



Ajloun National University

جامعة عجلون الوطنية

Faculty of Business

Department of Accounting

Study Plan for the Master's Degree In Accounting Academic year 2023/2024



Ajloun National University

جامعة عجلون الوطنية

Mission

A leading department in innovation, accounting development and community services.

Vision

Providing a distinguished academic program, keeping up with cognitive and professional developments, and stimulating scientific research in the field of accounting and securities. The department's vision is to produce a cohort of visionary students who can effectively adapt to the market while continuously enhancing their academic abilities.

Goals

1. Qualify a group of distinguished students to obtain a master's degree in accounting.
2. Provide the local and regional market with qualified individuals with high scientific competencies.
3. Meet the need of Arab and regional institutions by providing professional master's degree holders in the field of accounting who are able to solve problems scientifically.
4. Provide a sustainable service to the local community by providing it with qualified cadres to work in various economic fields.
5. Contribute to reducing the migration of economic resources out of Jordan, represented by the costs of master's degree students and postgraduate studies abroad.
6. Provide higher education opportunities for the people of Ajloun Governorate, due to the lack of a university in the governorate that offers graduate programs in the field of accounting.



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Learning Outcomes

Knowledge

Proficiency in calculating product costs and the ability to make appropriate administrative decisions

Gain the skill of dealing with different accounting systems

Familiarity with the concept of auditing, its standards, principles and foundations

Skills

Having the ability to communicate with others through giving lectures

Apply accounting foundations, standards and measurement principles

Preparing financial statements in accordance with accounting standards

Competencies

Mastering data analysis and writing scientific papers and research

The ability to analyze financial statements and express an opinion about companies' performance



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Contents of the Study Plan

The study plan for the Master's degree in Accounting (33) credit hours distributed as follows:

Track	Requirement	The Number of Credit Hours
Thesis	Mandatory specialization requirements	18
	Elective major requirements	6
	Thesis	9
Total		33
Comprehensive Exam	Mandatory specialization requirements	24
	Elective major requirements	9
Total		33

University Coding System

Faculty Code Department Code (Level Year) Knowledge Area Course sequence

4 02

Remedial0
First Year1
Second Year 2
3Third Year
4 Fourth Year



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Knowledge Area

Knowledge Number	Knowledge Area	Number of Credit Hours
0	General Courses	6
1	International Financial Reporting Standards	3
2	Advanced Oversight and Auditing	3
3	Advanced Managerial Accounting	3
4	Advanced Accounting Theory	3
5	Supporting Areas	6
6	Thesis	9



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First: Thesis Track

A. University Compulsory Requirement (18) Credit Hours

Course code	Course Name	Credit Hour	Prerequisite	Learning Type		
				Electronic	Blended	On Campus
401702	Scientific Research Methods and Applied Statistics	3	-		√	
401703	Advanced Financial Management	3	-		√	
402711	International Financial Reporting Standards	3	-			√
402713	Advanced Accounting Theory	3	-			√
402721	Advanced Oversight and Auditing	3	-		√	
402731	Advanced Managerial Accounting	3	-		√	

B. University Elective Requirements (6) Credit Hours

Course code	Course Name	Credit Hour	Prerequisite	Learning Type		
				Electronic	Blended	On Campus
402701	Advanced Studies in Islamic Accounting	3	-		√	
402712	Advanced Financial Accounting	3	-		√	
402714	Advanced Governmental Accounting	3	-		√	
402722	Advanced Financial Statement Analysis	3	-		√	
402732	Advanced Cost Accounting	3	-			√
402741	Advanced Accounting Information Systems	3	-	√		

C. Thesis :

Course Number	Course Name	Credit Hours	Prerequisite
	Thesis	9	Successfully passing the compulsory Courses



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Second: Comprehensive Exam Track

A. Compulsory Department Requirements (24) Credit Hours:

Course code	Course Name	Credit Hour	Prerequisite	Learning Type		
				Electronic	Blended	On Campus
401702	Scientific Research Methods and Applied Statistics	3			√	
401703	Advanced Financial Management	3			√	
402711	International Financial Reporting Standards	3				√
402713	Advanced Accounting Theory	3				√
402721	Advanced Oversight and Auditing	3			√	
402731	Advanced Managerial Accounting	3			√	
402741	Advanced Accounting Information Systems	3		√		
402749	Research Project in Accounting	3				√

B. Elective Department Requirements: (9) Credit Hours

Course code	Course Name	Credit Hour	Prerequisite	Learning Type		
				Electronic	Blended	On Campus
402701	Advanced Studies in Islamic Accounting	3			√	
402712	Advanced Financial Accounting	3			√	
402714	Advanced Governmental Accounting	3			√	
402715	Advanced Tax Accounting	3			√	
402722	Advanced Financial Statement Analysis	3			√	
402732	Advanced Cost Accounting	3				√

C. Successfully Pass the Comprehensive Exam



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Courses Description

Course Number : 401702
Course Title : Scientific Research Methods and Applied Statistics
Credit Hours : 3
Prerequisites : -

This course presents various scientific research methods and focuses on analyzing business problems and using the scientific research method as a tool to solve problems. It also includes topics aimed at understanding and applying appropriate research design (quantitative and qualitative), using various statistical analysis methods, and using computers to analyze data, write and present the research report

Course Number : 401703
Course Title : Advanced Financial Management
Credit Hours : 3
Prerequisites : -

This course focuses on studying corporate financing methods, capital market tools, optimal capital structure, cost of capital, dividend distribution policies, factors affecting the market value of shares, the time value of money, and the return-risk relationship. It deals with financial intermediation processes and the use of financial instruments in Analysis of financial markets, the role of financial institutions, securities trading, and evaluation of markets and financial institutions

Course Number : 402702
Course Title : International Financial Reporting Standards
Credit Hours : 3
Prerequisites : -

This course clearly presents the objectives, nature and components of international standards and international knowledge standards, and highlights the details for everyone who wants and shows the main requirements. It wants to provide applications of a method that explains and explains how to apply them in various accounting topics. This course also reviews the interpretations issued by the International Accounting Standards Board (IASB) and the amendments that occur to those standards on an ongoing basis.



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Course Number : 402713
Course Title : Advanced accounting theory
Credit Hours : 3
Prerequisites : -

This course covers in-depth the historical development of accounting theory and its applications. It aims to present the most prominent approaches to accounting thought in the study of accounting theory and accounting legislation. The course also covers a number of methodologies and approaches to accounting theory, scientific research in accounting, theories of accounting legislation, and their relationship with practical accounting practice when preparing financial statements, in addition to Covering topics of contemporary accounting measurement alternatives.

Course Number : 402721
Course Title : Advanced Control and auditing
Credit Hours : 3
Prerequisites : -

The course aims to introduce the student to the main and important aspects of auditing in terms of the general framework of auditing and the international standards that govern the profession, including the modern concepts of internal control systems Coso and Copit and (CSA), with the application of risk-based auditing concepts, and supervisory controls on computerized accounting systems. The use of statistical samples in auditing operations, analytical auditing procedures, and computer-based auditing.

Course Number : 402731
Course Title : Advanced Managerial Accounting
Credit Hours : 3
Prerequisites : -

This course aims to introduce the student in detail to the role of management accounting in analyzing the relationship between costs, level of activity, and profits in light of cost systems, joint and secondary products, fixed-time and back-flash cost systems, and decisions based on activities and targeted costs in service, trade, and industry projects, and target costs, in addition to getting to know the card. Balanced performance, budgeting systems, responsibility accounting, fixed and flexible budgets, and performance measurement. It also includes pricing decisions, profitability, cost management, qualitative costs, revenues and their deviations, profitability analysis, and customer trends, in addition to learning about quantitative methods used in management accounting.



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جامعة عجلون الوطنية

Compulsory Elective Faculty Requirements for Thesis Credit Hours: (6) Hours

Course Number	: 401701
Course Title	: Advanced studies in Islamic accounting
Credit Hours	: 3
Prerequisites	: -

This course deals with the analysis and evaluation of accounting measurement and its standards in Islamic thought and its comparison with contemporary accounting, and sheds light on the rules that govern financial, accounting and ethical transactions in establishments that follow Islamic thought, and attempts to derive and develop rules and exposure to the most important Islamic financial accounting standards and Sharia standards, and learn about the role Its economic.

Course Number	: 402712
Course Title	: Advanced Financial Accounting
Credit Hours	: 3
Prerequisites	: -

This course aims to introduce the student to accounting for corporate mergers and the methods and procedures adopted when preparing the consolidated financial statements resulting from this merger and their various types, in addition to the accounting treatment of mutual transactions between the parent company, accounting for foreign currencies, including the use of hedging methods, and accounting for long-term lease contracts. Based on the latest issues of international accounting and financial reporting standards, the article also addresses accounting for financial derivatives.

Course Number	: 402714
Course Title	: Advanced Governmental Accounting
Credit Hours	: 3
Prerequisites	: -

This course discusses the most important accounting methods applied in government accounting in Jordan, and compares them with what is applied in many countries in light of the International Public Sector Accounting Standards (IPSAS). The course also addresses methods for preparing government budgets, mechanisms for evaluating government performance, as well as oversight and correction of deviations.



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جامعة عجلون الوطنية

Course Number : 402722
Course Title : Advanced Financial Statement Analysis
Credit Hours : 3
Prerequisites : -

This course aims to identify the main aspects of financial analysis, including financial statements, approaches to financial analysis, methods of financial analysis, study indicators of financial analysis results, financial statement risk analysis, cash flow analysis, financial and operational leverage analysis, forecasting financial failure of institutions, and exposure to models used in forecasting in light of... Theories of financial market efficiency, financial analysis for merger purposes, financial analysis for financing symptoms and applied procedures in the areas of planning and control. Assessing risks and using the qualitative approach in financial analysis.

Course Number : 402732
Course Title : Advanced Cost Accounting
Credit Hours : 3
Prerequisites : -

The course aims to deepen understanding of cost accounting for industrial establishments and general commercial and service establishments, through in-depth exposure to the cost systems of production orders and production stages and accounting for them, and the accounting treatment of the costs of direct elements (materials and labor) and additional burdens charged. The course is also interested in treating the cost system on the basis Activities. The course also addresses cost accounting treatment for establishments that apply lean production systems and Six Sigma. As well as exposure to accounting for construction contract costs, environmental costs, and quality costs.

Course Number : 402741
Course Title : Advanced Accounting Information Systems
Credit Hours : 3
Prerequisites : -

This course aims to go through the study of accounting information systems and their various stages of development (SDLC) and to expose them to their ready-made applications under (ERP). It also deals with the concepts of information, communication systems and e-commerce in the environment of business organizations and their role in the organization's economic operations and internal control procedures over them, in addition to going in-depth in decision support systems and identifying electronic disclosure mechanisms, and exposure to some technologies and applications related to accounting information systems, such as XBRL, Black Chain, and Big Data.



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Compulsory Department Requirements for Comprehensive Exam Track (24) Credit Hours:

Course Number : 401702
Course Title : Scientific Research Methods and Applied Statistics
Credit Hours : 3
Prerequisites : -

This course presents various scientific research methods and focuses on analyzing business problems and using the scientific research method as a tool to solve problems. It also includes topics aimed at understanding and applying appropriate research design (quantitative and qualitative), using various statistical analysis methods, and using computers to analyze data, write and present the research report

Course Number : 401703
Course Title : Advanced Financial Management
Credit Hours : 3
Prerequisites : -

This course focuses on studying corporate financing methods, capital market tools, optimal capital structure, cost of capital, dividend distribution policies, factors affecting the market value of shares, the time value of money, and the return-risk relationship. It deals with financial intermediation processes and the use of financial instruments in Analysis of financial markets, the role of financial institutions, securities trading, and evaluation of markets and financial institutions

Course Number : 402702
Course Title : International Financial Reporting Standards
Credit Hours : 3
Prerequisites : -

This course clearly presents the objectives, nature and components of international standards and international knowledge standards, and highlights the details for everyone who wants and shows the main requirements. It wants to provide applications of a method that explains and explains how to apply them in various accounting topics. This course also reviews the interpretations issued by the International Accounting Standards Board (IASB) and the amendments that occur to those standards on an ongoing basis.



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Course Number : 402713
Course Title : Advanced accounting theory
Credit Hours : 3
Prerequisites : -

This course covers in-depth the historical development of accounting theory and its applications. It aims to present the most prominent approaches to accounting thought in the study of accounting theory and accounting legislation. The course also covers a number of methodologies and approaches to accounting theory, scientific research in accounting, theories of accounting legislation, and their relationship with practical accounting practice when preparing financial statements, in addition to Covering topics of contemporary accounting measurement alternatives.

Course Number : 402721
Course Title : Advanced Control and auditing
Credit Hours : 3
Prerequisites : -

The course aims to introduce the student to the main and important aspects of auditing in terms of the general framework of auditing and the international standards that govern the profession, including the modern concepts of internal control systems Coso and Copit and (CSA), with the application of risk-based auditing concepts, and supervisory controls on computerized accounting systems. The use of statistical samples in auditing operations, analytical auditing procedures, and computer-based auditing.

Course Number : 402731
Course Title : Advanced Managerial Accounting
Credit Hours : 3
Prerequisites : -

This course aims to introduce the student in detail to the role of management accounting in analyzing the relationship between costs, level of activity, and profits in light of cost systems, joint and secondary products, fixed-time and back-flash cost systems, and decisions based on activities and targeted costs in service, trade, and industry projects, and target costs, in addition to getting to know the card. Balanced performance, budgeting systems, responsibility accounting, fixed and flexible budgets, and performance measurement. It also includes pricing decisions, profitability, cost management, qualitative costs, revenues and their deviations, profitability analysis, and customer trends, in addition to learning about quantitative methods used in management accounting.



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Course Number : 402741
Course Title : Advanced Accounting Information Systems
Credit Hours : 3
Prerequisites : -

This course aims to go through the study of accounting information systems and their various stages of development (SDLC) and to expose them to their ready-made applications under (ERP). It also deals with the concepts of information, communication systems and e-commerce in the environment of business organizations and their role in the organization's economic operations and internal control procedures over them, in addition to going in-depth in decision support systems and identifying electronic disclosure mechanisms, and exposure to some technologies and applications related to accounting information systems, such as XBRL, Black Chain, and Big Data.

Course Number : 402749
Course Title : Research Project
Credit Hours : 3
Prerequisites : -

This course presents examples of published research in different fields and schools of thought in accounting and finance. In this course, the student conducts an in-depth study and writes a detailed research on a topic chosen under the supervision of the subject teacher, so that the research is evaluated and discussed at the end of the semester.



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**Elective Department Requirements Comprehensive Exam Track Credit Hours: (9)
Hours**

Course Number : 401701
Course Title : Advanced Studies in Islamic Accounting
Credit Hours : 3
Prerequisites : -

This course deals with the analysis and evaluation of accounting measurement and its standards in Islamic thought and its comparison with contemporary accounting, and sheds light on the rules that govern financial, accounting and ethical transactions in establishments that follow Islamic thought, and attempts to derive and develop rules and exposure to the most important Islamic financial accounting standards and Sharia standards, and learn about the role Its economic.

Course Number : 402712
Course Title : Advanced Financial Accounting
Credit Hours : 3
Prerequisites : -

This course aims to introduce the student to accounting for corporate mergers and the methods and procedures adopted when preparing the consolidated financial statements resulting from this merger and their various types, in addition to the accounting treatment of mutual transactions between the parent company, accounting for foreign currencies, including the use of hedging methods, and accounting for long-term lease contracts. Based on the latest issues of international accounting and financial reporting standards, the article also addresses accounting for financial derivatives.

Course Number : 402714
Course Title : Advanced Governmental Accounting
Credit Hours : 3
Prerequisites : -

This course discusses the most important accounting methods applied in government accounting in Jordan, and compares them with what is applied in many countries in light of the International Public Sector Accounting Standards (IPSAS). The course also addresses methods for preparing government budgets, mechanisms for evaluating government performance, as well as oversight and correction of deviations.



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Course Number : 402715
Course Title : Advanced Tax Accounting
Credit Hours : 3
Prerequisites : -

This course aims to introduce the procedures that must be followed to determine the tax base and its consequences. The course includes the role of the accountant in determining this base, the role of the tax assessor, and the taxable expenses. This is in accordance with the applicable tax law and tax laws in developed countries, focusing on modern trends in tax and its impact on the national economy, the nature of the planned value-added tax and the stages of its development. The course also covers international accounting standards related to taxes.

Course Number : 402722
Course Title : Advanced Financial Statement Analysis
Credit Hours : 3
Prerequisites : -

This course aims to identify the main aspects of financial analysis, including financial statements, approaches to financial analysis, methods of financial analysis, study indicators of financial analysis results, financial statement risk analysis, cash flow analysis, financial and operational leverage analysis, forecasting financial failure of institutions, and exposure to models used in forecasting in light of... Theories of financial market efficiency, financial analysis for merger purposes, financial analysis for financing symptoms and applied procedures in the areas of planning and control. Assessing risks and using the qualitative approach in financial analysis.

Course Number : 402732
Course Title : Advanced Cost Accounting
Credit Hours : 3
Prerequisites : -

The course aims to deepen understanding of cost accounting for industrial establishments and general commercial and service establishments, through in-depth exposure to the cost systems of production orders and production stages and accounting for them, and the accounting treatment of the costs of direct elements (materials and labor) and additional burdens charged. The course is also interested in treating the cost system on the basis Activities. The course also addresses cost accounting treatment for establishments that apply lean production systems and Six Sigma. As well as exposure to accounting for construction contract costs, environmental costs, and quality costs.