



Research Methods in Accounting (1303710)

This course aims at introducing the student to scientific research and its importance and its role in the society. The course covers in detail the steps of conducting scientific research, and main research methodologies and methods than can be used in conducting it, and focuses on the use of quantitative methods and non-quantifiable, in addition to main statistical methods that can be used in analyzing results. The course also provides the student with examples of published research and theses and thesis proposals. The student is required to conduct a research and discuss it at the end of the semester.

Accounting Theory (1303711)

This course presents an in-depth analysis of the historical development of accounting theory and its applications. It aims at introducing the student to the main approaches to studying and understanding accounting theory and accounting regulation and research. It covers several methodologies used in accounting theory and research and theories of accounting regulation, and their relation to the practice of accounting..

Advanced Studies in Financial Accounting (1303712)

This course aims to introduce students to accounting for mergers and methods, and procedures adopted by the preparation of consolidated financial statements resulting from this merger and different types and under both methods; the equity and cost method, in addition to intercompany transactions between the holding company and subsidiary company in: inventory, long-term assets, bonds, accounting for foreign currency, including the use of hedging, and accounting for leases. with reference to worldwide harmonization of accounting practice and the International Financial Reporting Standards.

Advanced Studies in Auditing (1303713)

This course aims to introduce students to the main aspects and significant in the field of auditing terms, according to the general framework for auditing and standards that govern the profession. This is including the modern concepts of internal control systems Coco and Coso, control self assessment CSA with the application of audit risk, management audit, controls on computer systems, the use of statistical sampling in audits and audit analytical procedures.

Research Project (1303717)

This course discusses examples of published research in accounting and finance from different topics and research methodologies. In addition, the student conducts a detailed study and writes a research paper on a topic agreed upon and supervised by the course instructor. The research is discussed and evaluated at the end of the semester.

Advanced Managerial Accounting (1303718)

This course aims to introduce students in details; the role of management accounting in the analysis of the relationship between costs, volume and profits. Cost systems and by-products and secondary products. The costs of time and back flash. Activity-based costing in service projects, trade and industry and target costing. cost allocation, and standard costing) and managerial accounting (including short-term decision making, long-term decision making, and the balanced scorecard).Budgeting systems and responsibility accounting, measuring performance. It includes pricing decisions, profitability and cost

management, quality cost, revenues and their deviations. The profitability analysis to identify the quantitative methods used in management accounting.

Advanced Issues in Accounting Information System (1303719)

This course aims to further explore study on the of applications of the concepts of information and communication systems, trade and electronic commerce on the environment of business organizations and their role in the economic processes of the organization and internal control procedures for it. In addition to the expansion of decision, support systems and financial reports processes and procedures associated with the former giving a more comprehensive coverage of the computerized systems in the control, and operation of processes for the organization.

Elective Courses:

Advanced Studies in International Accounting and Auditing Standard (1303714)

This course covers in detail the auditing and how an audit is planned and executed, with reference to the related International Standards on Auditing. In addition, it covers accounting in its international context, with reference to worldwide harmonization of accounting practice and the International Financial Reporting Standards.

Advanced Studies in Taxation (1303715)

This course aims to introduce students to the procedures to be followed to determine the tax base and the consequent, and also includes the role of the accountant in the identification of tax base, the role of estimated tax. How to calculate taxable income, expenses, and capital income, tax law and tax statements. Which expenditure are accepted to tax. Depreciation and reserves, taxable profit, tax accrued, losses and treatment according to the profit, tax law and focus on recent trends in the tax and its impact on the national economy, and what value-added tax planned to it and stages of development.

Advanced Studies in Financial Statements Analysis (1303716)

This course aims to introduce students to key aspects of financial analysis in terms of preparation of financial statements in accordance with International Standard No. (1), and to clarify the trends in financial analysis, and methods of analysis, study the indications of the results of financial analysis of the risk analysis, financial statements, cash flow analysis, analysis of leverage operational, predict the failure of financial institutions and the models used in forecasting and financial analysis for the purposes of integration, and financial analysis for the purposes of financing and risk assessment, the qualitative approach in financial analysis (SWOT) and the procedures applied in the areas of planning and financial control. In addition, the course covers models used in bankruptcy prediction, future prediction and prospective financial statements, and the valuation of companies and their securities.

Advanced Studies in Financial Management of Shareholding Companies (1303720)

This course examines the practical tools to take decisions on the assessment of companies, and also looking at the efficient market hypothesis and how the impact of capital distributions and the decision on the value of the company, in addition to mergers of companies. Also exposure to some of the practices of financial resources around the world.

Advanced Issues in Portfolio Management (1303721)

This course covers theories of valuation and management of investment portfolios, including Markowitz theory, capital asset pricing model, arbitrage pricing theory, and other theories of building and growth of investment portfolios and the distribution of investments in them, and the limitations of investment portfolios. The course also covers bond and equity portfolio management strategies, and the evaluation of portfolio performance.

Advanced Strategic Management (1305712)

This course covers an integrated operation approach of strategic planning in the firm under the environmental challenges, in order to establish an optimal strategy. The course discusses advanced concepts and systems and tools of strategic planning and making strategic option decisions. Topics covered also include the role of the corporate objectives, corporate governance, capital markets, financial policies, and several implications of globalization on corporate strategic decisions. The course includes analysis of a number of cases related to strategic management.

Advanced Production and Operations Management (1305718)

This course covers several topics such as forecasting, planning, production capacity, and uses queuing theory and locate facilities, the procedure of order, and design employment, labor standards, production, scheduling, inventory control, quality control, planning needs of materials, maintenance, and automated system, with special focus on the use of roads quantity.

Advanced Organization Behavior (1305716)

This course includes the following topics: the individual dimension in organizational behavior (cognition, attitudes, values, personality, learning, work stress, and frustration), the collective dimension in organizational behavior (types of the group, the reasons for its composition, the structure of the group), the distance organizational in organizational behavior (organizational structure, communication, leadership, motivation) and the environmental dimension in organizational behavior (types of environment, elements of the environment, environmental uncertainty, and strategies of the organization in dealing with their environment), and finally the future of organizational behavior.

Advanced Management of International Business(1305714)

This course refers to plans and actions that guide business transaction taking place between entities in different countries. The three most prevalent philosophies of international business strategies are industry- based: argues that conditions within a particular industry determine strategy. Resource - based: argues that firm specific differences determine strategy. And Institution - based: argues that the industry and resource - based views need to be supplemented by accounting relevant societal differences. Liberalization of both trade and investment, the introduction of a new European monetary unit (the euro), technological developments, and disappearance of a substantial part of the world have encouraged international business all over the world. Strategies of international business include: Assessing the political environmental, the economic environment the cultural environment the competitive environment and environment the finally and regulations laws, rules, and regulations of other countries.

Advanced Total Quality Management (1305717)

The course will provide an introduction to the fundamental concepts of statistical process control, strategic total quality management, six sigma and the application of these concepts, philosophies, and strategies to issues arising in government and industry. It will enhance the student's understanding of the complexities of statistical analysis and control-chart interpretation and their work-place application. Also, it will provide skills in diagnosing and analyzing problems causing variation in manufacturing and service industry processes. Provide a basic understanding of "widely-used" quality analysis tools and techniques. It will help in creating awareness of the quality management problem-solving techniques currently in use.