

STUDY PLAN
MBA (Accounting)
(None thesis Track)

Plan Number			2010	N
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ج- **GENERAL RULES CONDITIONS:**

1. This plan conforms to the regulations of the general frame of the programs of graduate studies.
2. Areas of specialty of admission in this program:
Holders of the Bachelor's degree in Business Administration, (Business Management, Accounting, Finance and Banking, Marketing, Management Information System, Hotel Management, Economics, Accounting Information systems), Engineering, Pharmacy, Computer Science, and Information Technology.

3. SPECIAL CONDITIONS: None.

4. Admission Policy.

***** The third admission policy is applied which gives the First group Weight "1" and the Second and third groups weight 0,9**

VI. THE STUDY PLAN: Studying (36) Credit Hours as follows:

ج- **Obligatory courses: (27) Credit Hours:**

Course No	Course Title	Credit hrs.	Theory	Prac.	Pre-request
1601702	Research methods in Business Administration	3			-
1601719	Production and operations Management	3			-
1601722	Organizational Behavior	3			-
1601755	Strategic Management	3			-
1602720	Managerial Accounting	3			-
1603704	Financial management	3			-
1603734	Financial Analysis	3			-
1604703	Marketing Management	3			-
1601701	Applied Statistic in Business Administration	3			

ج- **Elective Courses: Studying (9) Credit hours from the following:**

Course No	Course Title	Credit hrs.	Theory	Prac.	Pre-request
1602721	Accounting Information System	3			-
1602722	Accounting Theory	3			-
1602726	Auditing	3			-
1602727	Accounting for Taxation	3			-
1602728	Selected Topics in Accounting*	3			-

ج- A comprehensive exam (798).

University of Jordan
Faculty of accounting

Course Description
Master of Accounting (MBA)

Managerial Accounting 1602720

The course aims at providing the student with the necessary skills for decision making in the short-run as well as in the long-run. It covers both traditional topics such as product costing, budgeting, performance evaluation and transfer pricing, and contemporary topics such as activity-based costing, customer profitability analysis, target costing and strategic cost management.

Accounting Information Systems 1602721

This course aim at exposing students to the distinct information systems knowledge required by accountants. In particular, the course covers the following topics: system concepts, system tools, system development methodologies, data storage and processing, internet control systems, and transaction cycles.

Accounting Theory 1602722

The course provides a balanced discussion of the theoretical and procedural aspects of financial accounting. Topics include the income concepts, the income statement, the balance sheet, the statement of cash flows, international accounting standards, the working capital, leases, theories of equity, and the financial reporting disclosure requirements.

Auditing 1602726

This course is concerned with exploring key issues in auditing. Its purpose is to provide students with understanding of auditing theory and methodology. In addition, emphasis will be given to providing students with critical understanding of important concepts and major issues facing the auditing profession, i.e. audit objectives, the expectation gap, auditor responsibilities independence, audit risk, audit evidence, audit sampling, and it report.

Accounting for Taxation 1602727

This course covers the tax law in Jordan and it application; general idea about taxation and the role of the accounting in the computation of taxes; taxable revenues; revenue and capital expenditure; tax laws; gross profit; losses and their treatment and net profit, etc.

Special Studies in Accounting 1602728

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.

International Accounting Standards / IFRS 1602729

This course aims to develop students' understanding, both theoretically and practically, of complex areas of financial reporting and financial control from an international perspective. The course:

- Clarifies the diversity that exists in international accounting practices and key factors which appear to have influenced the national and international development of accounting systems, major accounting differences across countries and their impacts on financial statement analysis.
- Financial accounting and reporting issues faced by multinational corporations;
- Attempts to regulate accounting at the international level, and existing international accounting standards, and the major differences between IAS and the US GAAP.

