

## الخطة الدراسية لبرنامج "الدرجة الجامعية المتوسطة"

### المحاسبة والإدارة المالية (برنامج دولي)

تم اعتماد هذه الخطة الدراسية بموجب قرار مجلس عمداء جامعة البلقاء التطبيقية رقم  
2018/2017/264 تاريخ 2017/11/28م (الجلسة التاسعة) وتطبق اعتباراً من مطلع العام  
الجامعي (2018/2017)

تتكون الخطة الدراسية لنيل الدرجة الجامعية المتوسطة في برنامج العلوم المالية والإدارية/ تخصص  
المحاسبة والإدارة المالية من (72) ساعة معتمدة، موزعة على النحو الآتي:

الرقم	المتطلب	ساعة معتمدة
1.	المهارات العامة	12
2.	مهارات التشغيل	6
3.	العلوم المساندة	9
4.	المهارات المتخصصة	45
المجموع		72

وصف مخرجات التخصص:

يهدف هذا التخصص إلى إعداد تقنيين مؤهلين للقيام بالأعمال المحاسبية والتدقيق المالي والضريبي التطبيقي بشكل مباشر لمختلف مجالات العمل وبما يتناسب مع ظروف وبيئات العمل المختلفة سواء كانت متعلقة بالنشاط الخدمي، التجاري أو الصناعي؛ بالإضافة إلى منح الطلاب الفرصة لفهم بيئة العمل بشكل عام.

المجالات المعرفية للمهارات المتخصصة:

الرقم	اسم المجال	الساعات المعتمدة		المواد التعليمية للمجال
		نظري	عملي	
1.	ادارة الاعمال و أنظمة المكاتب	5	3	ادارة المشاريع المتقدمه الادارة والعمليات بيئة العمل
2.	موارد بشرية	5	1	ادارة الموارد البشرية مبادئ السلوك التنظيمي
3.	المبيعات والتسويق	2	1	اساسيات التسويق
4.	المحاسبة والإدارة المالية	17	8	تطبيقات الحاسب في المحاسبة مبادئ المحاسبة المالية المحاسبة الادارية المتقدمة محاسبة الضرائب المحاسبة الادارية الادارة المالية اعداد التقارير المالية الاحصاء واتخاذ القرارات المالية قانون التجاري
5.	التدريب الميداني	-	3	
	مجموع الساعات المعتمدة	29	16	45 س.م

## الخطة الدراسية لتخصص "المحاسبة والإدارة المالية"

أولاً: المهارات العامة، (12) ساعات معتمدة موزعة على النحو الآتي:

رقم المادة	اسم المادة	س.م	نظري	عملي	المتطلب السابق
020000111	المواطنة الإيجابية ومهارات الحياة	3	3	0	
020000121	ثقافة اسلامية	3	3	0	
020000181	علوم عسكرية	1	1	0	
020000131	التربية الوطنية	2	2	0	
020000101	مهارات لغوية /انجليزي	3	3	0	
<b>المجموع (س.م)</b>					<b>0</b>

ثانياً: مهارات التشغيل ، (6) ساعات معتمدة موزعة على النحو الآتي:

رقم المادة	اسم المادة	س.م	نظري	عملي	المتطلب السابق
020000122	مهارات التواصل باللغة الإنجليزية	2	2	0	
020000231	ريادة الأعمال	2	2	0	
020000141	الصحة والسلامة والبيئة المهنية	2	2	0	
<b>المجموع (س.م)</b>					<b>0</b>

ثالثاً: المهارات المساندة، (9) ساعات معتمدة موزعة على النحو الآتي:

رقم المادة	اسم المادة	س.م	نظري	عملي	المتطلب السابق
021000111	مبادئ الادارة	3	3	0	
021000121	مبادئ الاحصاء	3	3	0	
021000131	مبادئ الاقتصاد الجزئي	3	3	0	
<b>المجموع (س.م)</b>					<b>0</b>

## الخطة الدراسية لتخصص "المحاسبة والإدارة المالية"

رابعاً: المهارات المتخصصة، (45) ساعة معتمدة، موزعة على النحو الآتي:

رقم المادة	اسم المادة	س.م	نظري	عملي	المتطلب السابق
021009111	بيئة العمل	2	2	0	
021007131	اساسيات التسويق	3	2	3	
021008121	ادارة الموارد البشرية	3	2	3	
021009112	الادارة والعمليات	3	2	3	
021006141	المحاسبة الادارية	3	2	3	
021006142	مبادئ المحاسبة المالية	3	2	3	
021009213	ادارة المشاريع المتقدمه	3	1	6	
021008122	مبادئ السلوك التنظيمي	3	3	0	
021006243	محاسبة الضرائب	3	2	3	
021006144	الاحصاء واتخاذ القرارات المالية	3	3	0	
021006249	تطبيقات الحاسب في المحاسبة	2	0	6	
021006246	اعداد التقارير المالية	3	2	3	
021006247	المحاسبة الادارية المتقدمة	3	2	3	
021006148	الادارة المالية	3	2	3	
021006145	القانون التجاري	2	2	0	
021006251	التدريب الميداني	3	-	*	
المجموع (س.م)					
		45	29	16	

\* تدريب عملي متواصل لمدة (8) أسابيع.

## الخطة الاسترشادية لتخصص "المحاسبة والإدارة المالية"

الفصل الدراسي الثاني			الفصل الدراسي الأول		
س.م.	رقم المادة	اسم المادة	س.م.	رقم المادة	اسم المادة
3	021008121	ادارة الموارد البشرية	3	020000111	المواطنة الإيجابية ومهارات الحياة
3	021000131	الاقتصاد الجزئي	3	020000121	الثقافة الاسلامية
3	021006142	مبادئ المحاسبة المالية	3	021000111	مبادئ الادارة
3	021007131	اساسيات التسويق	2	020000231	ريادة الأعمال
3	021009112	الادارة و العمليات	2	020000131	التربية الوطنية
3	020000101	مهارات لغوية /انجليزي	3	021000121	مبادئ الاحصاء
			2	020000141	الصحة والسلامة والبيئة المهنية
<b>18</b>		<b>المجموع</b>	<b>18</b>		<b>المجموع</b>

الفصل الدراسي الرابع			الفصل الدراسي الثالث		
س.م.	رقم المادة	اسم المادة	س.م.	رقم المادة	اسم المادة
3	021006141	المحاسبة الادارية	3	021006246	اعداد التقارير المالية
3	021006247	المحاسبة الادارية المتقدمة	3	021006144	الاحصاء واتخاذ القرارات المالية
2	020000122	مهارات التواصل باللغة الإنجليزية	2	021006145	القانون التجاري
3	021006243	محاسبة الضرائب	3	021008122	مبادئ السلوك التنظيمي
2	021006249	تطبيقات الحاسب في المحاسبة	3	021006251	التدريب الميداني
3	021009213	ادارة المشاريع المتقدمه	1	020000181	علوم عسكرية
2	021009111	بيئة العمل	3	021006148	الادارة المالية
<b>18</b>		<b>المجموع</b>	<b>18</b>		<b>المجموع</b>

الوصف المختصر للمواد التعليمية لتخصص "المحاسبة والإدارة المالية"

أولاً: المهارات العامة

**المواطنة الإيجابية ومهارات الحياة - 020000111 (3: 0-3)**

يوضح المساق مفهوم المواطنة ومهارات الحياة وأهميتهما في اكتساب مهارات قيمه، والعمل على استخدام هذه المهارات في سعيهم للحصول على تعليم أفضل ونتائج ايجابية في العمل، حيث ان المساق يراعي بناء المعرفة في الموضوعات التي يتضمنها البرنامج كما ويبني المهارة عند الشباب لاستخدامها في تطبيق المعرفة كما ويبني الثقة في قدرات الشباب على استخدام هذه المعرفة والمهارة بالاضافة الى توفير الدعم الشخصي والبيئي لتغيير السلوك من خلال تعزيز قيم المواطنة الايجابية والثقافة المجتمعية البناء والعمل المجتمعي التطوعي.

**الثقافة الإسلامية - 020000121 (3: 0-3)**

1. تعريف الثقافة الإسلامية وبيان معانيها وموضوعاتها والنظم المتعلقة بها - وظائفها وأهدافها.
2. مصادر ومقومات الثقافة الإسلامية والأركان والأسس التي تقوم عليها.
3. خصائص الثقافة الإسلامية.
4. الإسلام والعلم، والعلاقة بين العلم والإيمان
5. التحديات التي تواجه الثقافة الإسلامية.
6. رد الشبهات التي تثار حول الإسلام.
7. الأخلاق الإسلامية والآداب الشرعية في إطار الثقافة الإسلامية.
8. النظم الإسلامية.

**التربية الوطنية - 020000131 (2: 0-2)**

يعد مساق التربية الوطنية من المتطلبات الإجبارية لجميع طلبة كليات المجتمع الأردنية وامتدادا عضويا لفلسفة التربية الوطنية والتعليم باعتبارها بعدا من أبعاد الإستراتيجية الوطنية للتعليم العالي، وينطلق مساق "التربية الوطنية" من مجموعة الثوابت الأردنية وعلى رأسها العقيدة الإسلامية السمحة، ومبادئ الثورة العربية الكبرى، والدستور الأردني والتجربة الوطنية.

**علوم عسكرية - 020000181 (1: 0-1)**

المحور الأول: نشأة وتطور القوات المسلحة/ الجيش العربي، أسلحة المناورة، أسلحة الإسناد، أسلحة الخدمات  
المحور الثاني: الثورة العربية الكبرى، الحروب العربية الإسرائيلية (حروب 1948، 1967، معركة الكرامة 1968، حرب تشرين 1973)، دور القوات المسلحة الأردنية- الجيش العربي في التنمية الوطنية الشاملة

المحور الثالث: الأمن العام، المخبرات العامة، قوات الدرك، الدفاع المدني

**مهارات لغوية/ انجليزي 020000101 (3 : 0-3)**

The course consists of 8 units. Each unit has speaking activities that deal with dialogues, introducing oneself, talking about families. Also the units include pronunciation and listening with intonation activities. The reading and writing activities concentrate on question writing biography, E-mail, and writing blog post.

**ثانياً: مهارات التشغيل**

**مهارات التواصل باللغة الإنجليزية - 020000122 (2 : 0-2)**

This is a communication skills course which aims at improving learners' oral and written communication skills by providing learners with the language needed to naturally and confidently communicate in an English speaking workplace environment and real life situations.

**ريادة الأعمال - 020000231 (2 : 0-2)**

يوضح المساق مفهوم ريادة الأعمال، تأثيرها في الإقتصاد الوطني ودورها في القضاء على البطالة، وكيفية استحداث أفكار ريادة ومبتكرة لتوائم احتياجات المجتمع و مواجهة المخاطر والتحديات التي تعترضها، وتقييم فرص نجاحها من خلال دراسة الجدوى، وكيفية حساب كلفتها وتمويلها وإدارة شؤونها المالية، وكيفية عمل تسويق لها، والطبيعة القانونية لها وخطة العمل اللازمة للبدء بها مع التركيز على التجربة الأردنية في هذا المجال.

**الصحة والسلامة والبيئة المهنية - 020000141 (2 : 0-2)**

اهداف الصحة والسلامة في بيئة العمل وطرق حماية المتواجدين والمتأثرين. دراسة أهم الاخطار وأكثرها إنتشارا في مختلف مجالات العمل ، تمييز المخاطر الكيماوية والبيولوجية والسقوط من المرتفعات والمخاطر الفيزيائية في بيئة العمل و الحريق والكهرباء والمخاطر الناتجة من الملائمة، تمييز مصادر المخاطر وتأثيرتها على الصحة وسلامة العمل وطرق ضبط المخاطر لتخفيف احتمالية حدوثها والتخفيف من نتائجها في حالة حدوثها. مناقشة التسلسل الهرمي للسيطرة على المخاطر وطرق إختيار معدات الحماية الشخصية وتطبيق الاسعافات الالوية في حالات الاصابات البشرية. التعرف على المتطلبات القانونية الاردنية الرئيسية لحماية العاملين.

ثالثاً: المهارات المساندة

<p><b>مبادئ الإدارة - 021000111 (3: 0-3)</b></p> <ol style="list-style-type: none"><li>1. مفهوم الإدارة و أهميتها و مجالاتها وعلاقتها بالعلوم الأخرى</li><li>2. تطور الفكر الإداري</li><li>3. الوظائف الإدارية المتمثلة في التخطيط و التنظيم و التوجيه و الرقابة.</li></ol>
<p><b>مبادئ الاقتصاد الجزئي - 021000131 (3: 0-3)</b></p> <ol style="list-style-type: none"><li>1. مفهوم المشكلة الاقتصادية وأركانها</li><li>2. مفهوم العرض والطلب</li><li>3. مفهوم المرونة</li><li>4. التوازن (الإنتاج)</li><li>5. التكاليف، الإيرادات</li><li>6. دراسة وتحليل سلوك المستهلك والمنتج</li><li>7. توازن المؤسسة الاقتصادية</li></ol>
<p><b>مبادئ الإحصاء - 021000121 (3: 0-3)</b></p> <ol style="list-style-type: none"><li>1. طرق جمع البيانات وعرضها</li><li>2. مقاييس النزعة المركزية</li><li>3. مقاييس التشتت</li><li>4. نظرية الاحتمالات وتطبيقها</li><li>5. التوزيعات الاحتمالية، المعاينة، الانحدار الخطي البسيط</li><li>6. الارتباط، الأرقام القياسية، الاختبارات الإحصائية.</li></ol>



رابعاً : المهارات المتخصصة

<p><b>Business and the Business Environment - 021009111 (2: 2-0)</b>                  Different types of organization, The range of legal structures associated with different forms of business, Size and scope of organization, The various functions within an organization, Organizational structure, The context of the macro environment, Frameworks for analysis</p>
<p><b>Marketing Essentials - 021007131 (3: 2-3)</b>                  Explain the role of marketing and how it interrelates with other functional units of an organization, Marketing mix (7Ps) to achieve overall business objectives, Compare ways in which organizations use elements of the marketing, Develop and evaluate a basic marketing plan</p>
<p><b>Human Resource Management - 021008121 (3: 2-3)</b>                  The nature and scope of HRM, Recruitment , Selection and On-boarding and induction, Learning, development and training, Job and workplace design, The flexible organization, Performance and reward, Employee relations, Employee relations and the law, Trade unions and workplace representation, Job and person specifications, Recruitment and selection in practice</p>
<p><b>Management and Operations - 021009112 (3: 2-3)</b>                  Management theory, Leadership vs management, Theories of leadership, Role of a leader and function of a manager, Apply the role of a leader, Theories of operations and operations management, Different operations management approaches, Operational functions, Different dimensions of contemporary business environment, Introduction of stakeholders, The relationship between leadership and management in a contemporary</p>
<p><b>Management Accounting - 021006141 (3: 2-3)</b>                  Management accounting systems, Management accounting techniques, Planning tools used in management accounting, Management accounting to respond to financial problems</p>
<p><b>Financial accounting - 021006142 (3: 2-3)</b>                  Accounting in Action, The Recording Process, Final accounts preparation, Bank reconciliations, Reconcile control accounts</p>
<p><b>Advance management project - 021009213 (3: 1-6)</b>                  Developing a research proposition, Literature review, Research as a process, Selecting a sample, Ethics, Reliability and validity, Analyzing data, Stakeholders, Communicating research outcomes, Convincing arguments, Reflection for learning and practice, The cycle of reflection, Reflective writing</p>
<p><b>Organizational Behavior - 021008122 (3: 3-0)</b>                  Influence of culture, Influence of politics, Influence of power, Motivational theories, Behavioral psychology, Different types of organizational teams, Team dynamics and teamwork, Concepts and philosophy</p>
<p><b>Taxation - 021006243 (3: 2-3)</b>                  Analyze taxation systems and the legislation which governs them, Taxation liabilities for</p>

unincorporated organizations and individuals, Taxation liabilities for incorporated organizations, The impact on organizations of the legal and ethical constraints associated with taxation responsibilities

**Statistics for management and decision making - 021006144 (3: 3-0)**

Interpretation of business and economic data, Evaluate raw business data, Business planning, Communicating results and findings

**Computer Applications in accounting - 021006249 (2: 0-6)**

Excel Tour, Excel Basics, Financial Statement analyses, Depreciation, Loan and bond Amortization, Cash Budgeting

**Financial Reporting - 021006246 (3: 2-3)**

Context of financial reporting, Interpret financial statements, Financial reporting standards and theoretical models and concepts, International differences in financial reporting

**Advanced Management Accounting - 021006247 (3: 2-3)**

Purpose for developing and presenting financial information, The use of management accounting techniques to support organizational performance, The actual and standard costs to control and correct variances, Changing business environment impacts on management accounting

**Financial Management - 021006148(3: 2-3)**

Effective decision-making, Financial management principles which are used to support effective financial strategies, The role of management accountants and accounting control systems, Financial decision-making supports sustainable performance

**Commercial Law - 021006145 (2: 2-0)**

The legal system, Private law, Source of Law, Persons and their legal status, Source of Obligations, The concept and source of commercial law

**Field Training - 0201006251 (3)**

Suitable organization and location, Negotiation, Nature of duties, Supervisors, Expectations of learning, Business constraints, Tasks, Priorities, Plan for the work experience, Benefits to organization and learner, Carry out the planned activities, Record activities in the appropriate manner, Revise the initial plan as required, Evaluation of the quality of the work undertaken, Account of learning during the work experience, Recommendations on how the learning experience could have been enhanced

## Finance and Business Management Program

<b>Specialization</b>	Accounting and Financial Management
<b>Course Number</b>	021009111
<b>Course Title</b>	<b>Business and the Business Environment</b>
<b>Number of Credit Hours</b>	(2)
<b>Number to Theoretical Credit Hours</b>	(2)
<b>Number to Practical Credit Hours</b>	(0)

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### **Course Description**

The aim of this course is to provide students with background knowledge and understanding of business, the functions of an organization and the wider business environments in which organization operate. Students will examine the different types of organization (including for profit and not for profit), their size and scope (for instance, micro, SME, transnational and global) and how they operate.

Students will explore the relationships that organization have with their various stakeholders and how the wider external environments influence and shape business decision-making.

### **Main Course Objectives**

#### **On successful completion of this course a learner will:**

1. Explain the different types, size and scope of organization.
2. Demonstrate the interrelationship of the various functions within an organization
3. Use contemporary examples to demonstrate both the positive and negative influence/impact the macro environment has on business operations.
4. Determine the internal strengths and weaknesses of specific businesses.

**General Course Description:**

Unit #	Unit Name	Unit Contents	Time Allocation
1.	Different types of organization:	<ul style="list-style-type: none"> <li>Differences between for profit and not for profit and non-government</li> <li>Organization (NGOs).</li> <li>Micro, small, medium-sized enterprises (SMEs). Different business purposes, Objectives and supply of goods and services.</li> </ul>	2 Weeks
2.	The range of legal structures associated with different forms of business:	<ul style="list-style-type: none"> <li>Sole traders, partnerships and private limited companies.</li> </ul>	2 Weeks
3.	Size and scope of organization:	<ul style="list-style-type: none"> <li>Differences between large, medium-sized and small organization including Objectives and goals, market share, profit share, growth and sustainability.</li> <li>Global growth and developments of transnational, international and global Organization.</li> <li>Differences between franchising, joint ventures and licensing.</li> <li>Industrial structures and competitive analysis.</li> <li>Market forces and economic operations e.g. scarcity and choice, supply and demand, income elasticity.</li> <li>Stakeholders and responsibilities of organization to meet different Stakeholder interests and expectations.</li> </ul>	4 Weeks

4.	The various functions within an organization:	<ul style="list-style-type: none"> <li>• The role of marketing, finance, human resource management and operations</li> <li>• Within an organizational context and the interrelationships.</li> <li>• How functions relate to overall organization mission and objectives.</li> </ul>	2 Weeks
5.	Organizational structure:	<ul style="list-style-type: none"> <li>• Different structures depending upon the size and scope of the organization, including bureaucratic and post-bureaucratic, parent, strategic business units (SBUs), matrix and functional levels.</li> <li>• Organization structures and complexities of transnational, international and global organization.</li> </ul>	2 Weeks
6.	The context of the macro environment:	<ul style="list-style-type: none"> <li>• The application of the PESTLE framework and how organization need to monitor and forecast external influences.</li> <li>• How the macro environment influences/impacts upon business activities: the impact of the digital revolution on production and consumption; the impact of social technologies; cybersecurity; emerging BRICS markets, the global shift in economic and social power and ethical and sustainable growth.</li> <li>• How organization go through the transformation process and overcome Resistance to change in response to the changing market environment.</li> </ul>	2 Weeks

7.	Frameworks for analysis:	<ul style="list-style-type: none"> <li>• Introduction to SWOT and/or TOWS analysis and how they can assist in the Decision-making process within organization.</li> <li>• Key external macro factors including the competitive environment and Government intervention that influence organization and business.</li> </ul>	2 Weeks
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### Evaluation System In-Use

Exams	Percentage of Total Mark	Date
<b>First Exam</b>	20%	Date: / /
<b>Second Exam</b>	20%	Date: / /
<b>Participation</b>	10%	
<b>Final Exam</b>	50%	Date: / /
<b>Projects and Assignments</b>		
<b>Discussions and Presentations</b>		

### Teaching Methodology

- The instructor decides on the suitable method for teaching the material (lectures, presentations, discussions, lab assignments...etc).

### References

- BARON, P. (2012) Business and its Environment. 7th Ed. London: Prentice Hall.
- PALMER, A. and HARTLEY, B. (2011) The Business Environment. 7th Ed. Maidenhead: McGraw-Hill.
- WEATHERLEY, P. (Editor) and OTTER, D. (Editor) (2014) The Business Environment: Themes and Issues in a Globalised World. 3rd Ed. Oxford: Oxford University Press.
- WORTHINGTON, I. and BRITTON. C. (2014) The Business Environment. 7th Ed. Harlow Pearson.



## Finance and Business Management Program

<b>Specialization</b>	Accounting and Financial Management
<b>Course Number</b>	021007131
<b>Course Title</b>	<b>Marketing Essentials</b>
<b>Number of Credit Hours</b>	(3)
<b>Number to Theoretical Credit Hours</b>	(2)
<b>Number to Practical Credit Hours</b>	(3)



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### **Course Description**

This course is designed to introduce students to the principles of marketing, enabling them to develop a basic marketing plan and to employ elements of the marketing mix to achieve results. While they will learn the underpinning theories and frameworks, they will also be able to relate these to real-world examples, including products/services that they encounter in their own daily lives.

Organizations such as Apple, Google, VISA, Burberry, Zara, Cadbury, Nestle, Unilever, Coca-Cola, Unicef, BP and small local businesses all have at least one thing in common: they all use marketing to influence us to engage with their products and/or services. Whether it is becoming a loyal customer buying a product and service or donating to a charity, organization use a range of marketing techniques and tools to inform and influence us.

### **Main Course Objectives**

**On successful completion of this course the learners will be to:**

1. Explain the role of marketing and how it interrelates with other functional units of an organization.
2. Compare ways in which organizations use elements of the marketing mix (7Ps) to achieve overall business objectives.
3. Develop and evaluate a basic marketing plan.

**General Course Description:**

Unit #	Unit Name	Unit Contents	Time Allocation
1.	Explain the role of marketing and how it interrelates with other functional units of an organization	<ul style="list-style-type: none"> <li>• Definitions and the marketing concept</li> <li>• Definitions of marketing and the nature of marketing.</li> <li>• The development of the marketing concept, including current and future trends. How the external environment influences and impacts upon marketing activities?</li> <li>• The role of marketing</li> <li>• The interrelationships of functional units</li> </ul>	4 Weeks
2.	Marketing mix (7Ps) to achieve overall business objectives	<ul style="list-style-type: none"> <li>• Product: Differences between products and services, importance of brands, product development and product lifestyle.</li> <li>• Price: Pricing context, pricing strategies and tactics.</li> <li>• Place: Channel management, supply chain management and logistics.</li> <li>• Promotion: Integrated communication mix and promotional tools.</li> <li>• People: The different roles of 'people' in marketing, including customer interfacing and support personnel. The different skills, attitudes and behavior of people delivering the product or service to customers.</li> <li>• Physical evidence: The tangible aspects of service delivery – visual, aural and olfactory elements</li> </ul>	4 Weeks

<p>3.</p>	<p>Compare ways in which organizations use elements of the marketing</p>	<ul style="list-style-type: none"> <li>• Process: Systems and processes involved in delivering a consistent service. Different types of processes used to expedite the marketing function.</li> <li>• Achieving overall business objectives.</li> <li>• The shift from the 4Ps to the 7Ps and the significance of the extended marketing mix.</li> <li>• An overview of the marketing planning process (Analysis, Planning, Implementation and Control) and marketing strategy.</li> </ul>	<p>4 Weeks</p>
<p>4.</p>	<p>Develop and evaluate a basic marketing plan.</p>	<ul style="list-style-type: none"> <li>• Marketing planning.</li> <li>• The importance and value of marketing plans.</li> <li>• The links between marketing plans, marketing objectives and marketing strategies.</li> <li>• Evaluating and monitoring marketing plans using appropriate control and evaluation techniques such as sales analysis, market-share analysis, efficiency ratios and cost-profitability analysis.</li> <li>• Structure and development of marketing plans.</li> <li>• Market segmentation and target market selection.</li> <li>• Setting goals and objectives, situational analysis tools and techniques, creating a marketing strategy and allocation of resources and monitoring and control measures.</li> </ul>	<p>4 Weeks</p>

### Evaluation System In-Use

Exams	Percentage of Total Mark	Date
<b>First Exam</b>	20%	Date: / /
<b>Second Exam</b>	20%	Date: / /
<b>Participation</b>	10%	
<b>Final Exam</b>	50%	Date: / /
<b>Projects and Assignments</b>		
<b>Discussions and Presentations</b>		

### Teaching Methodology

- The instructor decides on the suitable method for teaching the material (lectures, presentations, discussions, lab assignments...etc).

### References

- BRASSINGTON, F. and PETTITT, S. (2012) Essentials of Marketing. 3rd Ed. Harlow: Pearson.
- GROUCUTT, J. and HOPKINS, C. (2015) Marketing (Business Briefings). London: Palgrave Macmillan.
- JOBBER, D. and CHADWICK, F. (2012) Principles and Practice of Marketing. 7th Ed. Maidenhead: McGraw-Hill.
- KOTLER, P. and ARMSTRONG, G. (2013) Principles of Marketing. London: Prentice Hall.
- MCDONALD, M. and WILSON, H. (2011) Marketing Plans: How to Prepare Them, How to Use Them. 7th Ed. Chichester: John Riley and Sons.



## Finance and Business Management Program

<b>Specialization</b>	Accounting and Financial Management
<b>Course Number</b>	021008121
<b>Course Title</b>	<b>Human Resource Management</b>
<b>Number of Credit Hours</b>	(3)
<b>Number to Theoretical Credit Hours</b>	(2)
<b>Number to Practical Credit Hours</b>	(3)

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### **Course Description**

The aim of this course is to enable students to appreciate and apply principles of effective Human Resource Management (HRM). People are the lifeblood of any organization and being able to attract, recruit and retain talented staff is at the core of all HRM activity. This unit will explore the tools and techniques used in HRM to maximize the employee contribution and how to use HR methods to gain competitive advantage. Students will explore the importance of training and development in building and extending the skills base of the organization and ensuring it is relevant to the ever-changing business environment. Students will also consider the growing importance of becoming a flexible organization with an equally flexible labor force, and become familiar with techniques of job design and with different reward systems.

### **Main Course Objectives**

**On successful completion of this course the learners will be to:**

1. Explain the purpose and scope of Human Resource Management in terms of
  - a. Resourcing an organization with talent and skills appropriate to fulfil business objectives.
2. Evaluate the effectiveness of the key elements of Human Resource Management in an organization.
3. Analyze internal and external factors that affect Human Resource Management
4. Apply Human Resource Management practices in a work-related context.

**General Course Description:**

Unit #	Unit Name	Unit Contents	Time Allocation
1.	The nature and scope of HRM	<ul style="list-style-type: none"> <li>• Definitions of HRM.</li> <li>• What are the main functions and activities of HRM the 'Best Fit' approach vs 'Best Practice.</li> <li>• The hard and soft models of HRM. Workforce planning.</li> <li>• Types of labor market, labor market trends and PESTLE.</li> <li>• The internal labor market.</li> <li>• Analyzing turnover, stability and retention.</li> <li>• The impact of legal and regulatory frameworks.</li> <li>• The impact that advances in technology have had upon improving the efficiency of HR practices.</li> </ul>	2 Weeks
2.	Recruitment , Selection and On-boarding and induction	<ul style="list-style-type: none"> <li>• Sources of recruitment: internal vs external recruitment.</li> <li>• Job analysis, job descriptions, and competency frameworks.</li> <li>• Main methods of selection: strengths and weaknesses of each. Reliability and validity as key criteria.</li> <li>• The issues affecting successful induction and socialization of employees.</li> </ul>	2 Weeks
3.	Learning, development and training	<ul style="list-style-type: none"> <li>• Differentiating development and training.</li> <li>• Identifying training needs – the training gap.</li> <li>• Types of training.</li> <li>• Evaluation of training.</li> </ul>	2 Weeks

4.	Job and workplace design	<ul style="list-style-type: none"> <li>Reward management: extrinsic and intrinsic rewards from work.</li> <li>The link between motivational theory and reward.</li> <li>Series of job design-job extension.</li> </ul>	2 Weeks
5.	The flexible organization	<ul style="list-style-type: none"> <li>Types of flexibility: numerical, structural and functional flexibility.</li> <li>Models of flexible organization (e.g. Handy, Atkinson).</li> <li>Flexible working options in modern organization.</li> <li>Benefits to employers and benefits to employees of flexible working practices.</li> </ul>	2 Weeks
6.	Performance and reward	<ul style="list-style-type: none"> <li>Performance management and methods used to monitor employee performance.</li> <li>Types of payment and reward system.</li> <li>Methods of a determination.</li> </ul>	1 Week
7.	Employee relations	<ul style="list-style-type: none"> <li>Maintaining good employee relations.</li> <li>Strategies for building and improving employee relations and engagement.</li> </ul>	1 Week
8.	Employee relations and the law	<ul style="list-style-type: none"> <li>The purpose of employment law.</li> <li>Key legal issues and constraints (e.g. equality, data protection, health and safety, redundancy, dismissal, employment contracts).</li> <li>Ethical and social responsibilities.</li> </ul>	1 Week
9.	Trade unions and workplace representation	<ul style="list-style-type: none"> <li>The role of trade unions – local/national.</li> <li>Collective agreements.</li> <li>Discipline, grievances and redundancy – best practice.</li> </ul>	1 Week
10.	Job and person specifications	<ul style="list-style-type: none"> <li>Preparing job specifications and person specifications applicable to the recruitment context and needs of the organization, taking into account.</li> </ul>	1 Week



		<ul style="list-style-type: none"> <li>Legislation and company policies.</li> </ul>	
11.	Recruitment and selection in practice	<ul style="list-style-type: none"> <li>The impact of technology on improving the recruitment and selection process.</li> <li>The use of online resources, digital platforms and social networking.</li> <li>Designing and placing job. advertisements.</li> <li>Shortlisting and processing applications.</li> <li>Interviewing preparation and best practice.</li> </ul>	1 Week

### Evaluation System In-Use

Exams	Percentage of Total Mark	Date
<b>First Exam</b>	20%	Date: / /
<b>Second Exam</b>	20%	Date: / /
<b>Participation</b>	10%	
<b>Final Exam</b>	50%	Date: / /
<b>Projects and Assignments</b>		
<b>Discussions and Presentations</b>		

### Teaching Methodology

- The instructor decides on the suitable method for teaching the material (lectures, presentations, discussions, lab assignments... etc).

### References

- ARMSTRONG, M. and TAYLOR, S. (2014) Armstrong's Handbook of Human Resource Management Practice. 13th Ed. London: Kogan Page.
- BACH, S. and EDWARDS, M. (2013) Managing Human Resources. Oxford: Wiley.
- BRATTON, J. and GOLD, J. (2012) Human Resource Management: Theory and Practice. 5th Ed. Basingstoke: Palgrave.
- TORRINGTON, D, et al. (2011) Human Resource Management. 8th Ed. London: Prentice Hall.

## Finance and Business Management Program

<b>Specialization</b>	Accounting and Financial Management
<b>Course Number</b>	021009112
<b>Course Title</b>	<b>Management and Operations</b>
<b>Number of Credit Hours</b>	(3)
<b>Number to Theoretical Credit Hours</b>	(2)
<b>Number to Practical Credit Hours</b>	(3)

### **Course Description**

The aim of this course is to help students understand the difference between the function of a manager and the role of a leader. Students will consider the characteristics, behaviors and traits which support effective management and leadership. In addition, this course will introduce the concept of operations as both a function and a process which all organization must adopt to conduct business. Students will be introduced to contemporary and historical theories and concepts which will support their learning for this unit. On successful completion of this course students will have developed sufficient knowledge and understanding of how management and operations make a positive, efficient and effective contribution to an organization at a junior level.

### **Main Course Objectives**

#### **On successful completion of this course a learner will:**

1. Differentiate between the role of a leader and the function of a manager.
2. Apply the role of a leader and the function of a manager in given contexts.
3. Demonstrate an appreciation of the role leaders and managers play in the operations function of an organization
4. Demonstrate an understanding of the relationship between leadership and management in a contemporary business environment.

**General Course Description:**

Course #	Course Name	Course Contents	Time Allocation
1.	Management theory	<ul style="list-style-type: none"> <li>Contemporary and seminal theories of management such as management by objectives, classical management theories, behavioral theory and contingency theory.</li> </ul>	1 Week
2.	Leadership vs management	<ul style="list-style-type: none"> <li>The definitions and differences of both a leader and a manager.</li> <li>Management functions such as planning, organizing, controlling and directing.</li> <li>Theories of leadership traits, style and contingency. Transformational and Transactional Leadership. Action Centred Leadership. 'Hard' management skills and 'soft' leadership skills.</li> </ul>	2 Weeks
3.	Theories of leadership	<ul style="list-style-type: none"> <li>Theories of leadership traits, style and contingency. Transformational and Transactional Leadership. Action Centred Leadership. 'Hard' management skills and 'soft' leadership skills.</li> </ul>	2 Weeks
4.	Role of a leader and function of a manager	<ul style="list-style-type: none"> <li>Situational leadership, systems leadership, task or relationship-orientated approaches.</li> </ul>	1 Week
5.	Apply the role of a leader	<ul style="list-style-type: none"> <li>The application of chaos theory and management by objectives.</li> </ul>	1 Week
6.	Theories of operations and operations management	<ul style="list-style-type: none"> <li>Six sigma, lean production and queuing theory.</li> </ul>	1 Week

7.	Different operations management approaches	<ul style="list-style-type: none"> <li>The use of different management approaches: Principles of Total Quality Management (TQM), Just-in-Time Inventory and the concept of continuous improvement (Kaizen).</li> </ul>	2 Weeks
8.	Operational functions	<ul style="list-style-type: none"> <li>Control and Distribution Systems. Transformation of raw material into finished goods/services. Process design. Capacity management.</li> <li>Logistics and inventory management. Scheduling.</li> </ul>	2 Weeks
9.	Different dimensions of contemporary business environment:	<ul style="list-style-type: none"> <li>The relationship that leadership and management have in the context of corporate social responsibility; culture, values, ethics and sustainability.</li> </ul>	2 Weeks
11.	Introduction of stakeholders	<ul style="list-style-type: none"> <li>Definition of stakeholders.</li> <li>Stakeholders and meeting stakeholder expectations.</li> </ul>	1 Week
10.	The relationship between leadership and management in a contemporary	<ul style="list-style-type: none"> <li>The relationship with stakeholders and meeting stakeholder expectations in the context of encouraging, developing and sustaining entrepreneurship and intrapreneurship.</li> </ul>	1 Week

### Evaluation System In-Use

Exams	Percentage of Total Mark	Date
<b>First Exam</b>	20%	Date: / /
<b>Second Exam</b>	20%	Date: / /
<b>Participation</b>	10%	
<b>Final Exam</b>	50%	Date: / /
<b>Projects and Assignments</b>		
<b>Discussions and Presentations</b>		

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### **Teaching Methodology**

- The instructor decides on the suitable method for teaching the material (lectures, presentations, discussions, lab assignments...etc).

### **References**

- HILL, A and HILL, T. (2011) Essential Operations Management. London: Palgrave.
- PETTINGER, R. (2007) Introduction to Management. 4th Ed. London: Palgrave Macmillan.
- SLACK, N., BRANDON-JONES, A. and JOHNSTON, R. (2013) Operations Management. 7th Ed. Harlow: Pearson.
- SCHEDLITZKI, D. and EDWARDS, G. (2014) Studying Leadership: Traditional and Critical Approaches. London: SAGE.



## Finance and Business Management Program

<b>Specialization</b>	Accounting and Financial Management
<b>Course Number</b>	021006141
<b>Course Title</b>	<b>Management Accounting</b>
<b>Number of Credit Hours</b>	(3)
<b>Number to Theoretical Credit Hours</b>	(2)
<b>Number to Practical Credit Hours</b>	(3)

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## Course Description

The overall aim of this course is to introduce the fundamentals of management accounting which apply to the wider business environment and the organizations which operate within that environment. Students will explore how management accounting uses financial data to aid planning decisions, and the monitoring and control of finance within organizations.

On successful completion of this course students will be in a position to present financial statements in a workplace context and be able to assist senior colleagues with financial business planning.

## Main Course Objectives

**On successful completion of this course the learners will be to:**

1. Demonstrate an understanding of management accounting systems.
2. Apply a range of management accounting techniques.
3. Explain the use of planning tools used in management accounting.
4. Compare ways in which organizations could use management accounting to respond to financial problems.



**General Course Description:**

Unit #	Unit Name	Unit Contents	Time Allocation
1.	Management accounting systems	<ul style="list-style-type: none"> <li>• Definition of management accounting.</li> <li>• What is a management accounting system?</li> <li>• Why is it important to integrate these within an organization?</li> <li>• Explore the origin, role and principles of management accounting.</li> <li>• The distinction between management and financial accounting.</li> <li>• Different types of management accounting systems.</li> <li>• Cost-accounting systems, inventory management systems, job-costing systems and price-optimizing systems.</li> <li>• Benefits of different types of systems.</li> <li>• Presenting financial information.</li> <li>• Different types of managerial accounting reports.</li> </ul>	4 Weeks
2.	Management accounting techniques	<ul style="list-style-type: none"> <li>• Microeconomic techniques.</li> <li>• Cost-volume profit, flexible budgeting and cost variances.</li> <li>• Applying absorption and marginal costing.</li> <li>• Product costing: Fixed and variable costs, cost allocation.</li> <li>• Normal and standard costing,</li> </ul>	4 Weeks

		<p>activity-based costing and the role of costing in setting price.</p> <ul style="list-style-type: none"> <li>• Cost of inventory: Definition of inventory costs and different types of inventory costs.</li> <li>• The benefits of reducing inventory costs to an organization.</li> <li>• Valuation methods.</li> <li>• Cost variances.</li> <li>• Overhead costs.</li> </ul>	
3.	Planning tools used in management accounting	<ul style="list-style-type: none"> <li>• Preparing a budget.</li> <li>• Different types of budgets (e.g. capital and operating).</li> <li>• Alternative methods of budgeting.</li> <li>• Behavioral implications of budgets.</li> <li>• Pricing strategies.</li> <li>• How do competitors determine their prices?</li> <li>• Supply and demand considerations.</li> <li>• Actual costing, normal costing and standard costing systems.</li> <li>• How cost systems differ depending on the costing activity: job costing, process costing, batch costing and contract costing.</li> <li>• Applying PEST, SWOT, balance scorecard or Porter's Five Forces analysis to the financial position of an organization.</li> </ul>	4 Weeks
4.	Management accounting to respond to financial problems	<ul style="list-style-type: none"> <li>• Identifying financial problems.</li> <li>• Using benchmarks, key performance indicators (financial and non-financial) and budgetary targets to identify variances and problems.</li> </ul>	4 Weeks

		<ul style="list-style-type: none"> <li>Financial governance: Definitions of financial governance, and how this can be used to pre-empt or prevent financial problems.</li> <li>Using financial governance to monitor strategy.</li> <li>Management accounting skill sets.</li> <li>How can these skills be used to prevent and/or deal with problems.</li> <li>Effective strategies and systems.</li> </ul>	
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#### Evaluation System In-Use

Exams	Percentage of Total Mark	Date
<b>First Exam</b>	20%	Date: / /
<b>Second Exam</b>	20%	Date: / /
<b>Participation</b>	10%	
<b>Final Exam</b>	50%	Date: / /
<b>Projects and Assignments</b>		
<b>Discussions and Presentations</b>		

#### Teaching Methodology

- The instructor decides on the suitable method for teaching the material (lectures, presentations, discussions, lab assignments... etc).

#### References

- DRURY, C. (2015) Management and Cost Accounting. 9th Ed. Cengage Learning.
- EDMONDS, T. and OLDS, P. (2013) Fundamental Managerial Accounting Concepts. 7th Ed. Maidenhead: McGraw-Hill.
- HORNGREN, C., SUNDEN, G., STRATTON, W., BURGSTALLER, D. and SCHATZBERG, J. (2013) Introduction to Management Accounting. Global Ed. Harlow: Pearson



## Finance and Business Management Program

<b>Specialization</b>	Accounting and Financial Management
<b>Course Number</b>	021006142
<b>Course Title</b>	<b>Principles of financial accounting</b>
<b>Number of Credit Hours</b>	(3)
<b>Number to Theoretical Credit Hours</b>	(2)
<b>Number to Practical Credit Hours</b>	(3)

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### **Course Description**

This course to introduce students to essential financial accounting principles and techniques which will enable them to record and prepare basic final accounts for merchandising business. Students will learn how to prepare accounts for sole traders and partnerships as well as limited companies.

On successful completion of this course students will be able to contribute effectively to the accounting function of an organization, or to understand how to record and prepare basic financial accounts for their own business. They will have the knowledge and skills required to progress to a higher level of study.

### **Main Course Objectives**

**On successful completion of this course the learners will be to:**

1. Understand the financial accounting for merchandising business.
2. Prepare final accounts for sole-traders, partnerships or limited companies in accordance with appropriate principles, conventions and standards.
3. Perform bank reconciliations to ensure company and bank records are correct.
4. Reconcile control accounts and shift recorded transactions from the suspense accounts to the right accounts.

**General Course Description:**

Unit #	Unit Name	Unit Contents	Time Allocation
1.	Accounting in Action	<ul style="list-style-type: none"> <li>• What Is Accounting?</li> <li>• The Building Blocks of Accounting</li> <li>• The Basic Accounting Equation</li> <li>• Using the Accounting Equation</li> <li>• Financial Statements</li> </ul>	3 weeks
2.	The Recording Process	<ul style="list-style-type: none"> <li>• The Account</li> <li>• Steps in the Recording Process</li> <li>• The Recording Process Illustrated</li> <li>• The Trial Balance</li> </ul>	4 weeks
3.	Final accounts preparation	<ul style="list-style-type: none"> <li>• Financial reports and financial statements</li> <li>• Adjustments required for accruals, prepayments, bad debts, etc.</li> <li>• Preparing final accounts (e.g. for sole-traders, partnerships or limited companies).</li> <li>• Accounting rules and principles.</li> </ul>	4 weeks
4.	Bank reconciliations	<ul style="list-style-type: none"> <li>• What is meant by bank reconciliation?</li> <li>• The process of reconciliation:</li> <li>• Identifying variances through a bank reconciliation.</li> <li>• Dealing with negative and positive variances</li> </ul>	2 weeks
5.	Reconcile control accounts	<ul style="list-style-type: none"> <li>• Control account What are they? How and why are they used? How do they support effective financial management?</li> <li>• Suspense accounts: How do they differ from control accounts? Why are they required? How are funds in suspense accounts legally protected?</li> <li>• Reconciling these accounts:</li> </ul>	3 weeks

		Why is reconciliation required? How is this conducted? The role of debtors and creditors accounts.	
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### Evaluation System In-Use

Exams	Percentage of Total Mark	Date
<b>First Exam</b>	20%	Date: / /
<b>Second Exam</b>	20%	Date: / /
<b>Participation</b>	10%	
<b>Final Exam</b>	50%	Date: / /
<b>Projects and Assignments</b>		
<b>Discussions and Presentations</b>		

### Teaching Methodology

- The instructor decides on the suitable method for teaching the material (lectures, presentations, discussions, lab assignments... etc).

### References

- ATRILL, P. and McLANEY, E. (2012) Accounting and Finance for Non-Accounting Specialists. 8th Ed. Harlow: Pearson.
- DYSON, J. R, (2010) Accounting for Non-Accounting Students. 8th Ed. London: Prentice Hall.
- GLAUTIER, M. (2010) Accounting Theory and Practice. Harlow: Prentice Hall.
- LOUGHRAN, M. (2011) Financial Accounting for Dummies. New Jersey: Wiley Publishing.
- MCLANEY, E. and ATRILL, P. (2012) Accounting: An introduction. 6th Ed Harlow: Pearson.

## Finance and Business Management Program

Accounting and Financial Management	Accounting and Financial Management
<b>Course Number</b>	021009213
<b>Course Title</b>	<b>Advance management project</b>
<b>Number of Credit Hours</b>	(3)
<b>Number to Theoretical Credit Hour</b>	(1)
<b>Number to Practical Credit Hours</b>	(6)



## Course Description

The aim of this unit is to offer students the opportunity to engage in sustained research in a specific field of study. The unit enables students to demonstrate the capacity and ability to identify a research theme, to develop research aims, objectives and outcomes, and to present the outcomes of such research in both written and verbal formats. The unit also encourages students to reflect on their engagement in the research process during which recommendations for future, personal development are key learning points.

## Main Course Objectives

**On successful completion of this course the learners will be to:**

1. Examine appropriate research methodologies and approaches as part of the research process.
2. Conduct and analyze research relevant to a business research project.
3. Communicate the outcomes of a research project to identified stakeholders.
4. Reflect on the application of research methodologies and concepts.

**General Course Description:**

Unit #	Unit Name	Unit Contents	Time Allocation
1.	Developing a research proposition	<ul style="list-style-type: none"> <li>The importance of developing methodical and valid propositions as the foundation for a research project.</li> <li>Rationale – the purpose and significance for research question or hypothesis.</li> <li>The value of the philosophical position of the researcher and the chosen methods.</li> <li>Use of Saunders's research onion as a guide to establishing a methodological approach.</li> </ul>	2 Weeks
2.	Literature review	<ul style="list-style-type: none"> <li>Conceptualization of the research problem or hypothesis.</li> <li>The importance of positioning a research project in context of existing knowledge.</li> <li>Significance and means of providing benchmarks by which data can be judged.</li> <li>Qualitative, quantitative and mixed method research.</li> <li>Key theoretical frameworks for research.</li> <li>Advantages and limitations of qualitative and quantitative research</li> <li>Approaches and methods.</li> </ul>	2 Weeks

3.	Research as a process	<ul style="list-style-type: none"> <li>• Research has distinct phases which support a coherent and logical argument.</li> <li>• This includes using secondary research to inform a primary, empirical, study.</li> </ul>	1 Week
4.	Selecting a sample	<ul style="list-style-type: none"> <li>• The importance of gathering data and information (qualitative or quantitative) to support research analysis.</li> <li>• Selecting sample types and sizes that are relevant to the research.</li> <li>• Considering sampling approaches and techniques including probability and nonprobability sampling.</li> </ul>	1 Week
5.	Ethics, reliability and validity	<ul style="list-style-type: none"> <li>• Research should be conducted ethically. How is this achieved and reported?</li> <li>• Research should also be reliable (similar results would be achieved from a similar sample) and valid (the research measures what it aimed to measure).</li> </ul>	1 Week
6.	Analyzing data	<ul style="list-style-type: none"> <li>• Using data collection tools such as interviews and questionnaires.</li> <li>• Using analytical techniques such as trend analysis, coding or typologies.</li> </ul>	1 Week
7.	Stakeholders	<ul style="list-style-type: none"> <li>• Who are they?</li> <li>• Why would they be interested in the research outcomes?</li> </ul>	1 Week

		<ul style="list-style-type: none"> <li>• What communication method do they expect?</li> </ul>	
8.	Communicating research outcomes	<ul style="list-style-type: none"> <li>• Consideration of different methods of communicating outcomes (e.g. written word, spoken word) and the medium (e.g. report, online, presentation).</li> <li>• The method and medium will be influenced by the research and its intended audience.</li> </ul>	1 week
9.	Convincing arguments	<ul style="list-style-type: none"> <li>• No matter what the method/medium, all research should be convincing and presented logically where the assumption is that the audience has little or no knowledge of the research process.</li> <li>• The importance of developing evaluative conclusions.</li> </ul>	1 week
10.	Reflection for learning and practice	<ul style="list-style-type: none"> <li>• Difference between reflecting on performance and evaluating a research project. The former considers the research process; the latter considers the quality of the research argument and use of evidence.</li> <li>• Reflection on the merits, limitations and potential pitfalls of the chosen methods.</li> </ul>	2 weeks
11.	The cycle of reflection	<ul style="list-style-type: none"> <li>• To include reflection in action and reflection on action.</li> <li>• Considering how to use reflection to inform future behavior and</li> </ul>	1 week

		future considerations.	
12.	Reflective writing	<ul style="list-style-type: none"> <li>Avoiding generalization and focusing on personal development and the research journey in a critical and objective way.</li> </ul>	2 weeks

### Evaluation System In-Use

Exams	Percentage of Total Mark	te
<b>First Exam</b>	20%	Date: / /
<b>Second Exam</b>	20%	Date: / /
<b>Participation</b>	10%	
<b>Final Exam</b>	50%	Date: / /
<b>Projects and Assignments</b>		
<b>Discussions and Presentations</b>		

### Teaching Methodology

- The instructor decides on the suitable method for teaching the material (lectures, presentations, discussions, lab assignments...etc).

### References

- COSTLEY, C., ELLIOT, G. and GIBBS, P. (2010) Doing Work Based Research: Approaches to Enquiry for Insider-researchers. London: SAGE.
- FLICK, U. (2011) Introducing Research Methodology: A Beginner's Guide to Doing a Research Project. London: SAGE.
- GRAY, D. (2009) Doing Research in the Real World. 2nd Ed. London: SAGE.
- SAUNDERS, M., LEWIS, P. and THORNHILL, A. (2012) Research methods for Business Students. 6th Ed. Harlow: Pearson.

## Finance and Business Management Program

<b>Specialization</b>	Accounting and Financial Management
<b>Course Number</b>	021008122
<b>Course Title</b>	<b>Organizational Behavior</b>
<b>Number of Credit Hours</b>	(3)
<b>Number to Theoretical Credit Hour</b>	(3)
<b>Number to Practical Credit Hours</b>	(0)

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## Course Description

The aim of this unit is to develop a student's understanding of the influence culture, politics and power have on the behavior of others in an organizational context. Students will be in a position to apply the principles of organizational behavior to a variety of business situations.

On successful completion of this unit students will have an understanding and awareness of key influences which affect the behavior of individuals, teams and organization as a whole.

## Main Course Objectives

**On successful completion of this course the learners will be to:**

1. Analyze the influence of culture, politics and power on the behavior of others in an organizational context.
2. Evaluate how to motivate individuals and teams to achieve a goal.
3. Demonstrate an understanding of how to cooperate effectively with others.
4. Apply concepts and philosophies of organizational behavior to a given business situation.

**General Course Description:**

Unit #	Unit Name	Unit Contents	Time Allocation
1.	Influence of culture	<ul style="list-style-type: none"> <li>• Classifications of culture (power, role, task and person).</li> <li>• The importance of cultural-difference awareness.</li> <li>• Hofstede's dimensions of culture theory and application.</li> <li>• The rise of globalization and digital technology and how they have influenced and shaped organizational culture in the 21st century.</li> <li>• Principles of Network theory and Systems theory as frameworks to understand organization.</li> <li>• Organizational psychology.</li> </ul>	4 Weeks
2.	Influence of politics	<ul style="list-style-type: none"> <li>• Organizational politics and differentiation between personal, decisional, Structural and organizational change.</li> </ul>	2 Weeks
3.	Influence of power	<ul style="list-style-type: none"> <li>• Power as a property viewpoint: individual, relationships and embedded in structures.</li> <li>• Bases and types of power, power controls and power sources.</li> </ul>	2 Weeks



4.	Motivational theories	<ul style="list-style-type: none"> <li>• Extrinsic and intrinsic motivation.</li> <li>• Motivational theorists and theories: content theories (Maslow, Herzberg and Alderfer) and process theories (Vroom, Adams, Latham and Locke).</li> <li>• The implications of motivational theory on management and leadership within organization.</li> </ul>	2 Weeks
5.	Behavioral psychology	<ul style="list-style-type: none"> <li>• Definition of emotional intelligence and the importance of soft skills for managers and teams.</li> <li>• Task vs relationship leadership and psychodynamic approach to behavior.</li> </ul>	2 weeks
6.	Different types of organizational teams	<ul style="list-style-type: none"> <li>• Including functional, problem-solving, project teams.</li> <li>• The impact of technology on organizational teams: the role of virtual team development and networking.</li> </ul>	2 weeks
7.	Team dynamics and teamwork	<ul style="list-style-type: none"> <li>• Definitions of the terms group and team, and the differences.</li> <li>• Tuckman's Team Development model and the impact of development stages on</li> </ul>	1 week

		<p>individual development.</p> <ul style="list-style-type: none"> <li>• Belbin's typology for managing effective teams and considering roles and skills required for effective teams.</li> <li>• Soft and hard communication, co-operation and competition.</li> <li>• Benefits and risks of teams.</li> <li>• Conflict resolution.</li> </ul>	
8.	Concepts and philosophy	<ul style="list-style-type: none"> <li>• Path-goal theory leadership styles that improve team performance and productivity.</li> <li>• Contemporary barriers to effective behavior, situational resistance, social capital theory and contingency theory.</li> </ul>	1 week

### Evaluation System In-Use

Exams	Percentage of Total Mark	te
<b>First Exam</b>	20%	Date: / /
<b>Second Exam</b>	20%	Date: / /
<b>Participation</b>	10%	
<b>Final Exam</b>	50%	Date: / /
<b>Projects and Assignments</b>		
<b>Discussions and Presentations</b>		

### Teaching Methodology

- The instructor decides on the suitable method for teaching the material (lectures, presentations, discussions, lab assignments... etc).

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## References

- ARCHER, D. and CAMERON, A. (2013) Collaborative Leadership; Building Relationships, Handling Conflict and Sharing Control. 2nd Ed. London: Routledge.
- BY, R.T. and BURNES, B. (2013) Organizational Change, Leadership and Ethics: Leading Organisations Towards Sustainability. London: Routledge.
- HUCZYNSKI, A. and BUCHANAN, D. (2013) Organisational Behaviour. 8th Ed. Harlow: Pearson.
- LEVI, D. (2014) Group Dynamics for Teams. 4th Ed. London: SAGE.
- ROLLINSON, D. (2008) Organisational Behaviour and Analysis: An Integrated Approach. 4th Ed. London: Pearson.



## Finance and Business Management Program

<b>Specialization</b>	Accounting and Financial Management
<b>Course Number</b>	021006243
<b>Course Title</b>	<b>Taxation</b>
<b>Number of Credit Hours</b>	(3)
<b>Number to Theoretical Credit Hours</b>	(2)
<b>Number to Practical Credit Hours</b>	(3)

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## Course Description

This course introduces students to a range of taxation principles and many of the issues that organizations should consider to ensure that they comply with the taxation legislation of the country in which they operate. An integral part of an organization's operations is managing its taxation responsibilities and liabilities. Having a fundamental understanding of these responsibilities and how to determine taxation liabilities is important for all those who are employed in a management role within an organization.

## Main Course Objectives

**On successful completion of this course the learners will be to:**

1. Analyze taxation systems and the legislation which governs them.
2. Determine taxation liabilities for unincorporated organizations and individuals.
3. Determine taxation liabilities for incorporated organizations.
4. Evaluate the impact on organizations of the legal and ethical constraints associated with taxation responsibilities.

**General Course Description:**

Unit #	Unit Name	Unit Contents	Time Allocation
1.	Analyze taxation systems and the legislation which governs them	<ul style="list-style-type: none"> <li>• Taxation systems: local against other countries</li> <li>• The interrelationship between these systems.</li> <li>• Taxation legislation.</li> <li>• The implications on national taxation systems where countries are members of trade blocs such as the EU, APEC or NAFTA.</li> </ul>	3 Weeks
2.	Taxation liabilities for unincorporated organizations and individuals	<ul style="list-style-type: none"> <li>• Unincorporated organizations: The characteristics and background to these organizations, advantages and disadvantages of operating unincorporated.</li> <li>• Individuals: Personal taxation and taxation relating to sole traders and partnerships.</li> <li>• The characteristics of each type of taxation.</li> <li>• The implications on personal taxation for those trading as sole traders or as a partnership.</li> <li>• Calculating taxation liabilities: Using recognized models and formulae taking into account changes in allowances from one tax year to another and changes in legislation.</li> <li>• Key terms include: personal allowance, capital gains tax, National Insurance contributions (or equivalent), inheritance tax and corporation tax.</li> </ul>	5 Weeks

<p>3.</p>	<p>Taxation liabilities for incorporated organizations</p>	<ul style="list-style-type: none"> <li>• Incorporation: Characteristics of incorporated organizations as separate entities.</li> <li>• The advantages and disadvantages of incorporation.</li> <li>• Private vs public limited companies: How are they different? Why set up as one but not the other? What are the taxation advantages for each?</li> <li>• Calculating taxation liabilities: Using recognized models and formulae, taking into account changes in allowances from one tax year to another and changes in legislation.</li> </ul>	<p>4 Weeks</p>
<p>4.</p>	<p>The impact on organizations of the legal and ethical constraints associated with taxation responsibilities</p>	<ul style="list-style-type: none"> <li>• Legal constraints: Considering key aspects of relevant legislation at regional, national and international levels.</li> <li>• How do these apply to different business formats and to individuals?</li> <li>• Ethical considerations: What is meant by ethics?</li> <li>• How does it differ from nation to nation?</li> <li>• How can ethical constraints be applied consistently across different cultures?</li> <li>• Compliance requirements: Recording transactions, reporting income for taxation purposes and the role of organizations as collectors of tax (e.g. VAT, National Insurance and income tax through PAYE).</li> </ul>	<p>4 Weeks</p>

### Evaluation System In-Use

Exams	Percentage of Total Mark	Date
<b>First Exam</b>	20%	Date: / /
<b>Second Exam</b>	20%	Date: / /
<b>Participation</b>	10%	
<b>Final Exam</b>	50%	Date: / /
<b>Projects and Assignments</b>		
<b>Discussions and Presentations</b>		

### Teaching Methodology

- The instructor decides on the suitable method for teaching the material (lectures, presentations, discussions, lab assignments...etc).

### References

- LYMER, A. and OATES, L. (2015) Taxation: Policy and Practice. 22nd Ed. Birmingham: Fiscal Publications.
- SMITH, S. (2015) Taxation: A Very Short Introduction. Kindle Ed. Oxford: Oxford University Press.
- SPIKER, B. et al (2015) Taxation of Individuals and Business Entities. 6th Ed. New York: McGraw Hill.



## Finance and Business Management Program

<b>Specialization</b>	Accounting and Financial Management
<b>Course Number</b>	021006144
<b>Course Title</b>	<b>Statistics for management and decision making</b>
<b>Number of Credit Hours</b>	(3)
<b>Number to Theoretical Credit Hours</b>	(3)
<b>Number to Practical Credit Hours</b>	(0)

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## Course Description

The aim of this course is to provide students with an understanding of how management information and decision-making are enhanced by the application of statistical methods. Students will learn about a range of statistical techniques and how they can inform management thinking. While studying the course they will develop their numerical abilities and increase their confidence in handling data in order to create information and knowledge.

## Main Course Objectives

**On successful completion of this course the learners will be to:**

1. Evaluate business and economic data/information obtained from published sources.
2. Analyze and evaluate raw business data using a number of statistical methods.
3. Apply statistical methods in business planning.
4. Communicate findings using appropriate charts/tables. General Course Description.

**General Course Description:**

Unit #	Unit Name	Unit Contents	Time Allocation
1.	Interpretation of business and economic data	<ul style="list-style-type: none"> <li>• The nature of data and information.</li> <li>• Understanding how data can be turned into information and information into knowledge.</li> <li>• Interpreting data from a variety of sources using different methods.</li> </ul>	4 Weeks
2.	Evaluate raw business data	<ul style="list-style-type: none"> <li>• Statistical methods that are used to analyze and evaluate data.</li> <li>• Differences between qualitative and quantitative raw data analysis.</li> <li>• Descriptive statistics:                             <ul style="list-style-type: none"> <li>- Measures of central tendency</li> <li>- Measures of variability</li> <li>- Application to business data</li> </ul> </li> <li>• Inferential statistics.</li> <li>• Measuring association.</li> </ul>	4 Weeks
3.	Business planning	<ul style="list-style-type: none"> <li>• Statistical methods for business planning.</li> <li>• Measures of variability.</li> <li>• Measures of probability.</li> </ul>	4 Weeks
4.	Communicating results and findings	<ul style="list-style-type: none"> <li>• Different variables.</li> <li>• Different types of charts/tables and diagrams.</li> </ul>	4 Weeks

### Evaluation System In-Use

Exams	Percentage of Total Mark	Date
<b>First Exam</b>	20%	Date: / /
<b>Second Exam</b>	20%	Date: / /
<b>Participation</b>	10%	
<b>Final Exam</b>	50%	Date: / /
<b>Projects and Assignments</b>		
<b>Discussions and Presentations</b>		

### Teaching Methodology

- The instructor decides on the suitable method for teaching the material (lectures, presentations, discussions, lab assignments...etc).

### References

- ANDERSON, D. et al (2010). Statistics for Business and Economics. 2nd Ed. Cengage Learning.
- MORRIS, C. (2012) Quantitative Approaches in Business Studies. 8th Ed. Harlow: Pearson Prentice Hall.
- DAVIS, D. and PECAR, B. (2013) Business Statistics Using Excel. 2nd Ed. Oxford: Oxford University Press.
- SLACK, N. and BRANDON-JONES, A. (2008) Quantitative Analysis in Operations Management. Harlow: Pearson Prentice Hall.

## Finance and Business Management Program

<b>Specialization</b>	Accounting and Financial Management
<b>Course Number</b>	021006249
<b>Course Title</b>	<b>Computer application in Accounting</b>
<b>Number of Credit Hours</b>	2
<b>Number to Theoretical Credit Hours</b>	0
<b>Number to Practical Credit Hours</b>	6

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## Course Description

The course provides students with an understanding of the Introduction to computerized accounting using Excel and using software to process the accounting cycle using the general journal and the general ledger for a service organization. Recording transactions, posting, making adjustments, and preparing financial statements. Using Excel spreadsheets modules for a merchandising organization such as accounts payable, accounts receivable, inventory, and payroll. This course includes also a Comparison of manual and computer-based accounting systems, entering data and summarizing transactions, the importance of backing up accounting data, and the financial ratios and financial analysis.

## Main Course Objectives

### **On successful completion of this course the learners will be to:**

1. Understand Excel tour and the basics of Excel.
2. Be able to evaluate the financial statement analyses.
3. Understand depreciation and the use of depreciation function.
4. Be able to assess the loan and bond amortization.
5. Understand cash budgeting and operating cash payment budget.

**General Course Description:**

Unit #	Unit Name	Unit Contents	Time Allocation
1.	Excel Tour	<ul style="list-style-type: none"> <li>• Excels capabilities and new features.</li> <li>• How to start, navigate and work with excel files.</li> <li>• How to use excel help.</li> </ul>	2 Weeks
2.	Excel Basics	<ul style="list-style-type: none"> <li>• How to enter information into a worksheet.</li> <li>• How to use formulas more extensively.</li> <li>• How to manipulate data and structure worksheet.</li> </ul>	3 Weeks
3.	Financial Statement analyses	<ul style="list-style-type: none"> <li>• Vertical financial analysis.</li> <li>• Horizontal financial analysis.</li> <li>• Create pie and column chart.</li> </ul>	4 Weeks
4.	Depreciation	<ul style="list-style-type: none"> <li>• Straight line depreciation.</li> <li>• What- if analysis.</li> <li>• Using depreciation function.</li> </ul>	2 Weeks
5.	Loan and bond Amortization	<ul style="list-style-type: none"> <li>• Payment function.</li> <li>• Loan Amortization schedule.</li> <li>• Bond Amortization schedule.</li> </ul>	2 Weeks

6.	Cash Budgeting	<ul style="list-style-type: none"> <li>• Sales Budget.</li> <li>• Purchases Budget.</li> <li>• Sales and administrative expenses budget.</li> <li>• Operating cash payment budget.</li> </ul>	3 Weeks
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### Evaluation System In-Use

Exams	Percentage of Total Mark	Date
<b>First Exam</b>	20%	Date: / /
<b>Second Exam</b>	20%	Date: / /
<b>Participation</b>	10%	
<b>Final Exam</b>	50%	Date: / /
<b>Projects and Assignments</b>		
<b>Discussions and Presentations</b>		

### Teaching Methodology

- The instructor decides on the suitable method for teaching the material (lectures, presentations, discussions, lab assignments...etc.).



## Finance and Business Management Program

<b>Specialization</b>	Accounting and Financial Management
<b>Course Number</b>	021006246
<b>Course Title</b>	<b>Financial Reporting</b>
<b>Number of Credit Hours</b>	( 3 )
<b>Number to Theoretical Credit Hours</b>	( 2 )
<b>Number to Practical Credit Hours</b>	( 3 )

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## Course Description

The overall aim of this course is to develop the knowledge, understanding and skills which are required in the preparation of financial statements. Students will become aware of the appropriate financial standards which influence and inform the production of financial statements. They will also explore the conceptual frameworks for financial reporting and how they are related to the reporting of financial information.

On successful completion of this course students will be in a position to prepare, analyse and audit financial statements in a workplace context and be able to assist senior colleagues in the interpretation of complex financial information. In addition, students will have the fundamental knowledge and skills to progress on to a higher level of study.

## Main Course Objectives

**On successful completion of this course the learners will be to:**

1. Analyze the context and purpose of financial reporting.
2. Interpret financial statements.
3. Evaluate financial reporting standards and theoretical models and concepts.
4. Evaluate international differences in financial reporting.

**General Course Description:**

Unit #	Unit Name	Unit Contents	Time Allocation
1.	Context of financial reporting	<ul style="list-style-type: none"> <li>• Context of financial reporting.</li> <li>• Complying with regulatory frameworks.</li> <li>• The governance of financial reporting including duties and responsibilities of responsible officers.</li> <li>• Unincorporated or incorporated organizations.</li> <li>• Purpose of financial reporting.</li> <li>• Meeting user expectations and legislation.</li> <li>• Ensuring all organizations comply with the same rules and standards. Seeking funding/investment.</li> <li>• Predicting future financial positions and cash flow.</li> </ul>	4 Weeks
2.	Interpret financial statements	<ul style="list-style-type: none"> <li>• Importance and purpose of analyzing financial statements.</li> <li>• Using financial statements to communicate financial positions with stakeholders.</li> <li>• Ratio analysis: These would include, but not limited to, the use of liquidity ratios, ROI, WACC and debtor periods to determine financial positions.</li> <li>• Cash flow, profit and loss and balance sheets: Considering how to use cash flow statements to monitor inflows and outflows of cash.</li> <li>• Using the profit and loss account to summarize the financial performance of an organization in</li> </ul>	4 Weeks

		<p>a given time period.</p> <ul style="list-style-type: none"> <li>Using a balance sheet as a snapshot of an organization's position regarding assets and liabilities.</li> </ul>	
3.	Financial reporting standards and theoretical models and concepts	<ul style="list-style-type: none"> <li>Financial reporting standards: As a common global language.</li> <li>How does it facilitate understanding of financial matters across international boundaries?</li> <li>Differences between International Accounting Standards (IAS) and the International Financial Reporting Standards (IFRS).</li> <li>Role and use of IFRS:</li> <li>Benefits to organizations, governments, investors and other key stakeholders.</li> <li>Consider the nations which adopt the IFRS and how this is advantageous and/or disadvantageous.</li> <li>Theories, models and concepts:</li> <li>Equity theory.</li> <li>Models of reporting and models for auditing.</li> </ul>	4 Weeks
4.	International differences in financial reporting	<ul style="list-style-type: none"> <li>International differences</li> <li>Different financial reporting principles in relation to international companies.</li> </ul>	4 Weeks

		<ul style="list-style-type: none"> <li>The international differences before the IFRS and how countries have responded to the IFRS.</li> <li>International differences in external financial reporting and factors that influence differences.</li> </ul>	
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### Evaluation System In-Use

Exams	Percentage of Total Mark	Date
<b>First Exam</b>	20%	Date: / /
<b>Second Exam</b>	20%	Date: / /
<b>Participation</b>	10%	
<b>Final Exam</b>	50%	Date: / /
<b>Projects and Assignments</b>		
<b>Discussions and Presentations</b>		

### Teaching Methodology

- The instructor decides on the suitable method for teaching the material (lectures, presentations, discussions, lab assignments... etc).

### References

- ATRILL, P. and McLANEY, E. (2012) Accounting and Finance for Non-Accounting Specialists. 8th Ed. Harlow: Pearson.
- ELLIOT, B. and ELLIOT, J. (2013) Financial Accounting and Reporting. 16th Ed. Harlow: Pearson.
- GRUENING, H. V., SCOTT, D. and TERBLANCHE, S. (2011) International Financial Reporting Standards: A Practical Guide. 6th Ed. Washington: The World Bank.
- MELVILLE, A. (2011). International Financial Reporting: A Practical Guide. 4th Ed. Harlow: Pearson.

## Finance and Business Management Program

<b>Specialization</b>	Accounting and Financial Management
<b>Course Number</b>	021006247
<b>Course Title</b>	<b>Advanced Management Accounting</b>
<b>Number of Credit Hours</b>	( 3 )
<b>Number to Theoretical Credit Hours</b>	( 2 )
<b>Number to Practical Credit Hours</b>	( 3 )

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### **Course Description**

The overall aim of this Course is to develop students' understanding of management accounting. The focus of this unit is on critiquing management accounting techniques and using management accounting to evaluate company performance. Students will explore how the decisions taken through the use of management accounting techniques influence managerial behavior across an organization.

On successful completion of this course students will be in a position to support an organization to create value through effective decision-making where management accounting is used, to some degree, to control members of an organization. In addition, students will have the fundamental knowledge and skills to progress on to a higher level of study.

### **Main Course Objectives**

**On successful completion of this course the learners will be to:**

1. Analyze the purpose for developing and presenting financial information.
2. Evaluate the use of management accounting techniques to support organizational performance.
3. Analyze actual and standard costs to control and correct variances.
4. Evaluate how a changing business environment impacts on management accounting.

**General Course Description:**

Unit #	Unit Name	Unit Contents	Time Allocation
1.	Purpose for developing and presenting financial information	<ul style="list-style-type: none"> <li>• Users of financial information:</li> <li>• This would include investors, senior management, banks and government.</li> <li>• Developing financial statements:</li> <li>• Critiquing why financial information should be developed into statements.</li> <li>• The value of financial statements in support of a financial plan and decision-making.</li> <li>• Presenting financial information:</li> <li>• Critiquing the use of profit and loss statements, trial balances, cash flow statements and balance sheets as methods to present financial information.</li> </ul>	4 Weeks
2.	The use of management accounting techniques to support organizational performance	<ul style="list-style-type: none"> <li>• Microeconomic techniques: These would include cost analysis, cost-volume profit, flexible budgeting and cost variances. Also consider absorption and marginal costing.</li> <li>• Cost allocation: Considering the theoretical aspects as well as how this is applied in practice.</li> <li>• Capital and capital budgeting: The meaning behind these terms will be</li> </ul>	4 Weeks



		discussed, their importance and their use. Techniques include Net Present Value (NPV), Internal Rate of Return (IRR), and Discounted Cash Flow (DCF) and pay back periods.	
3.	The actual and standard costs to control and correct variances	<ul style="list-style-type: none"> <li>• Actual costs: What does this mean?</li> <li>• How is actual cost determined? How does this differ to estimated or standard costs?</li> <li>• Standard costs: What does this mean? How is standard cost determined? How does estimating standard costs result in variances?.</li> <li>• Variances: Variance analysis as a concept and a technique. Negative and positive variances. How can a negative variance be considered a positive and vice versa?</li> </ul>	4 Weeks
4.	Changing business environment impacts on management accounting	<ul style="list-style-type: none"> <li>• Analyzing changes to a business environment: Internal and external analysis techniques.</li> <li>• Comparing the outcomes of analysis to inform decisions and to evaluate possible implications for management accounting.</li> <li>• Impact of the business environment on management accounting systems: Using technology to enhance and</li> </ul>	4 Weeks



		<p>support processes and procedures.</p> <ul style="list-style-type: none"> <li>• The role of improved communication within a system to expedite decision-making.</li> <li>• Impact of change on management accounting systems: Determining the impact of different types of change.</li> <li>• Deciding how to respond to different types of change.</li> <li>• Ensuring effective communication and acceptance of change.</li> </ul>	
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### Evaluation System In-Use

Exams	Percentage of Total Mark	Date
<b>First Exam</b>	20%	Date: / /
<b>Second Exam</b>	20%	Date: / /
<b>Participation</b>	10%	
<b>Final Exam</b>	50%	Date: / /
<b>Projects and Assignments</b>		
<b>Discussions and Presentations</b>		

### Teaching Methodology

- The instructor decides on the suitable method for teaching the material (lectures, presentations, discussions, lab assignments...etc).

## References

- DRURY C. (2012) Management and Cost Accounting. 8th Ed. Boston: Cengage Learning.
- EDMONDS, T. and OLDS, P. (2013) Fundamental Managerial Accounting Concepts. 7th Ed. Maidenhead: McGraw-Hill.
- HORNGREN, C., SUNDEN, G., STRATTON, W., BURGSTAHLER, D. and SCHATZBERG, J. (2013) Introduction to Management Accounting. (Global edition) Harlow: Pearson.
- SEAL, W. et al (2014) Management Accounting. 5th Ed. Maidenhead: McGraw-Hill.
- ZIMMERMAN, J. L. (2014) Accounting for Decision-making and Control, 8th Ed. New York: McGraw-Hill.

## Finance and Business Management Program

<b>Specialization</b>	Accounting and Financial Management
<b>Course Number</b>	021006418
<b>Course Title</b>	<b>Financial Management</b>
<b>Number of Credit Hours</b>	( 3 )
<b>Number to Theoretical Credit Hours</b>	( 2 )
<b>Number to Practical Credit Hours</b>	( 3 )

## **Course Description**

The overall aim of this course is to introduce students to basic financial management principles and strategies. Students will consider the importance of maximizing shareholder wealth and long term growth. The main focus of this unit is to introduce students to, and develop their knowledge of, financial management decision-making and how this is used to support sustainable organizational performance. Students will also develop an appreciation of the role of a management accountant within a financial management system.

## **Main Course Objectives**

**On successful completion of this course the learners will be to:**

1. Apply different approaches used to support effective decision-making.
2. Analyze financial management principles which are used to support effective financial strategies.
3. Evaluate the role of management accountants and accounting control systems.
4. Evaluate ways in which financial decision-making supports sustainable performance.

**General Course Description:**

Unit #	Unit Name	Unit Contents	Time Allocation
1.	Effective decision-making	<ul style="list-style-type: none"> <li>• Knowledge-based approach: A concept which primarily focuses on quantitative, objective and factual information to inform decision-making.</li> <li>• Formal vs informal approaches: How the formal approach (using structure, systems, processes) differs from the informal approach (relationships, networks, unwritten rules).</li> <li>• The role of stakeholders in decision-making: The contribution of internal stakeholders (the employees and manager's perspective on the situation) and the contribution of external stakeholders (e.g. suppliers or investors vested interests) to decision-making.</li> <li>• 'Make or buy' decisions: Reaching a strategic decision to internally make or externally buy based on significant influencing factors.</li> <li>• Limiting factor analysis: Determine the impact of different constraints on production which could prevent sales/growth maximization.</li> <li>• Key factor analysis: The use of internal and external factors to determine the profitability of a product or service.</li> </ul>	4 Weeks
2.	Financial management principles which are used to support effective financial strategies	<ul style="list-style-type: none"> <li>• Setting objectives to achieve financial goals: Setting short, medium and long term goals and how these help to determine which aspect of financial data is used to create objectives.</li> <li>• Ethical financial management: Why an organization should conduct its financial activities in an ethical way. This requirement extends to making ethical decisions.</li> </ul>	4 Weeks

		<ul style="list-style-type: none"> <li>• Maximizing shareholder wealth: Shareholders expect a return on an investment, a key strategic goal of any financial plan.</li> <li>• Delivering sustainable long term growth:</li> <li>• Use financial data to inform decisions which will lead to, and support, sustainable long term growth.</li> </ul>	
<p>3.</p>	<p>The role of management accountants and accounting control systems</p>	<ul style="list-style-type: none"> <li>• Key functions of a management accountant: The application of financial management techniques to generate, interpret and present financial data to support effective decision-making.</li> <li>• Financial management systems: The collection of activities ensuring effective financial management and the management of financial risk.</li> <li>• The use of new and advanced technologies to build integrated and inclusive financial systems.</li> <li>• The operational benefits and risks of new technology.</li> <li>• Cost control and effective financial planning: Using past performance data, known information and predictions to control costs and support operational, tactical and strategic planning.</li> <li>• Internal and external controls: Understanding what the controls are and why it is important to have both internal and external controls in place.</li> <li>• Using financial management to detect and prevent fraud: Understanding what constitutes fraud, the implications of engaging in fraudulent activity and the techniques employed to detect and prevent fraud.</li> </ul>	<p>4 Weeks</p>

<p>4.</p>	<p>Financial decision-making supports sustainable performance</p>	<ul style="list-style-type: none"> <li>• Using information from financial ratios to inform decisions: Building on a fundamental understanding of how financial ratios are used and the data they provide, the use of this information to inform decisions is strategically and operationally important to all organizations.</li> <li>• Using investment appraisal to inform decisions: Determine how the outcomes of investment appraisal techniques, such as NPV, IRR, ROCE and Payback periods, are used to inform the most appropriate action to maximize ROI. Support processes and procedures.</li> <li>• The role of improved communication within a system to expedite decision-making.</li> <li>• Impact of change on management accounting systems: Determining the impact of different types of change.</li> <li>• Deciding how to respond to different types of change.</li> <li>• Ensuring effective communication and acceptance of change.</li> </ul>	<p>4 Weeks</p>
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### Evaluation System In-Use

Exams	Percentage of Total Mark	Date
<b>First Exam</b>	20%	Date: / /
<b>Second Exam</b>	20%	Date: / /
<b>Participation</b>	10%	
<b>Final Exam</b>	50%	Date: / /
<b>Projects and Assignments</b>		
<b>Discussions and Presentations</b>		

### Teaching Methodology

- The instructor decides on the suitable method for teaching the material (lectures, presentations, discussions, lab assignments...etc).

### References

- AERTS, W. and WALTON, P. (2013) Global Financial Accounting and Reporting: Principles and Analysis. 3rd Ed. Cengage Learning EMEA.
- ATRILL. P., (2014) Financial Management for Decision Makers. 7th Ed. Harlow: Pearson.
- CORNWALL, J. R., VANG, D. O. and HARTMAN, J.M. (2012) Entrepreneurial Financial Management: an applied approach. 3rd Ed. London: M.E. Sharpe.
- WEETMAN, P., (2013) Financial and Management Accounting: An Introduction. 6<sup>th</sup> Ed. Harlow: Pearson.

## Finance and Business Management Program

<b>Specialization</b>	Accounting and Financial Management
<b>Course Number</b>	021006145
<b>Course Title</b>	<b>Commercial law</b>
<b>Number of Credit Hours</b>	(2)
<b>Number to Theoretical Credit Hours</b>	(2)
<b>Number to Practical Credit Hours</b>	(0)

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## Course Description

The course provides students with an understanding of commercial law as a whole, and focusing on some particularly important aspects. This intensive course commences with the basic common law principles governing commercial contracts, including the topic of pre-contractual duties and remedies for breach of contract. The course then considers particular types of transactions in their commercial context including sales, credit and security, syndicated loans, derivatives, multi-party projects, and banking transactions. Aspects of commercial litigation including arbitration will also be considered. These examples are chosen to illustrate the commercial and practical problems arising in different market sectors. A consideration of these paradigms enables an exploration of a wide range of basic principles of law involving contract law, tort law, restitution, and commercial law.

## Main Course Objectives

**On successful completion of this course the learners will be to:**

1. Understand the legal system law definitions and branches.
2. Be able to evaluate the private law, civil law, commercial law, and private international law.
3. Understand the Sources of Law; legislations, customs, and equity.
4. Be able to assess persons and their legal status and the Sources of Obligations.
5. Understand the concepts and sources of commercial law.

**General Course Description:**

Unit #	Unit Name	Unit Contents	Time Allocation
1.	The legal system	<ul style="list-style-type: none"> <li>• Definition of law.</li> <li>• Natural law vs. Positive law.</li> <li>• Branches of public law.</li> </ul>	3 Weeks
2.	Private law	<ul style="list-style-type: none"> <li>• Civil law.</li> <li>• Commercial law.</li> <li>• Labor law.</li> <li>• Private international law.</li> </ul>	3 Weeks
3.	Source of Law	<ul style="list-style-type: none"> <li>• Legislation.</li> <li>• Customs.</li> <li>• Equity.</li> </ul>	3 Weeks
4.	Persons and their legal status	<ul style="list-style-type: none"> <li>• Nature legal person.</li> <li>• Artificial legal person.</li> <li>• Theory of rights.</li> </ul>	2 Weeks
5.	Source of Obligations	<ul style="list-style-type: none"> <li>• Contracts.</li> <li>• Offers.</li> <li>• Acceptance.</li> </ul>	2 Weeks
6.	The concept and source of commercial law	<ul style="list-style-type: none"> <li>• Source of Jordanian commercial law</li> <li>• Type of commercial activities</li> <li>• Type of insurance</li> <li>• Commercial papers and their importance</li> </ul>	3 Weeks

### Evaluation System In-Use

Exams	Percentage of Total Mark	Date
<b>First Exam</b>	20%	Date: / /
<b>Second Exam</b>	20%	Date: / /
<b>Participation</b>	10%	
<b>Final Exam</b>	50%	Date: / /
<b>Projects and Assignments</b>		
<b>Discussions and Presentations</b>		

### Teaching Methodology

- The instructor decides on the suitable method for teaching the material (lectures, presentations, discussions, lab assignments...etc.).

### References

- ADAMS, A. (2016) Business Law for Students. 9th ed. London: Pearson
- ANDREWS, N. (2011) Contract Law. Cambridge: Cambridge University Press.
- ELLIOTT, C and QUINN, F. (2015). The English Legal System. 16th Ed. London: Pearson
- HONEYBALL, S. (2016) Honeyball and Bowers Text to Employment Law. 14th Ed Oxford: Oxford University Press.
- MARSON, J and FERRIS, M. (2015) Business Law. 4th Ed. Oxford. Oxford University Press.

## Finance and Business Management Program

<b>Specialization</b>	Accounting and Financial Management
<b>Course Number</b>	021006251
<b>Course Title</b>	<b>Field training</b>
<b>Number of Credit Hours</b>	(3)
<b>Number to Theoretical Credit Hours</b>	(0)
<b>Number to Practical Credit Hours</b>	(280)

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## Course Description

A significant amount of learning can be achieved by carrying out practical activities in a Workplace. Learning may be enhanced by taking a more formal approach to work based activities –by planning, carrying out the activities and reflecting on the benefits of the activities to the business and to the learner.

This unit is designed to allow flexibility of study for part-time and full-time learners. It is expected that learners will be supervised in the workplace in addition to the supervision provided by their academic supervisor.

Learners will have the opportunity, supported by their supervisors, to negotiate and perform activities which will allow them to fulfill the assessment criteria for this unit. They will recognize the scope of what they have achieved by recording evidence from carrying out the activities.

## Main Course Objectives

**On successful completion of this course the learners will be to:**

1. Be able to negotiate industry experience
2. Understand the specific requirements of the placement
3. Be able to undertake work experience as identified
4. Be able to monitor and evaluate own performance and learning.

**General Course Description:**

Unit #	Unit Name	Unit Contents	Time Allocation
1.	Suitable organization and location	<ul style="list-style-type: none"> <li>Types of establishments for placement e.g. industry-related work for a client brief at college, existing work environment, different departments within</li> <li>current employer's business</li> </ul>	
2.	Negotiation	<ul style="list-style-type: none"> <li>Methods of contacting organization; methods of undertaking negotiations</li> </ul>	
3.	Nature of duties	<ul style="list-style-type: none"> <li>Type of undertaking e.g. routine duties and tasks, project work, development of new procedures/protocol</li> </ul>	
4.	Supervisors	<ul style="list-style-type: none"> <li>Roles and responsibilities of academic and industrial mentors</li> </ul>	
5.	Expectations of learning	<ul style="list-style-type: none"> <li>Aims e.g. proficiency in new tasks and procedures, time management and problem solving skills, reflection, discuss progress with others, teamwork</li> </ul>	
6.	Business constraints	<ul style="list-style-type: none"> <li>Consideration of possible limitations e.g. need to be fully trained ,adherence to quality systems, health and safety considerations, supervision time, work load, customer satisfaction, limited staffing, cost of materials</li> </ul>	
7.	Tasks	<ul style="list-style-type: none"> <li>Details of activities e.g. specific hourly, daily, weekly routine and non-routine tasks;</li> <li>breakdown of a project into stages;</li> </ul>	



		new procedures/protocol	
8.	Priorities	<ul style="list-style-type: none"> <li>Reasons for rationalization of the order of tasks; methods of prioritizing work</li> </ul>	
9.	Plan for the work experience	<ul style="list-style-type: none"> <li>Methods used to develop detailed plan with schedule of tasks ,proposed dates for reviews, expected input from supervisors</li> </ul>	
	Benefits to organization and learner	<ul style="list-style-type: none"> <li>Advantages to business e.g. allowing more routine tasks to be carried out, allowing procedures/techniques to be developed, increasing</li> <li>Responsiveness, identifying cost saving measures; advantages to learner e.g. understanding</li> <li>How a business operates, understanding importance of teamwork, learning new techniques,</li> <li>development of problem-solving and time-management skills</li> </ul>	
	Carry out the planned activities	<ul style="list-style-type: none"> <li>Realization e.g. carrying out tasks and project work according to relevant legislation, training and codes of practice; developing new procedures or protocol</li> </ul>	
	Record activities in the appropriate manner	<ul style="list-style-type: none"> <li>systematic and appropriate recording of relevant</li> <li>activities eg logbook, diary, portfolio, spreadsheets, data bases; list of resources</li> </ul>	

	Revise the initial plan as required	<ul style="list-style-type: none"> <li>• methods used to review activities at the appropriate time to see if they meet requirements, make alterations as needed</li> </ul>	
	Evaluation of the quality of the work undertaken	<ul style="list-style-type: none"> <li>• Meeting industry standards and evaluating</li> <li>• Own performance against original proposal; comments/testimony from supervisors</li> </ul>	
	Account of learning during the work experience	<ul style="list-style-type: none"> <li>• Details of experience gained e.g. new</li> <li>• Procedures, interpersonal skills, time management, problem solving, teamwork; details of</li> <li>• Evidence e.g. portfolio of evidence, scientific report, management report</li> </ul>	
	Recommendations on how the learning experience could have been enhanced	<ul style="list-style-type: none"> <li>• Alternative ideas e.g. different location, different brief, different time period, more/less support, better</li> <li>• Time management, better preparation</li> </ul>	

### Evaluation System In-Use

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<b>Final Exam</b>	50%	Date: / /
<b>Projects and Assignments</b>		
<b>Discussions and Presentations</b>		

### Teaching Methodology

- The instructor decides on the suitable method for teaching the material (lectures, presentations, discussions, lab assignments... etc).