2 track)	3	4	GERL102B2
GERL202B2	German IV(B2 track)	3	6	GERL201B2
LOGS101	Introduction to Logistics	3	4.5	-
MGT101	Principles of Management	3	4.5	-
MGT122	Business Statistics	3	4.5	-
MGT213	Research Methods for Business	3	4.5	MGT 122

3. Program Requirements [94 Credit Hours] (166ECTS)

3.1 compulsory (82 Cr Hrs) (146 ECTS)				
Course ID	Course Title	Cr. Hr	ECTS	Prerequisite
ACC102	Principles of Accounting II	3	4.5	ACC101
ACC211	Cost Accounting	3	4.5	ACC102
ACC213	Intermediate Accounting I	3	4.5	ACC102
ACC214	Intermediate Accounting II	3	4.5	ACC213
ACC256	Financial Institutions and Insurance	3	4.5	ACC102 & ACC251
ACC325	International Accounting & IFRS	3	4.5	ACC214
ACC332	Management Accounting	3	4.5	ACC101
ACC333	Auditing I and Assurance Services	3	4.5	ACC214
ACC338	Computerized Accounting and Accounting Information Systems	3	4.5	ACC213
ACC343	International Taxation	3	4.5	ACC213
ACC352	International Corporate Finance	3	4.5	ACC251
ACC391	Field Training*	0	6	Dept. Approval
ACC414	Advanced Accounting	3	4.5	ACC214
ACC424	Financial Statement Analysis	3	4.5	ACC214 & ACC352
ACC434	Auditing II and Forensic Accounting	3	4.5	ACC333
ACC435	Accounting Ethics and Corporate Governance	3	4.5	ACC333
ACC453	Investment Analysis and Portfolio Management	3	4.5	ACC352
ACC455	Islamic Finance and Accounting	3	4.5	ACC352
ACC492	International Internship	12	30	ACC391 & Dept. Approval
ACC490	Bachelor's Thesis	3	8.5	MGT213 & Dept. Approval
GERL301B1	German V (B1 Track)	3	6	GERL202B1
GERL302B1	German VI (B1 track)	3	6	GERL301B1
GERL301B2	German V (B2 Track)	3	6	GERL202B2
GERL302B2	German VI (B2 track)	3	6	GERL301B2
CS115	Computing Fundamentals for Business & Logistics	3	3	
CS1150	Computing Fundamentals for Business & Logistics (Lab)	1	3	Corequisite 115
MGT126	Fundamentals of Microeconomics	3	4.5	
MGT315	Business Law	3	4.5	MGT101

3.2 Elective * ([12 Credit Hours] (18 ECTS))				
Course ID	Course Title	Cr. Hr	ECTS	Prerequisite
ACC501A	Business Module in Germany I (A)	1	1.5	ACC492
ACC501B	Business Module in Germany I (B)	2	3	ACC492
ACC501	Business Module in Germany I	3	4.5	ACC492
ACC502	Business Module in Germany II	3	4.5	ACC492
ACC503	Business Module in Germany III	3	4.5	ACC492
ACC504	Business Module in Germany IV	3	4.5	ACC492
ACC598A	Special Topics in accounting	1	1.5	ACC492
ACC598B	Special Topics in accounting	2	3	ACC492
ACC598C	Special Topics in accounting	3	4.5	ACC492
LOGS598C	Special Topics in Logistics	3	4.5	ACC492
MGT598C	Special Topics in Management	3	4.5	ACC492
LOGS214	Import-Export Management	3	4.5	ACC492
LOGS223	Procurement Management	3	4.5	ACC492
LOGS315	Inventory Management	3	4.5	ACC492
LOGS472	Contemporary Issues in Logistics	3	4.5	ACC492
MGT124	Fundamentals of Marketing	3	4.5	ACC492
MGT224	Quantitative Analysis for Business	3	4.5	ACC492
MGT313	Knowledge Management	3	4.5	ACC492
MGT314	Human Resources Management	3	4.5	ACC492
MGT316	Business Ethics	3	4.5	ACC492
MGT322	Consumer Behaviour	3	4.5	ACC492
MGT328	Project Management and Planning	3	4.5	ACC492
MGT329	E-Business and E-Commerce Management	3	4.5	ACC492
MGT333	Decision Support System	3	4.5	ACC492
MGT412	Corporate Strategies and Policies	3	4.5	ACC492
MGT414	International Business and Globalization	3	4.5	ACC492
MGT416	Organizational Development & Change	3	4.5	ACC492
MGT418	Quality Management	3	4.5	ACC492
MGT493	Leadership	3	4.5	ACC492
MGT594	Entrepreneurship	3	4.5	ACC492
√ Courses offered upon availability				