



**College of Business**  
**Department of Accounting**

**M.A Study Plan**  
**Major Accounting , Thesis Track.**  
**Academic Year 2025-2026**

Type of Program : **hybrid**

Study Plan Credit hours ( **33** )

Teaching Type	Percentage of study plan hours/number	Actual Ratio
Complete Online E-Learning	20% - 10% Maximum	13%
Blended learning (for humanities)	60% - 40% Maximum	50%
Face-to-face learning (for humanities)	20% Minimum	37%

Note: The learning types of the courses are disseminated at all academic levels in the program



### Department Vision

Entrepreneurship and excellence in teaching, learning and scientific research in the accounting profession and legal legislation locally and regionally.

### Department Mission

Preparing scientifically qualified staff supported by the knowledge and skills of accounting, legal and commercial legislation and professional ethics to work in all areas of business organizations, to meet the needs of the local and regional community, in accordance with local and international quality criteria.

### Program Mission

Providing distinguished academic programs in accounting supported by knowledge, skills and professional ethics through qualified staff capable of keeping pace with local and international standards in accordance with the e-learning integration criteria.

### Educational Program Objectives

1. Promoting alumni's' knowledge in the accounting profession, general knowledge and the use of technology in the field of accounting.
2. Developing specialized theoretical and applied skills in the field of accounting and link them to the requirements of the labor market.
3. Promoting students' skills and abilities to diagnose problems and help decision makers in the field of the accounting profession.
4. Directing students to adapt with environmental changes, professional and ethical values in the field of accounting.
5. Developing and promoting scientific research, seminars and other practical and scientific activities of faculty members and students.
6. Developing teaching staff capable of keeping pace with technologies in the field of education.

### Educational Program Outcomes

1. Understanding advanced accounting theories.
2. Clarifying the accounting knowledge and skills in supporting the process of making various financial decisions.
3. Conducting scientific research (quantitative and qualitative) in various accounting topics.
4. Analyzing accounting problems and finding solutions to them.
5. Evaluating the requirements of the various accounting information systems.
6. Finding solutions to contemporary accounting problems.





## Plan Contents

First: The study plan for a master's degree consists of a major in Accounting Of (33) credit hours disseminated as follows:

Track	Requisite Type	Credit Hours	Percent %
Thesis	Compulsory Major Requisite	18	54.5%
	Elective Major Requisite	6	18.2%
	Thesis	9	27.3%
Total		<b>33</b>	<b>100%</b>

## Coding system approved by the University

2	0	2	X	X	7	X	X
College Code	Major Code		Knowledge domain	Course Level		Sequence	

## Second: The Thesis Track

## A. Compulsory Requisites (18) credit hours:

Teaching type			Course Number	Course Title	Credited Hours	Pre-Requisite
Online E-Learning	Blended	Face-to-Face				
	✓		21030701	Scientific research methodology for business students	3	
✓			20211701	Advanced Financial Accounting Theory	3	
		✓	20221701	Advanced Managerial Accounting	3	
	✓		20221702	Advanced Financial Statements Analysis	3	
	✓		20231701	Advanced Auditing	3	
		✓	20310710	Advanced Financial Management	3	
<b>Total</b>					<b>18</b>	



B. Elective Requisites (6) credit hours chosen by the student from the following courses:

Teaching type			Course Number	Course Title	Credited Hours	Pre-Requisite
Online E-Learning	Blended	Face-to-Face				
		✓	21120701	Advanced Strategic Management	3	
	✓		20210706	International Accounting Standards	3	
✓			20210707	Selected Topics in Financial Accounting	3	
		✓	20221703	Advanced Cost Accounting	3	
✓			20231702	Advanced Accounting Information Systems	3	
	✓		20240701	Tax Accounting	3	
	✓		20220704	Advanced Financial Accounting	3	
	✓		20310714	Advanced Financial Technology	3	
<b>Total</b>					<b>24</b>	

C. Thesis:

Course No.	Course Title	Credit Hours	Prerequisite
<b>20297990</b>	Thesis	9	
<b>20267990</b>	Thesis	6	
<b>20237990</b>	Thesis	3	
<b>20207990</b>	Thesis	0	



## Course Description

**(21030701): “Scientific research methodology for business students”, (3 Credit Hours) the type of education is blended.**

This course aims to clarify the concept of scientific research and its role in supporting decisions in business organizations. It deals with all stages of the scientific research process, including defining the research problem, defining variables, choosing research design, formulating hypotheses, collecting data, testing study hypotheses, interpreting results, writing the final report and references. This course also addresses the description of data by organizing and displaying it, then calculating measures of central tendency and measures of dispersion for it, and studying the linear relationship between variables, including the correlation coefficient and the regression equation. The course also includes the normal distribution, the t distribution, the F distribution, the topic of sampling, and the sampling distributions, consequently the student can study estimation and test hypotheses related the population mean, the difference between two population means, analysis of variance, and simple and multiple regression

**(20211701): “Advanced Financial accounting theory”, (3 Credit Hours) the type of education is Online.**

This course aims to study the concept of financial accounting theory in social sciences according to internationally accepted accounting standards. It emphasizes accounting theories, studying various approaches and perspectives, including views from proponents and opponents of the Accounting Standards Board. Topics include disclosure, measurement, and the environment of international accounting standards, focusing on presenting financial statements in ways that meet users' informational needs and support their investment decisions.

**(20221701): “Advanced Managerial accounting”, (3 Credit Hours) the type of education is face to face.**

This course aims to provide the student with the basic concepts of managerial accounting in companies and compare them with the concepts of financial accounting, to learn how to reach the break-even analysis and classify costs (fixed, variable, and mixed), and to learn how to use different sources of data and information, particularly in the field of control and planning, and to get acquainted with how to prepare estimated budgets and their different types. In addition to learning about how short-term and long-term investment decisions are made by management, one of the important roles of management accounting is to provide users of its data or outputs with the most important information that will help them make important decisions and pricing decisions for products and services.

**(20221702): “Advanced Financial Statements Analysis”, (3 Credit Hours) the type of education is blended.**

This course aims to understand the principles, procedures, and accounting standards related to the financial statements of the establishment, the financial and accounting disclosures, and the auditor's reports as part of the annual report of the establishment. It also deals with the analysis of the financial statements in the short term and in the long term in relation to the financial and accounting ratios of profitability, liquidity, indebtedness, and financial and operational leverage from the point of view of both the investor and the establishment. and the use of a case study of unilateral and multiple financial analysis on establishments of all kinds to evaluate performance, identify strengths and weaknesses, interpret them from the point of view of the financial analyst, and present his report on them.

**(20231701): “Advanced Auditing”, (3 Credit Hours) the type of education is blended.**

This course aims to clarify topics related to the auditor's report, and the reasons that drive the auditor for his decision-making about financial statements, and adherence to international auditing standards. It emphasizes the role and importance of the external auditor in adding credibility and reassurance to users of financial statements during investment decision-making, and in reducing the gap between the auditor's role from the perspective of users and standards governing the auditing profession. As well as identifying the most important criteria for auditing requirements, including the professional and personal standards of the auditor, as well as the importance and role of internal control in planning the work of the legal auditor in terms of the degree of dependence or not on the internal control report.

**(20310710): “Advanced Financial management”, (3 Credit Hours) the type of education is face to face.**

This course aims to familiarize students with the types of financial and investment decisions related to capital budgeting, project evaluation, capital structure, distribution policies, and the evaluation of various types of stocks and bonds. In addition, this course looks into measuring risks in various forms. It also examines practical tools for making decisions related to company valuation. It explores the efficient market hypothesis and the impact of capital structure and distribution decisions on the company's value. Moreover, it delves into financial issues in public companies, such as agency problems and their costs, working capital management, forecasting company money needs, managing its financial structure, balancing the types of funds used, capital cost accounting, and corporate merger operations.

**(21120701): “Advanced Strategic management”, (3 Credit Hours) the type of education is face to face.**

This course aims to clarify the basic concepts related to the organization's strategy, scientific theories in the field of strategic management, and identify the types and forms of strategies at all managerial levels. In addition to providing students with how to build the general framework for strategic management, which includes environmental scanning, strategy formulation, implementation and evaluation. It also aims to provide students with the skills, knowledge and tools necessary to analyze and choose strategic alternatives and apply them in accordance with the variables of the surrounding environment in large and small businesses, entrepreneurial projects and non-profit organizations.

**(20210706): “International accounting standards”, (3 Credit Hours) the type of education is blended.**

This course aims to cover international accounting standards. Based on the Framework, this course is regarded as the basic umbrella and reference for accounting students in a variety of issues. It collects all accountants, which are the accounting standards, and their most important updates and changes, with a comparison to the treatment of American, British, and other local standards in the great countries. It is also very important for the student in this course to get acquainted with the role of international accounting standards, which are considered the reference for many issues that may be controversial for some parties carrying out the accounting task, and



mechanisms for preparing financial reports and for making comparisons between different establishments for the purposes of making investment decisions.

**(20210707): "Selected Topics in Financial Accounting", (3 Credit Hours) the type of education is Online.**

This course aims to cover aspects related to financial accounting in terms of assets, liabilities, and property rights, while also addressing international accounting standards and international financial reporting standards and their latest updates. There are many topics related to the accounting profession, and it is very necessary in this course for the student to get acquainted with the developments that may arise or may directly or indirectly affect the knowledge and profession of accounting, as well as topics that may be affected by international legislation, whether inside or outside the country, such as tax legislation and what may affect the volume of internal or external investments and how to organize records and reports in line with these amendments. Taking into account international accounting standards and generally accepted accounting principles

**(20221703): "Advanced Cost accounting", (3 Credit Hours) the type of education is face to face.**

This course aims to cover developments in cost accounting and topics related to modern and traditional cost accounting systems, reaching to methods of allocating service costs, preparing cost lists and distributing joint costs. It is also necessary to identify the cost systems in force in the corporate sector, whether for-profit or non-profit, as well as make a practical and applied comparison between traditional and modern cost systems, how to reach results, and their impact on pricing decisions in order to reach the best results. It is also important to know the main costs related to the product in terms of the costs of direct and indirect materials and how to charge other industrial costs. Through this course, it is expected that the student will be able to identify the most important policies and have the ability to direct costs in order to limit their increase and organize them in a more appropriate manner for investment and administrative decisions.

**(20231702): "Advanced Accounting Information Systems", (3 Credit Hours) the type of education is Online E-Learning.**

This course aims to identify accounting information systems and the cycle of revenues and costs, with a review of recent research on developments in this field and a review of current accounting systems and applications as illustrated by practical cases from Jordanian companies. It is also necessary to identify the most important systems for organizing records and accounting operations that would contribute to the quality of financial outputs represented by financial reports, and these systems include the sales system, the procurement system, the warehouse system, and the internal control system in terms of tracking movements and their progress to ensure the health and safety of the facility's operations. These systems facilitate the management to follow up and monitor operations, achieving efficiency and effectiveness in terms of performance and reducing costs, which will increase the company's revenues.

**(20240701): "Tax accounting", (3 Credit Hours) the type of education is blended.**

This course aims to identify the fundamentals and concepts of tax accounting under Jordanian law, and what is reflected in the financial statements of institutions and private companies, and in general on all private units operating in the Jordanian market, and part of it is what is done outside Jordan, and the procedures that take place





in terms of opening a tax secretariat account and transferring its balances to the state treasury, as well as what is owed by individuals and within the limits of the law, tax exemptions, and legitimization tax evasion according to the Income and Sales Tax Law, in addition to some comparisons of tax laws between some countries.

**(20220704) “Advanced financial Accounting”, (3) Credit Hours, the type of education is Blended**

This course aims to clarify the forms of business combination (merger, consolidation, and acquisition) and their accounting treatment, as well as preparing and evaluating consolidated financial statements. In addition, it includes the application of accounting treatment related to intercompany transactions (goods, land, and depreciable assets) between the parent company and its subsidiary.

**(20310714) “Advanced Financial technology” (3) Credit Hours, Blended**

This course deepens students' understanding of advanced technologies in modern financial markets, including blockchain, AI, and big data analytics, with a focus on investments and financial risk management. It enables students to develop skills in facing technological challenges within financial services.