Zarqa University

Faculty: Faculty of Economics and

Administrative

Department: of Accounting Sciences



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

Skills Matrix

	Fi	irst Y	'ear		Second Year								Thi	rd Year		Fourth Year									
Courses	Principle accounting (1)	Principle	Programming Docioo	Accounting Information	Systems	Corporate	Cost	Accounting Applications With The Use Of				Governmenta 1 & Non-	Auditing using the Computer	Accounting Information System	Database Application	Advanced	Saitannoo	Analysis of Financial	Managerial Accounting	International Auditing	Taxation Accountancy	Practical	Analysis and Design of	Graduation	Informatio
A. knowledge and Understanding 1. understanding of the purposes of the																									
conceptual framework 2. knowing the skills of recording, reporting, presenting and interpreting financial information	X	x		X	X			X																	X
Oversee accounting transactions, account reconciliations, journal entry verifications and reporting		Х			X																				X
4. understanding the financial statements (including Statement of Profit or Loss and other Comprehensive Income, Statement of Changes in Equity and Statement of Financial Position	х	х			X	X	X					х	X			х					X	x	X	x	x
 Ensure financial compliance with University policies and procedures, audit and accounting disclosure requirements, and applicable legal rules and regulation 						х	х					x	x			х					X		X		
Basic understanding of the qualitative characteristics of financial statements including the fundamental characteristics of relevance and faithful presentation;						х	х														X	X	X	x	X

	the enhancing characteristics of comparability, verifiability, timeliness and understandability.																						
7.	Understanding the important of Reconciliation of control accounts with payables and receivables lists.						х	х							Х					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.			x	X		X	X	X				X	x	X	X	X	X	X				
9.	Knowing the International Accounting Standard & International Financial Reporting Standard.			X	X				X				X	x		Х	X	X	x				
10.	Knowledge of theories and guidelines to understand the logical sequence in building and analyzing accounting systems.																						
11.	Knowledge of necessary procedures to deal with challenges and developments surrounding accounting systems.											X									X		2
12.																							X
B. Cognit	ive skills	X	X			X					X												x z
1.	Focus on the skills of recording, reporting, presenting and interpreting financial information	X	х			х	х	х							Х							xx	
₹.	Evaluate accounting processes and procedures, recommend improvements	X	х	Х	X	х	х	х	X				X		Х	Х	X	х	X				
2.	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	X		х	x	X				X			X	X	X	X				
3.	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																					
۲.	explain the role of accounting in providing information for monitoring progress and decision- making	X	x			X						X	X						X	X	X	X
خ٠	recognize counting information systems											X								x x	X	
7.	recognize ways and methods of dealing with the challenges and developments surrounding accounting regimes												X							x		
C. Practi	cal skills					X							X	X					X	x x	X	
1.	Implementation accounting cycle.						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 x		x
3.	Prepare Functional budgets and Master Budget and Budgeted Statement of Financial Position and Flexible Budgetary Control.																		X		X	
4.	prepare tax documentation and financial statements					X	X	X					X	х						x	X	X
5.	Provide technical expertise, problem-resolution and training											х		х					x			П
6.	Prepare consolidate financial accounting.	X	х			X	Х	х				X	X	х							Х	
7.	Describe and apply the procedures surrounding conflicts of interest when giving corporate financial advice.			X	 X				X			X			X	X	X	X				

8.	Interpretation by means of ratio analysis assisting the appraisal of short-term and long-term solvency, profitability and efficiency			X	Х				X				X			X	X	X	X					
9.	Apply the principles of accounting information systems.			X	X				X				X			X	X	X	X					
10.	The ability to analyze and understand accounting systems																							
11.	Application of scientific principles in the analysis and design of systems and the feasibility study in the development or analysis of these systems.				Х				X											x	x	x	X	X
D. Comm	nunication Skills																							
1.	Develop and distribute communications to internal and external constituencies	Х	Х	х	Х	х	х	х	X		х	х	Х	х	х	Х	х	х	X	х	х	х	x	х
2.	Motivating students to review books and periodicals related to accounting science in the university's public library.	Х	х	х	X	х	х	х	X		x	Х	X	х	х	х	х	х	X	х	х	х	х	х
3.	Students' participation in solving practical applications to activate the spirit of communication and cooperation between them.	X	х	х	X	х	х	х	X		x	Х	X	х	х	х	х	х	X	х	х	х	х	х