



جامعة الزيتونة الأردنية  
Al-Zaytoonah University of Jordan  
كلية الأعمال  
Faculty of Business



"عراقة وجودة"  
"Tradition and Quality"

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

Brief Course Description - Course Plan Development and Updating Procedures\ Accounting Department QF05/0409-3.0E

Faculty	Business	Academic Department	Accounting	Master of Accounting	Number of the Course Plan (2017/2018)
Number of Major Requirement Courses	10	Date of Plan Approval	30/8/2017		

This form is just for the major requirement courses

Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite
0502732	3	Financial Accounting Theory	---

**Brief Description**

Studying recent development in accounting theory, research approaches in accounting. This course aims to develop the students' ability to studying advance development in accounting information theory and identifying methods of reviewing the theory development. Enrich the students' ability to do research about financial accounting reporting, accounting disclosure, foreign currency treatment, inflation accounting and changing in prices.

Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite
0502735	3	International Financial Reporting Standards	---

**Brief Description**

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. This 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.

Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite
0502740	3	Advanced Financial Analysis	---

**Brief Description**

This course seeks to increase the comprehension of financial statements and the key financial ratios. Introduce several tools and common procedures to financial statement analysis. Encourage the students to think logically and creatively about the strengths and weaknesses of information available to decision-makers.

Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite
0502752	3	International Auditing Standards	---

**Brief Description**

For each individual standard, the level of knowledge is required in the relevant professional stage and in the advanced stage. Those IAS are categorized under specific groups taking relevant codes directed by the International Auditing and Assurance Standards Board. The purpose of this course is to enhance students' understanding of how auditing system can be applied on the light of those standards, and the analysis of those standards will improve their understandings of the auditing process.

Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite
0502760	3	Advanced Managerial Accounting	---

**Brief Description**

This course provide the methods to 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. In addition, understand the steps of budget preparation, use activity-based costing in decision making as well as realize the cost classification for managerial purposes. Use managerial accounting in controlling, planning and decision making.

Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite



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0502770	3	Advanced Accounting Information Systems	---
<p><b>Brief Description</b> This course is designed to explore both the technical and accounting-related implication of Accounting Information Systems. This course explores the role played by the Accounting Information System in a company value chain, decision-making and strategic position. This course describes and discusses the transaction cycles (Revenue cycle, Expenditure cycle, Production cycle, Financing cycle and Human Resources cycle) as subsystems of Accounting Information System.</p>			
Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite
0502710	3	Advanced Cost Accounting	---
<p><b>Brief Description</b> This course aims to develop the students' ability to studying costing information and identifying cost elements, allocating overhead costs (Indirect costs) using traditional method and Activity-Based Costing (ABC), determining production cost using Job cost and Process cost systems, studying inventory evaluation by applying "Just- In Time" policy and to develop the students' skills of using cost accounting techniques, introducing approaches and models for cost calculation and preparing cost accounting systems.</p>			
Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite
0502763	3	Comparative Studies in Tax Accounting	---
<p><b>Brief Description</b> 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 consultants, and how to better analyze financial statements for sound decisions purpose. In general, the contents of this course constitute the framework of expert system that underlies manipulating tax techniques in business decisions.</p>			
Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite
0502766	3	Advanced International Accounting	---
<p><b>Brief Description</b> Theory and practice-analysis of principles and procedures underlying information systems of international business. Terminology, foreign exchange, government regulations and other problem areas are considered.</p>			
Course Number	Credit Hours	Title of the Course	Prerequisite/Co-requisite
0502797	3	Special Topics in Accounting	---
<p><b>Brief Description</b> 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. This course discusses the fundamentals of positive accounting research, the agency theory and the efficient market hypothesis.</p>			

Approved by Department Council	Dr. Abdallah Atieh	Date of Approval	30/8/2017
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