

Faculty	Business	Academic Department	Accounting/Masters of Accounting	Number of the course plan (2021-2022)
Number of major requirement courses	18 credit hours	Date of plan approval	23/8/2021	

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	
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
0502740	3	Advanced Financial Analysis	
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	
ISA 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	
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
0502735	3	International Financial Reporting Standards	
The goal of the course is to assist students understanding links between the underlying transactions, the application of reporting standards for those transactions, and 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
0502710	3	Advanced Cost Accounting	
<p>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
0502770	3	Advanced Accounting Information Systems	
<p>This course is an introduction to Accounting Information Systems: their role in organizations, particularly in support of strategic and operational decision-making and problem-solving, as well as operations support and management. Data bases management systems (DBMS); Computer fraud; Business cycles; systems design & development; management perspectives on the IT support role to business (particularly security & ethics); trends, issues and concerns in IS; and end-user application software.</p>			

Course number	Credit hours	Title of the course	Prerequisite-co-requisite
0502766	3	Advanced International Accounting	
<p>Increased internationalization of many industries in recent years has led to a dramatic increase in the number of companies operating globally. The purpose of this course is to examine the financial accounting function from an international perspective, focusing on the flow of information in multiple currencies, complying with reporting requirements in the globe.</p>			

Course number	Credit hours	Title of the course	Prerequisite-co-requisite
0502797	3	Graduation Project in Accounting	
<p>This course aims to develop a research orientation among master degree students and to acquaint them with fundamentals of research methods. Specifically, the course aims at introducing them to the basic concepts used in accounting research and to scientific social research methods. It includes discussions on sampling techniques, research designs and techniques of analysis.</p>			

Approved by department council	Dr. Ahmad Adel Jamil	Date of approval	23/8/2021
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