

Course Description of MA- Accounting Courses

Advanced Financial Accounting (0311714)

The objective of this course is to provide a foundation for understanding issues surrounding the advanced financial accounting for the complexities of modern business entities, new organizational structures for conducting business, the foreign activities of multinational firms. In addition, students will critically analyze the accounting reports and ramifications of these issues.

Managerial and Cost Accounting (0311732)

This course examines the concepts and procedures underlying the development of a cost accounting system for managerial decisions, control, and performance reporting. Topics include cost measurement and cost control; cost-volume-profit analysis; job costing; activity-based costing; tools for planning and control; master budgeting and responsibility accounting; flexible budgeting and variance analysis; management control systems; inventory costing, management, and capacity analysis; cost information for decision making; relevant information; pricing decisions; cost management; strategic profitability analysis; cost allocation and revenues; measurement and control of overhead costs; and revenues and sales variances.

Furthermore, the course designed to extend the understanding of approaches such as: ABC, JIT, Target costing, Balanced scorecard, etc.

Advanced Financial Management (0311711)

The objective of this course is to provide students with knowledge and tools required to make sound financial decisions. In order to achieve its objectives, the course will carry out an in-depth analysis of major issues relating to financial management. Topics include: the time value of money, risk and return, working capital management, capital budgeting, and sources of external capital.

Advanced Accounting Theory (0311741)

The course is designed to provide advances topics in financial accounting and financial accounting theory; seminars on financial accounting issues, and on the theory of income and asset valuation. Topics may also include theory development in accounting, normative accounting theories, positive accounting theory and accounting regulation

International Auditing Standards(0311725)

This course is designed to provide an advanced perspective of auditing skills for accounting students who are willing to upgrade their knowledge in financial audit techniques, international standards on auditing and international financial reporting standards (IFRS). The course includes discussion and case studies on related topics and may include discussion of relevant research on the course topics.

International Accounting (0311736)

International accounting is an accounting elective course for students to gain an advanced understanding of accounting standards and financial reporting practices, both internal and external, in a global setting. The course will cover various international accounting theories and

practices in order to provide students with the necessary skills in analyzing, comparing and interpreting consolidated financial statements that are presented by multinational and transnational corporations.

Research Methodology in accounting (0311708)

The course includes important and relevant topics to expand students' research skills. It focuses on understanding the basic concepts of research and its methodologies, identifying and applying the steps in the research process, including problem definition, critical literature review, identification of variables and links among variables, developing a set of hypotheses, measuring variables using all types of scales, using data collection methods, the different sampling designs, writing research reports, research ethics, and a review of quantitative data analysis including descriptive statistics, T tests, ANOVA, correlation, regression. Students will be able to apply research skills using a variety of computer applications with SPSS and real cases.

International Financial Analysis and Reporting (0311722)

The objective of the course is to equip students with the knowledge, abilities, tools and methods from the field of financial accounting that are necessary for accountants.

This module is mainly focused on how to read and interpret annual financial reports based on international accounting standards; take the decisions regarding the current solidity and future perspectives of businesses, and give opinions regarding the financial performance, the situation and perspective of the reporting entity publishing annual reports.

Advanced Accounting Information Systems (0311742)

The course includes the design and operation of accounting information systems as affected by information theory, computers, and behavioral concepts underlying internal controls. Specifically, at the end of this course, students will be able to: 1) document an accounting system or subsystem using narrative descriptions and flowcharts; 2) apply advanced Excel topics such as VLOOKUP and Pivot tables; 3) analyze and recommend internal controls appropriate to different accounting systems, and understand the standards of conduct that impact the need for controls; 4) identify the basic functions and interactions of the revenue, procurement, HR, production, and general ledger accounting systems and the threats to each subsystem; 5) identify existing technologies (e.g., Mobile and tablet) that can be used for business applications; and 6) distinguish how accounting information systems are used to achieve different organizational objectives and how they improve planning and control in an organization, as well as ethical issues involved in these choices.

Advanced Auditing (0311735)

This course has been designed with topics to prepare students for the responsibilities and challenges faced as an auditor. It will provide understanding of auditing and other assurance service, the nature, role, purpose and scope of internal control, internal & external audit, and the need of independent person in this profession, ethics, legal liability of auditors, and identifying areas of control risk and fraud, using evidence to identify needs of documentation, audit of transaction cycles, and applying the findings of the auditing reports to develop the concept of quality control in an audit.

Special Studies in Accounting (0311743)

This course focuses on corporate governance, professional ethics, sustainability including environmental accounting and social accounting, inflation, human resources, innovation and creative accounting including the development of accounting thought.

International Accounting and Reporting Standards (0311720)

This course provides the IASB frame work for the preparation and presentation of financial statements. It serves as a guide to resolving accounting issues. This accounting standards course enables students to understand the basics and certain complexities associated to international accounting standards (IFRS) along with some topic terminology, concepts and applications for standers (IAS, IFRS)

Feasibility Study(0311726)

a feasibility study aims to objectively and nationally uncovers the strengths and weaknesses of an existing business or proposed venture, opportunities' and present in environment . This course aim to provide the graduate-level masters overview of the economic decision making process . and evaluates the projects potential for success, it help students , test the feasibility of economic projects and introduces methods of preference between different projects. It also aims to improve students writing of report and to help them collect and analyze data efficiently .

Production And Operation Management(0311710)

This course aims to introduce the management of production processes and productivity strategies and operations in international business and techniques of project management and quality environment, as well as methods of forecasting and planning capacity, as well as the definition of strategies that can be used in the selection of the site, as well as supply chain management and inventory management, mechanisms use planning system Industrial and (MRP) , (JIT) .