



جامعة الزيتونة الأردنية

Al-Zaytoonah University of Jordan

كلية الاقتصاد والعلوم الإدارية

Faculty of Economics and Administrative Sciences



"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 : المحاسبة

QF05/0408-1.0

Department	ACCOUNTING	القسم
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(IFRS)International Financial Reporting Standards	Course Name اسم المادة الدراسية	502735	Course No. رقم المادة
	المتطلب السابق للمادة (Prerequisite)	3	Credit Hours الساعات المعتمدة
	رقم وتاريخ اعتماد الخطة الدراسية Number & date of course plan approval		الوصف المختصر Brief Description
<p>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.</p>			

<p>This course aims at achieving the following <i>objectives</i>:</p> <ol style="list-style-type: none">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.4) Providing a framework through which can view differences in reported values based on GAAP versus IFRS to better understand how the	<p>أهداف المادة: (Course Objectives)</p>
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financial reports produced by these two sets of standards capture the economics that underlie the reports themselves. 5) Providing students with some interpretations concerning IFRS standards .		
IFRS (1)	First- time adoption of International Financial Reporting Standards	موضوعات المادة: (Course Topics)
IFRS (2)	Share based payment	
IFRS (3)	Business combination	
IFRS (4)	Insurance contracts	
IFRS (5)	Non-current assets held for sale and discontinued operations	
IFRS (6)	Exploration for and evaluation of mineral resources	
IFRS (7)	Financial instruments disclosure	
IFRS (8)	Operating segments	
IFRS (9)	Financial instruments	
IFRS (10)	Consolidated financial statements	
IFRS (11)	Joint arrangements	
IFRS (12)	Disclosure of interest in other entities	
IFRS (13)	Fair value measurement	
IFRS 2011,Wiley text , for information regarding current development see http://www.fasb.org		الكتاب المعتمد: (Text Book)
IFRS Foundation 2012 Alfredson,keith etal :Applying International Financial Reporting Standards (IFRS),Sydney , (Wiley),2 nd edition . Frederick D.s choi ,Gray k,Meek , IFRS (International ed.) , Pearson Education ,Upper Saddle River ,NJ,USA,2010, Seventh ed.		المراجع العلمية: (References)
	امتحان منتصف الفصل 50% Midterm الامتحان النهائي 50%=Final Exam %50	طريقة التقييم للمواد النظرية: (Grade Determination)



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التوزيع الزمني: (Course Outline)				
Notes	Pages in Textbook	Subjects	Hours	Week
		First- time adoption of International Financial Reporting Standards	3	01
		Share based payment	3	02
		Business combination	3	03
		Insurance contracts	3	04
		Non-current assets held for sale and discontinued operations	3	05
		Exploration for and evaluation of mineral resources	3	06
		Financial instruments disclosure	3	07
		Midterm Exam	3	08
		Operating segments	3	09
		Financial instruments	3	10
		Consolidated financial statements	3	11
		Consolidated financial statements	3	12
		Joint arrangements	3	13
		Disclosure of interest in other entities	3	14
		Fair value measurement	3	15
		FINAL EXAM	3	16

تاريخ الاعتماد Date of Approval	اعتمدت من قبل رئيس القسم Approved by Dept. Chair
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معلومات إضافية: (يتم تحديثها في كل فصل دراسي وتعباً من قبل مدرس المادة)

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

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



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Department	ACCOUNTING	القسم
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Advanced Financial Analysis	Course Name اسم المادة الدراسية	502740	Course No. رقم المادة
	المتطلب السابق للمادة (Prerequisite)	3	Credit Hours الساعات المعتمدة
	رقم وتاريخ اعتماد الخطة الدراسية Number & date of course plan approval		الوصف المختصر Brief Description
<ul style="list-style-type: none">- 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: (a) Increase your comprehension of financial statements and their related footnotes. (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.	أهداف المادة: (Course Objectives)
Overview of financial statement analysis	موضوعات المادة: (Course Topics)
Business Environment Analysis	
Accounting and Financial Analysis	
Performance analysis (Vertical & Horizontal)	
Credit Analysis (Ratio Analysis)	
Profitability Analysis	



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	Return on Invested Capital	
	Cash Flow Analysis	
	Mid Term Exam	
	Equity analysis and valuation	
	Equity analysis and valuation	
	Business Failure Analysis	
	Prospective Analysis	
Wild , John J. & Others (2011) , “ Financial Statement Analysis” 10 th edition McGraw- Hill Co. International Edition		الكتاب المعتمد: (Text Book)
Gibson, C. , (2007) , “ Financial Reporting & Analysis” Thomson Com. Stickney, C. and P. Brown (2004), “ Financial Reporting and Statement Analysis, Thomson		المراجع العلمية: (References)
	امتحان منتصف الفصل 50% الامتحان النهائي %50=Final Exam	طريقة التقييم للمواد النظرية: (Grade Determination)

التوزيع الزمني: (Course Outline)				
Notes	Pages in Textbook	Subjects	Hours	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

اعتمدت من قبل رئيس القسم	تاريخ الاعتماد
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Date of Approval	Approved by Dept. Chair
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معلومات إضافية: (يتم تحديثها في كل فصل دراسي وتعباً من قبل مدرس المادة)

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

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



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Department	ACCOUNTING	القسم
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Financial Accounting Theory	Course Name اسم المادة الدراسية	502732	رقم المادة Course No.
	المتطلب السابق للمادة (Prerequisite)	3	الساعات المعتمدة Credit Hours
	رقم وتاريخ اعتماد الخطة الدراسية Number & date of course plan approval		الوصف المختصر Brief Description
<p>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.</p>			
<p>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)</p>			أهداف المادة: (Course Objectives)
	Definition ,objective and structure of accounting theory		موضوعات المادة: (Course Topics)
	Essential elements (levels) of accounting theory		
	Research Methodology & Accounting Theory; Introduction; 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,		



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	the "Why" Accounting Recognition and Measurement Concepts.	
	Assumption, Principles and Constraints, Qualitative Characteristics and Element of Financial Statements.	
	Capital Maintenance Concepts Money Maintenance Purchasing Power Maintenance, and Productive Capacity Maintenance	
	Current Value Accounting Value – in use, Replacement Cost, and Net Realizable Value.	
	Current Purchasing Power Accounting: General Price Index Monetary –Non- Monetary items and Restatement of Historical Cost Data.	
	Comprehensive Examples	
	Balkaoui, Ahmad; accounting Theory, 2004 Schroeder, Clark, and Kathy: accounting Theory, 2001	الكتاب المعتمد: (Text Book)
	Wolk, Dodd, and Tearney; accounting Theory, 2004	المراجع العلمية: (References)
		طريقة التقييم للمواد النظرية: (Grade Determination)
		امتحان منتصف الفصل 50% الامتحان النهائي %50=Final Exam



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التوزيع الزمني: (Course Outline)				
Notes	Pages in Textbook	Subjects	Hours	Week
		Definition objective and structure of accounting theory	3	01
		Essential elements (levels) of accounting theory	3	02
		Research Methodology & Accounting Theory; Introduction; Theorizing and Theory	3	03
		Approaches to Accounting Theory , Pragmatic Approach , Authoritarian Approach	3	04
		Deductive, Inductive and Scientific Approaches	3	05
		Supportive Approaches: Ethical, Social, Economic and Event Approaches	3	06
		Predictive Approach , empirical Accounting Research, Ability to Explain and Predict Economic Event and Market Reaction e.g. EMH	3	07
		MIDTERM EXAM	3	08
		Types of Accounting Theories: Positive, Normative, and Agency Theories	3	09
		FASB Conceptual Frame Work Goal and Purposes, the "Why" Accounting Recognition and Measurement Concepts.	3	10
		Assumption, Principles and Constraints, Qualitative Characteristics and Element of Financial Statements.	3	11
		Capital Maintenance Concepts Money Maintenance Purchasing Power Maintenance, and Productive Capacity Maintenance	3	12
		Current Value Accounting Value – in use, Replacement Cost, and Net Realizable Value.	3	13
		Current Purchasing Power Accounting: General Price Index Monetary –Non- Monetary items and Restatement of Historical Cost Data.	3	14
		Types of Accounting Theories: Positive, Normative, and Agency Theories	3	15
		FINAL EXAM	3	16

تاريخ الاعتماد Date of Approval	اعتمدت من قبل رئيس القسم Approved by Dept. Chair
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Extra Information: (Updated every semester and filled by course instructor)

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



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Department	ACCOUNTING	القسم
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Advanced Managerial Accounting	Course Name اسم المادة الدراسية	502760	Course رقم المادة No.
	المتطلب السابق للمادة (Prerequisite)	3	Credit الساعات المعتمد Hours
	رقم وتاريخ اعتماد الخطة الدراسية Number & date of course plan approval		الوصف المختصر Brief Description
<ul style="list-style-type: none">- 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: <ul style="list-style-type: none">- 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.			أهداف المادة: (Course Objectives)
Managerial Accounting and the Business Environment			موضوعات المادة: (Course Topics)
Cost Terms, Concepts, and Classifications			
Cost Behavior: Analysis and Use			



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	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.		الكتاب المعتمد: (Text Book)
Managerial Accounting: creating value in dynamic business environment Ronald Hilton Boston, McGraw-Hill, 2008		المراجع العلمية: (References)
Other learning resources (e.g Web sites, video tapes, CD's, ..) www.mhhe.com/garrison10e		
	امتحان منتصف الفصل 50% الامتحان النهائي %50=Final Exam	طريقة التقييم للمواد النظرية: (Grade Determinati on)



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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	اعتمدت من قبل رئيس القسم Approved by Dept. Chair
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معلومات إضافية: (يتم تحديثها في كل فصل دراسي وتعباً من قبل مدرس المادة)

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

مدرس المادة Course Instructor
رقم المكتب Office No.
الهاتف الداخلي Extension
البريد الإلكتروني Email
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Department	ACCOUNTING	القسم
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ADVANCED ACCOUNTING INFORMATION SYSTEM	Course Name اسم المادة الدراسية	502770	Course رقم المادة No.
	المتطلب السابق للمادة (Prerequisite)	3	Credit الساعات المعتمد Hours
	رقم وتاريخ اعتماد الخطة الدراسية Number & date of course plan approval	الوصف المختصر Brief Description	
<ul style="list-style-type: none">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 AuditThis course describes and discusses the transaction cycles (Revenue cycle, Expenditure cycle, Production cycle, Financing cycle and Human resources cycle) as Accounting Information System subsystems.This course introduces the concepts of Accounting Information Systems development process			
After completing this course the student should be able to: <ul style="list-style-type: none">Explain what an Accounting Information System (AIS) is and describe the basic functions it performs.Use the REA data model to design an AIS relational database.Identify and discuss the concepts and the application of the internal control process.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 key issues and steps in systems analysisBe able to study advance topics related to AIS.			أهداف المادة: (Course Objectives)
Accounting Information Systems: An overview			موضوعات المادة: (Course Topics)
Overview of Business Process			
Relational Databases			
Data Modelling and Database Design			
Controls and Accounting Information Systems			
The revenue Cycle: Sales and Cash Collections			



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	The Expenditure Cycle: Purchasing and Cash distributions	
	Production and Human resources Cycles	
	General Ledger and Reporting system	
	Software Application/ LAB	
	Introduction to system development and system analysis	
	Accounting information systems , Romney and Stenbart, New Jersey, Pearson education, 2006	الكتاب المعتمد: (Text Book)
	Accounting information systems, Ulric Gelinias and Steve Sutton ,Ohio, South-Western, 2005	المراجع العلمية: (References)
	Accounting information systems ,Bodnar and Hopwood,New Jersey. Pearson Education, 2004	
	Core concept of accounting information systems ,Nancy A. Bagranoff ,New Jersey, John Wiley, 2005	
	امتحان منتصف الفصل 50% الامتحان النهائي %50=Final Exam	طريقة التقييم للمواد النظرية: (Grade Determination)



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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 Date of Approval	اعتمدت من قبل رئيس القسم Approved by Dept. Chair
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معلومات إضافية: (يتم تحديثها في كل فصل دراسي وتعباً من قبل مدرس المادة)

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

مدرس المادة Course Instructor
رقم المكتب Office No.
الهاتف الداخلي Extension
البريد الإلكتروني Email
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Department	ACCOUNTING	القسم
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ADVANCED COST ACCOUNTING	Course Name اسم المادة الدراسية	502710	Course رقم المادة No.
	المتطلب السابق للمادة (Prerequisite)	3	Credit الساعات المعتمد Hours
	رقم وتاريخ اعتماد الخطة الدراسية Number & date of course plan approval		الوصف المختصر Brief Description
<p>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</p>			
<p>This course is intended to provide students with knowledge and skills of how to use accounting information for cost calculation, cost control and cost accounting techniques. By the end of the course, students will be able to:</p> <ol style="list-style-type: none">1-Understand the Cost elements2-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 system6-Discuss decisions faced when collection in indirect-cost pools7- Guide cost-allocation decisions using appropriate criteria.8-Allocate support department cost using the direct step, step-down, and reciprocal methods			أهداف المادة: (Course Objectives)
	Cost elements , Prime cost conversion cost , Indirect manufacturing cost (Overhead)		موضوعات المادة: (Course Topics)
	Job Costing		
	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 Prentice hall, 2006.			الكتاب المعتمد: (Text Book)
Cost and Managerial Accounting, Colin Drury, Australia,Thomson, 2006			المراجع العلمية: (References)
Cost Management: Strategies for business decisions, Ronald Hilton, Boston,McGraw-Hill, 2003			
		امتحان منتصف الفصل Midterm 50%	طريقة التقييم للمواد النظرية:



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		الامتحان النهائي %50=Final Exam	(Grade Determination)	
(Course Outline) التوزيع الزمني:				
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		اعتمدت من قبل رئيس القسم Approved by Dept. Chair	

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

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

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Department	ACCOUNTING	القسم
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SCIENTIFIC RESEARCH METHODOLGY	اسم المادة الدراسية Course Name	502700	رقم المادة Course No.
	المتطلب السابق للمادة (Prerequisite)	3	الساعات Credit Hours
	رقم وتاريخ اعتماد الخطة الدراسية Number & date of course plan approval	الوصف المختصر Brief Description	
<p>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.</p>			
On successful completion of this subject, the student should be able:			أهداف المادة: (Course Objectives)
1. To have a detailed understanding of the research methodology.			
2. To be able to analyze and interpret quantitative and qualitative data and to drive conclusions.			
3. To understand the vital practical skills for conducting a research project.			
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). <i>Research Methods for Business: A Skill Building Approach</i> . 5 th Edition. John Wiley and Sons. Required texts can be purchased from a number of Bookshops in Amman			الكتاب المعتمد: (Text Book)



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(Jordan University Street)	
<ul style="list-style-type: none">• Saunders MNK, Lewis P and Thornhill A (2009) <i>Research Methods for Business Students</i> (5th edn) Harlow, FT Prentice Hall• Collis, J. and Hussey, R. (2009) <i>Business Research: A Practical Guide for Undergraduate and Postgraduate Students</i>. Antony Rowe Ltd.• Cooper D. and Schindler P. (2008) <i>Business Research Methods</i>. 10th Edition. McGraw Hill. <p>Students are also encouraged strongly to use resources which are available at alzaytoonah University Library.</p>	المراجع العلمية: (References)

التوزيع الزمني (Course Outline):				
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	

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

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

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	Email البريد الالكتروني
	الساعات المكتبية

Department	ACCOUNTING	القسم
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Social Responsibility Accounting	Course Name اسم المادة الدراسية	502767	رقم المادة Course No.
	(Prerequisite) المتطلب السابق للمادة	3	الساعات Credit Hours
	رقم وتاريخ اعتماد الخطة الدراسية Number & date of course plan approval	الوصف المختصر Brief Description	
<p>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</p>			
On successful completion of this subject, the student should be able:			أهداف المادة: (Course Objectives)
<ul style="list-style-type: none">To identify and measure the net social contribution of an individual firms internally, 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.			
	Public Contribution	contents	
	Environmental Contribution		
	Product or Service Contribution		
	Net Income Contribution		
	Human Resource Contribution		
	Problems in Corporate Social Reporting		



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"Corporate Social Responsibility In the 21 st Century: Debates, Models and practice Across Government, law Business". 2010, Dr. Bryan Horrigan Edward Elgar Publishing (Amazon.com)	الكتاب المعتمد: (Text Book)	
• Corporate Social responsibility (David Crowther, Guler Aras & Ventus Publishing ApS.-2008	المراجع العلمية: (References)	

التوزيع الزمني:(Course Outline)				
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 الاعتماد Date of Approval		اعتمدت من قبل رئيس القسم Approved by Dept. Chair
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معلومات إضافية: (يتم تحديثها في كل فصل دراسي وتعبأ من قبل مدرس المادة)

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

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Department	ACCOUNTING	القسم
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INTERNATIONAL STANDARDS ON AUDITING	Course Name اسم المادة الدراسية	Course No. رقم المادة	Credit Hours الساعات المعتمد
	المطلب السابق للمادة (Prerequisite)	3	
	رقم وتاريخ اعتماد الخطة الدراسية Number & date of course plan approval	الوصف المختصر 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			

This course aims to achieve the following <i>objectives</i> : 1- To be aware of the scope of the standard. 2- To identify on general knowledge with a basic understanding of the subject matter through training in its application . 3- To identify significant issues in the standard and evaluate its importance and impact. 4- To enhance students' understandings of how auditing system can be applied on the light of those standards , The analysis of those standards will improve their understandings 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 and Application of International Standards on Auditing- Steven Collings(2011). Willey Publications.		الكتاب المعتمد: (Text Book)



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			المراجع العلمية: (References)
		Midterm 50% امتحان منتصف الفصل	للمواد النظرية: طريقة التقييم
		Final Exam %50= الامتحان النهائي	(Grade 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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		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 Date of Approval		اعتمدت من قبل رئيس القسم Approved by Dept. Chair
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معلومات إضافية: (يتم تحديثها في كل فصل دراسي وتعبأ من قبل مدرس المادة)

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

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	البريد الإلكتروني Email
	الهاتف الداخلي Extension
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جامعة الزيتونة الأردنية

Al-Zaytoonah University of Jordan

كلية الاقتصاد والعلوم الإدارية

Faculty of Economics and Administrative Sciences



"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 : المحاسبة

QF05/0408-1.0

Department	Accounting		القسم
Seminar in Accounting	Course Name اسم المادة الدراسية	502797	رقم المادة Course No.
	المطلوب السابق للمادة (Prerequisite)	3	الساعات المعتمدة Credit Hours
	رقم وتاريخ اعتماد الخطة الدراسية Number & date of course plan approval	أنظر النموذج QFOX/0409	الوصف المختصر Brief Description

The course is research-oriented aim at providing students with the recent research literature in accounting. The course trains students on how to deal with the different research methodologies by discussing and analyzing recent research articles and papers. The course also requires students to prepare an empirical research project. Text book is not required. The main objective of the course is to provide an introduction to the empirical financial accounting, reporting and capital markets research literature. The course is designed to familiarize students with several important areas in empirical financial accounting and reporting research, the reason why these areas are important, and an understanding of the issues involved and their impacts on capital markets. This course discusses the fundamentals of positive accounting research, the agency theory and the efficient market hypothesis.		أهداف المادة: (Course Objectives)	
1. Capital Markets Overview. 2. Stock Return-Earnings Relationship. 3. Valuation Models. 4. Earnings Benchmarks and Earnings Management. 5. Contracting Perspectives. 6. Disclosure Overview. 7. Empirical Regularities. 8. International Accounting.		موضوعات المادة: (Course Topics)	
No Text Book Required		الكتاب المعتمد: (Text Book)	
		المراجع العلمية: (References)	
أعمال السنة Course Work = 50% (تقارير، أبحاث، امتحانات يومية، إلقاء، حضور) (Reports, Term Papers, Quizzes, Presentation, Attendance) الامتحان النهائي Final Exam = 50%	طريقة التقييم للمواد العملية: (Practical Course Grade Determination)	المشاركة Participation = 10% بحث Term Paper = 10% امتحان منتصف الفصل Midterm = 30% الامتحان النهائي Final Exam = 50%	طريقة التقييم للمواد النظرية: (Grade Determination)



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التوزيع الزمني: (Course Outline)				
ملاحظات Notes	الصفحات في الكتاب المعتمد Pages in Textbook	الموضوعات Subjects	عدد الساعات Hours	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. <i>Journal of Accounting and Economics</i> (September), 105-231. Beaver, W. (2002), Perspectives on recent capital markets research. <i>The Accounting Review</i> 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



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		Dechow,P., and I. Dichev. (2002), The quality of accruals and earnings: the role of accrual estimation errors, <i>The Accounting Review</i> 77 (supplement), 35-59.		
		McNicholes, M. (2002), Discussion of the quality of accruals and earnings: the role of accrual estimation errors, <i>The Accounting Review</i> 77 (supplement), 61-69. Klein, A. (2002), Audit committee, board of director characteristics, and earnings management, <i>Journal of Accounting & Economics</i> 33, 375-400. Bartov, E., F.A. Gul, and J.S.L. Tsui. (2000), Discretionary accruals models and audit qualifications, <i>Journal of Accounting and Economics</i> 30, 421-452.	3	08
5		5. Contracting Perspectives: Beatty, A. and J. Weber. (2003), The effects of debt contracting on voluntary accounting method changes, <i>The Accounting Review</i> 78, 119-142. Dichev, I., and D. Skinner. (2002), Large-sample evidence on the debt covenant hypothesis. <i>Journal of Accounting Research</i> , Vol. 40, No. 5, 1091-1123.	3	09
		Biddle, G., G. Hilary, and R. Verdi. (2009), How does financial reporting quality related to investment efficiency?, <i>Journal of Accounting and Economics</i> 48, 112-131. Erickson, M., M. Hanlon, and E. Maydew. (2006), Is there a link between executive equity incentives and accounting fraud?, <i>Journal of Accounting Research</i> 44 (1), 113-143. Lambert, R. (2001), Contracting theory and accounting. <i>Journal of Accounting and Economics</i> (December), 3-87.	3	10
		MIDTERM EXAM	3	11
6		6. Disclosure Overview: Lang, M. and R. Lundholm (1996), Corporate disclosure policy and analyst behavior, <i>The Accounting Review</i> 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, <i>Journal of Accounting Research</i> 43 (3), 343-376.	3	12
		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, <i>The Accounting Review</i> 84 (5), 1639-1670. Francis, J., D. Nanda, and P. Olsson (2008), Voluntary disclosure, earnings quality, and cost of capital, <i>Journal of Accounting Research</i> 46 (1), 53-99. Healy, P. M. and K. G. Palepu (2001), Information asymmetry, corporate disclosure, and the capital markets: a review of the empirical disclosure literature, <i>Journal of Accounting and Economics</i> (September), 405-440.	3	13
7		7. Empirical Regularities: Ogneva, M., K. Subramanyam, and K. Raghunandan (2007), Internal control weakness and cost of equity: evidence from SOX section 404 disclosure, <i>The Accounting Review</i> 82 (5), 1255-1297. Gintschel A. and S. Markov (2004), The effectiveness of Regulation FD, <i>Journal of Accounting and Economics</i> 37, 293-	3	14



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		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), 3-75.		
8		8. International Accounting: Kallapur, S., and Kwan, S. (2004), The value relevance and reliability of brand assets recognized by UK firms, <i>The Accounting Review</i> (January), 151-172. Francis, J., D. Nanda, and X. Wang. (2006), Re-examining the effects of regulation fair disclosure using foreign listed firms to control for concurrent shocks, <i>Journal of Accounting and Economics</i> 41, 271-292. Lang, M., K. Lins, and D. Miller (2003), ADRs, analysts, and accuracy: does cross listing in the United States improve a firms' information environment and increase market value?, <i>Journal of Accounting Research</i> 41 (2), 317-345. Lang, M., K. Lins, and D. Miller (2004), Concentrated control, analyst following, and valuation: do analysts matter most when investors are protected least?, <i>Journal of Accounting Research</i> 42(3), 589-623.	3	15
		FINAL EXAM	3	16

	تاريخ الاعتماد Date of Approval		اعتمدت من قبل رئيس القسم Approved by Dept. Chair
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معلومات إضافية: (يتم تحديثها في كل فصل دراسي وتعباً من قبل مدرس المادة)

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

Dr. Abdallah Atieh	مدرس المادة Course Instructor
	رقم المكتب Office No.
	الهاتف الداخلي Extension
	البريد الإلكتروني Email
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TAX LAW AND PLANNING	Course Name اسم المادة الدراسية	502763	Course No. رقم المادة
	المطلب السابق للمادة (Prerequisite)	3	Credit Hours الساعات المعتمد
	رقم وتاريخ اعتماد الخطة الدراسية Number & date of course plan approval	الوصف المختصر Brief Description	
<p><i>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.</i></p>			

<p>This course aims at achieving the following <i>objectives</i></p> <p>The objectives of this course is to focus on a student's ability to assimilate the most important features of the tax law as they apply to Individuals, sole proprietorships ,...etc, it produces exceptionally well knowledgeable persons who may become a manager , investor , or a consultant . It provides him with the capabilities to fit tax principles, methods and techniques into business decisions , to do the following activities:-</p> <ol style="list-style-type: none"> 1) Critically analyze the situations to generate tax saving opportunities. 2)Maximize the value added by each transaction, decision makers through focusing on the firms strategic plans, and anticipating the impacts thereof. 3)Help them in acquiring a critical mass of tax knowledge. Then, teaching them the leading expert decision systems, in making better decisions in their public lives 4) numerous chapter examples and class assignments, should be able to understand the tax issues associated with a variety of business abilities. 	<p>أهداف المادة: (Course Objectives)</p>
<p>UNIT - I : Definition of company – Domestic Company, Foreign Company, Widely Held Company, Closely held company, Residential Status of a company and incidence of tax.</p>	<p>موضوعات المادة: (Course Topics)</p>
<p>UNIT - II Procedure for assessment – Deduction of tax at Source, Advance payment of Tax, Tax returns, refunds appeals and revision.</p>	
<p>UNIT III Tax planning – Concept, Tax Planning with reference to setting up of new business, Financial management decisions & Employees remuneration.</p>	
<p>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</p>	



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	gain from business or profession, Capital gain and income other sources, carry forward and set off of losses in case of companies. Deduction from Gross Total income. Minimum alternative Tax.	
	UNIT - V : Tax planning - Tax avoidance and tax evasion. Tax planning with corporate dividend, Dividend policy - bonus shares. Tax planning with reference to specific managerial decisions - Make or Buy, Own or Lease, Purchase by installment or by Hire, Repair, Replace, Renewal or Renovation, shut down or continue.	
	UNIT - V1 : Value Added Tax	
VAT Procedures 1. VAT in relation to incentive schemes, works contract, lease transactions and hire purchase transactions. UNIT - V11 : Customs Customs Act, and the related Rules, Circulars and Notifications; Customs Tariff Act, and the related Rules.		الكتاب المعتمد: (Text Book)
		المراجع العلمية: (References)
	امتحان منتصف الفصل Midterm 50% الامتحان النهائي Final Exam %50=	للمواد النظرية: طريقة التقييم (Grade Determination)

	تاريخ الاعتماد Date of Approval	اعتمدت من قبل رئيس القسم Approved by Dept. Chair
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معلومات إضافية: (يتم تحديثها في كل فصل دراسي وتعباً من قبل مدرس المادة)

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

	مدرس المادة Course Instructor
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