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## Course Descriptions for the Undergraduate Bachelor ACF (Accounting)

### General Education Requirements

#### **ADM105 Introduction to Information Technology**

This course aims to give the students general knowledge about microcomputers and their applications which can be used later in their field of study. These applications are: word processing, computer presentation, spreadsheet and the Internet/Communication concept.

#### **LIT113 Research Methods I**

A course that aims at the development of a scientific orientation in the solution of educational problems. This course develops students' skills in identifying and developing research problems dealing with a variety of research designs. Basic statistical concepts are included.

#### **ADM117 Research Methods II**

This course is designed to emphasize the foundational methods and techniques of research in business management context. Students will be exposed to the main components of the research process i.e., research problem, research question, research objectives, research hypotheses, data collection, ethical issues in research, report writing, and presentation. The main objective of this course is to enable students to understand the research process and conduct research project in an area of their choice.

#### **LIT 105 Arabic Civilization**

This course introduces the overall concepts of civilization and the most important factors that contributed to the emergence of Islamic civilization. It also encompasses the main characteristics of the Islamic civilization with particular focus on the human dimension. Manifestations of Islamic civilization in policy, management, economy, society, and sciences are emphasized.

#### **LIT 110 Arabic Language**

The primary aim of this course is to familiarize the students with correct writing styles, to avoid linguistic and spelling errors, to use proper punctuations, and to master various correspondence styles. The course also discusses the main principles of Arabic grammar through selected texts, spelling rules, writing paragraphs about subjects related to the selected texts, summary techniques, punctuations, rules of number spelling, common linguistic errors, titles, Curriculum Vitae editing technic.

#### **LIT 120 English Language I**

This is a study skills course that aims at developing potential teacher's proficiency in the skills of test taking, studying, word attacking, paraphrasing, restating and handwriting.

#### **LIT 125 English Language II**

This course aims at helping potential teachers extend their knowledge of vocabulary and grammar, as well as develop their oral/aural language proficiency through watching videos, conducting role-plays, simulations, and interviews, as well as presenting reading materials (of various sources: the internet, newspapers, magazines, and so on).



## University Required Courses

### ADM155 Accounting I

This course is an introduction to the basic concepts and principles of financial accounting. It covers major areas of financial accounting: generally accepted accounting principles, accounting cycle, financial reporting and the accrual basis of accounting. The internal control and reporting of cash and receivables together with the various acceptable methods for inventory are also covered in this course.

### ADM205 Accounting II

Accounting II is a continuum for Accounting I. It focuses more on corporate accounting. This course discusses how firms are established, the different kinds of businesses and how the accounting records are affected by the type of the firm. We will discuss the accounting entries related to stocks, bonds, notes and their effects on financial statements. Statement of cash flow is also examined.

### ADM222 Business Data Communication

Business Data Communication is designed to help students understand the basics of networking, and the protocols used in the Internet in particular by using the protocol layering of the Internet and TCP/IP protocol suite. Using a bottom-up approach, Data Communications presents this highly technical subject by following a top-down approach. The "bottom-up" approach allows instructors to cover the material in one course, rather than having separate courses on data communications. The presentation begins with an explanation of the application layer, which makes it easier for students to understand how network devices work, and then, with the students fully engaged, the instructor move on to discuss the other layers, ending with the physical layer.

### ADM228 Business Ethics

This course aims to study ethical dilemmas that managers encounter during their day-to-day operations. Moreover, this course underlines the essential ways to tackle these ethical dilemmas.

This course also intends to highlight the role of business in human life. Therefore, this course will allow students to have a better understanding of business ethics principles and the moral standards that support these principles.

The course will also emphasize the influence of an ethical driven environment on the society in which the business operates.

### ADM196 Business Law

تهدف مادة قانون الأعمال إلى تعريف القانون التجاري، مصادره، وإلى التمييز بين العرف التجاري والعادة التجارية. وتعتمد لتعريف الأعمال التجارية والتفرقة بين العمل التجاري والعمل المدني. كما وتعريف التاجر، احتراف الأعمال التجارية والأسناد التجارية وغيرها من الأسناد القابلة للتداول، السند الأمر، الشك، إلخ. بالإضافة لتعريف المؤسسة التجارية، أنواع الشركة التجارية، التعاقد على إدارة المؤسسة التجارية، الأحكام العامة للشركات. ومن ثم تعريف الشركة: أركان عقد الشركة، الشخصية المحتوية للشركة، انقضاء الشركة.



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**ADM187 Cost Accounting**

This course is designed to discuss the theoretical foundation of cost accounting, the basic issues related to cost measurement in job costing systems and process costing systems and the problems of overhead application rates and how to refine the plant- wide application rates of over- head.

**ADM257 Entrepreneurship**

This course introduces students to the opportunities and challenges associated with the creation and management of entrepreneurial and small organizations providing the foundation for small business concepts such as: types and characteristics of Entrepreneurship and Social Entrepreneurship, the business life cycle, marketing research and planning, human resource management. This course promotes innovation and productive thinking by mobilizing intellectualism and creative abilities.

**ADM185 Financial Management**

This course is designed to survey the field of finance and provide the foundation for more advanced finance coursework. Topics include sources of business and financial information, an overview of the financial system: financial assets, financial institutions, and financial markets. This course also covers the time value of money, investment risk and return measures, debt and equity instruments and their valuation techniques, it also covers the capital budgeting decision models and capital structure.

**ADM273 Introduction to Database**

This course is designed to provide students database application and design skills Objects through the use of Microsoft Access database software. This course emphasizes the concepts to plan, create, and revise a database system by introducing and working with objects of MS Access, and provides the student the tools to effectively utilize those objects within various environments.

**ADM170 Macroeconomics**

This course is designed to introduce basic economic concepts related to aggregate economic relationships such as national income, aggregate supply and aggregate demand, unemployment and inflation. Also discusses the main components of aggregate expenditure and determination of equilibrium level of income.

**ADM247 Management Information System**

Managers at all levels of an organization need to know how information systems (IS) can make businesses more competitive and efficient. This course provides an introduction to information systems for business and management. It is designed to familiarize students with organizational and managerial foundations of systems, the technical foundation for understanding information systems, the role of information systems in enhancing business processes and management decision making across the enterprise, and the process of building and managing systems in organizations. The course will focus on topics such as Management of the Digital Firm, Internet and Internet technology, the Electronic Business and Electronic Commerce, the Information Technology (IT) Infrastructure, the Wireless Technology, the Ethical and Security Issues related to Information Systems, and the Enterprise Applications.



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**ADM145 Math for Business**

This course helps students, who want to enroll in the Business School, to develop the mathematical skills they need to understand and deal with the different concepts in their studies in business and economics. Among the different topics covered in this course are the differences between linear and non-linear functions and equations, solving simultaneous equation systems, learning the basic rules of differentiation and integration, and recognizing the use of exponential and logarithmic functions.

**ADM 120 Microeconomics**

This course will introduce the student to the basic economic concepts, the operation of market economy and the allocation of a society's scarce resources, how market works, the market forces of supply and demand, elasticity, the costs of production, and various types of markets.

**ADM 270 Operations Research**

Operational Research (OR) is a discipline to aid decision making and improving efficiency of the system by applying advanced analytical methods. This course will focus on the optimization of deterministic systems using Linear Programming. A strong emphasis will be given to model formulation. At the end of the course, students will have the skills to build their own formulations, to critically evaluate the impact of assumptions and to choose an appropriate solution technique.

**ADM180 Principles of Management**

This is the introductory course in management. The course is designed to provide students with an overview of the management functions and its role in organizations and society. The course aims to provide students with the basic managerial knowledge necessary for Business students. The course focuses on providing students with analytical, developmental, managerial and technical skills that relate to managerial positions in organizations.

**ADM160 Principles of Marketing**

Principles of Management are a course that examines the role and importance of marketing in the firm and other organizations. We will cover topics such as marketing plans/strategies, marketing research, market segmentation, retailing, advertising, pricing, Internet marketing, etc. You will find the course interesting and informative.

**ADM248 Project Management**

Project Management course emphasize the tools that improve the student's ability to plan, implement and manage projects during their entire life cycle by discussing the technical, cultural, and interpersonal skills necessary to successfully manage projects from start to finish. By focusing on effective Leadership and building heterogeneous teams, student will be able to cover key components of project management including project selection, integration, project scope management, project time and cost management, quality management, human resource considerations, communications, Project performance measurement and evaluation, also analyzing numerous specific projects across different industries to understand the uniqueness of projects and of project management.



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### **ADM150 Statistics for Business**

This course introduces applied statistics for business and management covering topics of Sampling Methods, Types of variables, Contingency Table, Charts, Frequency Distribution, Measures of Central Tendency, Measures of Variation, Covariance, Coefficient of Correlation, Estimation and Test of Hypothesis.

### **Faculty and Major Required Courses**

#### **ACF305 Financial Analysis**

This course focuses as much as possible on the practical application of financial statement analysis. The purpose of this course is to teach students the key analytical skills involved in reading and interpreting the financial position of a firm using the balance sheet, the income statement and the cash flow statement. The knowledge of the industry and information about the marketplace to make better business decisions. The courses also intend to enhance the student's ability to translate a financial statement into a meaningful map for business decisions. The material covered in each chapter helps students approach financial statements with enhanced confidence and understanding of a firm's historical, current, and prospective financial condition and performance.

#### **ACF310 Intermediate Accounting**

This course focuses on the theory and practice of accounting. It is a study of accounting principles and the preparation of financial statements with particular emphasis on the corporate form of Business using the accounting model according to U.S. GAAP and IFRS.

It emphasizes the conceptual framework underlying financial accounting, income statement and related information, balance sheet and Statement of cash flows, cash and receivables, and Inventories.

#### **ACF318 Advanced Financial Accounting**

This course is designed to allow students to deal with certain specialized financial accounting topics that include consolidated financial statements, accounting practices in forming and liquidating partnerships, accounting for multinational corporations.

#### **ACF325 Auditing**

This course is designed as a course in principles of auditing at the undergraduate level. The course aims to introduce the subject to students. Therefore, it focuses on the reasons that create the need for auditing, types of auditing, types of auditors and generally accepted auditing standards. Furthermore, the course provides useful insights relating to how to make a plan of the audit, examine the internal control systems, divide financial statements' accounts into cycles, collect audit evidence and write audit report. Special attention would be given to the effect of Sarbanes-Oxley act on auditing.

#### **ACF 328 Taxation**

This course describes the basic principles of applicable taxes in Lebanon. Upon the completion of this course, students should have a good working knowledge of tax concepts, types of taxes (e.g. income tax, value added tax, property tax).



# Jinan University of Lebanon

## Faculty of Business Administration



### **ACF330 Managerial Accounting**

This course is designed as a course at undergraduate level. The key aim of this course is to provide a comprehensive understanding to the interaction between business environment and managerial accounting. In addition, the course emphasizes the use of accounting information for internal planning and control purposes.

The course covers the role of management accounting in decisions concerning resource allocation and performance evaluation, Cost-Volume-Profit analysis (CVP), activity analysis cost behavior and cost estimation, operating budgets and capital budgeting decisions

### **ADM391 Graduation Project**

The graduation project aims to let students develop projects that demonstrate their intellectual, technical and creative abilities. Students develop the projects under the direction and supervision of faculty members depending on the major of each student. Moreover, students gain lifelong learning skills and interface to real life applications. The main practical skills are related to documentation and presentation, and project demonstration. Specifically, students should practice project management and design.

## **Major Electives**

### **MAT100 Introduction to Math**

This course provides a transition from the pre-calculus to more abstract mathematics. Topics include linear equation, quadratic formula, functions, limits and continuity, derivative, exponential and logarithm, integration and introduction to matrices. Important prerequisite material for a number of more advanced mathematics courses is studied.

### **STA100 Introduction to statistics**

This course is mainly proposed to the student majoring in management, economics, accounting, marketing, finance and the other fields of business administration, as well as those who work in scientific research fields. The course is generally designed for providing the principal concepts and fundamental methods of collecting, organizing, presenting, analyzing, and interpreting a set of mass data, to assist in decision-making.