



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



"عراقة وجودة"

"Tradition and Quality"

Course Plan for Master program - Study Plan Development and Updating Procedures/ Accounting Department	QF05/0408-4.0E
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Study plan No.			University Specialization	Master	
Course No.	0502710		Course name	Advanced Cost Accounting	
Credit Hours	3		Prerequisite Co-requisite		
Course type	<input type="checkbox"/> MANDATORY UNIVERSITY REQUIREMENT	<input type="checkbox"/> UNIVERSITY ELECTIVE REQUIREMENTS	<input type="checkbox"/> FACULTY MANDATORY REQUIREMENT	<input type="checkbox"/> Support course family requirements	<input type="checkbox"/> Mandatory requirements <input type="checkbox"/> Elective requirements
Teaching style	Full online learning		Blended learning		@Traditional learning
Teaching model	1Synchronous: 1asynchronous		1 face to face : 1synchronous		@ 3 Traditional

**Faculty member and study divisions information (to be filled in each semester by the subject instructor)**

Name	Academic rank	Office No.	Phone No.	E-mail	
Osama Shaban	Associate Prof		117	drosama@zuj.edu.jo	
Division number	Time	Place	Number of students	Teaching style	Approved model

### Brief description

This course aims to develop the student's ability to study costing information and identify cost elements, allocate overhead costs (Indirect costs) using the traditional method and Activity-Based Costing (ABC), determine production costs using Job cost and Process cost systems, study inventory evaluation by applying "Just- In Time" policy and to develop the student's skills of using cost accounting techniques, introducing approaches and models for cost calculation and preparing cost accounting systems.

### Learning resources

Course book information (Title, author, date of issue, publisher ... etc)	Horngren Charles T., Foster, Datar, Rajan, Ittner, Cost Accounting. A Managerial Emphasis, 16th Edition, 2017, Prentice Hall, USA.			
Supportive learning resources (Books, databases, periodicals, software, applications, others)	1- Lanen, William N., Anderson, Shannon W. & Maher, Michael W., Fundamentals of cost accounting, McGraw-Hill Education, 6 <sup>th</sup> ed. 2019. 2- Colin Drury, Cost and Management Accounting, Cengage Learning EMEA, 9 <sup>th</sup> ed. 2018.			
Supporting websites				
The physical environment for teaching	<input type="checkbox"/> Class room	<input type="checkbox"/> labs	<input type="checkbox"/> Virtual educational platform	<input type="checkbox"/> Others
Necessary equipment and software				
Supporting people with special needs				
For technical support				



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Course Plan for Master program - Study Plan Development and Updating Procedures/ Accounting Department	QF05/0408-4.0E
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**Course learning outcomes (S = Skills, C = Competences K = Knowledge,)**

No.	Course learning outcomes	The associated program learning output code
<b>Knowledge</b>		
<b>K1</b>	Understand cost accounting concepts and cost elements through gaining knowledge about the flow of costs in job-costing system, identify cost elements, and recognizing cost accounting as a managerial tool for business strategy and implementation.	
<b>K2</b>	Illustrate job-costing system through gaining knowledge about the flow of costs in job-costing system.	
<b>K3</b>	Explain how to allocate support department costs and common costs through gaining knowledge about the methods of allocating the costs of support departments, and gaining knowledge about the methods of allocating common costs.	
<b>K4</b>	Understand the accounting for joint products and byproducts through Identify the split off point in a joint cost situation and distinguish joint products from byproducts	
<b>K5</b>	Explain process-costing system through identifying the situations in which process costing systems are appropriate.	
<b>K6</b>	Understand the accounting for spoilage, rework, and scrap through gaining knowledge about how to distinguish between spoilage, rework and scrape and to prepare their accounts.	
<b>K7</b>	Discuss inventory Costing and capacity Analysis through gaining knowledge about what distinguishes variable costing from absorption costing, and describing the various capacity concepts that can be used in absorption costing.	
<b>Skills</b>		
<b>S1</b>	Gaining skills of computing cost under cost behavior system or cost object system.	
<b>S2</b>	Determining production cost using job-costing system, and preparing journal entries to record costs under job-costing system.	
<b>S3</b>	Calculating equivalent units, and prepare journal entries for process-costing systems.	
<b>S4</b>	Computing cost of products or services using activity based costing (ABC) system through gaining knowledge about the features of ABC system, costing products or services using ABC system, and using ABC system for activity based management.	
<b>S5</b>	Gaining skills of allocating joint costs, and gaining knowledge about byproduct accounting methods.	
<b>S6</b>	Gaining skills of preparing spoilage rework and scrape accounts.	
<b>S7</b>	Gaining skills of computing income under absorption costing, and variable costing.	
<b>Competences</b>		
<b>C1</b>	Managing cost department which allocates cost throughout the cost behavior, and cost object costing system.	
<b>C2</b>	Controlling production department job-costing system, and supervising the preparation of journal entries recorded under job-costing system.	



Course Plan for Master program - Study Plan Development and Updating Procedures/ Accounting Department	QF05/0408-4.0E
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<b>C3</b>	Managing cost department that allocates equivalent units, and supervising the preparation of journal entries for process-costing systems.	
<b>C4</b>	Managing the activity based costing (ABC) system, and forming an elastic ABC costing system to be adopted in various production situations.	
<b>C5</b>	Managing the process of allocating joint costs, and byproduct accounting techniques.	
<b>C6</b>	Managing the operations of spoilage rework, and scrap, and applying the skills of preparing spoilage rework and scrape accounts.	
<b>C7</b>	Managing and Applying skills of computing income under absorption cost, and variable costing.	

### Mechanisms for direct evaluation of learning outcomes

Type of assessment / learning style	Fully electronic learning	Blended learning	Traditional Learning (Theory Learning)	Traditional Learning (Practical Learning)
Midterm exam	%30	%30	%40	%20
Participation / practical applications	0	0	10	30%
Asynchronous interactive activities	%30	%30	0	0
final exam	%40	%40	%50	50%

**Note:** Asynchronous interactive activities are activities, tasks, projects, assignments, research, studies, projects, work within student groups ... etc, which the student carries out on his own, through the virtual platform without a direct encounter with the subject teacher.

### Schedule of simultaneous / face-to-face encounters and their topics

Week	Subject	learning style*	Reference (text book)
<b>1</b>	<b>Introduction to Course:</b> <ul style="list-style-type: none"> <li>What is management accounting information systems</li> <li>Cost behavior and use cost behavior in predicting costs</li> </ul>	<b>Lectures</b>	26-61
<b>2</b>	<b>Cost-volume-profit analysis techniques in decision making:</b> <ul style="list-style-type: none"> <li>Analysis of Break Even Point(one product)</li> <li>Analysis of BEP (Mix Sales)</li> <li>Profit Planning(Target Sales)</li> </ul>	<b>Lectures</b>	98-137
<b>3</b>	<b>Relevant and irrelevant costs in nonrecurring decisions, controlling, planning and decision making.</b> <ul style="list-style-type: none"> <li>Conditions of irrelevant cost</li> <li>Special Sales Order</li> </ul>	<b>Lectures</b>	98-137
<b>4</b>	<ul style="list-style-type: none"> <li>Make or Buy Decision</li> <li>Deletion or Adding of products or Departments</li> </ul>	<b>Lectures</b>	139-181
<b>5</b>	Selling joint products at split of point or after further	<b>Lectures</b>	139-181



Course Plan for Master program - Study Plan Development and Updating Procedures/ Accounting Department	QF05/0408-4.0E
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	processing (incremental costs)		
6	<b>Preparation of master budget, financial budgets, operational budgets.</b> • Production Budget • Purchase Budget	Lectures	542-575
7	• Sales Budget • Operating Expenses Budget • Cash Budget	Lectures	542-575
8	<b>Midterm Exam</b>	Lectures	
9	• Income Statement budget • Financial position Statement Budget	Lectures	576-605
10	<b>Capital Budgeting:</b> • Net Present Value • Pay Back Period	Lectures	576-605
11	• Internal Rate of Return IRR • Accounting Rate of Return • Discounted Pay Back Period • Capital Budgeting & Non-Profit organizations	Lectures	606-643
12	<b>Target Costing:</b> • The Target Costing Process • Value Engineering reengineering • Life Cycle Costing	Lectures	606-643
13	<b>The Balance Scorecard</b> • Balanced Scorecard Perspective Cause-and-Effect Relationships	Lectures	644-660
14	<b>Financial Measurement of Performance:</b> • Flexible and Static Budget variances • Transfer pricing Facility	Lectures	300-326
15	<b>Sustaining Costs:</b> • Return On Investment • Economic Value • Added Expenses Vs. Capitalize	Lectures	300-326
16	<b>Final Exam</b>		

\* Learning styles: Lecture, flipped learning, learning through projects, learning through problem solving, participatory learning ... etc.

\*\* Reference: Pages in a book, database, recorded lecture, content on the e-learning platform, video, website ... etc.

**Schedule of asynchronous interactive activities (in the case of e-learning and blended learning)**

Week	Task / activity	Reference	Expected results
1			
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Course Plan for Master program - Study Plan Development and Updating Procedures/ Accounting Department	QF05/0408-4.0E
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Course Plan for Master program - Study Plan Development and Updating Procedures/ Accounting Department	QF05/0408-4.0E
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Study plan No.		University Specialization	Accounting
Course No.	0502732	Course name	Financial Accounting Theory
Credit Hours	3	Prerequisite Co-requisite	---
Course type	<input type="checkbox"/> MANDATORY UNIVERSITY REQUIREMENT <input type="checkbox"/> UNIVERSITY ELECTIVE REQUIREMENTS	<input type="checkbox"/> FACULTY MANDATORY REQUIREMENT <input type="checkbox"/> Support course family requirements	<input type="checkbox"/> Mandatory requirements <input checked="" type="checkbox"/> Elective requirements
Teaching style	<input type="checkbox"/> Full online learning	Blended learning	✓ Traditional learning
Teaching model	<input type="checkbox"/> 2Synchronous: 1asynchronous	2 face to face : 1synchronous	✓ 3 Traditional

**Faculty member and study divisions information (to be filled in each semester by the subject instructor)**

Name	Academic rank	Office No.	Phone No.	E-mail	
Division number	Time	Place	Number of students	Teaching style	Approved model

### 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.

### Learning resources

Course book information (Title, author, date of issue, publisher ... etc)	Schroeder Richard G., Myrtle W. Clark, and Jack M. Cathey, Financial Accounting Theory and Analysis: Text and Cases, 13th Edition, 2019, John Wiley & Sons, Inc., USA			
Supportive learning resources (Books, databases, periodicals, software, applications, others)	1- Deegan, C., and Unerman, J., Financial Accounting theory, 7th edition, 2011 2- Harry I. Wolk, James L. Dodd, John J. Rozycki, Accounting Theory: Conceptual Issues in a Political and Economic Environment, 8th Edition, 2013, SAGE, USA 3-Ahmed R. Belkaoui, Accounting Theory, 5th Edition, 2004, Thomson Learning, UK.			
Supporting websites				
The physical environment for teaching	<input checked="" type="checkbox"/> Class room	<input type="checkbox"/> Labs	<input type="checkbox"/> Virtual educational	<input type="checkbox"/> Others



<b>Course Plan for Master program - Study Plan Development and Updating Procedures/ Accounting Department</b>	<b>QF05/0408-4.0E</b>
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			platform	
Necessary equipment and software				
Supporting people with special needs				
For technical support				

**Course learning outcomes (S= Skills, C= Competences K= Knowledge,)**

No.	Course learning outcomes	The associated program learning output code
<b>Knowledge</b>		
<b>K1</b>	Discuss the issue of development of accounting theory based upon the construction, verification and evaluation attempts by accounting theorists	<b>MK1, MK2</b>
<b>K2</b>	Describe the Pursuit of the conceptual framework, and employ critical analytical thinking regarding the Goals and purposes of accounting -The "Why" and "How".	<b>MK2, MK3</b>
<b>K3</b>	Describe and compare between different research methods and theories	<b>MK1, MK2</b>
<b>K4</b>	Demonstrate a comprehensive, consistent and structured knowledge of the income concepts.	<b>MK1, MK3</b>
<b>K5</b>	Demonstrate the income statement, statement of financial position and the cash flow statement as of primary importance in the endeavor of the primary purpose of financial reporting. Emphasizing usefulness's and limitations for each statement	<b>MK1,MK2,MK3</b>
<b>Skills</b>		
<b>S1</b>	Accounting skills to be able to utilize the maximum benefits of various accounting theories.	<b>MS1</b>
<b>S2</b>	Gain skills on how to deal with emerging & unique accounting problem, key recognition & reporting issues along with other accounting and financial reporting issues and their alternative treatments will be examined on light of the conceptual framework of accounting	<b>MS1, MS2</b>
<b>Competences</b>		
<b>C1</b>	Connect with colleagues in teams to solve research problems	<b>MC1</b>
<b>C2</b>	Intelligent and flexible communication, and collaboration effectively and professionally for the users of financial accounting information and the types of decisions made by global users	<b>MC2</b>

**Mechanisms for direct evaluation of learning outcomes**

Type of assessment / learning style	Fully electronic learning	Blended learning	Traditional Learning (Theory Learning)	Traditional Learning (Practical Learning)
Midterm exam	%30	%30	%40	%20
Participation / practical applications	0	0	10	30%





<b>Course Plan for Master program - Study Plan Development and Updating Procedures/ Accounting Department</b>	<b>QF05/0408-4.0E</b>
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Asynchronous interactive activities	%30	%30	0	0
final exam	%40	%40	%50	50%

**Note:** Asynchronous interactive activities are activities, tasks, projects, assignments, research, studies, projects, work within student groups ... etc, which the student carries out on his own, through the virtual platform without a direct encounter with the subject teacher.

**Schedule of simultaneous / face-to-face encounters and their topics**

Week	Subject	learning style*	Reference **
1	Course Policies and Overview	Lecture	
2	Definition objective and structure of accounting theory	face-to-face lecture	Ch.1
3	Essential elements (levels) of accounting theory	face-to-face lecture	Ch.1
4	Research Methodology & Accounting Theory; Introduction; Theorizing and Theory	face-to-face lecture	Ch.4
5	Approaches to Accounting Theory, Pragmatic Approach, Authoritarian Approach, Deductive, Inductive and Scientific Approaches	face-to-face lecture	Ch.4
6	Supportive Approaches: Ethical, Social, Economic and Event Approaches	face-to-face lecture	Ch.4
7	Predictive Approach, empirical Accounting Research, Ability to Explain and Predict Economic Event and Market Reaction e.g., EMH	face-to-face lecture	Ch.2 & Ch.4
8	Types of Accounting Theories: Positive, Normative, and Agency Theories	face-to-face lecture	Ch.2 & Ch.4
9	FASB Conceptual Frame Work Goal and Purposes, the "Why" Accounting Recognition and Measurement Concepts	face-to-face lecture	Ch.2
10	Assumption, Principles and Constraints, Qualitative Characteristics and Element of Financial Statements	face-to-face lecture	Ch.2
11	Capital Maintenance Concepts Money Maintenance Purchasing Power Maintenance, and Productive Capacity Maintenance	face-to-face lecture	Ch.4 & Ch.5
12	Current Value Accounting Value – in use, Replacement Cost, And Net Realizable Value	face-to-face lecture	Ch.5
13	Current Purchasing Power Accounting: General Price Index Monetary –Non- Monetary items and Restatement of Historical Cost Data	face-to-face lecture	Ch.4 & Ch.5
14	Types of Accounting Theories: Positive, Normative, and Agency Theories	face-to-face lecture	Ch.4
15	FINANCIAL STATEMENT- The Income		Ch.6





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---	-----------------------

	Statement. The statement of financial position	face-to-face lecture	
<b>16</b>	FINANCIAL STATEMENT -The statement of Cash flows	face-to-face lecture	<b>Ch.7</b>

\* Learning styles: Lecture, flipped learning, learning through projects, learning through problem solving, participatory learning ... etc.

\*\* Reference: Pages in a book, database, recorded lecture, content on the e-learning platform, video, website ... etc.

**Schedule of asynchronous interactive activities (in the case of e-learning and blended learning)**

Week	Task / activity	Reference	Expected results
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Course Plan for Master program - Study Plan Development and Updating Procedures/ Accounting Department	QF05/0408-4.0E
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Study plan No.	2021/2022	University Specialization	Accounting
Course No.	0502735	Course name	IFRS
Credit Hours	3	Prerequisite Co-requisite	-
Course type	<input type="checkbox"/> MANDATORY UNIVERSITY REQUIREMENT <input type="checkbox"/> UNIVERSITY ELECTIVE REQUIREMENTS	<input type="checkbox"/> FACULTY MANDATORY REQUIREMENT <input type="checkbox"/> Support course family requirements	<input checked="" type="checkbox"/> Mandatory requirements <input type="checkbox"/> Elective requirements
Teaching style	<input type="checkbox"/> Full online learning <input type="checkbox"/> Blended learning	Blended learning	<input checked="" type="checkbox"/> Traditional learning <input type="checkbox"/> Blended learning
Teaching model	<input type="checkbox"/> 2Synchronous: 1asynchronous <input type="checkbox"/> 2face to face : 1synchronous	2 face to face : 1synchronous	<input checked="" type="checkbox"/> 3 Traditional <input type="checkbox"/> 2 Blended learning

Faculty member and study divisions' information (to be filled in each semester by the subject instructor)

Name	Academic rank	Office No.	Phone No.	E-mail	
Division number	Time	Place	Number of students	Teaching style	Approved model

### Brief description

#### Brief course description

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.

### Learning resources

Course book information (Title, author, date of issue, publisher ... etc)	Ruth Picker, Kerry Clark, John Dunn, David Kolitz, Gilad Livne, Janice Loftus, Leo van der Tas, Applying IFRS Standards, 4th Edition. John Wiley and sons (2016).
Supportive learning resources (Books, databases, periodicals, software, applications, others)	1- Interpretation and Application of International Financial Reporting Standards, Asif Chaudhry and others, Wiley, 2015 2- Epstein, Barry J., and Jermakowicz, Eva K. (2009) Interpretation and application of International Financial Reporting Standards, Wiley & Sons, New Jersey. 3- Alfredson, K. et al. (2009) Applying International Financial Reporting Standards, Wiley & Sons, Australia 4- International Accounting Standards, ( <a href="http://www.iasb.org">www.iasb.org</a> ) or ( <a href="http://www.iasplus.com">www.iasplus.com</a> ).



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<b>Course Plan for Master program - Study Plan Development and Updating Procedures/ Accounting Department</b>	<b>QF05/0408-4.0E</b>
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	5- IASB, (2012), International Financial Reporting Standard <a href="http://www.iasb.org/UK">www.iasb.org/UK</a> Jan.			
Supporting websites				
The physical environment for teaching	<input checked="" type="checkbox"/> Class room	<input type="checkbox"/> labs	<input type="checkbox"/> Virtual educational platform	<input type="checkbox"/> Others
Necessary equipment and software				
Supporting people with special needs				
For technical support				

**Course learning outcomes (S= Skills, C= Competences K= Knowledge,)**

No.	Course learning outcomes	The associated program learning output code
<b>Knowledge</b>		
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.	<b>MK1, MK2</b>
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 businesses. 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	<b>MK2</b>
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.	<b>MK2</b>
4	Providing a framework through which can view differences in reported values based on GAAP versus IFRS to better understand how the financial reports produced by these two sets of standards capture the economics that underlie the reports themselves, and Providing students with some interpretations concerning IFRS standards.	<b>MK1, MK2</b>
<b>Skills</b>		
1	1.1 Each student will be able to design the scope or the nature of each IFRS 1.2 Each student will be able to define and describe ethical issues, cultural diversity and the need for socially responsible attitudes 1.3 The student should gain additional knowledge in the subject matter (hopefully more advanced) over and above the knowledge accumulated from other	<b>MS1</b>



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<b>Course Plan for Master program - Study Plan Development and Updating Procedures/ Accounting Department</b>	<b>QF05/0408-4.0E</b>
---	-----------------------

	prerequisite courses.	
<b>2</b>	2.1 Each student will be able to demonstrate an understanding the theory and applications of the subject matter 2.2 The student will gain new skills in the area of the course. The skills can be in equipment handling, use of tools, working with materials, design, etc.. 2.3 Each student will be able to describe the functional areas of the subject matter as well as the internal and external environments with a special focus on the unique environment of the university surroundings and the country, and be able to integrate this knowledge when assessing different situations.	<b>MS2</b>
<b>3</b>	3.1 Each student will be able to describe the functional areas of the subject matter as well as the internal and external environments with a special focus on the unique environment of the university surroundings and the country, and be able to integrate this knowledge when assessing different situations. 3.2 Each student will be able to describe the entrepreneurial spirit and the importance of entrepreneurship for economic well-being of a society. 3.3 Each student will be able to analyze those factors and the context within which those factors arise to improve their understandings of the links between accounting standards and the economic transactions that underlie the reported values in the financial statements.	<b>MS1,MS2</b>
<b>4</b>	4.1 Each student will be able demonstrate knowledge and problem-solving skills in addressing real-world situations 4.2 Each student will be able to demonstrate effective leadership styles, teamwork and collaborative behavior. 4.3 To enable students' skills of using audit and assurance services concepts and methodologies in decision making , and dealing with practical aspects in this field	<b>MS1,MS2</b>
<b>Competences</b>		
<b>C1</b>	Intelligent and flexible communication in diverse work teams in business environments.	<b>MC1</b>
<b>C2</b>	The ability to lead professionally through a set of professional values for the practice of accounting in accordance with the international rules of professional conduct related to the field of accounting.	<b>MC2</b>

**Mechanisms for direct evaluation of learning outcomes**

Type of assessment / learning style	Fully electronic learning	Blended learning	Traditional Learning (Theory Learning)	Traditional Learning (Practical Learning)
Midterm exam	<b>%30</b>	<b>%30</b>	<b>%40</b>	<b>%20</b>
Participation / practical applications	<b>0</b>	<b>0</b>	<b>10</b>	<b>30%</b>
Asynchronous interactive activities	<b>%30</b>	<b>%30</b>	<b>0</b>	<b>0</b>
final exam	<b>%40</b>	<b>%40</b>	<b>%50</b>	<b>50%</b>



Course Plan for Master program - Study Plan Development and Updating Procedures/ Accounting Department	QF05/0408-4.0E
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**Note:** Asynchronous interactive activities are activities, tasks, projects, assignments, research, studies, projects, and work within student groups ... etc., which the student carries out on his own, through the virtual platform without a direct encounter with the subject teacher.

#### Schedule of simultaneous / face-to-face encounters and their topics

Week	Subject	learning style*	Reference **
1	First- time adoption of International Financial Reporting Standards	Lecture , problem solving and participatory learning	IFRS (1)
2	Share based payment	Lecture and participation	IFRS (2)
3	Business combination	Lecture , problem solving and participatory learning	IFRS (3)
4	Insurance contracts	Lecture , problem solving and participatory learning	IFRS (4)
5	Non-current assets held for sale and discontinued operations	Lecture , problem solving and participatory learning	IFRS (5)
6	Exploration for and evaluation of mineral resources	Lecture , problem solving and participatory learning	IFRS (6)
7	Financial instruments disclosure	Lecture , problem solving and participatory learning	IFRS (7)
8	Operating segments	Lecture , problem solving and participatory learning	IFRS (8)
9	Financial instruments	Lecture , problem solving and participatory learning	IFRS (9)
10	Consolidated financial statements	Lecture , problem solving and projects	IFRS (10)
11	<b>Midterm Exam</b>		
12	Joint arrangements	Lecture , problem solving and participatory learning	IFRS (11)
12	Disclosure of interest in other entities	Lecture , problem solving and participatory learning	IFRS (12)
13	Fair value measurement	Lecture , problem solving and participatory learning	IFRS (13)
13	Regulatory Deferrals Accounts	Lecture , problem solving and participatory learning	IFRS (14)
14	Joint arrangements	Lecture , problem	IFRS (15)



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Course Plan for Master program - Study Plan Development and Updating Procedures/ Accounting Department	QF05/0408-4.0E
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		solving and participatory learning	
<b>15</b>	<b>Final Exam</b>		

\* Learning styles: Lecture, flipped learning, learning through projects, learning through problem solving, participatory learning ... etc.

\*\* Reference: Pages in a book, database, recorded lecture, content on the e-learning platform, video, website ... etc.

**Schedule of asynchronous interactive activities (in the case of e-learning and blended learning)**

Week	Task / activity	Reference	Expected results
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جامعة الزيتونة الأردنية  
Al-Zaytoonah University of Jordan  
كلية الأعمال  
Faculty of Business



"عراقة وجودة"  
"Tradition and Quality"

Course Plan for Master program - Study Plan Development and Updating Procedures/ Accounting Department	QF05/0408-4.0E
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Study plan No.		University Specialization	Accounting
Course No.		Course name	Advanced Financial Statement Analysis
Credit Hours	3	Prerequisite Co-requisite	---
Course type	<input type="checkbox"/> MANDATORY UNIVERSITY REQUIREMENT <input type="checkbox"/> UNIVERSITY ELECTIVE REQUIREMENTS	<input type="checkbox"/> FACULTY MANDATORY REQUIREMENT <input type="checkbox"/> Support course family requirements	<input type="checkbox"/> Mandatory requirements <input checked="" type="checkbox"/> Elective requirements
Teaching style	<input type="checkbox"/> Full online learning	Blended learning	✓ Traditional learning
Teaching model	<input type="checkbox"/> 2Synchronous: 1asynchronous	2 face to face : 1synchronous	✓ 3 Traditional

**Faculty member and study divisions information (to be filled in each semester by the subject instructor)**

Name	Academic rank	Office No.	Phone No.	E-mail	
Division number	Time	Place	Number of students	Teaching style	Approved model

### 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.

### Learning resources

Course book information (Title, author, date of issue, publisher ... etc)	Gibson Charles H., Financial Reporting and Analysis, 13th Edition, 2013, Thomson One, USA.			
Supportive learning resources (Books, databases, periodicals, software, applications, others)	1- Wild, John J. & Others (2011), "Financial Statement Analysis" 10th edition McGraw- Hill Co. International Edition. 2- Stickney, C. and P. Brown (2004), "Financial Reporting and Statement Analysis, Thomson			
Supporting websites				
The physical environment for teaching	<input checked="" type="checkbox"/> Class room	<input type="checkbox"/> Labs	<input type="checkbox"/> Virtual educational platform	<input type="checkbox"/> Others
Necessary equipment and software				



<b>Course Plan for Master program - Study Plan Development and Updating Procedures/ Accounting Department</b>	<b>QF05/0408-4.0E</b>
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Supporting people with special needs	
For technical support	

**Course learning outcomes (S= Skills, C= Competences K= Knowledge,)**

No.	Course learning outcomes	The associated program learning output code
<b>Knowledge</b>		
<b>K1</b>	Demonstrate a comprehensive, consistent and structured knowledge of financial statements and their related footnotes	<b>MK1, MK2</b>
<b>K2</b>	Comprehensive understanding of several tools and procedures common to financial statement analysis	<b>MK1, MK2</b>
<b>K3</b>	Identify how financial statement information can help solve certain business problems to assess opportunities, challenges, strengths and weaknesses in the local and global business environments	<b>MK1, MK3</b>
<b>K4</b>	Employ critical analytical to think logically and creatively about the strengths and weaknesses of information available to decision-makers.	<b>MK2, MK3</b>
<b>Skills</b>		
<b>S1</b>	Possess a variety of skills for the market needs for financial advisors to assess in decision making.	<b>MS1, MS2</b>
<b>S2</b>	Apply quantitative and analytical skills in analyzing financial statements for solving complex accounting problems and finding creative and professional solutions to them.	<b>MS2</b>
<b>S3</b>		
<b>Competences</b>		
<b>C1</b>	Ability to lead professionally through a set of professional rules for the accounting practices to determine information needs and demonstrate knowledge and skills about financial analysis.	<b>MC1</b>
<b>C2</b>	Intelligent and flexible communication, and collaboration effectively and professionally for the users of financial accounting information and the types of decisions made by global users.	<b>MC2</b>

**Mechanisms for direct evaluation of learning outcomes**

Type of assessment / learning style	Fully electronic learning	Blended learning	Traditional Learning (Theory Learning)	Traditional Learning (Practical Learning)
Midterm exam	%30	%30	%40	%20
Participation / practical applications	0	0	10	30%
Asynchronous interactive activities	%30	%30	0	0
final exam	%40	%40	%50	50%



Course Plan for Master program - Study Plan Development and Updating Procedures/ Accounting Department	QF05/0408-4.0E
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**Note:** Asynchronous interactive activities are activities, tasks, projects, assignments, research, studies, projects, work within student groups ... etc., which the student carries out on his own, through the virtual platform without a direct encounter with the subject teacher.

#### Schedule of simultaneous / face-to-face encounters and their topics

Week	Subject	learning style*	Reference **
1	Course Policies and Overview of financial statement analysis	Face-to face Lecture	Ch.1, Ch.2
2	Business Environment Analysis	Face-to face Lecture & problem solving	Ch.2
3	Accounting and Financial Analysis	Face-to face Lecture & Problem solving	Ch.2, Ch.3, Ch.4
4	Performance analysis (Vertical & Horizontal)	Face-to face Lecture & Problem solving	Ch.5
5	Credit Analysis (Ratio Analysis)	Face-to face Lecture & Problem solving	Ch.5, Ch.6, Ch.7
6	Profitability Analysis	Face-to face Lecture & Problem solving	Ch.8
7	Return on Invested Capital	Face-to face Lecture & Problem solving	Ch.9
8	Cash Flow Analysis	Face-to face Lecture & Problem solving	Ch.10
9	<b>Mid-Term Exam</b>		
10	Equity analysis and valuation	Face-to face Lecture & problem solving	Ch.9
11	Equity analysis and valuation	Face-to face Lecture & Problem solving	Ch.9
12	Business Failure Analysis	Face-to face Lecture & Problem solving	Ch.11
13	Business Failure Analysis	Face-to face Lecture & Problem solving	Ch.11
14	Prospective Analysis	Face-to face Lecture & Problem solving	Ch.12, Ch.13
15	Prospective Analysis	Face-to face Lecture & Problem solving	Ch.12, Ch.13
16	<b>Final Exam</b>		

\* Learning styles: Lecture, flipped learning, learning through projects, learning through problem solving, participatory learning ... etc.

\*\* Reference: Pages in a book, database, recorded lecture, content on the e-learning platform, video, website ... etc.

#### Schedule of asynchronous interactive activities (in the case of e-learning and blended learning)

Week	Task / activity	Reference	Expected results
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Course Plan for Master program - Study Plan Development and Updating Procedures/ Accounting Department	QF05/0408-4.0E
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<b>Course Plan for Master program - Study Plan Development and Updating Procedures/ Accounting Department</b>	<b>QF05/0408-4.0E</b>
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<b>Study plan No.</b>	2021/2022	<b>University Specialization</b>	<b>Accounting</b>
<b>Course No.</b>	0502752	<b>Course name</b>	<b>ISA</b>
<b>Credit Hours</b>	<b>3</b>	<b>Prerequisite Co-requisite</b>	<b>-</b>
<b>Course type</b>	<input type="checkbox"/> MANDATORY UNIVERSITY REQUIREMENT <input type="checkbox"/> UNIVERSITY ELECTIVE REQUIREMENTS	<input type="checkbox"/> FACULTY MANDATORY REQUIREMENT <input type="checkbox"/> Support course family requirements	<input checked="" type="checkbox"/> Mandatory requirements <input type="checkbox"/> Elective requirements
<b>Teaching style</b>	<input type="checkbox"/> Full online learning	<b>Blended learning</b>	<input checked="" type="checkbox"/> Traditional learning
<b>Teaching model</b>	<input type="checkbox"/> 2Synchronous: 1asynchronous	<input type="checkbox"/> 2 face to face : 1synchronous	<input checked="" type="checkbox"/> 3 Traditional

**Faculty member and study divisions' information (to be filled in each semester by the subject instructor)**

Name	Academic rank	Office No.	Phone No.	E-mail	
Division number	Time	Place	Number of students	Teaching style	Approved model

### Brief description

#### Brief course description

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.

### Learning resources

Course book information (Title, author, date of issue, publisher ... etc)	<u>IAASB, (2018), Handbook of International Quality Control, Auditing, Review, Other Assurance and Related Services Pronouncements Part 1, www.ifac.org/ April.</u>
Supportive learning resources (Books, databases, periodicals, software, applications, others)	Arens, Alvin, Elder, Randal J. , Beasley, mark S., 2020, Auditing and Assurance services 17th edition - International, Edition, Pearson Education International New Jersey USA. 1- IAASB, (2018), Handbook of International Quality Control, Auditing, Review, Other Assurance and Related Services Pronouncements, Part 1, www.ifac.org/ 2- IAASB, (2018), Handbook of International Quality Control, Auditing, Review, Other Assurance and Related Services Pronouncements Part 2, www.ifac.org/ 3- IAASB, (2018), Handbook of The Code of Ethics for Professional Accountant



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Supporting websites	, www.ifac.org/			
The physical environment for teaching	<input checked="" type="checkbox"/> Class room	<input type="checkbox"/> labs	Virtual educational platform	<input type="checkbox"/> Others
Necessary equipment and software				
Supporting people with special needs				
For technical support				

**Course learning outcomes (S= Skills, C= Competences K= Knowledge,)**

No.	Course learning outcomes	The associated program learning output code
<b>Knowledge</b>		
1	To be aware of the scope of the International standards on Auditing, To identify significant issues in each standard; its importance and impact.	MK1
2	To enhance students' understandings of how auditing system can be applied on the light of those standards, analysis of those standards will improve their understandings of the auditing process.	MK1, MK2
<b>Skills</b>		
1	1.1 Designing the scope or the nature of each International Standards on Auditing 1.2 Each student will be able to define and describe ethical issues, cultural diversity and the need for socially responsible attitudes 1.3 The student should gain additional knowledge in the subject matter (hopefully more advanced) over and above the knowledge accumulated from other prerequisite courses.	MS1
2	2.1 Each student will be able to demonstrate an understanding the theory and applications of the subject matter 2.2 The student will gain new skills in the area of the course. The skills can be in equipment handling, use of tools, working with materials, design, etc.. 2.3 Each student will be able to describe the functional areas of the subject matter as well as the internal and external environments with a special focus on the unique environment of the university surroundings and the country, and be able to integrate this knowledge when assessing different situations.	MS1,MS2
<b>Competences</b>		
1	Intelligent and flexible communication in diverse work teams in business environments.	MC1
2	The ability to lead professionally through a set of professional values for the practice of ISA in accordance with the international rules of professional conduct related to the field of auditing.	MC2

**Mechanisms for direct evaluation of learning outcomes**

Type of assessment / learning style	Fully electronic learning	Blended learning	Traditional Learning (Theory Learning)	Traditional Learning (Practical Learning)
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First exam	0	0	%20	0
Second / midterm exam	%30	%30	%20	30%
Participation / practical applications	0	0	10	30%
Asynchronous interactive activities	%30	%30	0	0
final exam	%40	%40	%50	40%

**Note:** Asynchronous interactive activities are activities, tasks, projects, assignments, research, studies, projects, and work within student groups ... etc., which the student carries out on his own, through the virtual platform without a direct encounter with the subject teacher.

**Schedule of simultaneous / face-to-face encounters and their topics**

Week	Subject	learning style*	Reference **
1	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	Lecture , problem solving and participatory learning	ISA 200, 210 , 220
2	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	Lecture and participation	ISA 230, 240,250(A)
3	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.	Lecture , problem solving and participatory learning	ISA 250(B) , 260, 265
4	300 Planning an Audit of Financial Statements 315 Identifying and Assessing the Risks of Material Misstatement Through Understanding the Entity and its Environment	Lecture , problem solving and participatory learning	ISA 300, 315



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5	320 Materiality in Planning and Performing an Audit 330 The Auditor's Responses to Assessed Risks	Lecture , problem solving and participatory learning	ISA 320,330
6	402 Audit Considerations Relating to an Entity Using a Service Organization 450 Evaluation of Misstatements Identified during the Audit	Lecture , problem solving and participatory learning	ISA 402, 450
7	500 Audit Evidence 501 Audit Evidence - Specific Considerations for Selected Items 505 External Confirmations	Lecture , problem solving and participatory learning	ISA 500,501 , 505
8	510 Initial Audit Engagements - Opening Balances 520 Analytical Procedures 530 Audit Sampling	Lecture , problem solving and participatory learning	ISA 510, 520, 530
9	540 Auditing Accounting Estimates, Including Fair Value Accounting Estimates and Related Disclosures 550 Related Parties	Lecture , problem solving and participatory learning	ISA 540, 550
10	560 Subsequent Events 570 Going Concern 580 Written Representations	Lecture , problem solving and projects	ISA 560, 270, 580
11	<b>Midterm Exam</b>		
12	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 700 The Auditor's Report on Financial Statements 705 Modifications to the Opinion in the Independent Auditor's Report	Lecture , problem solving and participatory learning	ISA 600, 610, 620, 700, 705
13	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	Lecture , problem solving and participatory learning	ISA 706, 710, 720



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---	-----------------------

	Documents Containing Audited Financial Statements 720 The Auditor's Statutory Reporting Responsibility in Relation to Directors' Reports		
<b>14</b>	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	Lecture , problem solving and participatory learning	ISA 800, 805, 810
<b>15</b>	<b>Final Exam</b>		

\* Learning styles: Lecture, flipped learning, learning through projects, learning through problem solving, participatory learning ... etc.

\*\* Reference: Pages in a book, database, recorded lecture, content on the e-learning platform, video, website ... etc.

**Schedule of asynchronous interactive activities (in the case of e-learning and blended learning)**

Week	Task / activity	Reference	Expected results
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Study plan No.		University Specialization	Master
Course No.	502760	Course name	Advanced Managerial Accounting
Credit Hours	3	Prerequisite Co-requisite	
Course type	<input type="checkbox"/> MANDATORY UNIVERSITY REQUIREMENT <input type="checkbox"/> UNIVERSITY ELECTIVE REQUIREMENTS	<input type="checkbox"/> FACULTY MANDATORY REQUIREMENT <input type="checkbox"/> Support course family requirements	<input type="checkbox"/> Mandatory requirements <input type="checkbox"/> Elective requirements
Teaching style	<input type="checkbox"/> Full online learning	<input type="checkbox"/> Blended learning	@ Traditional learning
Teaching model	<input type="checkbox"/> 2Synchronous: 1asynchronous	<input type="checkbox"/> 1 face to face : 1synchronous	@ 3 Traditional

**Faculty member and study divisions information (to be filled in each semester by the subject instructor)**

Name	Academic rank	Office No.	Phone No.	E-mail	
Osama Shaban	Associate Prof		117	drosama@zuj.edu.jo	
Division number	Time	Place	Number of students	Teaching style	Approved model

### 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.

### Learning resources

Course book information (Title, author, date of issue, publisher ... etc)	Garrison Ray H., Eric W. Noreen and Peter C. Brewer, Managerial Accounting, 17th edition, McGraw-Hill, 2021, USA.			
Supportive learning resources (Books, databases, periodicals, software, applications, others)	1- Ronald Hilton Managerial Accounting: creating value in dynamic business environment, 2016, Boston, McGraw-Hill. 2- Horngren Charles T., Foster, Datar, Rajan, Ittner, Cost Accounting. A Managerial Emphasis, 16th Edition, 2017, Prentice Hall, USA. 3- Horngren Charles T., and Others, Introduction to Management Accounting, 16th Edition, Pearson Prentice Hall, 2013			
Supporting websites				
The physical environment for teaching	<input type="checkbox"/> Class room	<input type="checkbox"/> labs	<input type="checkbox"/> Virtual educational platform	<input type="checkbox"/> Others
Necessary equipment and				



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software	
Supporting people with special needs	
For technical support	

**Course learning outcomes (S= Skills, C= Competences K= Knowledge,)**

No.	Course learning outcomes	The associated program learning output code
<b>Knowledge</b>		
<b>K1</b>	Acquiring knowledge and understanding in the accounting fields related to cost behavior.	
<b>K2</b>	Enhancing the understanding of Break Even Point techniques	
<b>K3</b>	Enhancing the understanding of relevant and irrelevant costs in nonrecurring decisions, controlling, planning and decision making	
<b>K4</b>	Enhancing the understanding of all types of budgets, master budget, financial budgets, and operational budgets.	
<b>K5</b>	Enhancing the understanding of Capital budgeting in decision making, and identifying the capital budgeting methods (Net Present Value, Payback period, Internal Rate of Return, and Accounting Rate of Return).	
<b>Skills</b>		
<b>S1</b>	Advanced Analysis of cost behavior and use cost behavior in predicting costs, through applying thinking skills to solve the problems of determining the cost throughout the cost behavior cost system.	
<b>S2</b>	Advanced Analysis of cost-volume-profit analysis techniques in decision making, through enhancing student capabilities and skills of processing the analysis of cost volume profit analysis techniques, and by enhancing students' ability and skills to process the understanding of Break Even Point techniques in making decision related to calculation of BEP in its various ways.	
<b>S3</b>	Use managerial accounting techniques in relevant and irrelevant costs in nonrecurring decisions, controlling, planning and decision making through enhancing student capabilities and skills to use managerial accounting techniques in relevant and irrelevant costs in nonrecurring decisions, controlling, planning and decision making	
<b>S4</b>	Comprehensive use and application of all types of budget preparation, master budget, financial budgets, operational budgets through enhancing student skills of comprehensive use and application of all types of budget preparation, master budget, financial budgets, operational budgets.	
<b>S5</b>	Advanced Analysis of Capital budgeting techniques in decision making through enhancing the capabilities and skills of processing and preparing Capital budgeting techniques in decision making	
<b>Competences</b>		
<b>C1</b>	Managing cost department which has the activities of determining the cost throughout the cost behavior cost system.	
<b>C2</b>	Controlling the processes and the analysis of cost volume profit	



Course Plan for Master program - Study Plan Development and Updating Procedures/ Accounting Department	QF05/0408-4.0E
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	analysis techniques.	
<b>C3</b>	Bearing the responsibility of the nonrecurring decisions, controlling, planning and decision making.	
<b>C4</b>	Managing all types of budget preparation, master budget, financial budgets, and operational budgets.	
<b>C5</b>	Bearing the responsibility of Capital budgeting decision making.	

#### Mechanisms for direct evaluation of learning outcomes

Type of assessment / learning style	Fully electronic learning	Blended learning	Traditional Learning (Theory Learning)	Traditional Learning (Practical Learning)
Midterm exam	%30	%30	%40	%20
Participation / practical applications	0	0	10	30%
Asynchronous interactive activities	%30	%30	0	0
final exam	%40	%40	%50	50%

**Note:** Asynchronous interactive activities are activities, tasks, projects, assignments, research, studies, projects, work within student groups ... etc, which the student carries out on his own, through the virtual platform without a direct encounter with the subject teacher.

#### Schedule of simultaneous / face-to-face encounters and their topics

Week	Subject	learning style*	Reference **
<b>1</b>	<b>Introduction to Course:</b> <ul style="list-style-type: none"> <li>What is management accounting information systems</li> <li>Cost behavior and use cost behavior in predicting costs</li> </ul>	<b>Lectures</b>	<b>(Lecture) Chapter 1</b>
<b>2</b>	<b>Cost-volume-profit analysis techniques in decision making:</b> <ul style="list-style-type: none"> <li>Analysis of Break Even Point(one product)</li> <li>Analysis of BEP (Mix Sales)</li> <li>Profit Planning(Target Sales)</li> </ul>	<b>Lectures</b>	<b>(Lecture) Chapter 2</b>
<b>3</b>	<b>Relevant and irrelevant costs in nonrecurring decisions, controlling, planning and decision making.</b> <ul style="list-style-type: none"> <li>Conditions of irrelevant cost</li> <li>Special Sales Order</li> </ul>	<b>Lectures</b>	<b>(Lecture) Chapter 3</b>
<b>4</b>	<ul style="list-style-type: none"> <li>Make or Buy Decision</li> <li>Deletion or Adding of products or Departments</li> </ul>	<b>Lectures</b>	<b>(textbook) Chapter 3</b>
<b>5</b>	Selling joint products at split of point or after further processing (incremental costs)	<b>Lectures</b>	<b>(textbook) Chapter 3</b>





Course Plan for Master program - Study Plan Development and Updating Procedures/ Accounting Department	QF05/0408-4.0E
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6	<b>Preparation of master budget, financial budgets, operational budgets.</b> • Production Budget • Purchase Budget	Lectures	(textbook) Chapter 4
7	• Sales Budget • Operating Expenses Budget	Lectures	(textbook) Chapter 4
8	• Cash Budget	Lectures	(textbook) Chapter 4
9	• Income Statement budget • Financial position Statement Budget	Lectures	(textbook) Chapter 4
10	<b>Capital Budgeting:</b> • Net Present Value • Pay Back Period	Lectures	(textbook) Chapter 5
11	• Internal Rate of Return IRR • Accounting Rate of Return	Lectures	(textbook) Chapter 5
12	• Discounted Pay Back Period • Capital Budgeting & Non-Profit organizations	Lectures	(textbook) Chapter 5
13	<b>Target Costing:</b> • The Target Costing Process • Value Engineering reengineering • Life Cycle Costing	Lectures	(textbook) Chapter 6
14	<b>The Balance Scorecard</b> • Balanced Scorecard Perspective Cause-and-Effect Relationships	Lectures	(textbook) Chapter 7
15	<b>Financial Measurement of Performance:</b> • Flexible and Static Budget variances • Transfer pricing Facility	Lectures	(textbook) Chapter 8
16	<b>Sustaining Costs:</b> • Return On Investment • Economic Value • Added Expenses Vs. Capitalize	Lectures	(textbook) Chapter 9
	<b>Final Exam</b>		

\* Learning styles: Lecture, flipped learning, learning through projects, learning through problem solving, participatory learning ... etc.

\*\* Reference: Pages in a book, database, recorded lecture, content on the e-learning platform, video, website ... etc.

#### Schedule of asynchronous interactive activities (in the case of e-learning and blended learning)

Week	Task / activity	Reference	Expected results



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Course Plan for Master program - Study Plan Development and Updating Procedures/ Accounting Department	QF05/0408-4.0E
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Study plan No.		University Specialization	Accounting
Course No.	0502766	Course name	Advanced International Accounting
Credit Hours	3	Prerequisite Co-requisite	---
Course type	<input type="checkbox"/> MANDATORY UNIVERSITY REQUIREMENT <input type="checkbox"/> UNIVERSITY ELECTIVE REQUIREMENTS	<input type="checkbox"/> FACULTY MANDATORY REQUIREMENT <input type="checkbox"/> Support course family requirements	<input type="checkbox"/> Mandatory requirements <input checked="" type="checkbox"/> Elective requirements
Teaching style	<input type="checkbox"/> Full online learning	<input checked="" type="checkbox"/> Blended learning	<input type="checkbox"/> Traditional learning
Teaching model	<input type="checkbox"/> 2Synchronous: 1asynchronous	<input checked="" type="checkbox"/> 2 face to face : 1synchronous	<input type="checkbox"/> 3 Traditional

**Faculty member and study divisions information (to be filled in each semester by the subject instructor)**

Name	Academic rank	Office No.	Phone No.	E-mail	
Division number	Time	Place	Number of students	Teaching style	Approved model

### Brief description

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.

### Learning resources

Course book information (Title, author, date of issue, publisher ... etc)	1- Choe and Meek (2011) International Accounting, 7th ed., Pearson, USA.(C&M) 2- Jeter and Chaney (2011) Advanced Accounting, 4th ed., International Student Version, Wiley, USA. (J&C)			
Supportive learning resources (Books, databases, periodicals, software, applications, others)				
Supporting websites				
The physical environment for teaching	<input checked="" type="checkbox"/> Class room	<input type="checkbox"/> Labs	<input type="checkbox"/> Virtual educational platform	<input type="checkbox"/> Others
Necessary equipment and software				



Course Plan for Master program - Study Plan Development and Updating Procedures/ Accounting Department	QF05/0408-4.0E
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Supporting people with special needs	
For technical support	

### Course learning outcomes (S = Skills, C = Competences K = Knowledge,)

No.	Course learning outcomes	The associated program learning output code
<b>Knowledge</b>		
<b>K1</b>	<b>Identify</b> the users of financial accounting information and the types of decisions made by global users	<b>MK1, MK3</b>
<b>K2</b>	<b>Compare</b> the financial reporting in different global settings	<b>MK1, MK3</b>
<b>Skills</b>		
<b>S1</b>	<b>Recognize</b> financial data generated by multinational and transnational corporations	<b>MS1, MS2</b>
<b>S2</b>	<b>Relate</b> foreign currency standards to translate foreign currency financial statement into local currency	<b>MS1, MS2</b>
<b>Competences</b>		
<b>C1</b>	<b>Develop</b> hedging plans to mitigate the foreign currency fluctuation risks	<b>MC2</b>

### Mechanisms for direct evaluation of learning outcomes

Type of assessment / learning style	Fully electronic learning	Blended learning	Traditional Learning (Theory Learning)	Traditional Learning (Practical Learning)
Midterm exam	%30	%30	%40	%20
Participation / practical applications	0	0	10	30%
Asynchronous interactive activities	%30	%30	0	0
final exam	%40	%40	%50	50%

**Note:** Asynchronous interactive activities are activities, tasks, projects, assignments, research, studies, projects, work within student groups ... etc, which the student carries out on his own, through the virtual platform without a direct encounter with the subject teacher.

### Schedule of simultaneous / face-to-face encounters and their topics

Week	Subject	learning style*	Reference **
1	Course Policies and Overview	Lecture	
2	Introduction	Lecture	(C&M): Chapter 1
3	Introduction	Lecture	(C&M): Chapter 1
4	Reporting & Disclosure	Lecture + Flipped learning	(C&M): Chapter 5
5	Reporting & Disclosure	Lecture	(C&M): Chapter 5



Course Plan for Master program - Study Plan Development and Updating Procedures/ Accounting Department	QF05/0408-4.0E
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		+ <b>Flipped learning</b>	
<b>6</b>	International Financial Reporting Standards (IFRS)	<b>Lecture</b> + <b>Flipped learning</b>	(C&M): Chapter 8 (J&C): Chapter 11
<b>7</b>	Accounting for Foreign Currency Transactions	<b>Lecture</b> + <b>Flipped learning</b>	(J&C): Chapter 12
<b>8</b>	Cases & Problem Solving: Foreign Currency Transactions	<b>Learning through problem solving</b> + <b>Flipped learning</b>	(J&C): Chapter 12
<b>9</b>	<b>Mid-Term Exam</b>		
<b>10</b>	Hedging Foreign Exchange Risk	<b>Lecture</b> + <b>Flipped learning</b>	(J&C): Chapter 12
<b>11</b>	Cases & Problem Solving: Hedging Foreign Exchange Risk	<b>Learning through problem solving</b> + <b>Flipped learning</b>	(J&C): Chapter 12
<b>12</b>	Translation of Financial Statements of Foreign Affiliates	<b>Lecture</b> + <b>Flipped learning</b>	(J&C): Chapter 13
<b>13</b>	Cases & Problem Solving: Translation of Financial Statements of Foreign Affiliates	<b>Learning through problem solving</b> + <b>Flipped learning</b>	(J&C): Chapter 13
<b>14</b>	International Financial Statement Analysis	<b>Lecture</b> + <b>Flipped learning</b>	(C&M): Chapter 9
<b>15</b>	Review & General Discussion	<b>Lecture</b> + <b>Flipped learning</b>	
<b>16</b>	<b>Final Exam</b>		

\* Learning styles: Lecture, flipped learning, learning through projects, learning through problem solving, participatory learning ... etc.

\*\* Reference: Pages in a book, database, recorded lecture, content on the e-learning platform, video, website ... etc.

#### Schedule of asynchronous interactive activities (in the case of e-learning and blended learning)

Week	Task / activity	Reference	Expected results
1			
2	Group Assignment #1 (Multinational and cross-border operations)	(C&M): Chapter 1	
3	Case Study: E-centives, Inc. – Raising Capital in Switzerland	(C&M): Chapter 1	
4	Provide reporting and disclosure cases	Google search	



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Al-Zaytoonah University of Jordan  
كلية الأعمال  
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"Tradition and Quality"

<b>Course Plan for Master program - Study Plan Development and Updating Procedures/ Accounting Department</b>	<b>QF05/0408-4.0E</b>
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	from around the world and prepare report		
5	Case Study: In the Green	(C&M): Chapter 5	
6	Prepare a report on a specific IFRS	IASB website	
7	Cases & Problem Solving: Foreign Currency Transactions	(J&C): Chapter 12	
8	Cases & Problem Solving: Foreign Currency Transactions	(J&C): Chapter 12	
9	<b>Mid-Term Exam</b>		
10	Cases & Problem Solving: Hedging Foreign Exchange Risk	(J&C): Chapter 12	
11	Cases & Problem Solving: Hedging Foreign Exchange Risk	(J&C): Chapter 12	
12	Cases & Problem Solving: Translation of Financial Statements of Foreign Affiliates	(J&C): Chapter 13	
13	Cases & Problem Solving: Translation of Financial Statements of Foreign Affiliates	(J&C): Chapter 13	
14	Prepare a report on analyzing international financial statement	International company website	
15			
16	<b>Final Exam</b>		





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Course Plan for Master program - Study Plan Development and Updating Procedures/ Accounting Department	QF05/0408-4.0E
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Study plan No.	2021/2022	University Specialization	Accounting
Course No.	0502770	Course name	AIS
Credit Hours	3	Prerequisite Co-requisite	-
Course type	<input type="checkbox"/> MANDATORY UNIVERSITY REQUIREMENT	<input type="checkbox"/> UNIVERSITY ELECTIVE REQUIREMENTS	<input type="checkbox"/> FACULTY MANDATORY REQUIREMENT
			<input type="checkbox"/> Support course family requirements
			<input type="checkbox"/> Mandatory requirements
			<input type="checkbox"/> Elective requirements
Teaching style	<input type="checkbox"/> Full online learning	<input type="checkbox"/> Blended learning	<input type="checkbox"/> Traditional learning
Teaching model	<input type="checkbox"/> 2Synchronous: 1asynchronous	<input type="checkbox"/> 2 face to face : 1synchronous	<input type="checkbox"/> 3 Traditional

Faculty member and study divisions information (to be filled in each semester by the subject instructor)

Name	Academic rank	Office No.	Phone No.	E-mail	
Dr. Adel Qatawneh	Associate Professor	115	0795171716	a.qatawneh@zuj.edu.jo	
Division number	Time	Place	Number of students	Teaching style	Approved model

### Brief description

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.

### Learning resources

Course book information (Title, author, date of issue, publisher ... etc)	Accounting Information Systems, (2021), Marshall B. Romney, Paul J. Steinbart, 16 <sup>th</sup> edition, Pearson			
Supportive learning resources (Books, databases, periodicals, software, applications, others)	1. Excel 2. Access			
Supporting websites				
The physical environment for teaching	<input type="checkbox"/> Class room	<input type="checkbox"/> labs	<input type="checkbox"/> Virtual educational platform	<input type="checkbox"/> Others
Necessary equipment and software				
Supporting people with				



<b>Course Plan for Master program - Study Plan Development and Updating Procedures/ Accounting Department</b>	<b>QF05/0408-4.0E</b>
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special needs	
For technical support	

**Course learning outcomes (S= Skills, C= Competences K= Knowledge,)**

No.	Course learning outcomes	The associated program learning output code
<b>Knowledge</b>		
<b>K1</b>	Explain the role accounting information system for the organization.	<b>MK1, MK2</b>
<b>K2</b>	Distinguish the transaction processing and ERP system.	<b>MK1, MK2</b>
<b>K3</b>	Define and understand the meaning of database, databases management system, schema, data dictionary, primary & foreign key.	<b>MK1, MK2</b>
<b>K4</b>	Distinguish between transactions cycles, revenue, expenditure, financing, human resources/payroll and production cycle.	<b>MK1, MK2</b>
<b>K5</b>	Understand the importance of cardinalities, attributes of AIS.	<b>MK1, MK2</b>
<b>Skills</b>		
<b>S1</b>	The student must demonstrate the knowledge and ability to define and explain the system, information, AIS.	<b>MS1</b>
<b>S2</b>	The student must participate with work groups, to understand the meaning of AIS according to Excel and Access.	<b>MS1</b>
<b>S3</b>	The student must understand the importance of AIS data flow work.	<b>MS2</b>
<b>Competences</b>		
<b>C1</b>	Effective and flexible communication according to the latest developments in AIS applications and programs in different work environments	<b>MC1</b>
<b>C2</b>	Ability to handle different cases according to different business cycles.	<b>MC2</b>

#### Mechanisms for direct evaluation of learning outcomes

Type of assessment / learning style	Fully electronic learning	Blended learning	Traditional Learning (Theory Learning)	Traditional Learning (Practical Learning)
Midterm exam	%30	%30	%40	%20
Participation / practical applications	0	0	10	30%
Asynchronous interactive activities	%30	%30	0	0
final exam	%40	%40	%50	50%

**Note:** Asynchronous interactive activities are activities, tasks, projects, assignments, research, studies, projects, work within student groups ... etc, which the student carries out on his own, through the virtual platform without a direct encounter with the subject teacher.



Course Plan for Master program - Study Plan Development and Updating Procedures/ Accounting Department	QF05/0408-4.0E
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### Schedule of simultaneous / face-to-face encounters and their topics

Week	Subject	learning style*	Reference **
1	AIS, An overview	Lecture + Problem Solving	PP .....Text book
2	Transaction of processing and ERP	Lecture + Problem Solving	PP .....Text book
3	Relational databases	Lecture + Problem Solving	PP .....Text book
4	Primary key and foreign key.	Lecture + Problem Solving	PP .....Text book
5	Computer Fraud	Lecture + Problem Solving	PP .....Text book
6	Internal control of AIS	Lecture + Problem Solving	PP .....Text book
7	Control and accounting information systems.	Lecture + Problem Solving + Participatory Learning	PP .....Text book
8	Excel	Lecture + Problem Solving	PP .....Text book
9	Databases design using REA data model	Lecture + Problem Solving	PP .....Text book
10	Cardinalities	Lecture + Problem Solving	PP .....Text book
11	Implementing an REA data model in a relational ship database.	Lecture + Problem Solving	PP .....Text book
12	Access	Lecture + Problem Solving + Participatory Learning	PP .....Text book
13	Special topics in REA modeling.	Lecture + Problem Solving	PP .....Text book
14	Discussions	Lecture + Problem Solving	PP .....Text book
15	Discussions	Lecture + Problem Solving	PP .....Text book
16	<b>Final Exam</b>		

\* Learning styles: Lecture, flipped learning, learning through projects, learning through problem solving, participatory learning ... etc.

\*\* Reference: Pages in a book, database, recorded lecture, content on the e-learning platform, video, website ... etc.

### Schedule of asynchronous interactive activities (in the case of e-learning and blended learning)

Week	Task / activity	Reference	Expected results
1	Assignment	Text book	-Define data, information, system, AIS.
2	Assignment	Website	-Understand the importance of AIS.
3	Assignment	Text book	-Understand the role of



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Al-Zaytoonah University of Jordan  
كلية الأعمال  
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"Tradition and Quality"

Course Plan for Master program - Study Plan Development and Updating Procedures/ Accounting Department	QF05/0408-4.0E
---	----------------

			AIS for the organization.
4	Projects/ analyses AIS.	Text book +Website	-Describe the objectives of AIS.
5	Projects/ analyses AIS.	Text book +Website	-Study the components of AIS.
6	Projects/ analyses AIS.	Text book +Website	Strategic decisions
7	Quiz	Text book	-Measure understanding of chapter 1+2+3
8	Flipped learning	Text book	-Explain the relational database.
9	Assignment	Text book	-Identify the primary key and foreign key.
10	Assignment	Text book	-Identify cardinalities.
11	Assignment	Text book	Discuss the meaning of the attributes, fields, records. File.
12	Quiz	Text book	-Measure understanding of chapters
13	Assignment	Text book	Apply the concept of materiality to the tax.
14	Flipped learning	Text book	-Describe the requirements for REA.
15	Flipped learning	Text book	-Explain REA.
16	<b>Final Exam</b>		Final Exam



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Course Plan for Master program - Study Plan Development and Updating Procedures/ Accounting Department	QF05/0408-4.0E
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Study plan No.		University Specialization	Accounting
Course No.	0502797	Course name	Graduation project in Accounting
Credit Hours	3	Prerequisite Co-requisite	---
Course type	<input type="checkbox"/> MANDATORY UNIVERSITY REQUIREMENT <input type="checkbox"/> UNIVERSITY ELECTIVE REQUIREMENTS	<input type="checkbox"/> FACULTY MANDATORY REQUIREMENT <input type="checkbox"/> Support course family requirements	<input type="checkbox"/> Mandatory requirements <input checked="" type="checkbox"/> Elective requirements
Teaching style	<input type="checkbox"/> Full online learning	<input checked="" type="checkbox"/> Blended learning	<input type="checkbox"/> Traditional learning
Teaching model	<input type="checkbox"/> 2Synchronous: 1asynchronous	<input checked="" type="checkbox"/> 2 face to face : 1synchronous	<input type="checkbox"/> 3 Traditional

**Faculty member and study divisions information (to be filled in each semester by the subject instructor)**

Name	Academic rank	Office No.	Phone No.	E-mail	
Division number	Time	Place	Number of students	Teaching style	Approved model

### Brief description

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.

### Learning resources

Course book information (Title, author, date of issue, publisher ... etc)	Sekaran, U., Bougie R. (2016) Research Methods for Business: A Skill Building Approach, 7 <sup>th</sup> Ed, John Wiley and Sons. (S&B)			
Supportive learning resources (Books, databases, periodicals, software, applications, others)	<ul style="list-style-type: none"> <li>Additional readings in research methodology</li> <li>Additional readings in accounting research</li> </ul>			
Supporting websites				
The physical environment for teaching	<input type="checkbox"/> Class room	<input checked="" type="checkbox"/> Labs	<input type="checkbox"/> Virtual educational platform	<input type="checkbox"/> Others
Necessary equipment and software				
Supporting people with				



Course Plan for Master program - Study Plan Development and Updating Procedures/ Accounting Department	QF05/0408-4.0E
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special needs	
For technical support	

**Course learning outcomes (S= Skills, C= Competences K= Knowledge,)**

No.	Course learning outcomes	The associated program learning output code
<b>Knowledge</b>		
<b>K1</b>	<b>Identify</b> research topics in accounting to be conducted	<b>MK2, MK3</b>
<b>K2</b>	<b>Describe</b> the process of empirical accounting research	<b>MK1</b>
<b>Skills</b>		
<b>S1</b>	<b>Analyze</b> data using statistical applications and analysis tools	<b>MS1, MS2</b>
<b>S2</b>	<b>Interpreting</b> statistical analysis results	<b>MS1, MS2</b>
<b>Competences</b>		
<b>C1</b>	<b>Connect</b> with colleagues in teams to <b>solve</b> research problems	<b>MC1</b>
<b>C2</b>	<b>Write</b> a research proposal	<b>MC2</b>

**Mechanisms for direct evaluation of learning outcomes**

Type of assessment / learning style	Fully electronic learning	Blended learning	Traditional Learning (Theory Learning)	Traditional Learning (Practical Learning)
Midterm exam	%30	%30	%40	%20
Participation / practical applications	0	0	10	30%
Asynchronous interactive activities	%30	%30	0	0
final exam	%40	%40	%50	50%

**Note:** Asynchronous interactive activities are activities, tasks, projects, assignments, research, studies, projects, work within student groups ... etc, which the student carries out on his own, through the virtual platform without a direct encounter with the subject teacher.

**Schedule of simultaneous / face-to-face encounters and their topics**

Week	Subject	learning style*	Reference **
1	Course Policies and Overview	Lecture	
2	The research process	Lecture	(S&B): Chapter 1+4
3	Thesis preparation guide	Lecture	University website
4	Theoretical framework and literature review	Lecture	(S&B): Chapter 5
5	Citation and reference list preparation	Lecture	University website
6	Research design	Lecture	(S&B): Chapter 6
7	Data collection	Lecture	(S&B): Chapter 10
8	Data analysis: Descriptive	Lecture	(S&B): Chapter 12
9	<b>Mid-term Exam</b>		
10	Using SPSS to analyze data	Lecture	SPSS software



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Al-Zaytoonah University of Jordan  
كلية الأعمال  
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"Tradition and Quality"

Course Plan for Master program - Study Plan Development and Updating Procedures/ Accounting Department	QF05/0408-4.0E
---	----------------

11	Data analysis: Testing hypothesis	Lecture	(S&B): Chapter 12
12	Using SPSS to analyze data	Lecture	SPSS software
13	Analyzing questionnaire	Lecture	Data stream
14	Analyzing secondary data	Lecture	Data stream
15	Proposals presentation	Lecture	
16	<b>Final Exam</b>		

\* Learning styles: Lecture, flipped learning, learning through projects, learning through problem solving, participatory learning ... etc.

\*\* Reference: Pages in a book, database, recorded lecture, content on the e-learning platform, video, website ... etc.

**Schedule of asynchronous interactive activities (in the case of e-learning and blended learning)**

Week	Task / activity	Reference	Expected results
1			
2	Search for a research idea	(S&B): Chapter 3	
3	Additional readings		
4	Search the literature	(S&B): Chapter 5	
5	Formulate the research problem	(S&B): Chapter 4	
6	Describe the population, sample, instrument and statistical methods	(S&B): Chapter 6	
7	Collecting data	(S&B): Chapter 10	
8	Data analysis assignment	(S&B): Chapter 12	
9			
10	Data analysis assignment	(S&B): Chapter 12	
11	Data analysis assignment	(S&B): Chapter 12	
12	Data analysis assignment	(S&B): Chapter 12	
13	Data analysis assignment	(S&B): Chapter 12	
14	Data analysis assignment	(S&B): Chapter 12	
15			
16	<b>Final Exam</b>		