



# **German Jordanian University**

## **School of Management and Logistic Science**

### **Department of International Accounting Bachelor of Science in International Accounting- Forensic and Fraud Examination Track**

**Study Plan 2018\_2019**



## **I. Program Vision**

The program aims to achieve the mission of the university which is “The German-Jordanian University aspires to become one of the region’s leading universities and to be highly regarded for its learning and teaching excellence, focused research and enterprise, multiculturalism, and effective engagement with the community”

## **II. Program Mission**

As an integral part of the educational system of the German Jordanian University, the program contributes to the overarching mission by linking education with industry through the dual-study education model. Students will have the chance to get hands-on experience since their early study at the university. Partner companies can also benefit from our collaboration by training students and tailoring their skills and knowledge according to the industry needs. Eventually, our students are graduated with both practical and academic merits which enable them to engage in jobs faster than their mates from regular academic programs.

The program aims to achieve the core values of the university which are:

Core values the university is committed to the values of:

- Academic quality and relevance to market needs, as well as technical excellence and experience in modern sciences and technologies
- Integrated learning, cultural diversity, and linguistic skills in multiple languages
- Knowledge of contemporary issues and preparation for professional practice, global and societal leadership
- High ethical standards and character, including integrity, responsibility, honesty, and respect for others
- Desire and skills for life-long learning for personal and professional development
- Progressive and motivating climate to foster creativity and innovation

## **III. Program General Description**

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 caliber faculty staff graduated from reputable western universities along with their professional experience and certification adds a great value of this department.

The department of International Accounting at the school of management and logistic sciences SMLS provides state-of-the-art applied international accounting education that qualify students to be able

to work as accountants in different organizations, auditors, controllers, tax consultants and management consultants. Furthermore, while studying in this department, students will learn other skills and knowledge from other departments in campus; for instance, managerial & logistics knowledge and skills, and Multilanguage "Arabic, English, German". All these skills will increase the likelihood of securing job opportunity upon graduation. In addition, the curriculum prepares students to be able to continue their higher studies for Master and Ph.D. programs.

In addition, the Forensic and fraud examination track offers courses in a specialized area of accountancy, mainly litigation and investigation services. Litigation services are provided in connection with financial crime cases, where the forensic accountant may provide expert witness (testifying) services and consulting (non-testifying) services. The forensic accountant may perform fraud detection, examination, and deterrence as investigation services. Moreover, the track equips the students with knowledge of the judicial process (the legal environment) and the underlying concepts of evidence, discovery, and legally sufficient opinions.

## **IV. Program Objectives**

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

- a) To provide students with a comprehensive understanding of the major elements of theory and application of accounting.
- b) 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.
- c) To empower students and provide them with the national and international in-hand practical knowledge in accounting practice.
- d) To create a learning environment for students to develop their knowledge and understanding of the international aspects of accounting professional practice.
- e) To equip students with a broad perspective in managerial sciences and global business environment.
- f) To allow students to develop a broad and detailed understanding of financial reporting framework and the professional, regulatory and social requirements.
- g) To equip students with relevant knowledge, skills, and competencies in forensic accounting and fraud examination.
- h) To develop the students' conceptual understanding and technical competence they need for decision making and professional judgment.
- i) To develop and enhance the students' personal, intercultural and intellectual abilities for a lifelong learning and contribution to the society.
- j) To prepare students for postgraduate degrees and professional certificates in accounting and business fields.

## **V. Learning Outcomes**

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

### **Knowledge:**

- a) Interpret economic events using the conceptual framework of accounting information and understand the elements of financial statements.

- b) Comprehend and critically compare internationally used alternative accounting practices and techniques.
- c) Understand the relevant theory and practice of finance and management sciences for investment and business decisions.
- d) Recognize the International Financial Reporting Standards and International Auditing Standards in the context of business organizations.
- e) Grasp the services provided by forensic accountants and the related knowledge fields.
- f) Appreciate the ethical consequences of accounting practices.
- g) Understand the dynamics of accounting information systems and the role of information technology in the accounting practice.
- h) Identifying key concepts and frameworks in specialized areas such as taxation, Islamic finance and insurance.

#### Competencies:

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

#### Skills:

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

## VI. Framework for B.Sc. Degree (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
<b>Total</b>	<b>127</b>	<b>18</b>	<b>145</b>	<b>216</b>	<b>24</b>	<b>240</b>

### 1. University Requirements: (27 credit hours)

#### 1.1. Prerequisite courses (6 credit hours)

Course ID	Course Name	Credit Hours	ECTS	Teaching method	Contact Hours		Prerequisites / Co-requisites
					Lect	Lab	

ARB099	Arabic 99 <sup>a</sup>	0	0	Online	3	-	-
ENGL099	English II <sup>a</sup>	0	0	Face-to-face	3	-	
<b>Total</b>		<b>0</b>	<b>0</b>		<b>6</b>	<b>0</b>	

<sup>a</sup> Not required for students who pass placement test

## 1.2. Compulsory: (21 credit hours)

Course ID	Course Name	Credit Hours	ECTS	Teaching method	Contact Hours		Prerequisites / Co-requisites
					Lect	Lab	
ARB100	Arabic	3	3	Online	3	-	ARB099
ENGL101	English III	1	3	Face-to-face	3	-	ENGL099
ENGL102	English IV	1	3	Face-to-face	3	-	ENGL101
ENGL201	English V	2	3	Face-to-face	3	-	ENGL102
ENGL202	English VI	2	3	Face-to-face	3	-	ENGL201
GERL101B1	German I B1 track	3	6	Face-to-face	9	-	-
GERL102B1	German II B1 track	3	6	B1: Face-to-face	9	-	GERL101B1
GERL102B2	German II B2 track	3	6	B2: Blended	9	-	GERL101B1
MILS100	Military Science	3	2	Online	3	-	-
NE101	National Education	3	2	Online	3	-	-
NEE101	National Education (English)						
<b>Total</b>		<b>21</b>	<b>31</b>		<b>39</b>	<b>0</b>	

## 1.3. Elective: (6 Credit Hours) (two courses out of the following)

Course ID	Course Name	Credit Hours	ECTS	Teaching method	Contact Hours		Prerequisites / Co-requisites
					Lect	Lab	
BE302	Business Entrepreneurship	3	3	Online	3	-	ENGL101
DES101	Arts' Appreciation	3	3	Online	3	-	ENGL101, ARB099
EI101	Leadership and Emotional Intelligence	3	3	Online	3	-	ENGL101
IC101	Intercultural Communications	3	3	Online	3	-	ENGL101
PE101	Sports and Health	3	3	Online	3	-	ARB099
SE301	Social Entrepreneurship and Enterprises	3	3	Online	3	-	ENGL101
SFTS101	Soft Skills	3	3	Online	3	-	ENGL101
TW303	Technical and Workplace Writing	3	3	Online	3	3	ENGL102
<b>Total</b>		<b>6</b>	<b>6</b>		<b>6</b>	<b>0</b>	

## 2. School Requirements: (24 Credit Hours)

Course ID	Course Name	Credit Hours	ECTS	Teaching method	Contact Hours		Prerequisites / Co-requisites
					Lect	Lab	
GERL201B1	German III B1 track	3	4	B1: Face-to-face	6	-	GERL102B1
GERL201B2	German III B2 track	3	4	B2: Blended	6	-	GERL102B2
GERL202B1	German IV B1 track	3	6	B1: Face-to-face	9	-	GERL201B1
GERL202B2	German IV B2 track	3	6	B2: Blended	9	-	GERL201B2
ACC101	Principle of Accounting I	3	4.5	Face-to-face	3	-	-
ACC251	Fundamentals of Finance	3	4.5	Blended	3	-	ACC101
LOGS101	Introduction to Logistics	3	4.5	Face-to-face	3	-	-
MGT101	Principles of Management	3	4.5	Blended	3	-	-
MGT122	Business Statistics	3	4.5	Face-to-face	3	-	-

MGT213	Research Methods for Business	3	4.5	Blended	3	-	MGT122
<b>Total</b>		<b>24</b>	<b>37</b>		<b>24</b>	<b>0</b>	

### 3. Program Requirements (94 credit hours)

#### 3.1. Program Requirements (Compulsory): (82 credit hours)

Course ID	Course Name	Credit Hours	ECTS	Teaching method	Contact Hours		Prerequisites / Co-requisites
					Lect	Lab	
GERL301B1	German V B1 track	3	6	B1 track and B2	9	-	GERL202B1
GERL301B2	German V B2 track	3	6	track: Face-to-face	9	-	GERL202B2
GERL302REG	German VI Regular	3	6	Regular, intensive,	6	-	GERL301B1
GERL302INT	German VI Intensive	3	6	and B2 track:	9	-	GERL301B1
GERL302B2	German VI B2 track	3	6	Face-to-face	6	-	GERL301B2
ACC102	Principles of Accounting II	3	4.5	Face-to-face	3	-	ACC101
ACC211	Cost Accounting	3	4.5	Face-to-face	3	-	ACC102
ACC213	Intermediate Accounting I	3	4.5	Face-to-face	3	-	ACC102
ACC214	Intermediate Accounting II	3	4.5	Face-to-face	3	-	ACC213
ACC256	Financial Institutions and Insurance	3	4.5	Blended	3	-	ACC102 & ACC251
ACC260	Introduction to Forensic Accounting and Fraud Schemes	3	4.5	Blended	3	-	ACC213
ACC325	International Accounting & IFRS	3	4.5	Face-to-face	3	-	ACC214
ACC332	Management Accounting	3	4.5	Face-to-face	3	-	ACC101
ACC333	Auditing I and Assurance Services	3	4.5	Blended	3	-	ACC214
ACC343	International Taxation	3	4.5	Face-to-face	3	-	ACC213
ACC352	International Corporate Finance	3	4.5	Blended	3	-	ACC251
ACC360	Investigation and Fraud Examination	3	4.5	Blended	3	-	ACC260
ACC361	Litigation and Financial Crimes	3	4.5	Blended	3	-	ACC260
ACC391	Field Training*	0	6	-	-	-	Dept. Approval
ACC414	Advanced Accounting	3	4.5	Face-to-face	3	-	ACC214
ACC424	Financial Statement Analysis	3	4.5	Blended	3	-	ACC214 & ACC352
ACC455	Islamic Finance and Accounting	3	4.5	Blended	3	-	ACC352
ACC460	Cyber and Digital Investigations	3	4.5	Blended	3	-	ACC260
ACC492	International Internship	12	30	Blended	-	-	ACC391 & Dept. Approval
ACC490	Bachelor's Thesis	3	8.5	Face-to-face	-	-	MGT213 & Dept. Approval
CS115	Computing Fundamentals	3	3	Face-to-face	3	-	-

	for Business & Logistics						
CS1150	Computing Fundamentals for Business & Logistics (Lab)	1	3	Face-to-face	-	1	Corequisite 115
MGT126	Fundamentals of Microeconomics	3	4.5	Face-to-face	3	-	-
MGT315	Business Law	3	4.5	Online	3	-	MGT101
<b>Total</b>		<b>82</b>	<b>146</b>		<b>82</b>	<b>1</b>	

### 3.2. Program Requirements (Electives<sup>b</sup>): (12 credit hours)

Course ID	Course Name	Credit Hours	ECTS	Teaching method	Contact Hours		Prerequisites / Co-requisites
					Lect	Lab	
ACC501A	Business Module in Germany I (A)	1	1.5	Blended	1	-	ACC492
ACC501B	Business Module in Germany I (B)	2	3	Blended	2	-	ACC492
ACC501	Business Module in Germany I	3	4.5	Blended	3	-	ACC492
ACC502	Business Module in Germany II	3	4.5	Blended	3	-	ACC492
ACC503	Business Module in Germany III	3	4.5	Blended	3	-	ACC492
ACC504	Business Module in Germany IV	3	4.5	Blended	3	-	ACC492
ACC598A	Special Topics in accounting	1	1.5	Blended	1	-	ACC492
ACC598B	Special Topics in accounting	2	3	Blended	2	-	ACC492
ACC598C	Special Topics in accounting	3	4.5	Blended	3	-	ACC492
LOGS598C	Special Topics in Logistics	3	4.5	Blended	3	-	ACC492
MGT598C	Special Topics in Management	3	4.5	Blended	3	-	ACC492
LOGS214	Import-Export Management	3	4.5	Blended	3	-	ACC492
LOGS223	Procurement Management	3	4.5	Blended	3	-	ACC492
LOGS315	Inventory Management	3	4.5	Face-to-face	3	-	ACC492
LOGS472	Contemporary Issues in Logistics	3	4.5	Blended	3	-	ACC492
MGT124	Fundamentals of Marketing	3	4.5	Face-to-face	3	-	ACC492
MGT224	Quantitative Analysis for Business	3	4.5	Face-to-face	3	-	ACC492
MGT313	Knowledge Management	3	4.5	Face-to-face	3	-	ACC492
MGT314	Human Resources Management	3	4.5	Face-to-face	3	-	ACC492
MGT316	Business Ethics	3	4.5	Blended	3	-	ACC492
MGT322	Consumer Behaviour	3	4.5	Face-to-face	3	-	ACC492
MGT328	Project Management and Planning	3	4.5	Face-to-face	3	-	ACC492
MGT329	E-Business and E-Commerce Management	3	4.5	Face-to-face	3	-	ACC492
MGT333	Decision Support System	3	4.5	Blended	3	-	ACC492
MGT412	Corporate Strategies and Policies	3	4.5	Face-to-face	3	-	ACC492
MGT414	International Business and Globalization	3	4.5	Face-to-face	3	-	ACC492



MGT416	Organizational Development & Change	3	4.5	Face-to-face	3	-	ACC492
MGT418	Quality Management	3	4.5	Blended	3	-	ACC492
MGT493	Leadership	3	4.5	Blended	3	-	ACC492
MGT594	Entrepreneurship	3	4.5	Blended	3	-	ACC492
<b>Total</b>		<b>12</b>	<b>18</b>		<b>12</b>	<b>0</b>	

---

<sup>b</sup>ACC492 International Internship is a prerequisite for all elective courses

## VII. Study Plan<sup>c</sup> Guide for the Bachelor's Degree in (International Accounting)

First Year				
First Semester				
Course ID	Course Name	Cr Hr	Prerequisites	Co-requisite
ARB100	Arabic	3	ARB99	-
ENGL101	English III	1	ENGL99	-
GERL101B1	German I (B1 Track) *	3	-	-
MGT101	Principles of Management	3	-	-
ACC101	Principles of Accounting I	3	-	-
MGT122	Business Statistics	3	-	-
MGT126	Fundamentals of Microeconomics	3	-	-
<b>Total</b>		<b>19</b>		

\* Upon completion of the module, student can continue with B1track or switch to B2 track

First Year				
Second Semester				
Course ID	Course Name	Cr Hr	Prerequisites	Co-requisite
ENGL102	English IV	1	ENGL101	-
GERL102B1	German II (B1 Track)	3	GERL101B1	-
GERL102B2	German II (B2 Track)	3	GERL101B2	-
MGT213	Research Methods for Business	3	MGT122	-
ACC102	Principles of Accounting II	3	ACC101	-
ACC251	Fundamentals of Finance	3	ACC101	-
NE101	National Education	3	-	-
SFTS 101	Soft Skills	3	-	-
<b>Total</b>		<b>19</b>		

<sup>c</sup>The following study plan guide assumes having passed all placement tests

Second Year				
First Semester				
Course ID	Course Name	Cr Hr	Prerequisites	Co-requisite
ENGL201	English V	2	ENGL102	-
GERL201B1	German III (B1 Track)	3	GERL 102B1	-
GERL201B2	German III (B2Track)	3	GERL 102B2	-
ACC211	Cost Accounting	3	ACC102	-
CS115	Computing Fundamentals for Business & Logistics	3	-	-
CS1150	Computing Fundamentals for Business & Logistics (Lab)	1	3	CS115
ACC332	Management Accounting	3	ACC101	-
IC101	Intercultural Communications	3	-	-
ACC213	Intermediate Accounting I	3	ACC102	-
<b>Total</b>		<b>21</b>		

Second Year				
Second Semester				
Course ID	Course Name	Cr Hr	Prerequisites	Co-requisite
ENGL202	English VI	2	ENGL201	-
GERL202B1	German IV (B1 track)	3	GERL 201B1	-
GERL202B2	German IV (B2 track)	3	GERL 201B2	-
ACC214	Intermediate Accounting II	3	ACC213	-
ACC260	Introduction to Forensic Accounting and Fraud Schemes	3	ACC213	
MILS100	Military Sciences	3	-	-
LOGS101	Introduction to Logistics	3	-	-
MGT315	Business Law	3	MGT101	-
Total		20		

Second Year				
Summer Semester				
Course ID	Course Name	Cr Hr	Prerequisites	Co-requisite
ACC391	Field Training*	0	6	Dept. Approval
Total		0		

\*Students complete at least 180 hours of fieldwork at a company approved by the department.

Third Year				
First Semester				
Course ID	Course Name	Cr Hr	Prerequisites	Co-requisite
GERL301B1	German V (B1 Track)	3	GERL202B1	-
GERL301B2	German V (B2 Track)	3	GERL202B2	-
ACC256	Financial Institutions and Insurance	3	ACC102 & ACC251	-
ACC333	Auditing I and Assurance Services	3	ACC214	-
ACC343	International Taxation	3	ACC213	-
ACC352	International Corporate Finance	3	ACC251	-
ACC360	Investigation and Fraud Examination	3	ACC260	-
ACC361	Litigation and Financial Crimes	3	ACC260	-
Total		21		

Third Year				
Second Semester				
Course ID	Course Name	Cr Hr	Prerequisites	Co-requisite
GERL302B1	German VI (B1 track)	3	GERL301B1	-
GERL302B2	German VI (B2 track)	3	GERL301B2	-
ACC325	International Accounting & IFRS	3	ACC214	-
ACC414	Advanced Accounting	3	ACC214	-
ACC424	Financial Statement Analysis	3	ACC214 & ACC352	-
ACC455	Islamic Finance and Accounting	3	ACC352	-
ACC460	Cyber and Digital Investigations	3	ACC260	
ACC490	Bachelor's Thesis	3	MGT213, Dept. Approval	-
Total		21		

Fourth Year				
First Semester				
Course ID	Course Name	Cr Hr	Prerequisites	Co-requisite
ACC501	Business Module in Germany I	3	Dept. Approval	-
ACC501	Business Module in Germany II	3	Dept. Approval	-
ACC503	Business Module in Germany III	3	Dept. Approval	-
ACC504	Business Module in Germany IV	3	Dept. Approval	-
		<b>Total</b>	<b>12</b>	

Fourth Year				
First Semester				
Course ID	Course Name	Cr Hr	Prerequisites	Co-requisite
ACC492	International Internship <sup>d</sup>	12	ACC391, Dept. Approval	-
		<b>Total</b>	<b>12</b>	

**German year prerequisites are:**

1. A minimum GPA of 61.0%
2. Successful completion of 90 credit hours excluding all German language courses
3. Passing GERL302 German VI and B1 German language test (all 4 language skills) conducted by Goethe Institute or another approved provider
4. ENGL201 English V, and Arabic 99
5. Passing four out of the five following courses:
  - (ACC 214 Intermediate Accounting II)
  - (ACC 231 Cost Accounting)
  - (ACC 332 Management Accounting)
  - (ACC 343 International Taxation)
  - (ACC 414 Advanced Accounting)
  - (ACC 424 Financial Statement Analysis)
  - (ACC 434 Auditing II and Forensic Accounting)
  - (ACC 453 Investment Analysis and Portfolio Management)

---

<sup>d</sup>Courses attended and/or passed during International Internship are not transferable

## VIII. Compulsory Courses Offered by International Accounting Department

<b>ACC101 Principles of Accounting I</b>	<b>3 Cr Hr (3,0)</b>	<b>4.5 ECTS</b>
--	----------------------	-----------------

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: -*

<b>ACC102 Principles of Accounting II</b>	<b>3 Cr Hr (3,0)</b>	<b>4.5 ECTS</b>
---	----------------------	-----------------

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: ACC101*

<b>ACC211 Cost Accounting</b>	<b>3 Cr Hr (3,0)</b>	<b>4.5 ECTS</b>
-------------------------------	----------------------	-----------------

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: ACC102*

<b>ACC213 Intermediate Accounting I</b>	<b>3 Cr Hr (3,0)</b>	<b>4.5 ECTS</b>
---	----------------------	-----------------

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: ACC102*

<b>ACC214 Intermediate Accounting II</b>	<b>3 Cr Hr (3,0)</b>	<b>4.5 ECTS</b>
--	----------------------	-----------------

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: ACC213*

<b>ACC251 Fundamentals of Finance</b>	<b>3 Cr Hr (3,0)</b>	<b>4.5 ECTS</b>
---------------------------------------	----------------------	-----------------

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: ACC101*

<b>ACC256 Financial Institutions and Insurance</b>	<b>3 Cr Hr (3,0)</b>	<b>4.5 ECTS</b>
--	----------------------	-----------------

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: ACC102, ACC251*

<b>ACC260 Forensic Accounting Principles and Fraud Schemes</b>	<b>3 Cr Hr (3,0)</b>	<b>4.5 ECTS</b>
--	----------------------	-----------------

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: ACC213*

<b>ACC325 International Accounting &amp; IFRS</b>	<b>3 Cr Hr (3,0)</b>	<b>4.5 ECTS</b>
---	----------------------	-----------------

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: ACC214*

<b>ACC332 Management Accounting</b>	<b>3 Cr Hr (3,0)</b>	<b>4.5 ECTS</b>
-------------------------------------	----------------------	-----------------

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: ACC101*

<b>ACC333 Auditing I and Assurance Services</b>	<b>3 Cr Hr (3,0)</b>	<b>4.5 ECTS</b>
---	----------------------	-----------------

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: ACC214*

<b>ACC343 International Taxation</b>	<b>3 Cr Hr (3,0)</b>	<b>4.5 ECTS</b>
--------------------------------------	----------------------	-----------------

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: ACC213*

<b>ACC352 International Corporate Finance</b>	<b>3 Cr Hr (3,0)</b>	<b>4.5 ECTS</b>
---	----------------------	-----------------

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 to 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: ACC251*

<b>ACC360 Investigation and Fraud Examination</b>	<b>3 Cr Hr (3,0)</b>	<b>4.5 ECTS</b>
---	----------------------	-----------------

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: ACC260*

<b>ACC361 Litigation and Financial Crimes</b>	<b>3 Cr Hr (3,0)</b>	<b>4.5 ECTS</b>
---	----------------------	-----------------

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: ACC260*

<b>ACC391 Field Training</b>	<b>0 Cr Hr (-,-)</b>	<b>6 ECTS</b>
------------------------------	----------------------	---------------

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*

<b>ACC414 Advanced Accounting</b>	<b>3 Cr Hr (3,0)</b>	<b>4.5 ECTS</b>
-----------------------------------	----------------------	-----------------

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: ACC214*

<b>ACC424 Financial Statement Analysis</b>	<b>3 Cr Hr (3,0)</b>	<b>4.5 ECTS</b>
--	----------------------	-----------------

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: ACC214, ACC352*

<b>ACC455 Islamic Finance and Accounting</b>	<b>3 Cr Hr (3,0)</b>	<b>4.5 ECTS</b>
--	----------------------	-----------------

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: ACC352*

#### **ACC460 Cyber and Digital Investigations**

**3 Cr Hr (3,0)**

**4.5 ECTS**

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: ACC260*

#### **ACC490 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: MGT213, Department Approval*

#### **ACC492 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: ACC391, Department Approval*

## **IX. Elective Course Offered by International Accounting Department**

#### **ACC501A Business Module in Germany I (A)**

**1 Cr Hr (1,-)**

**1.5 ECTS**

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: ACC492*

#### **ACC501B Business Module in Germany I (B)**

**2 Cr Hr (2,-)**

**3 ECTS**

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: ACC492*

<b>ACC501 Business Module in Germany I</b>	<b>3 Cr Hr (3,-)</b>	<b>4.5 ECTS</b>
--	----------------------	-----------------

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: ACC492*

<b>ACC502 Business Module in Germany II</b>	<b>3 Cr Hr (3,-)</b>	<b>4.5 ECTS</b>
---	----------------------	-----------------

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: ACC492*

<b>ACC503 Business Module in Germany III</b>	<b>3 Cr Hr (3,-)</b>	<b>4.5 ECTS</b>
--	----------------------	-----------------

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: ACC492*

<b>ACC504 Business Module in Germany IV</b>	<b>3 Cr Hr (3,-)</b>	<b>4.5 ECTS</b>
---	----------------------	-----------------

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: ACC492*

<b>ACC598A Special Topics in Accounting</b>	<b>1 Cr Hr (1,-)</b>	<b>1.5 ECTS</b>
---	----------------------	-----------------

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: ACC492*

<b>ACC598B Special Topics in Accounting</b>	<b>2 Cr Hr (2,-)</b>	<b>3 ECTS</b>
---	----------------------	---------------

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: ACC492*

<b>ACC598C Special Topics in Accounting</b>	<b>3 Cr Hr (3,-)</b>	<b>4.5 ECTS</b>
---	----------------------	-----------------

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: ACC492*

## X. Course Offered by Other Departments

<b>LOGS101 Introduction to Logistics</b>	<b>3 Cr Hr (3,-)</b>	<b>4.5 ECTS</b>
--	----------------------	-----------------

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: -*

<b>MGT101 Principles of Management</b>	<b>3 Cr Hr (3,-)</b>	<b>4.5 ECTS</b>
--	----------------------	-----------------

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: -*

<b>MGT122 Business Statistics</b>	<b>3 Cr Hr (3,-)</b>	<b>4.5 ECTS</b>
-----------------------------------	----------------------	-----------------

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: -*

<b>MGT213 Research Methods for Business</b>	<b>3 Cr Hr (3,-)</b>	<b>4.5 ECTS</b>
---	----------------------	-----------------

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: MGT122*

<b>MGT126 Fundamentals of Microeconomics</b>	<b>3 Cr Hr (3,-)</b>	<b>4.5 ECTS</b>
--	----------------------	-----------------

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: -*

**MGT315 Business Law****3 Cr Hr (3,-)****4.5 ECTS**

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: MGT101*

**CS115 Computing Fundamentals for Business and Logistics (Lab)****1 Cr Hr (0,1)****3 ECTS**

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**

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: -*

## XI. Courses offered by Other Schools

<b>ARB099: Arabic 99</b>	<b>0 Cr Hr (3,0)</b>	<b>0 ECTS</b>
--------------------------	----------------------	---------------

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: -*

<b>ARB100: Arabic</b>	<b>3 Cr Hr (3,0)</b>	<b>3 ECTS</b>
-----------------------	----------------------	---------------

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: ARB099*

<b>ENGL099: English II</b>	<b>0 Cr Hr (3,0)</b>	<b>0 ECTS</b>
----------------------------	----------------------	---------------

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: -*

<b>ENGL101: English III</b>	<b>1 Cr Hr (3,0)</b>	<b>3 ECTS</b>
-----------------------------	----------------------	---------------

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: ENGL099*

<b>ENGL102: English IV</b>	<b>1 Cr Hr (3,0)</b>	<b>3 ECTS</b>
----------------------------	----------------------	---------------

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: ENGL101*

<b>ENGL 201: English V</b>	<b>2 Cr Hr (3,0)</b>	<b>3 ECTS</b>
----------------------------	----------------------	---------------

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: ENGL102*

<b>ENGL 202: English VI</b>	<b>2 Cr Hr (3,0)</b>	<b>3 ECTS</b>
-----------------------------	----------------------	---------------

Students will continue to focus on English at an Advanced level. Students will analyze and produce 4 – 5 page essays emphasizing argumentative, persuasive and discursive styles of writing, working both independently and cooperatively to gather, evaluate, and synthesize necessary information. Students will integrate the practice of critical thinking and reading into the writing process. Class activities include interactive lectures, small group and class discussions, informal debates, mini-conferences, 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 stronger and more intensive literary terms and concepts than in 201.

*Prerequisites: ENGL 201*

<b>ENGL 202: English VI</b>	<b>2 Cr Hr (3,0)</b>	<b>3 ECTS</b>
-----------------------------	----------------------	---------------

Students will continue to focus on English at an Advanced level. Students will analyze and produce 4 – 5 page essays emphasizing argumentative, persuasive and discursive styles of writing, working both independently and cooperatively to gather, evaluate, and synthesize necessary information. Students will integrate the practice of critical thinking and reading into the writing process. Class activities include interactive lectures, small group and class discussions, informal debates, mini-conferences, 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 stronger and more intensive literary terms and concepts than in 201.

*Prerequisites: ENGL 201*

<b>GERL101B1: German I B1 track</b>	<b>3 Cr Hr (9,0)</b>	<b>6 ECTS</b>
-------------------------------------	----------------------	---------------

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)*

<b>GERL102B1: German II B1 track</b>	<b>3 Cr Hr (9,0)</b>	<b>6 ECTS</b>
--------------------------------------	----------------------	---------------

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**

<b>GERL201B1: German III B1 track</b>	<b>3 Cr Hr (6,0)</b>	<b>4 ECTS</b>
---------------------------------------	----------------------	---------------

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**

<b>GERL202B1: German IV B1 track</b>	<b>3 Cr Hr (9,0)</b>	<b>6 ECTS</b>
--------------------------------------	----------------------	---------------

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**

<b>GERL301B1: German V B1 track</b>	<b>3 Cr Hr (9,0)</b>	<b>6 ECTS</b>
-------------------------------------	----------------------	---------------

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**

<b>GERL302REG: German VI Regular</b>	<b>3 Cr Hr (6,0)</b>	<b>6 ECTS</b>
--------------------------------------	----------------------	---------------

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**

<b>GERL302INT: German VI Intensive</b>	<b>3 Cr Hr (9,0)</b>	<b>6 ECTS</b>
--	----------------------	---------------

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**

<b>GERL102B2: German II B2 track</b>	<b>3 Cr Hr (9,0)</b>	<b>6 ECTS</b>
--------------------------------------	----------------------	---------------

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**

<b>GERL201B2: German III B2 track</b>	<b>3 Cr Hr (6,0)</b>	<b>4 ECTS</b>
---------------------------------------	----------------------	---------------

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**

<b>GERL202B2: German IV B2 track</b>	<b>3 Cr Hr (9,0)</b>	<b>6 ECTS</b>
--------------------------------------	----------------------	---------------

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**

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**

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*

<b>MILS100: Military Science</b>	<b>3 Cr Hr (3,0)</b>	<b>3 ECTS</b>
----------------------------------	----------------------	---------------

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:*

<b>NE101: National Education</b>	<b>3 Cr Hr (3,0)</b>	<b>3 ECTS</b>
----------------------------------	----------------------	---------------

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:*

<b>SE301: Social Entrepreneurship and Enterprises</b>	<b>3 Cr Hr (3,0)</b>	<b>3 ECTS</b>
---	----------------------	---------------

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*

<b>SFTS101: Soft Skills</b>	<b>3 Cr Hr (3,0)</b>	<b>3 ECTS</b>
-----------------------------	----------------------	---------------

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 emphasis 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*