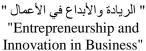


كلية الاقتصاد والعلوم الادارية





قسم المحاسبة



" عراقة وجودة" Quality and "Tradition"

QF05/0408-1.0

الوصف التفصيلي للمادة الدراسية - إجراءات تنفيذ مهام لجنة الخطة الدراسية في قسم:

Departi	ment ACCOUNTING						القسم		
						•			
()	IFRS)Inter	national					_	N. T	

(IFRS)International Financial Reporting Standards	اسم المادة الدراسيةCourse Name	502735	رقم المادة. Course No
	المتطلب السابق للمادة(Prerequisite)	3	الساعات المعتمدCredit Hours
	رقم وتاريخ اعتماد الخطة الدراسية	الوصف المختصر	
	Number & date of course plan approval	Brief Description	

This course integrates International Financial Reporting Standards (IFRS) into a financial accounting course and to enhance the development of a "critical thinking" approach to financial accounting and reporting. The goal of the course is to assist student understanding of the links between the underlying transactions, the application of reporting standards for those transactions, and the financial reports obtained from a global/international perspective. Accounting standards set by IFRS) are guided by general concepts but the specifics of the standards and the application of them can, and do, reflect differences in perspectives, standards, and national cultures across different countries and geographical areas. In this course, we will consider those differences to better understand both US GAAP and IFRS accounting standards and the financial reports produced by them. In addition, the course will provide students with a basic understanding of IFRS, a relatively new set of accounting standards gaining wide acceptance throughout the world and being considered for adoption within the country.

This course aims at achieving the following *objectives:*

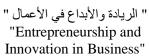
- 1) To understand the critical role of international perspectives and differences in how International Financial Accounting Standards (IFRS) have and continue to be shaped, how cultural differences across countries affect the application of those standards, and the importance of IFRS in financial reporting throughout the world. In addition.
- 2) To provide students with a means for understanding why and how differences arise between financial reports produced by the application of GAAP and IFRS. Accounting has frequently been called the 'language of business'. Understanding the two primary accounting systems commonly used throughout the world and ways in which they differ will increase the students' fluencies in communicating with business professionals in a rapidly expanding international context.
- 3) To enhance students' understandings of how accounting systems do capture the underlying economics of business transactions. In this context the source of substantive differences between GAAP and IFRS will be examined by examining the factors that produce these differences across the two sets of accounting standards. The analysis of those factors and the context within which those factors arise will improve their understandings of the links between accounting standards and the economic transactions that underlie the reported values in the financial statements.
- Providing a framework through which can view differences in reported values based on GAAP versus IFRS to better understand how the

أهداف المادة: (Course **Objectives**)



كلية الاقتصاد والعلوم الإدارية





قسم المحاسبة



" عراقة وجودة" Quality and "Tradition"

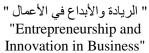
0.1-QF05/0408 الوصف التفصيلي للمادة الدراسية – إجراءات تنفيذ مهام لجنة الخطة الدراسية في قسم : المحاسبة

financial rep economics th 5) Providing s standards.					
				موضوعات المادة:	
IFRS (1)	First- tim Standard		ional Financial Reporting	(Course Topics)	
IFRS (2)	Share bas	sed payment			
IFRS (3)	Business	combination			
IFRS (4)	Insurance	e contracts			
IFRS (5)			e and discontinued operations		
IFRS (6)		on for and evaluation			
IFRS (7)		instruments disclosur g segments	e		
IFRS (8)					
IFRS (9)					
IFRS (10)					
IFRS (11)					
IFRS (12)	Disclosu				
IFRS (13)	Fair value measurement				
IFRS 2011, Wiley text	, for inform	nation regarding currer	nt development see	الكتاب المعتمد:	
http://www.fasb.org	(Text Book)				
IFRS Foundation 20	المراجع العلمية:				
Alfredson,keith etal :A	(References)				
(IFRS), Sydney, (Wile					
Frederick D.s choi ,Gr					
,Upper Saddle River ,N					
			مان منتصف الفصل %Midterm 50	طريقة التقييم للمواد النظرية:	
			تحان النهائي 50=Final Exam%	(Grade Determination)	



كلية الاقتصاد والعلوم الإدارية









" عراقة وجودة" Quality and "Tradition"

QF05/0408-1.0 الوصف التفصيلي للمادة الدراسية - إجراءات تنفيذ مهام لجنة الخطة الدراسية في قسم: المحاسبة

	التوزيع الزمني: (Course Outline)					
Notes	Pages in Textbook		Subjects	Hours	Week	
			First- time adoption of International Financial Reporting Standards			
		Share ba	sed payment	3	02	
		Business	combination	3	03	
		Insuranc	e contracts	3	04	
		Non-cur operation	rent assets held for sale and discontinued ns	3	05	
		Explorat	ion for and evaluation of mineral resources	3	06	
		Financia	Financial instruments disclosure		07	
			Midterm Exam		08	
		Operatin	Operating segments		09	
		Financia	Financial instruments		10	
		Consolic	lated financial statements	3	11	
		Consolic	lated financial statements	3	12	
		Joint arr	angements	3	13	
		Disclosu	re of interest in other entities	3	14	
		Fair valu	Fair value measurement		15	
			FINAL EXAM	3	16	
		تاريخ الاعتماد Date of Approval		Approv	اعتمدت من قبل ed by Dept. Chair	

معلومات إضافية: (يتم تحديثها في كل فصل دراسي وتعبأ من قبل مدرس المادة)

, ,	
	مدرس المادة Course Instructor
	رقم المكتب .Office No
	الهاتف الداخلي Extension
	البريد الالكتروني Email
	الساعات المكتبية



Department

جامعة الزيتونة الأردنية Al-Zaytoonah University of Jordan

كلية الاقتصاد والعلوم الادارية









" عراقة وجودة" **Ouality** and "Tradition"

QF05/0408-1.0

القسم

ACCOUNTING

الوصف التفصيلي للمادة الدراسية - إجراءات تنفيذ مهام لجنة الخطة الدراسية في قسم:

Advanced Financial Analysis	اسم المادة الدراسيةCourse Name	502740	رقم المادة. Course No
	المتطلب السابق للمادة(Prerequisite)	3	الساعات المعتمدCredit Hours
	رقم وتاريخ اعتماد الخطة الدراسية		الوصف المختصر
	Number & date of course plan approval	E	Brief Description

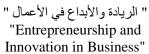
- Provides a high quality contemporary-style banking education that blends a global perspective with national cultures and is relevant to the needs of the Arab region.
- Provides programs that encourage the development of an entrepreneurial spirit that emphasizes creativity, innovation, individual initiative and teamwork.
- Provides a learning environment that fosters faculty / student communication and Promotes lifelong learning and career development.
- Encourages faculty development activities that improve teaching, maintain competence and that keep faculty current with ideas and concepts in their field.
- Seeks to develop a portfolio of intellectual contributions to learning and pedagogy, to practice, and to the theory and knowledge base of the disciplines.
- Encourages the establishment of close partnerships with the business and scientific communities through consultancies and service that enhance the intellectual and economic quality of Arab countries while enriching the learning process.

The course has many objectives. Among other things, it will attempt to:	أهداف المادة:
(a) Increase your comprehension of financial statements and their related footnotes.	(Course Objectives)
(b) Introduce you to several tools and procedures common to financial statement analysis,	
(c) Expand your understanding of the relationship between business transactions, environmental forces (e.g., political, economic, social) and reported financial information,	
(d) Examine how financial statement information can help solve certain business problems, and	
(e) Encourage you to think logically and creatively about the strengths and weaknesses of information available to decision-makers.	
Overview of financial statement analysis	موضوعات المادة:
Business Environment Analysis	(Course Topics)
Accounting and Financial Analysis	
Performance analysis (Vertical & Horizontal)	
Credit Analysis (Ratio Analysis)	
Profitability Analysis	



كلية الاقتصاد والعلوم الإدارية





قسم المحاسبة

الوصف التفصيلي للمادة الدراسية - إجراءات تنفيذ مهام لجنة الخطة الدراسية في قسم:



" عراقة وجودة" Quality and "Tradition"

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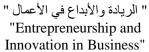
	Return on Invested Capital		
	Cash Flow Analysis		
	Mid Term Exam		
	Equity analysis and valuation	n	
	Equity analysis and valuatio	n	
	Business Failure Analysis		
	Prospective Analysis		
Wild, John J. & Othe	الكتاب المعتمد:		
McGraw- Hill Co. Int	ternational Edition		(Text Book)
Gibson, C., (2007),	"Financial Reporting & Ar	alysis" Thomson Com.	المراجع العلمية:
Stickney, C. and P. B	rown (2004), "Financial R	eporting and Statement Analysis,	(References)
Thomson		·	
		امتحان منتصف الفصل %Midterm 50	طريقة التقييم للمواد النظرية:
		الامتحان النهائي 50=Final Exam%	(Grade Determination)

	التوزيع الزمني: (Course Outline)					
Notes Pages in Textbook		Subjects		Week		
		Overview of financial statement analysis	3	01		
		Business Environment Analysis	3	02		
		Accounting and Financial Analysis	3	03		
		Performance analysis (Vertical & Horizontal)	3	04		
		Credit Analysis (Ratio Analysis)	3	05		
		Profitability Analysis	3	06		
		Return on Invested Capital	3	07		
		Cash Flow Analysis	3	08		
		Mid Term Exam	3	09		
		Equity analysis and valuation	3	10		
		Equity analysis and valuation	3	11		
		Business Failure Analysis	3	12		
		Business Failure Analysis	3	13		
		Prospective Analysis	3	14		
		Prospective Analysis	3	15		



كلية الاقتصاد والعلوم الإدارية









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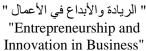
، : المحاسبة	الدراسية – إجراءات تنفيذ مهام لجنة الخطة الدراسية في قسم	الوصف التفصيلي للمادة	QF05/0408-1.0			
	Date of		Approved by Dept.			
	Approval		Chair			
Extra Information: (Updated every semester and filled by course instructor)						

مدرس المادة Course Instructor رقم المكتب . Office No الهاتف الداخلي Extension البريد الالكتروني Email



كلية الاقتصاد والعلوم الإدارية





Department

قسم المحاسبة



" عراقة وجودة" Quality and "Tradition"

أهداف المادة

القسم

QF05/0408-1.0

ACCOUNTING

الوصف التفصيلي للمادة الدراسية - إجراءات تنفيذ مهام لجنة الخطة الدراسية في قسم:

1- Understand the issue of accounting theory based upon the construction

Financial Accounting Theory	اسم المادة الدراسيةCourse Name	502732	رقم المادة Course No.
	المتطلب السابق للمادة(Prerequisite)	3	Credit المعتمد Hours
	رقم وتاريخ اعتماد الخطة الدراسية	الوصف المختصر	
	Number & date of course plan approval	Brief I	Description

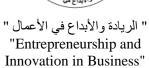
Studying recent development in accounting theory ,research approach in accounting. Studying the process of Accounting Standards setting and the relationship with other Government Authorities. Discuss recent issues in Accounting Standards issued by the International Accounting Standard Board and other Global Accounting bodies Re-evaluate accounting principles , techniques and scope with the new challenges . This course aims to develop the students' ability to Studying advance development in accounting theory information and identifying methods of reviewing the theory development . Enrich the students' ability to do research Financial Accounting Reporting , Accounting disclosure, , foreign currency treatment , inflation accounting and changing in prices.

 1- Understand the issue of accounting theory based upon the construction, verification and evaluation attempts by accounting theorists. 2- Understand and investigate several approaches in accounting theory construction and development 3- Studying new issues in accounting (e.g. Capital maintenance, current value accounting) 	(Course Objectives)
Definition ,objective and structure of accounting theory	موضوعات المادة:
Essential elements (levels) of accounting theory	(Course
Research Methodology & Accounting Theory; Introduction;	Topics)
Theorizing and Theory	
Approaches to Accounting Theory , Pragmatic Approach ,	_
Authoritarian Approach	
Deductive, Inductive and Scientific Approaches	-
Supportive Approaches: Ethical, Social, Economic and	-
Event Approaches	
Predictive Approach , empirical Accounting Research,	_
Ability to Explain and Predict Economic Event and Market	
Reaction e.g. EMH	
Types of Accounting Theories: Positive, Normative,	-
and Agency Theories	
FASB Conceptual Frame Work Goal and Purposes,	



كلية الاقتصاد والعلوم الإدارية







الوصف التفصيلي للمادة الدراسية - إجراءات تنفيذ مهام لجنة الخطة الدراسية في قسم:



" عراقة وجودة" Quality and "Tradition"

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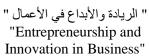
QF05/0408-1.0

	the "Why" Accounting R	Recognition and Meas	urement Concepts.	
	Assumption, Principles an	nd Constraints, Qualita	ative Characteristics	
	and Eleme	ent of Finical Stateme	ents.	
	Capital Maintenance Concepts	Money Maintenance	Purchasing Power	
	Maintenance, and Pro	ductive Capacity Mai	ntenance	
	Current Value Accounting	Value – in use, Repla	acement Cost,	
	and Net 1	Realizable Value.		
	Current Purchas	sing Power Accounting	ng:	
	General Price Index Mor	netary –Non- Monetar	ry items and	
	Restatement o	of Historical Cost Data	a.	
	Compreh	nensive Examples		
Balkaou	, Ahmad; accounting Theory, 20	004		الكتاب المعتمد:
	er, Clark, and Kathy: accounting			(Text Book)
	, , , , , , , , , , , , , , , , , , , ,	<i>y</i>		(,
Wolk D	odd, and Tearney; accounting Th	neory 2004		المراجع العلمية:
, work, D	odd, and Tearney, accounting Th	1001 y, 200 i		(References)
			امتحان منتصف الفصل Midterm	طريقة التقييم للمواد
			50%	النظرية:
			0/50 77 17 5 11 1 2 11	(Grade
			الامتحان النهائي Final Exam%50=Final Exam	Determinati



كلية الاقتصاد والعلوم الإدارية









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QF05/0408-1.0 الوصف التفصيلي للمادة الدراسية - إجراءات تنفيذ مهام لجنة الخطة الدراسية في قسم: المحاسبة

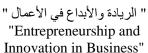
			التوزيع الزمني: (Course Outline)		
Notes	Pages in Textbook		Subjects	Hours	Week
		Def	finition objective and structure of accounting theory	3	01
			Essential elements (levels) of accounting theory	3	02
		Resea	rch Methodology & Accounting Theory; Introduction; Theorizing and Theory	3	03
		Appr	oaches to Accounting Theory , Pragmatic Approach , Authoritarian Approach	3	04
			Deductive, Inductive and Scientific Approaches	3	05
		Sur	portive Approaches: Ethical, Social, Economic and Event Approaches	3	06
			dictive Approach, empirical Accounting Research, ty to Explain and Predict Economic Event and Market Reaction e.g. EMH	3	07
			MIDTERM EXAM	3	08
		Ty	pes of Accounting Theories: Positive, Normative, and Agency Theories	3	09
		the	FASB Conceptual Frame Work Goal and Purposes, "Why" Accounting Recognition and Measurement Concepts.	3	10
		Assur	nption, Principles and Constraints, Qualitative Characteristics and Element of Finical Statements.	3	11
			Maintenance Concepts Money Maintenance Purchasing Power enance, and Productive Capacity Maintenance	3	12
			alue Accounting Value – in use, Replacement Cost, and Net Realizable Value.	3	13
		General	Current Purchasing Power Accounting: Price Index Monetary –Non- Monetary items and Restatement of Historical Cost Data.	3	14
		Ту	pes of Accounting Theories: Positive, Normative, and Agency Theories	3	15
			FINAL EXAM	3	16
		تاريخ الاعتماد Date of Approval		Approve	اعتمدت من قبل ed by Dept. Chair

مدرس المادة Course Instructor
رقم المكتب .Office No
الهاتف الداخلي Extension البريد الالكتروني
الساعات المكتبية



كلية الاقتصاد والعلوم الادارية





Department

قسم المحاسبة



ا عراقة وجودة" **Ouality** and "Tradition"

QF05/0408-1.0

ACCOUNTING القسم

الوصف التفصيلي للمادة الدراسية - إجراءات تنفيذ مهام لجنة الخطة الدراسية في قسم:

Advanced Managerial Accounting	اسم المادة الدراسيةCourse Name	502760	رقم المادة Course No.
	المتطلب السابق للمادة(Prerequisite)	3	الساعات المعتمد Credit Hours
	رقم وتاريخ اعتماد الخطة الدراسية Number & date of course plan approval	-	الوصف المخ Description

- distinguish between different cost terms and concepts.
- analyze cost behavior and use cost behavior in predicting costs.
- Understand break-even analyses and use it in decision making.
- Understand the steps of budget preparation.
- Understand the contribution format income statement.
- use activity-based costing in decision making
- Use managerial accounting techniques in decision making.
- Apply the basic principles of management accounting in decision making.
- Apply the management accounting techniques in predicting costs and preparation of the budget.
- Prepare a contribution format income statement.
- Use activity based costing techniques in studying cost behavior and improving cost decisions.
- Use cost terms, cost analysis, cost behavior in decision making, planning and performance evaluation.
- Realize the cost classification for managerial purposes.
- Realize the relevant costs and benefits for decision making purpose.
- Use managerial accounting in controlling, planning and decision making.

This course aims at achieving the following purposes:	أهداف المادة:
 Provide students with the basic cost concepts, terms and classifications. Explain and illustrate the cost behavior. Explain the relationship between cost, volume and profit (CVP) analysis. Discuss and illustrate some of the techniques used in profit planning. Discuss and illustrate the activity – based costing. Provide students with the basic ideas of short –term decision making. 	(Course Objectives)
Managerial Accounting and the Business Environment	موضوعات المادة:
Cost Terms, Concepts, and Classifications	(Course
Cost Behavior: Analysis and Use	Topics)



كلية الاقتصاد والعلوم الإدارية







" عراقة وجودة" Quality and "Tradition"

"Entrepreneurship and Innovation in Business"

الوصف التفصيلي للمادة الدراسية – إجراءات تنفيذ مهام لجنة الخطة الدراسية في قسم : المحاسبة

QF05/0408-1.0

Cost-Volume-Profit Relationships		
Variable Costing: A Tool for Management		
Profit Planning		
Standard Costs and the Balanced Scorecard		
Flexible Budgets and Overhead Analysis		
Segment Reporting and Decentralization		
Relevant Costs for Decision Making		
Capital Budgeting Decisions		
Managerial Accounting, Garrison. R.H and E. W. Noreen., 2006 Edition. The		
McGraw Hill Companies, INC.	(Text Book)	
Managerial Accounting: creating value in dynamic business environment	المراجع العلمية: (References)	
Ronald Hilton Boston, McGraw-Hill, 2008		
Other learning resources (e.g Web sites, video tapes, CD's,) www.mhhe.com/garrison10e		
متحان منتصف الفصل Midterm متحان منتصف الفصل 50%	طريقة التقييم للمواد النظرية:	
لامتحان النهائي 50=Final Exam%	(Grade Determinati on)	











" الريادة والأبداع في الأعمال " "Entrepreneurship and Innovation in Business"

قسم المحاسبة

" عراقة وجودة" Quality and "Tradition"

الوصف التفصيلي للمادة الدراسية - إجراءات تنفيذ مهام لجنة الخطة الدراسية في قسم: QF05/0408-1.0

		التوزيع الزمني: (Course Outline)		
Notes	Pages in Textbook	Subjects	Hours	Week
		Managerial Accounting and the Business Environment	3	01
		Cost Terms, Concepts, and Classifications	3	02
		Cost Behavior: Analysis and Use	3	03
		Cost-Volume-Profit Relationships	3	04
		Variable Costing: A Tool for Management	3	05
		Profit Planning	3	06
		Standard Costs and the Balanced Scorecard	3	07
		Mid Term Exam	3	08
		Flexible Budgets and Overhead Analysis	3	09
		Flexible Budgets and Overhead Analysis	3	10
		Segment Reporting and Decentralization	3	11
		Relevant Costs for Decision Making	3	12
		Relevant Costs for Decision Making	3	13
		Capital Budgeting Decisions	3	14
		Capital Budgeting Decisions	3	15
		Final Exam	3	16
		تاريخ الاعتماد Date of Approval	Approv	عتمدت من قبل ₍ ed by Dept. Chair

معلومات إضافية: (يتم تحديثها في كل فصل دراسي وتعبأ من قبل مدرس المادة)

مدرس المادة Course Instructor
رقم المكتب .Office No
الهاتف الداخلي Extension
البريد الالكتروني Email
الساعات المكتبية



كلية الاقتصاد والعلوم الإدارية









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QF05/0408-1.0

Department ACCOUNTING

الوصف التفصيلي للمادة الدراسية - إجراءات تنفيذ مهام لجنة الخطة الدراسية في قسم:

ADVANCED ACCOUNTING INFORMATION SYSTEM	اسم المادة الدراسيةCourse Name	502770	رقم المادة Course No.
	المتطلب السابق للمادة(Prerequisite)	3	Credit الساعات المعتمد Hours
	رقم وتاريخ اعتماد الخطة الدراسية Number & date of course plan approval	-	الوصف المخ Description

- This course is designed to explore both the technical and accounting-related implication of Accounting Information Systems.
- This course introduces the recent development in Accounting Information System from its origin in file-based legacy systems to its current advanced networked Information System.
- This course explores the role played by the Accounting Information System in a company value chain, decision-making and strategic position.
- This course discusses the foundation of Accounting Information Systems Control and Audit
- This course describes and discusses the transaction cycles (Revenue cycle, Expenditure cycle, Production cycle, Financing cycle and Human resources cycle) as Accounting Information System subsystems.

- 7	This course introduces the concepts of Accounting Information Systems levelopment process	tems
After co.	mpleting this course the student should be able to:	أهداف المادة:
	Explain what an Accounting Information System (AIS) is and describe the basic functions it performs.	(Course Objectives)
- J	Jse the REA data model to design an AIS relational database.	
	dentify and discuss the concepts and the application of the internal control process.	
- H	Appreciate and understand transaction cycles related to AIS such as revenue cycle, expenditure cycle, production cycle, financing cycle, human resources cycle, as well as general ledger and reporting system. Explain the five phases of the system development life cycle and discuss the cycle and stops in systems analysis.	
	tey issues and steps in systems analysis	
- h	Be able to study advance topics related to AIS.	
	Accounting Information Systems: An overview	موضوعات المادة:
	Overview of Business Process	(Course
	Relational Databases	Topics)
	Data Modelling and Database Design	
	Controls and Accounting Information Systems	
	The revenue Cycle: Sales and Cash Collections	









" الريادة والأبداع في الأعمال " "Entrepreneurship and Innovation in Business"

قسم المحاسبة

الوصف التفصيلي للمادة الدراسية - إجراءات تنفيذ مهام لجنة الخطة الدراسية في قسم:

" عراقة وجودة" Quality and "Tradition"

on)

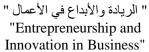
QF05/0408-1.0

	The Expenditure	Cycle: Purchasing and C	ash distributi	ons	
	Producti	on and Human resources	Cycles		
	Genera	l Ledger and Reporting s	ystem		
	Sof	tware Application/ La	AB		
	Introduction to sys	tem development an	d system ar	nalysis	
Account	ing information systems, Ror	nney and Stenbart, N	lew Jersey,	Pearson	الكتاب المعتمد:
education	n, 2006	•	•		(Text Book)
Accoun	ting information systems, Ul	ric Gelinas and Steve	e Sutton ,O	hio, South-	المراجع العلمية:
Western	n, 2005				(References)
Accoun	ting information systems ,Bo	dnar and Hopwood,N	New Jersey	. Pearson	
Educati	on, 2004	_			
Core co	oncept of accounting informat	ion systems, Nancy A	A. Bagrano	ff, New Jersey,	
John W	iley, 2005		_	Ţ	
	-				
		Γ	3.61.1	1 -111 1	
			Midterm	امتحان منتصف الفصل 50%	طريقة التقييم للمواد
				30%	النظرية:
			%50=Final	الامتحان النهائي Exam	(Grade Determinati



كلية الاقتصاد والعلوم الإدارية





قسم المحاسبة



" عراقة وجودة" Quality and "Tradition"

الوصف التفصيلي للمادة الدراسية - إجراءات تنفيذ مهام لجنة الخطة الدراسية في قسم: المحاسبة

QF05/0408-1.0

	التوزيع الزمني: (Course Outline)				
Notes	Pages in Textbook	Subjects	Hours	Week	
		Accounting Information Systems: An overview	3	01	
		Overview of Business Process	3	02	
		Relational Databases	3	03	
		Data Modelling and Database Design	3	04	
		Controls and Accounting Information Systems	3	05	
		The revenue Cycle: Sales and Cash Collections	3	06	
		The Expenditure Cycle: Purchasing and Cash distributions	3	07	
		Midterm exam	3	08	
		Production and Human resources C	3	09	
		General Ledger and Reporting system	3	10	
		Software Application/ LAB	3	11	
		Software Application/ LAB	3	12	
		Software Application/ LAB	3	13	
		Introduction to system development and system analysis	3	14	
		Introduction to system development and system analysis	3	15	
		Final exam	3	16	
	تاريخ الاعتماد		·	مدت من قبل	
		Date of		ed by Dep Chair	
		Approval		-11gH	

معلومات إضافية: (يتم تحديثها في كل فصل دراسي وتعبأ من قبل مدرس المادة)

مدرس المادة Course Instructor
رقم المكتب .Office No
الهاتف الداخلي Extension
البريد الالكتروني Email
الساعات المكتبية



كلية الاقتصاد والعلوم الإدارية





" الريادة والأبداع في الأعمال " "Entrepreneurship and Innovation in Business"

قسم المحاسبة

" عراقة وجودة" Quality and "Tradition"

QF05/0408-1.0 الوصف التفصيلي للمادة الدراسية - إجراءات تنفيذ مهام لجنة الخطة الدراسية في قسم : المحاسبة

Department	ACCOUNTING	الفسم
		_

ADVANCED COST ACCOUNTING	اسم المادة الدراسيةCourse Name	502710	رقم المادة Course No.
	المتطلب السابق للمادة(Prerequisite)	3	الساعات المعتمد Credit Hours
	رقم وتاريخ اعتماد الخطة الدراسية	الوصف المختصر	
	Number & date of course plan approval	Brief Description	

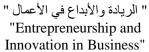
This course aims to develop the students' ability to Studying costing information and identifying cost elements. Allocation overhead cost (Indirect cost) using traditional method and Activity Based Costing (ABC) Determine production cost using Job Cost and process costing. Studying Inventory evaluation applying Just In Time policy and to develop the students' skills of using cost accounting techniques, introduce approaches and models for cost calculation and preparing cost accounting systems

for cost calculation and preparing cost accounting systems	
This course is intended to provide students with knowledge and skills of how to use accounting	أهداف المادة:
information for cost calculation, cost control and cost accounting techniques. By the end of the	(Course
course, students will be able to:	Objectives)
1-Understand the Cost elements	3 ~ J • • • • • • • • • • • • • • • • • • •
2-Distinguish between Direct cost and Indirect cost.	
3- Explain why different cost compute in different way for different purposes and production methods.	
4- Distinguish between the traditional and the activity-based costing approaches to deigning a costing system.	
5- Tracking the flow of costs in job-costing system	
6-Discuss decisions faced when collection in indirect-cost pools	
7- Guide cost-allocation decisions using appropriate criteria.	
8-Allocate support department cost using the direct step, step-down, and reciprocal methods	
Cost elements, Prime cost conversion cost, Indirect manufacturing cost (Overhead)	موضوعات المادة:
Job Costing	(Course Topics)
Activity Based Cost (ABC)	. ,
Cost Allocation , Allocation Basis (Cost Driver) Traditional method (Pool system)	
Cost Allocation of support Department Cost and Common Cost	
Cost Allocation , Joint Products and By-products	
Process costing, spoilage, rework.	
Inventory Costing and capacity Analysis(variable costing & Absorption Costing)	
Cost Accounting. A managerial Emphasis , C. Horngren, S. Datar and G. Foster	الكتاب المعتمد:
Prentice hall, 2006.	(Text Book)
Cost and Managerial Accounting, Colin Drury, Australia, Thomson, 2006	
Cost Management: Strategies for business decisions, Ronald Hilton, Boston, McGraw-Hill, 2003	(References)
امتحان منتصف الفصل Midterm	طريقة التقييم للمواد
50%	النظرية:



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قسم المحاسبة



" عراقة وجودة" Quality and "Tradition"

QF05/0408-1.0

Grade الامتحان النهائي 50=Final Exam الامتحان النهائي

الوصف التفصيلي للمادة الدراسية - إجراءات تنفيذ مهام لجنة الخطة الدراسية في قسم:

		ائي 50=Final Exam%		(Grade Determinati on)
		التوزيع الزمني: (Course Outline)		
Notes	Pages in Textbook	Subjects	Hours	Week
		Cost elements , Prime cost conversion cost , Indirect manufacturing cost (Overhead)	3	01
		Job order Costing	3	02
		Activity Based Cost (ABC)	3	03
		Cost Allocation , Allocation Basis (Cost Driver) Traditional method (Pool system)	3	04
		Cost Allocation of support Department Cost and Common Cost	3	05
		Cost Allocation , Joint Products and By-products	3	06
		Process costing.	3	07
		MIDTERM EXAM	3	08
		Process costing, spoilage, rework & scrap	3	09
		Process costing, joint and by product costs	3	10
		Inventory Costing and capacity Analysis(variable costing & Absorption Costing)	3	11
		Inventory Costing and capacity Analysis(variable costing & Absorption Costing)	3	12
		Cost elements , Prime cost conversion cost , Indirect manufacturing cost (Overhead)	3	13
		Inventory Costing and capacity Analysis(variable costing & Absorption Costing)	3	14
		FINAL EXAM	3	15
		تاريخ الاعتماد Date of Approval	Approv	اعتمدت من قبل رأ ved by Dept. Chair

معلومات إضافية: (يتم تحديثها في كل فصل دراسي وتعبأ من قبل مدرس المادة)

مدرس المادة Course Instructor
رقم المكتب. Office No
الهاتف الداخلي Extension
البريد الالكتروني Email
الساعات المكتبية



كلية الاقتصاد والعلوم الإدارية





" الريادة والأبداع في الأعمال " "Entrepreneurship and Innovation in Business"

قسم المحاسبة

" عراقة وجودة" Quality and "Tradition"

وأهداف المادة

QF05/0408-1.0 الوصف التفصيلي للمادة الدراسية - إجراءات تنفيذ مهام لجنة الخطة الدراسية في قسم: المحاسبة

اللم Department ACCOUNTING	القس
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SCIENTIFIC RESEARCH METHODOLGY	Course Name اسم المادة الدراسية	502700	رقم المادة Course No.
	(Prerequisite) المتطلب السابق للمادة	3	الساعات Credit المعتمد Hours
	رقم وتاريخ اعتماد الخطة الدراسية Number & date of course plan approval	ختصر Brief D	الوصف الم Description

Research design is a very central constituent of all strategic business decisions. The course provides students with basic methodological concepts. The main focus will be to present different methodological approaches in theoretical as well as empirical business research. The course covers fundamental stages of research data collection methods. More specifically, areas of study include the research process, problem solving, instrument development and data analysis. Overall, the course introduces a comprehensive introduction to the theme of business research methods. It will focus on the use of scientific research as a problem solving tool.

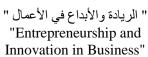
On successful completion of this subject, the student should be able:

 To have a detailed understanding of the research methodology. To be able to analyze and interpret quantitative and qualitative data and to drive conclusions. To understand the vital practical skills for conducting a research project. 	(Course Objectives)
Introduction to Dusiness Descend	
Introduction to Business Research	contents
Formulating the Research Topic and Critically Reviewing The Literature	
Theoretical Framework and Hypothesis Development	
Measurement: Scaling, Reliability and Validity	
Data Collection Methods	
Data Collection Methods (Cont.)	
Sampling and Fieldwork	
Quantitative data analysis	
Quantitative Data Analysis (Cont.)	
Qualitative Data Analysis and	_
The research report	
Sekaran, U. and Bougie R. (2010). Research Methods for Business: A Skill	الكتاب المعتمد:
Building Approach. 5th Edition. John Wiley and Sons.	(Text Book)
Required texts can be purchased from a number of Bookshops in Amman	



كلية الاقتصاد والعلوم الإدارية





قسم المحاسبة



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QF05/0408-1.0 الوصف التفصيلي للمادة الدراسية - إجراءات تنفيذ مهام لجنة الخطة الدراسية في قسم : المحاسبة

(Jordan University Street)	
• Saunders MNK, Lewis P and Thornhill A (2009) Research Methods for Business Students (5th edn) Harlow, FT Prentice Hall	المراجع العلمية: (References
• Collis, J. and Hussey, R. (2009) Business Research: A Practical Guide for Undergraduate and Postgraduate Students. Antony Rowe Ltd.	,
• Cooper D. and Schindler P. (2008) <u>Business Research Methods</u> . 10 th Edition. McGraw Hill.	
Students are also encouraged strongly to use resources which are available at alzaytoonah University Library.	

	(Course Outline)التوزيع الزمني:		
Notes	Subjects	Hours	Week
	Introduction to Business Research	3	01
	Formulating the Research Topic and Critically Reviewing The Literature	3	02
	Theoretical Framework and Hypothesis Development	3	03
	Measurement: Scaling , Reliability and Validity	3	04
	Data Collection Methods	3	05
	Data Collection Methods (Cont.)	3	06
	Sampling and Fieldwork	3	07
	Quantitative data analysis	3	08
	Quantitative Data Analysis (Cont.)	3	09
	Qualitative Data Analysis and The research report	3	10
	FINAL EXAM	3	11

تاريخ	اعتمدت من قبل رئيس
الاعتماد	القسم
Date of	Approved by
Approval	Dept. Chair

معلومات إضافية: (يتم تحديثها في كل فصل دراسي وتعبأ من قبل مدرس المادة)

Extra Information: (Updated every semester and filled by course instructor)

Course Instructorمدرس المادة
Office No.رقم المكتب
Extensionالهاتف الداخلي



كلية الاقتصاد والعلوم الإدارية







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QF05/0408-1.0

Emailالبريد الالكتروني
الساعات المكتبية

الوصف التفصيلي للمادة الدراسية - إجراءات تنفيذ مهام لجنة الخطة الدراسية في قسم:

Social Responsibility Accounting	Course Name اسم المادة الدراسية	502767	رقم المادة Course No.
	(Prerequisite) المتطلب السابق للمادة	3	الساعات Credit المعتمد Hours
	رقم وتاريخ اعتماد الخطة الدراسية Number & date of course plan approval	ختصر Brief D	الوصف الم Description

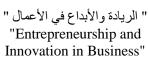
Social accounting emphasizes the notion of corporate accountability. It develops an approach to reporting a firm's activities which stresses the need for the identification of socially relevant behavior, the determination of those to whom the company is accountable for its social performance and the development of appropriate measures and reporting techniques. Social accounting is a broad field of research and practice. Social accounting specifically refer to the research or practice of accounting for an organization's impact on the natural environment. Sustainability accounting is often used to express the measuring and the quantitative analysis of social and economic sustainability. Environmental accounting, which is a subset of social accounting, focuses on the cost structure and environmental performance of a company. It principally describes the preparation, presentation, and communication of information related to an organization's interaction with the natural environment

On successful completion of this subject, the student should be able:	:أهداف المادة
	(Course
To identify and measure the net social contribution of an individual firms internally,	Objectives)
but also those arising from external factors affecting the different segments of the society.	
• To determine whether the individual firm's strategies and practices are consistent with	
widely shared social principles.	
• To make available, in an optimal manner, relevant information about the firm's goals,	
programs, performances, use of and contribution to scare resources.	
	contents
Public Contribution	
Environmental Contribution	
Product or Service Contribution	
Net Income Contribution	
Human Resource Contribution	
Problems in Corporate Social Reporting	



كلية الاقتصاد والعلوم الإدارية









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QF05/0408-1.0 الوصف التفصيلي للمادة الدراسية - إجراءات تنفيذ مهام لجنة الخطة الدراسية في قسم : المحاسبة

			الكتاب المعتمد:
"Corporate Social Responsibility In the	ne 21 st Century: Deba	ates, Models and practice	(Text Book)
Across Governme	ent, law Business". 2	2010,	
Dr. Bryan Horrigan			
Edward Elgar Publishing (Amazon.com)			
Corporate Social responsibility (David Crowther, Guler Aras & Ventus)			المراجع العلمية:
Publishing ApS2008		(References	
)

(Course Outline)التوزيع الزمني:				
Notes	Pages	Subjects	Hours	Week
	1-18	Defining Corporate Social Responsibility	3	1
	19-27	The principles of Corporate Social Responsibility	3	2
	28-40	Stakeholders & Corporate Social Responsibility	3	3
	41-52	Issues Concerning Sustainability	3	4
	53-64	Ethics, Corporate Social Responsibility & Corporate Behavior	3	5
	65-78	Performance Evaluation & Performance reporting	3	6-7
	79-89	Globalization & Corporate Social Responsibility	3	8
	90-99	Corporate Social Responsibility in Non-profit organizations	3	9
	100-115	Corporate Social Responsibility & Strategy	3	9-10
	116-143	Corporate Social Responsibility & Leadership	3	11-12
	-	Problems in Corporate Social Reporting	3	13-15

تاريخ	اعتمدت من قبل رئيس
الاعتماد	القسم
Date of	Approved by
Approval	Dept. Chair

معومات إضافية: (يتم تحديثها في كل فصل دراسي وتعبأ من قبل مدرس المادة)

Course Instructorمدرس المادة
.Office Noرقم المكتب
Extensionالهاتف الداخلي
Emailالبريد الالكتروني
الساعات المكتبية



كلية الاقتصاد والعلوم الإدارية







" عراقة وجودة" Quality and "Tradition"

"Entrepreneurship and Innovation in Business"

الوصف التفصيلي للمادة الدراسية - إجراءات تنفيذ مهام لجنة الخطة الدراسية في قسم:

QF05/0408-1.0



كلية الاقتصاد والعلوم الإدارية Faculty of Economics and Administrative Sciences



" الريادة والأبداع في الأعمال " "Entrepreneurship and Innovation in Business"

Department

قسم المحاسبة

" عراقة وجودة" Quality and "Tradition"

QF05/0408-1.0

ACCOUNTING

الوصف التفصيلي للمادة الدراسية - إجراءات تنفيذ مهام لجنة الخطة الدراسية في قسم:

INTERNATIONAL STANDARDS ON AUDITING	Course Name اسم المادة الدراسية		رقم المادة Course No.
	(Prerequisite) المتطلب السابق للمادة	3	Credit Hoursالساعات المعتمد
	رقم وتاريخ اعتماد الخطة الدراسية	الوصف المختصر	
	Number & date of course plan approval	Brief Description	

For each individual standard, the level of knowledge is required in the relevant Professional Stage module and at the Advanced Stage, those ISA are categorized under specific groups taking relevant codes directed by the International Auditing and Assurance Standards Board

2- To identify or matter through t3- To identify significant4- To enhance on the light of the	This course aims to achieve the following <i>objectives:</i> of the scope of the standard. In general knowledge with a basic understanding of the subject training in its application. It is application and evaluate its importance and students' understandings of how auditing system can be applied hose standards, The analysis of those standards will improve dings of the auditing process.	أهداف المادة: (Course Objectives)
	International Standards on Auditing (200- 265)	موضوعات المادة: (Course Topics)
	International Standards on Auditing (300-330)	
	International Standards on Auditing (400-450)	
	International Standards on Auditing (500-580)	
	International Standards on Auditing (600-620)	
	International Standards on Auditing (700-720)	
	International Standards on Auditing (800- 810)	
Interpretation	on and Application of International Standards on Auditing- Steven Collings(2011). Willey Publications.	الكتاب المعتمد: (Text Book)



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Innovation in Business" الوصف التفصيلي للمادة الدراسية - إجراءات تنفيذ مهام لجنة الخطة الدراسية في قسم: QF05/0408-1.0

	المراجع العلمية:
	(References)
Midterm 50% امتحان منتصف الفصل	للمواد النظرية: طريقة التقييم
(1.1)	(Grade
=Final Exam %50 الامتحان النهائي	Determination)

	(Course Outline)التوزيع الزمني:				
Notes	Pages in Textbook	Subjects	Hours	Week	
		200 Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with International Standards on Auditing 210 Agreeing the Terms of Audit Engagements 220 Quality Control for an Audit of Financial Statements 230 Audit Documentation 240 The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements 250 (A) Consideration of Laws and Regulations in an Audit of Financial Statements 250 (B)The Auditor's Right and Duty to Report to Regulators in the Financial Sector 260 Communication with Those Charged with Governance 265 Communicating Deficiencies in Internal Control to Those Charged with Governance and Management.	3	3+2+1	
		300 Planning an Audit of Financial Statements 315 Identifying and Assessing the Risks of Material Misstatement Through Understanding the Entity and its Environment 320 Materiality in Planning and Performing an Audit 330 The Auditor's Responses to Assessed Risks	3	5+4	
		402 Audit Considerations Relating to an Entity Using a Service Organization 450 Evaluation of Misstatements Identified during the Audit	3	6	
		500 Audit Evidence 501 Audit Evidence - Specific Considerations for Selected Items 505 External Confirmations 510 Initial Audit Engagements - Opening Balances 520 Analytical Procedures 530 Audit Sampling 540 Auditing Accounting Estimates, Including Fair Value Accounting Estimates and Related Disclosures	3	9+8+7	



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" عراقة وجودة" Quality and "Tradition"

الوصف التفصيلي للمادة الدراسية - إجراءات تنفيذ مهام لجنة الخطة الدراسية في قسم: QF05/0408-1.0

550 Related Parties 560 Subsequent Events		
570 Going Concern 580 Written Representations		
Midterm Exam		8
600 Special Considerations – Audits of Group Financial Statements (including the Work of Component Auditors) 610 Using the Work of Internal Auditors 620 Using the Work of an Auditor's Expert		11+10
700 The Auditor's Report on Financial Statements _ 705 Modifications to the Opinion in the Independent Auditor's Report 706 Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report 710 Comparative Information – Corresponding Figures and Comparative Financial Statements 720 The Auditor's Responsibility Relating to Other Information in Documents Containing Audited Financial Statements 720 The Auditor's Statutory Reporting Responsibility in Relation to Directors' Reports	3	14+13+12
800 Special Considerations – Audits of Financial Statements prepared in Accordance with Special Purpose Frameworks 805 Special Considerations – Audits of Single Financial Statements and Specific Elements, Accounts or items of a Financial Statement 810 Engagements to Report on Summary Financial Statements	3	15
Final Exam		16
تاريخ الاعتماد	ئيس القسم	<u>ا</u> اعتمدت من قبل ر
Date of	,	ed by Dept.
Approval		Chair

تاريخ الاعتماد	اعتمدت من قبل رئيس القسم
Date of	Approved by Dept.
Approval	Chair

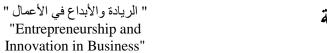
معلومات إضافية: (يتم تحديثها في كل فصل دراسي وتعبأ من قبل مدرس المادة)

(1)	
	Course Instructorمدرس المادة
	.Office Noرقم المكتب
	Emailالبريد الالكتروني Extensionالهاتف الداخلي
	الساعات المكتبية



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QF05/0408-1.0

Department	Accounting	القسم

الوصف التفصيلي للمادة الدراسية - إجراءات تنفيذ مهام لجنة الخطة الدراسية في قسم:

Seminar in	اسم المادة الدراسية Course Name	502797	رقم المادة. Course No		
Accounting					
	المتطلب السابق للمادة (Prerequisite)	3	الساعات المعتمدCredit Hours		
	رقم وتاريخ اعتماد الخطة الدراسية	أنظر النموذج See form	الوصف المختصر		
	Number & date of course plan approval	QF0X/0409	Brief Description		
	ented aim at providing students with the re-				
accounting. The course trains students on how to deal with the different research methodologies (Course					

The course is research-oriented aim a accounting. The course trains studer by discussing and analyzing recent reto prepare an empirical research proj. The main objective of the course is to accounting, reporting and capital mafamiliarize students with several impresearch, the reason why these areas and their impacts on capital markets. accounting research, the agency theo	أهداف المادة: (Course Objectives)		
 Capital Markets Overview. Stock Return-Earnings Relationsh Valuation Models. Earnings Benchmarks and Earning Contracting Perspectives. Disclosure Overview. Empirical Regularities. International Accounting. 	موضوعات المادة: (Course Topics)		
No Text Book Required	الكتاب المعتمد: (Text Book)		
			المراجع العلمية: (References)
اعمال السنة Course Work (تقارير، أبحاث، امتحانات يومية، إلقاء، حضور) حضور) حضور) Reports, Term Papers, Quizzes, Presentation, Attendance) الامتحان النهائي Final Exam	طريقة التقييم للمواد العملية: (Practical Course Grade Determination)	المشاركة Participation المشاركة 10 = Perm Paper بحث 10 = Term Paper امتحان منتصف الفصل Midterm 30 =Exam الامتحان النهائي 50=Final Exam	طريقة التقييم للمواد النظرية: Grade (Determination)

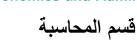


"Entrepreneurship and

جامعة الزيتونة الأردنية Al-Zaytoonah University of Jordan

كلية الاقتصاد والعلوم الإدارية







" عراقة وجودة" Quality and "Tradition"

Innovation in Business"

المحاسبة الخطة الدراسية في قسم : المحاسبة المحاسبة الخطة الدراسية في قسم : المحاسبة

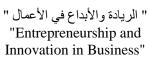
QF05/0408-1.0

	التوزيع الزمني: (Course Outline)					
ملاحظات Notes				الاسبوع Week		
1		1. Capital Markets Overview: Watts Ross L. and Jerold L. Zimmerman, Positive Accounting Theory, 1 st edition, Prentice Hall, 1986, USA.	3	01		
		Kothari, S. P. (2001), Capital markets research in accounting. Journal of Accounting and Economics (September), 105-231. Beaver, W. (2002), Perspectives on recent capital markets research. The Accounting Review 77 (April), 453-474.	3	02		
2		2. Stock Return-Earnings Relationship: Lennox, C., and C. Park (2006), The informativeness of earnings and management's issuance of earnings forecasts. <i>Journal of Accounting and Economics</i> 42, 439-458. Hayn, C. (1995), The information content of losses. <i>Journal of Accounting and Economics</i> 20, 125-153.	3	03		
		Dechow, P., Kothari, S., Watts, R. (1998), The relation between earnings and cash flows. <i>Journal of Accounting and Economics</i> 25, 133-168. Ball, R., and P. Brown (1968), An empirical evaluation of accounting income numbers. <i>Journal of Accounting Research</i> (Autumn), 159-178. Kormendi, R. and R. Lipe (1987), Earnings innovations, earnings persistence, and stock returns, <i>Journal of Business</i> (July), 323-345.	3	04		
3		3. Valuation Models: Francis J. P. Olsson, and D. Oswald. (2000), Comparing the accuracy and explainability of dividend, free cash flow, and abnormal earnings equity value estimates, <i>Journal of Accounting Research</i> 38 (1), 45-70. Baginski, S. and J. Wahlen. (2003), Residual income risk, intrinsic value, and share prices, <i>The Accounting Review</i> 78 (1), 327-351.	3	05		
		Botosan, C., M., Plumlee, and Y. Xie. (2004), The role of information precision in determining the cost of equity capital, <i>Review of Accounting Studies</i> 9, 233-259. Botosan, C. and M. Plumlee. (2002), A re-examination of disclosure level and the expected cost of equity capital, <i>Journal of Accounting Research</i> 40 (1), 21-40. Ohlson, J. (1995), Earnings, book value, and dividends in security valuation, <i>Contemporary Accounting Research</i> (Spring), 661-687.	3	06		
4		4. Earnings Benchmarks & Earnings Management: Bartov, E., D. Givoly, and C. Hayn. (2002), The rewards to meeting or beating earnings expectations, <i>Journal of Accounting and Economics</i> (2002), 173-204. Lougee, B. and Marquardt, C. (2004), Earnings informativeness and strategic disclosure: an empirical examination of 'Pro Forma' earnings, <i>The Accounting Review</i> (July), 769-795.	3	07		



كلية الاقتصاد والعلوم الإدارية









" عراقة وجودة" Quality and "Tradition"

المحاسبة	قسم :	لخطة الدراسية في	تنفيذ مهام لجنة ا	ادة الدراسية – إجراءات	الوصف التفصيلي لله	QF05/0408-1.0

earnings: the role of accrual estimation errors, The Accounting Review 77 (supplement), 35-59. McNicholes, M. (2002), Discussion of the quality of accruals and earnings: the role of accrual estimation errors, The Accounting Review 77 (supplement), 61-69. Klein, A. (2002), Audit committee, board of director characteristics, and earnings management, Journal of Accounting & Economics 33, 375-400. Bartov, E., F.A. Gul, and J.S.L. Tsui. (2000), Discretionary accruals models and audit qualifications, Journal of Accounting and Economics 30, 421-452. 5. Contracting Perspectives: Beatty, A. and J. Weber. (2003), The effects of debt contracting on voluntary accounting method changes, The Accounting Review 78, 119-142. Dichev, I., and D. Skinner. (2002), Large-sample evidence on the debt covenant hypothesis. Journal of Accounting Research, Vol. 40, No. 5, 1091-1123. Biddle, G., G. Hilary, and R. Verdi. (2009), How does financial reporting quality related to investment efficiency?, Journal of Accounting and Economics 48, 112-131. Erickson, M., M. Hanlon, and E. Maydew. (2006), Is there a link between executive equity incentives and accounting fraud?, Journal of Accounting Research 44 (1), 113-143. Lambert, R. (2001). Contracting theory and accounting. Journal of Accounting and Economics (December), 3-87. MIDTERN EXAM 6 6. Disclosure Overview: Lang, M. and R. Landholm (1996), Corporate disclosure policy and analyst behavior, The Accounting Review 71 (4), 467-492. Ajinkya, B., S. Bhojraj, and P. Sengupta (2005), The association between outside directors, institutional investors and the properties of management earnings forecasts, Journal of Accounting Research 43 (3), 343-376. Kothari, S., X. Li, and J. Short (2009), The effect of disclosures by management, analysts, and business press on cost of capital, return volatility, and analyst forecasts: a study using content analysis, The Accounting Review 84 (5), 1639-1670. Francis, J., D. Nanda, and P. Olsson (2008), Voluntary disclosure, earnings quality, and cost of capi		Dechow, P., and I. Dichev. (2002), The quality of accruals and		
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كلية الاقتصاد والعلوم الإدارية





" الريادة والأبداع في الأعمال " "Entrepreneurship and Innovation in Business"

قسم المحاسبة

" عراقة وجودة" Quality and "Tradition"

قسم: المحاسبة	الوصف التفصيلي للمادة الدراسية - إجراءات تنفيذ مهام لجنة الخطة الدراسية في	QF05/0408	8-1.0
	314. Ettredge, M., S. Kwon, D. Smith, and P. Zarowin. (2005), The Impact of SFAS No. 131 business segment data on the market's ability to anticipate future earnings, <i>The Accounting Review</i> 80 (3), 773-804. Wang, I. (2007), Private earnings guidance and its implications for disclosure regulation., <i>The Accounting Review</i> 82 (5), 1299-1332. Z. Palmrose, G. Richardson, and S. Scholz. (2004), Determinants of market reactions to restatement announcements, <i>Journal of Accounting and Economics</i> (February), 59-89. Holthausen, R. W. and R. L. Watts. (2001), The relevance of the value-relevance literature for financial accounting standard setting. <i>Journal of Accounting and Economics</i> (September), 3-		
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	FINAL EXAM	3	16
	تاريخ الاعتماد	رئيس القسم	ات من قبل
	Date of	Approv	ed by Do

معلومات إضافية: (يتم تحديثها في كل فصل دراسي وتعبأ من قبل مدرس المادة)

Chair

Extra Information: (Updated every semester and filled by course instructor)

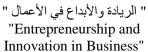
Approval

Dr. Abdallah Atieh	مدرس المادة Course Instructor
	رقم المكتب .Office No
	الهاتف الداخلي Extension
	البريد الالكتروني Email
	الساعات المكتبية



كلية الاقتصاد والعلوم الادارية





قسم المحاسبة



" عراقة وجودة" Quality and "Tradition"

0.1-QF05/0408 الوصف التفصيلي للمادة الدراسية – إجراءات تنفيذ مهام لجنة الخطة الدراسية في قسم: المحاسبة

TAX LAW AND PLANNING	Course Name اسم المادة الدراسية	502763	رقم المادة Course No.
	(Prerequisite) المتطلب السابق للمادة	3	Credit Hoursالساعات المعتمد
	رقم وتاريخ اعتماد الخطة الدراسية	الوصف المختصر	
	Number & date of course plan approval	Brief Description	

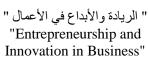
This course introduces various principles, methods and techniques of tax management, planning and how to apply them to everyday situation to enhance the ownership value. It shows the professional advisors how to become more effective consultant, and investor how to better analyze financial statements for sound decisions purpose. In general, the contents of this course constitute the framework of expert system that underlie manipulating tax techniques in business decisions: through strategy planning, anticipation, value adding, negotiating and transforming.

This course a	ims at achieving the following <i>objectives</i>	:أهداف المادة
The objectives most important proprietorships may become a capabilities to f to do the follow 1) Critically and 2)Maximize the focusing on the 3)Help them in the leading explives 4) numerous chaunderstand the t	(Course Objectives)	
understand the t	موضوعات المادة:	
	UNIT – I: Definition of company – Domestic Company, Foreign Company, Widely Held Company, Closely held company, Residential Status of a company and incidence of tax.	(Course Topics)
	UNIT - II Procedure for assessment – Deduction of tax at Source, Advance payment of Tax, Tax returns, refunds appeals and revision. UNIT III Tax planning – Concept, Tax Planning with reference to setting up of new business, Financial management decisions & Employees remuneration. UNIT – IV: Computation of taxable income and liability of companies – Minimum Alternative Tax Computation of taxable income under different heads of income – House property, Profit and	



كلية الاقتصاد والعلوم الإدارية





قسم المحاسبة

الوصف التفصيلي للمادة الدراسية - إجراءات تنفيذ مهام لجنة الخطة الدراسية في قسم:



" عراقة وجودة" Quality and "Tradition"

QF05/0408-1.0

Extensionالهاتف الداخلي Emailالبريد الالكتروني الساعات المكتبية

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	ther sources				
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	UNIT - V1 : Value Added Tax				
VAT Procedures				الكتاب المعتمد:	
1. VAT in relation to incentive schemes, works contract, lease					(Text Book)
transactions and hire purchase transactions.					
UNIT - V11 : Customs					
Customs Act, and the related Rules, Circulars and Notifications; Customs Tariff Act, and the related Rules.					
Customs Tarm Act	المراجع العلمية:				
					(References)
			Midterm 50% امتحان منتصف الفصل		للمواد النظرية: طريقة التقييم
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