



Faculty of Business

Department of Accounting

Study Plan of the Master's Degree

In: Accounting (Research path)

Academic Year: 2017 / 2018

**Vision of the Department:**

Entrepreneurship and distinction in education, scientific research and community service in the fields of accounting.

Mission of the Department:

Providing professional, creative and distinguished specialists in the fields of accounting

Objectives of the Department:

1. Preparing advanced cadres and competencies in accounting.
2. Preparing qualified accountants able to take economic and administrative decisions and to keep pace with the changes in the local and Arab environment.
3. Blending theoretical with practical sides in all fields of accounting to meet the needs of labor markets.
4. Developing and promoting scientific research, seminars and other practical and scientific activities of faculty members and students.
5. Reviewing study plans to keep pace with the most up-to-date information in the field of accounting.
6. Prepare students to pass the vocational placement tests in accounting.

Intended Learning Outcomes (ILOs):

- General Knowledge:
The student has full knowledge of the fundamentals, concepts and theories of modern accounting and its various applications in the private and public business organizations,
- Specialized knowledge:
The student has the ability to conduct accounting procedures related to financial, administrative, cost, government and tax accounting, internal and external auditing, the application of GAAP, International Accounting Standards (IAS), International Financial Reporting Standards (IFRS) International Accounting Standards (IAS) and accounting theories, which provide accounting information on the business results, financial position, cash flows and changes in equity of enterprises of various types.
- Diversity in other knowledge:
Providing students with knowledge in several areas related to accounting in areas such as finance, marketing, administration, business administration, economics, legal and commercial legislation.
- Analytical skills:
The student possesses the ability to understand, analyze, display and classify the financial statements and to show the relationships between the elements of the accounting information in accordance with generally accepted accounting principles and international accounting standards to serve the internal and external beneficiaries and to meet the needs of the establishments and the ability to analyze the financial and tax systems and their impact on the financial position. And solve the accounting problems faced by these enterprises.



- **Research Skills:**
The student should be able to carry out quantitative and qualitative research and apply this accounting knowledge in the achievement of accounting and financial research in establishments of all types.
- **Diagnostic skills:**
Have the knowledge and skill in identifying the needs of the management of enterprises and other internal and external beneficiaries and stakeholders from the financial statements
- **Communication skills:**
To be able to communicate and deal with others and to communicate his ideas in a clear and understandable scientific manner, as well as to provide accounting reports characterized by professionalism and objectivity.

Framework

Framework of the Master's Degree in marketing (33 Cr. Hrs.)

| Sequence | Classification | Credit Hours | Percent % |
|----------|-------------------------|--------------|-----------|
| 1st | Compulsory Requirements | 24 | 73% |
| 2nd | Elective Requirements | 9 | 27% |
| Total | | 33 | %100 |

Course Numbering

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|----------|--------------|------------------|------------|--------------|
| □ □ | □ □ | □ □ | 7 | 2 |
| Sequence | Course Level | Cognitive Domain | Dept. Code | Faculty Code |

I. Compulsory Requirements: (24 Credit Hours)

| Course No. | Course Title | Cr. Hr. |
|------------|--------------------|---------|
| 20177000 | Research Seminar | 3 |
| 20371011 | Advance Accounting | 3 |
| 20372031 | Accounting Theory | 3 |



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|--------------|----------------------------|-----------|
| 20373011 | Managerial Accounting | 3 |
| 20373022 | Advance Auditing | 3 |
| 20571022 | Advance Managerial Finance | 3 |
| Total | | 15 |

2. Elective Requirements: (9 Credit Hours)

| Course No. | Course Title | Cr. Hr. | Prerequisite |
|--------------|------------------------------------|----------|--------------|
| 20172011 | Research Methodology | 3 | |
| 20373013 | Advanced Cost Accounting | 3 | |
| 20372023 | Advanced Financial Analysis | 3 | |
| 20374022 | Tax Accounting | 3 | - |
| 20374031 | Accounting Information System | 3 | - |
| 20372032 | International Accounting Standards | 3 | - |
| Total | | 9 | |

3. Thesis (9 Credit Hours)

A. **Hours Seminar:** (3 Credit Hours)

B. **Hours Thesis:** (6 Credit Hours)



Description of Courses offered by the

| Number | Course |
|--------|---|
| 1 | (20371011)Advance Accounting : (3 credit hours): The goal of this course is to address the practical financial reporting problems encountered in consolidated financial statements, goodwill, other intangible assets, and derivative securities. |
| 2 | (20372031) Accounting Theory : (3 credit hours): This course deals with the concepts of theory in social sciences, with special focus on accounting theory through studying approaches to accounting theory and research, accounting regulation, and many main accounting concepts related to recognition, measurement, and disclosure, and the conceptual framework for accounting standard-setting. |
| 3 | (20373011) Managerial Accounting: (3 credit hours): This course aims to demonstrate cost types, cost behavior, and how to use the cost volume profit analysis in decision making process. In addition it explains the activity based costing system, and how to use the master budget in decision making. |
| 4 | (20373022)Advance Auditing: (3 credit hours): This course containing material which provide the student with general introduction to auditing and other assurance services. The primary emphasis is on the auditor's decision concepts of auditing as well as certain practical aspects to assist students in understanding the audit process. |
| 5 | (20372023) Advanced Financial Analysis :(3 credit hours) This subject covers the latest important topics of finance and what can benefit students with regard to the work of financial institutions and markets at local and international levels. The course tries to shed light on topics such as financial engineering (financial derivatives) and their importance as instruments of investment, speculation and hedging. As well as clarification the financing of small enterprises. In addition to studying the phenomenon of money laundering and sovereign wealth funds and the sovereign debt and the importance of early warning indicators of financial crises and other contemporary topics. |
| 6 | (20373013)Advanced Cost Accounting: (3 credit hours:) This subject covers the latest important topics of cost accounting and what can benefit students with regard to the work of financial institutions and markets at local and international levels. The course tries to shed light on topics such as financial engineering (financial derivatives) and their importance as instruments of investment, speculation and hedging. As well as clarification the financing of small enterprises. In addition to studying the phenomenon of money laundering and sovereign wealth funds and the sovereign debt and the importance of early warning indicators of financial crises and other contemporary topics.. |
| 7 | (20374022)Tax Accounting: (3 credit hours): This course covers the basic concepts related for tax such as double taxation and tax evasion, their reasons and how to treat them and it |



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| | discusses tax justice and types of tax and how to collect the tax. Furthermore, it covers the tax law in Jordan, and how to treat the income tax and sales tax from accounting point of view and legal point of view. |
| 8 | (20374031) Accounting Information System (3 credit hours): This course covers the accounting information cycles and concentrate on the sales, inventory, purchases cycles. And concentrate on the end users needs from the system |
| 9 | (20372032)International Accounting Standards (3 credit hours): The goal of this course is to address the practical financial reporting problems encountered in financial statements and financial reporting using international accounting standards (IAS) and International Financial Accounting Standards (IFRS) |