

<b>Program name</b>	<b>Accounting</b>
Degree of program (BA, B.Sc., Diploma)	Bachelor Degree
Department	Department Of Accounting
<b>Faculty</b>	Business Administration and Finance
Head of the department (name, email, phone)	Mohammad Shadid E-Mail: M.Shdid@paluniv.edu.ps

### 1. A Brief Description about The Specialization and Its Mission

The Accounting Program provides students with a broad general education and intensive study within the major in preparation for professional careers in public accounting, industrial firms, consulting, Government, and Not-For-Profit Institutions.

The Curriculum in Accounting is designed to acquaint students with the Conceptual Framework and Theory Of Accounting, Transactional Analysis, Asset Management, Liabilities, Owners' Equity, And Financial Reporting. Cost Analysis and Control, Accounting Information Systems, Taxation, Consolidated Financial Statements, and Foreign Operations are also covered, along with Auditing Techniques and an understanding of the Ethical and Performance Standards of the profession.

The department grants the degree of Bachelor's in Accounting as a Major with specializations in the Branches of Financial Sciences and Banking and minor programs in management Or Islamic Banks. That is to ensure the for the integration of Administrative and Financial Sciences within the program and expose the graduates to several applicable fields in the job market.

### 2. The Hours Required to Obtain a Bachelor's Degree in this Program

University		College	Major Specialization		Secondary Specialization	Free	Total
Mandatory	Elective	Mandatory	Mandatory	Elective	Mandatory	6	135
24	3	27	45	6	24		

### 3. Conditions of Acceptance and Continuation in this Specialization

Students can join this Program if their average in Accounting Principles I And II exceed 70%. They are required to complete a total of 135 credit hours, including 17 courses; two of which are Elective Courses and 15 Mandatory Courses. In all cases, students will not be eligible for graduation if their Specialization Average is less than 1.5, which means that their course marks should not be less than 64%. It is worth mentioning that the passing grade for all courses whether general, mandatory, elective, or , specialization courses,

should not be less than 60%.

#### 4. Intended Learning Outcomes

1. Identifies, measures, records and delivers the Accounting Information in the entity to the Decision Makers.
2. Prepares and displays The Financial Statements at the end of the Financial Period.
3. Review and verify the Financial Events during and at The End of the Period.
4. Prepares the Financial Reports during and at the End of the Period.

#### 5. Fields Of Work

Possible Functional Titles	Names Of Potential Places Of Employment																														
<ol style="list-style-type: none"> <li>1. Working in The Departments of Accounts in Private and Public Institutions and Governmental Departments.</li> <li>2. Working in various Departments of Financial Institutions (Banks, Insurance Companies, Investments, Exchanges)</li> <li>3. Working at Tax Departments and Tax Inspection Works.</li> <li>4. Conducting Financial Consultancy, Feasibility Studies and Economic Evaluation of Projects.</li> <li>5. Working with International Institutions, Profit Institutions and Non-Profit Organizations.</li> <li>6. Working with Government Institutions and Ministries.</li> <li>7. Working with Commercial, Industrial and Construction Companies (Private and Public Companies).</li> <li>8. Working with Institutions of Higher Education and Education, as a Teacher in a school r Institution or Universities.</li> </ol>	<table border="1"> <tr> <td>Accountant In Banks</td> <td>Accountant</td> </tr> <tr> <td>Account Manager</td> <td>Financial Accountant</td> </tr> <tr> <td>Judicial Accountant</td> <td>Accounting Analyst</td> </tr> <tr> <td>Certified Administrative Accountant</td> <td>Assistant Reviewer</td> </tr> <tr> <td>Computer Audit Specialist</td> <td>Accountant</td> </tr> <tr> <td>Cost Accountant</td> <td>Certified Public Accountant</td> </tr> <tr> <td>Field Checker</td> <td>Auditor</td> </tr> <tr> <td>Tax Advisor</td> <td>Financial Analyst</td> </tr> <tr> <td>Income Tax Investigator</td> <td>Industrial Accountant</td> </tr> <tr> <td>Income Tax Commissioner</td> <td>Internal Auditor</td> </tr> <tr> <td>Internal Audit Manager</td> <td>Industrial Auditor</td> </tr> <tr> <td>Tax Analyst</td> <td>Data Entry</td> </tr> <tr> <td>Sales Accountant</td> <td>Production Accountant</td> </tr> <tr> <td>Head Of Accounts Section</td> <td>Government Accountant</td> </tr> <tr> <td>Systems</td> <td>Teacher</td> </tr> </table>	Accountant In Banks	Accountant	Account Manager	Financial Accountant	Judicial Accountant	Accounting Analyst	Certified Administrative Accountant	Assistant Reviewer	Computer Audit Specialist	Accountant	Cost Accountant	Certified Public Accountant	Field Checker	Auditor	Tax Advisor	Financial Analyst	Income Tax Investigator	Industrial Accountant	Income Tax Commissioner	Internal Auditor	Internal Audit Manager	Industrial Auditor	Tax Analyst	Data Entry	Sales Accountant	Production Accountant	Head Of Accounts Section	Government Accountant	Systems	Teacher
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	Field Checker	Auditor																													
	Tax Advisor	Financial Analyst																													
	Income Tax Investigator	Industrial Accountant																													
	Income Tax Commissioner	Internal Auditor																													
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	Sales Accountant	Production Accountant																													
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Systems	Teacher																														

	Expert	
	Reinsurance Analyst	Systems Analyst

### First, Distribution Requirements

A student majoring in Accounting / Business needs to complete a total of 135 Credits distributed as follows.

Category	Credits
University Requirements ) Mandatory)	24
University Requirements ) Elective)	3
Faculty Requirements	24
Specialization Requirements	45
Elective Requirements from the Department	6
Minor	24
Free Electives	6
<b>Total</b>	<b>135</b>

- 1) The University Requirements for all Business Students totals 23 Credits, which are as follows:

Code	Course Details	Cr. Hrs.	Pre- Requisite
110101	Arabic Language Skills I	3	
110102	Arabic Language Skills li	3	110101
120101	English Language Skills I	3	
120102	English Language Skills li	3	120101
130300	Community Service	0	
112101	Physical Education	1	

410211	Critical Thinking Skills	2	
113200	Palestinian Issue	3	
151102	Islamic Culture	3	
410131	Computer And Info. Systems	4	330100
<b>Total</b>		<b>24</b>	

2) The student also needs to Choose 3 Credits from the following as University Requirements- Electives.

Code	Course Details	Cr. Hrs.	Pre- Requisite
110104	Libraries Science	3	
120208	Hebrew	3	
120104	French Language	3	
120105	Italian Language	3	
120106	Spanish	3	
132101	Introduction To Psychology	3	
130101	Introduction To Sociology	3	
142211	The Arab World And Contemporary Challenges	3	
210260	Law In Our Lives	3	
210270	Democracy, Human Rights And International Humanitarian Law	3	
510111	First Aid	3	
510121	Introduction To Health Care	3	
540102	Nutritionology	3	
651101	Biography Of The Prophet	3	
651202	Family System In Islam	3	
<b>Total</b>		<b>45</b>	

**Requirements of the Program (Accounting):**

Students are accepted to the Major in Accounting if they obtained at least 65% in the tawjihi Exam and at least 70% in the following subjects: (Principles Of Accounting I, Principles Of Accounting II)

- 1) Beside the University Requirements, student Must successfully pass 27 Credits of Business / Business Faculty Requirement as follow:

Code	Course Details	Cr. Hrs.	Pre- Requisite
310100	Principles Of Management	3	
310101	Principles Of Marketing	3	
320100	Principles Of Accounting I	3	
320101	Statistics	3	
130300	Principles Of Accounting Ii	3	320100
330100	Microeconomics	3	
113200	Principles Of Financial Management	3	
151102	Business Mathematics	3	
310310	Research Methods For Business	3	
<b>Total</b>		<b>27</b>	

**Mandatory Courses for Specialization in Accounting (45) Credits**

Code	Course Details	Cr. Hrs.	Pre- Requisite
320201	Corporations Accounting & Financial Establishment	3	320200
320202	Intermediate Accounting 1	3	320200
320205	Cost Accounting	3	320200
320206	Advanced Financial Accounting	3	320201
320301	Preparation And Analysis Of Financial Statements	3	320200
320302	Governmental Accounting	3	320200

320303	Auditing (1)	3	320205
320305	Managerial Accounting	3	320202
320306	International Accounting Standards	3	320205
320207	Computerized Accounting Applications	3	320205
320401	Taxation	3	320200
320404	Accounting Theory	3	320305
320403	Contemporary Issues in Accounting	3	320305
330407	Training	3	4th Year
320489	Seminar	3	310210
<b>Total</b>		<b>45</b>	

### Major Electives

(Choose Only 6 Credit Hours)

Students in this Department can choose any **6 Credit Hours** from the following courses

Code	Course Details	Cr. Hrs.	Pre- Requisite
320207	Accounting For Insurance Companies	3	320200
320203	Accounting For Banks	3	320200
320209	Intermediate Accounting (2)	3	32020
320208	Special financial accounting	3	320200
320405	Auditing (2)	3	320302
310342	Corporate Governance	3	
<b>Total</b>		<b>6</b>	

### Minors Offered by the Accounting Department:

- 3) Minors offered by the Business / Business Department: The Accounting / Business Department provides the opportunity for all Accounting students to earn a Minor.

Students are required to successfully pass the following courses (Choose a total of 24 Credits).

### 1. Minor In Management (24) Credits

Code	Course Details	Cr. Hrs.	Pre- Requisite
310308	Public administration	3	310100
310303	Quantitative Methods In Decision-Making	3	330201
310201	Human Resource Management	3	310100
310307	Organizational Behavior	3	310100
310208	Management Of Small Projects	3	310100
310311	Total Quality Management	3	310303
310406	Public Relations Management	3	310201
310405	Strategic Management	3	310201
<b>Total</b>		<b>24</b>	

### 2. Minor In Finance & Banking

Minor in Finance and Banking (24) Credits

Code	Course Details	Cr. Hrs.	Pre- Requisite
330403	Planning & Financial Analysis	3	330303
320203	Advanced Financial Management	3	310102
320100	Credit / Business	3	330203
330305	International Financial	3	
330306	Feasibility Study & Project Evaluation	3	330100
330401	Financial Markets	3	330305
330408	Public Finance	3	330203
330303	Investment Management	3	330203

<b>Total</b>	<b>24</b>
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**Annual Syllabus  
First Year**

			First Semester		Second Semester
Code	Course Details	Credit Hours	Code	Course Details	Credit Hours
110101	Arabic Language Skills(1)	3	310101	Principles Of Marketing	3
120101	English Language Skills(1)	3	320101	Principles Of Statistics	3
310100	Principles Of Management	3	320200	Principles Of Accounting(2)	3
320100	Principles Of Accounting(1)	3	330100	Principles Of Economics	3
410131	Basics Computer Programming	3	330102	Principles Of Financial Management	3
		<b>Total</b>	<b>15</b>	<b>Total</b>	<b>15</b>

**Second Year**

			First Semester		Second Semester
Code	Course Details	Credit Hours	Code	Course Details	Credit Hours
110102	Arabic Language Skills(2)	3	120102	English Language Skills(2)	3
320202	Intermediate Accounting (1)	3	320205	Cost Accounting	3
320201	Corporations Accounting & Financial Establishment	3	320206	Advanced Financial Accounting	3
330201	Management Math And Science	3	151102	Islamic Culture	3



11210 1	Physical Education	1	41021 1	Critical Thinking Skills	2
32020 1	Human Resource Management/ / Business	3	33030 3	Investment Management/ Finance	3
33020 3	Advanced Financial Management/Finance		31020 8	Small Business Management/ Business	
33024 0	Principles Of Islamic Economics / Islamic Banks		34031 0	Jurisprudence Of Islamic Transactions / Islamic Banks	
			13030 0	Sociology Serves	0
		<b>Total</b>	<b>16</b>	<b>Total</b>	<b>17</b>

### Third Year

			First Semester		Second Semester
Code	Course Details	Credit Hours	Code	Course Details	Credit Hours
3203 05	Managerial Accounting	3	3203 02	Governmental Accounting	3
3203 01	Preparation And Analysis Of Financial Statements	3	3203 06	International Accounting Standards	3
3204 01	Taxation	3	3	Optional Specialty Requirement	3
1132 00	Palestinian Issue	3	3103 10	Scientific Research Methods	3
3303 05	International Finance / Finance\	3	3304 01	Financial Markets / Finance Total Quality Management/ /Business	3
3102 03	Quantitative Techniques Islamic Banking Operations/ Islamic Banks		3103 11	Islamic Financial Markets / Islamic Banks	
3403 10			3403 42		
3303 06	Feasibility Study And Evaluation Of Projects//	3	3303 10	Management of Credit / Finance	3

3103 07	Finance Organizational Behavior/ / Business		3103 08	Public Administration / Business Supervision And Auditing In Islamic Banks/ Islamic Banks	
3403 61	Sharia Standards/ Islamic Banks		3403 50		
		<b>Total</b>	<b>18</b>	<b>Total</b>	<b>18</b>

**Fourth Year**

			First Semester		Second Semester
Code	Course Details	Credit Hours	Code	Course Details	Credit Hours
320403	Contemporary Issues in Accounting	3	320404	Accounting Theory	3
320307	Computer Accounting Applications	3	320489	Seminar	3
320303	Auditing Accounting (1)	3	330406	Practical Training	3
330403 310405 340320	Financial Planning And Analysis/ Finance Strategic Management / Management Accounting Of Islamic Banks/ Islamic Banks	3		Optional Specialty Requirement	3
330408 310406 340400	Public Finance// Finance Public Relations Management/ / Business Investment And Islamic Finance/ Islamic Banks	3		optional college requirement	3
	Free Requirement	3		Free Requirement	3
		<b>Total</b>	<b>18</b>	<b>Total</b>	<b>18</b>