Zarqa University

Faculty: Faculty of Economics and

Administrative

Department: of Accounting Sciences



Program: (BA/MA) Major: Accounting Plan no: 9

Skills Matrix

| | | First Y | ear Second Year | | | | | | | | Third Year | | | | | | | | | Fourth Year | | | | | | | | | |
|-----------------------------------|---|--------------------------|-----------------|--------------|---------------------------|-------------------------|------|--|--------------------------|---------------------------|----------------|---------------|---------------------------|-------------|----------|----------|--|-----|---|---------------|-------------|-------------------------|----------------------|-----------------------|------------|---------------|---------------|---|--|
| Skills | Courses | Principle accounting (1) | Principle | intermediate | Accounting Tonics / in | Corporate Accounting | Cost | Specialized Financial Accounting | Specialized Financial | Accounting for Service | Accounting for | Cost Advanced | Financial Institutions | Governmenta | Auditing | Advanced | | | | International | Analysis of | Taxation Accountancy | Accounting Theory | Practical Training | Managerial | International | International | | |
| | and Understanding | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | derstanding of the purposes of conceptual framework | X | X | | | | X | | | | | | | | | | | | | | | X | | | X | | X | X | |
| rep | owing the skills of recording, orting, presenting and erpreting financial information | X | X | | | | X | | | x | | | X | | | | | | | | | X | | | x | | x | X | |
| acc | ersee accounting transactions, count reconciliations, journal ry verifications and reporting | | х | | | | х | | | | X | | x | | | | | | | | | X | | | | Х | | X | |
| stat of I Cor Sta and | derstanding the financial tements (including Statement Profit or Loss and other mprehensive Income, tement of Changes in Equity d Statement of Financial | x | x | | | | x | х | x | x | x | x | x | | X | | | x x | x | x | X | x | | x | x | X | х | Х | |
| Un pro disc app | sure financial compliance with iversity policies and ocedures, audit and accounting closure requirements, and olicable legal rules and culation | | | | | | | х | x | x | x | x | x | | х | | | x x | | | Х | | | x | | Х | | | |
| qua | sic understanding of the alitative characteristics of ancial statements including the | | | | | | | X | X | | X | | | | | | | | | | | | | X | | | | | |

| | fundamental characteristics of relevance and faithful presentation; the enhancing characteristics of comparability, verifiability, timeliness and understandability. | | | | | | | | | | | | | | | | | | | | | | | |
|-----------|---|---|---|--|---|---|---|---|---|---|---|---|---|--|---|---|-----|---|---|----|---|---|---|---|
| 7. | Understanding the important of Reconciliation of control accounts with payables and receivables lists. | | | | | | X | X | | | | | | | х | x | x x | х | х | X | X | X | | |
| 8. | Understand the manufacturing profit and the allowance for unrealized profit on inventory of finished goods. The reason for maintaining an allowance for unrealized profit. | | | | | | Х | X | X | | | X | | | | X | | х | | | | X | | |
| 9. | Knowing the International Accounting Standard & International Financial Reporting Standard. | | | | | | | | | | | | | | | | | | | | | | | |
| B. Cognit | tive skills | X | X | | | X | | | X | X | X | X | X | | X | | X | | X | | X | X | X | X |
| 1. | Focus on the skills of recording, reporting, presenting and interpreting financial information | х | х | | | х | Х | X | x | | х | х | | | | х | Х | | | | х | X | х | х |
| 2. | Evaluate accounting processes and procedures, recommend improvements | X | х | | х | х | X | X | Х | х | х | х | | | х | x | х | | Х | | х | X | Х | х |
| 3. | Focus on The manufacturing profit and the allowance for unrealized profit on inventory of finished goods. The reason for maintaining an allowance for unrealized profit. | | | | | | X | х | | | | | | | | | | | | xx | х | | | |
| 4. | Realization preparation of financial statements (including Statement of Profit or Loss and other Comprehensive Income, Statement of Changes in Equity and Statement of Financial Position) from a given trial balance with adjustments of a sole owner OR limited liability | | | | | | | | | | | | | | | | | | | | | | | |

| company for Internal use or for Publication | | | | | | | | | | | | | | | | | | | | | | |
|--|---|---|--|---|---|---|---|---|---|---|--|--|---|---|-----|-----|---|---|---|---|---|---|
| explain the role of accounting in providing information for monitoring progress and decision-making | X | х | | X | Х | | | Х | х | х | | | х | | x x | . X | x | | х | | x | x |
| C. Practical skills | | | | | X | | | X | X | X | | | X | X | x x | | | X | X | X | | |
| 1. Implementation accounting cycle. | | | | | | X | X | | | X | | | | | | | | X | | | | |
| 2. preparation of financial statements (including Statement of Profit or Loss and other Comprehensive Income, Statement of Changes in Equity and Statement of Financial Position) from a given trial balance with adjustments of a sole owner OR limited liability company for Internal use or for Publication | | | | | | X | X | | | X | | | | | x x | Х | | X | | | | |
| 3. Prepare Functional budgets and Master Budget and Budgeted Statement of Financial Position and flexible Budgetary Control. | | | | | | | | X | | | | | | | | Х | | | | | | |
| 4. prepare tax documentation and financial statements | | | | | X | X | X | | X | X | | | X | х | X | | X | X | X | X | | |
| 5. Provide technical expertise, problem-resolution and training | | | | | | | | | | | | | | х | Х | . x | | | X | X | | |
| Prepare consolidate financial accounting. | Х | х | | Х | х | X | X | X | Х | | | | | х | x x | | X | | X | X | Х | х |
| Describe and apply the procedures surrounding conflicts of interest when giving corporate financial advice. | | | | | | | | | | | | | х | | | Х | | | х | Х | | |
| Interpretation by means of ratio analysis assisting the appraisal of short-term and long-term solvency, profitability and efficiency | | | | | | | | | | | | | х | | Х | | | | | | | |
| D. Communication Skills | | | | | | | | | | | | | | | | | | | | | | |

| Develop and distribute communications to internal and external constituencies | Х | х | X | x | X | Х | Х | х | Х | х | X | | X | x | X | Х | X | X | X | х | X | X | Х | х |
|---|---|---|---|---|---|---|---|---|---|---|---|--|---|---|---|---|---|---|---|---|---|---|---|---|
| Motivating students to review books and periodicals related to accounting science in the university's public library. | X | х | Х | X | X | X | X | х | X | X | X | | X | х | x | X | X | X | X | X | X | X | X | X |
| Students' participation in solving practical applications to activate the spirit of communication and cooperation between them. | X | х | Х | X | X | X | X | х | Х | X | X | | х | X | Х | х | X | X | X | X | X | X | Х | х |