

## Courses Description

**College:** Business

**Department:** Accounting

---

**Course ID:** 202740      **Description:** Research Methods in Accounting

**Full Course Description:** This course is about demystifying research and research methods. It will outline the fundamentals of doing research, aimed primarily, but not exclusively, at the postgraduate level. It places the student experience at the center of our endeavors by engaging learners in a range of robust and challenging discussions and exercises.

---

**Course ID:** 202741      **Description:** Financial Accounting

**Full Course Description:** This course covers the main principles and foundations of financial accounting, and how to use them in the relevant decision-making process. The course focuses on the traditional methods of measurement and reporting in the light of international financial reporting standards and related accounting standards.

---

**Course ID:** 202742      **Description:** Managerial Accounting

**Full Course Description:** This course covers topics related to making various short and long-term administrative decisions such as product costs, budgeting, performance evaluation, transfer prices, activity based costs, customer profit analysis, target costs, and strategic cost management.

---

**Course ID:** 202743      **Description:** Auditing

**Full Course Description:** The course is designed to provide the graduate students with advanced understanding of all aspects of auditing. These include accepting and planning the audit, evaluating internal controls, verifying account balances and financial statement assertions, reporting on audited financial statements, as well as auditing standards, and the legal liabilities, professional and personal ethical responsibilities of auditors. □  
Topics include: the role and types of auditors; ethics, corporate governance, auditor independence and professional practice; legal responsibilities; audit process; the nature of internal controls and risk management; financial report audits; information system audits and other assurance services. The concept of risk management is emphasized as it permeates all functions of management, audit and corporate governance. □

---

**Course ID:** 202744      **Description:** International Accounting & Research

**Full Course Description:** This course is based on describing the accounting treatment of business between companies of all kinds, and will also address the most important factors that helped in the development of international management methods that lie in the strategy in the openness of trade and investment, the integration of countries such as the euro, technological development, the zone of encouragement and prohibition of workers for operating companies.

---

**Course ID:** 202745      **Description:** Tax Accounting

**Full Course Description:** This course focuses on selected modern international taxation topics, including accounting for income taxes and net operating losses, financial statements presentation, IAS (12), tax planning, tax evasion, tax fraud, double taxation agreements, tax treaties and other modern taxation issues.

---

**Course ID:** 202746      **Description:** Accounting Theory

**Full Course Description:** This course covers in depth the historical development of accounting theory and its applications, the most important approaches to accounting thought in addition to the accounting theory methodology, scientific research in accounting and theories of accounting legislation, and its relationship with scientific accounting practice.

---

**Course ID:** 202747      **Description:** Accounting Information Systems

**Full Course Description:** This course covers information systems for accountants, such as information systems concepts and tools, system development methodologies, data storage and processing, internal control systems and various business process procedures. □  
□

## Courses Description

**College:** Business

**Department:** Accounting

---

**Course ID:** 202748      **Description:** Advanced Legal Commercial Studies

**Full Course Description:** This article contains an introduction to commercial law and related topics in financial transactions, including those related to commercial financial transactions and their implications, electronic commerce contracts, agency commissions, brokerage contracts, exchange contracts, banking contracts, and electronic transactions, as well as other commercial concepts such as store, commercial address and merchants. And commercial books, but in depth.

---

**Course ID:** 202797      **Description:** Research Project

**Full Course Description:**

---

**Course ID:** 202799      **Description:** Thesis

**Full Course Description:**

---

**Course ID:** 2202798      **Description:** Comprehensive Exam

**Full Course Description:**

---

**Course ID:** 3202799      **Description:** Thesis

**Full Course Description:**

---

**Course ID:** 6202799      **Description:** Thesis

**Full Course Description:**

---

**Course ID:** 9202799      **Description:** Thesis

**Full Course Description:**

---

**Course ID:** 120202782      **Description:** Strategic Management and Innovation

**Full Course Description:** This course deals with the concept of strategic planning and innovation, the difference between strategic planning and innovation, forms of planning, characteristics and characteristics of the creative personality, dimensions of creativity, factors affecting creativity, strategies to support creativity, dimensions of creativity, principles of administrative innovation, strategies for managing planning and innovation, challenges driving creativity in Planning and innovation, the positive results of planning and innovation, and the role of governments and institutions in creating an environment conducive to innovation.

---

**Course ID:** 130202722      **Description:** Environmental Law and Regulations

**Full Course Description:** This course is all about defining the concept of the environment in the light of legislative and Islamic laws in the country. Evolution of interest in the environment, manifestations of environmental damage, environmental protection rules, national and international rules regarding environmental preservation, environmental protection methods and procedures resulting from environmental damage.

---

**Course ID:** 150202741      **Description:** Financial Accounting

**Full Course Description:** This course covers the main principles and foundations of financial accounting, and how to use them in the relevant decision-making process. The course focuses on the traditional methods of measurement and reporting in the light of international financial reporting standards and related accounting standards.

---

**Course ID:** 150202742      **Description:** Managerial Accounting

**Full Course Description:** This course covers topics related to making various short and long-term administrative decisions such as product costs, budgeting, performance evaluation, transfer prices, activity based costs, customer profit analysis, target costs, and strategic cost management.