

**Master of Accounting (MA)**  
Comprehensive Exam Track

Plan Number		2010	
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1. 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, Business Economics, Accounting Information systems), Engineering, Pharmacy, Computer Science, and Information Technology.

2. SPECIAL CONDITIONS: None.

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

1. Core Courses: (24) Credit hours of the (700) level as follows:

Course No.	Course Title	Credit Hours	Pre - req
1602710	Research Methodologies in Accounting	3	
1602720	Managerial Accounting	3	
1602721	Accounting Information Systems	3	
1602722	Accounting Theory	3	
1602726	Auditing	3	
1602728	Special Studies in Accounting	3	
1603734	Financial Analysis	3	
1601701	Applied Statistic in Business Administration	3	

2. Elective Courses: (12) Credit hours of the (700) level chosen from the following courses:

Course No.	Course Title	Credit Hours	Pre - req
1602727	Accounting for Taxation	3	
1602729	International Accounting Standards/IFRS	3	
1602730	Contemporary Issues in Accounting	3	
1602731	International Accounting	3	
1603704	Advanced Financial Management	3	
1603732	Money and Capital Markets	3	
1603733	Portfolio Management	3	
1607705	Econometrics	3	

3. Passing a Comprehensive Exam (1602798)  
 Master of Accounting (MA)  
 Research Project Track

Plan Number		2010	
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1. 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, Business Economics, Accounting Information systems), Engineering, Pharmacy, Computer Science,  
 and Information Technology.

2. SPECIAL CONDITIONS: None.

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

1. Core Courses: (21) Credit hours of the (700) level as follows:

Course No.	Course Title	Credit Hours	Pre - req
1602710	Research Methodologies in Accounting	3	
1602720	Managerial Accounting	3	
1602722	Accounting Theory	3	
1602726	Auditing	3	
1602728	Special Studies in Accounting	3	
1603734	Financial Analysis	3	
1601701	Applied Statistic in Business Administration	3	

2. Elective Courses: (6) Credit hours of the (700) level chosen from the following courses:

Course No.	Course Title	Credit Hours	Pre - req
1602721	Accounting Information Systems	3	
1602727	Accounting for Taxation	3	
1602729	International Accounting Standards/IFRS	3	
1602730	Contemporary Issues in Accounting	3	
1602731	International Accounting	3	
1603704	Advanced Financial Management	3	
1603732	Money and Capital Markets	3	
1603733	Portfolio Management	3	
1607705	Econometrics	3	

### 3. Research Project in Accounting (9) Credit hours (1602799)

#### Course Description Master of Accounting (MA)

##### Research Methodologies in Accounting 1602710

This course is designed to introduce students to the methods and methodologies of research in accounting. The various research methods and methodologies are explored and examined. The course will concentrate on quantitative and qualitative methods and will utilize several case studies to illustrate the suitability of these methods and methodologies. The epistemological and ontological underpinnings of these methodologies will be discussed and explained. It is expected that this course will provide students with the requisite skills and means to choose and implement the appropriate research designs and carry out their research in accounting.

##### 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 its 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 and aims 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.

#### Contemporary Issues in Accounting 1602730

The course will engage students in critical analysis of the major approaches to the formulation of an accounting theory and contemporary issues facing the profession. The features, similarities, differences and merits of alternative theoretical approaches to the problems facing accounting and accountants will be discussed and evaluated.

#### International Accounting 1602731

International Accounting Standards/IFRS (1602729):

This course aims to teach students the underlying knowledge and skills to apply IAS/IFRS at an advanced level through presenting and discussing theoretical and practical issues.

#### Applied Statistics in Business Administration:

The objective of this course is to teach the student the practical aspects of statistics in business field. It concentrates on the quantitative methods of descriptive statistics, probability distributions and statistical inference, regression models, and statistical surveys. The goal of this course is making the application of statistics more effective in business field through the focus not only on statistical and mathematical methods, but also on statistical thinking and results interpretations. In this course, statistical software will be used in order to reduce the calculation process and improve the dealing with statistical methods.

#### Advanced Financial Management 1603704

This core course discusses corporate finance and provides practical tools for financial decisions and valuation. The course starts with optimal project acceptance criteria consistent with the objective of maximizing the market value of the firm.

The capital market theory and efficient market hypothesis are then recovered. The second half of the course discusses how capital structure and dividends decisions affect the firm value and the issues of mergers and acquisitions. The course ends with a summary of practice of corporate finance by financial managers around the world.

#### Money and Capital Markets 1603732

This course describes the wide range of instruments for financing, investing, and controlling risk that are available in today's financial markets. The creation of new instruments is driven by the needs of borrowers and investors based on their asset/liability management situation, regulatory constraints, financial accounting considerations, and tax considerations.

The coverage provided on the institutional investors and financial instruments is as up-to-date as possible in a market facing rapid changes in the characteristics of the players and those making the rules as to how the game can be played.

#### Portfolio Management 1603733

Portfolio management is composed of two parts: The investment environment and the investment process. The investment environment deals with the available financial securities and the microstructure of securities markets. The investment process is composed of five steps/ First, the determination of investment objectives. Second, the analysis of financial securities. Third, the formation of investment portfolios. Fourth, the re-evaluation of portfolios. Finally, the investment process deals with the evaluation of the performance of portfolios.

This course deals with both the investment environment and investment process. In particular, the microstructure (market-making mechanisms) of securities markets, the formation of investment portfolios in terms of both risk and return and the evaluation of investment portfolios' performance are covered. In addition, this course examines some of the main asset pricing models including the Capital Asset pricing Model (CAP) and the Arbitrage pricing Theory (APT). Finally, this course deals with some miscellaneous topics including the options market.

#### Financial Analysis 1602734

The course develops new way of thinking that is necessary to do fundamental analysis integrates finance concepts with accounting concepts and shows candidates how the structure of accounting can be explained for valuation analysis. The course proceeds with introducing sophisticated ways of forecasting firm values that use both micro and macro factors that relate to intrinsic enterprise value. The course clearly highlights the usefulness of financial statements along with market-based measures in developing practical valuation models.

Econometrics 1607705

This course covers the following topics:

Classical linear Regression and hypothesis, testing Problems in Regression analysis: Mutlicollinearity, unequal Variance, and Autocorrelation. The use of Dummy Variables in Regression Analysis. Functional Form, and non-linear Regression Models. Linear Regression with stochastic Regressors.