PhD in Accounting دكتوراة الفلسفة في المحاسبة

ACCT 701 Seminars in Research Methodology in Accounting

The course aims at preparing graduate students to write advanced academic research in the fields of accounting and auditing. This is achieved through the analytical and critical study of previous research in terms of research methodologies and the quantitative and qualitative analytical methods used, as well as, dealing with the research problems. The course takes into account studying different research problems, different research methodologies, and different data analysis methods to give the students wide perspective regarding research methodologies and data analysis methods in the field of accounting and auditing. Accordingly, the student learns in depth how to select a research topic, collect and analyze data, test hypotheses and present research results.

ACCT ٧٠٢ Seminars in Accounting Theory

The main objective of the course is to strengthen the student's knowledge of the general framework (intellectual) of accounting and to provide him with an access to multiple research and development in the construction of the accounting theory. The course aims at reviewing scientific approaches and alternatives related to the accounting measurement. In addition, published research will be reviewed as well as the global impact of financial crises.

STAT 721 Multivariate Statistical Analysis

This course aims to develop students’ skills in data preparation for analysis through data cleaning and ensuring that the assumptions required for statistical analysis are met. It also focuses on enabling students to make informed decisions regarding the suitability of applying multivariate normal distribution in data analysis.

The course further covers the application of appropriate multivariate data analysis techniques to address research questions using suitable statistical software. In addition, it emphasizes the accurate interpretation of results and the preparation of well-structured and methodologically sound statistical analysis reports.

ACCT 703 Seminars in Financial Accounting

The objective of this course is to provide the student with knowledge about the general framework of accounting and how to use accounting information in decision-making and in interpreting financial statements. In addition, the course includes studying problems of assets and liabilities measurement and valuation، and the results of operations. The course will also deal with investments, financial tools and derivatives, financial crises, liquidation, and the future of financial statements and information technology.

ACCT 704 Seminars in Management and Cost Accounting

This course examines research methodologies in management accounting, including performance measurement, goal achievement, and management control from the positive perspective, as well as management control from interpretive and critical perspectives. It also explores the role of management accounting in strategic work and decision-making.

In addition, the course covers contemporary topics such as management accounting in the context of big data, supply chain accounting, and the evolving role of the management accountant in modern business environments, including the sharing economy. The course further addresses advanced cost systems and current issues in management accounting and cost analysis.

FIN 722 Seminars in Finance

This course aims to provide students with a comprehensive understanding of the latest developments in corporate finance theory, as well as the theories and applications in the field of investment. It emphasizes the critical evaluation of major theories in investment and financial management.

The course also seeks to enhance students' ability to express and exchange their views with others while respecting diverse perspectives. In addition, it addresses the ethical dimensions of financial management.

ACCT 705 Seminars in Internal and External Auditing

This course examines the theoretical framework of both internal and external auditing. It also presents and discusses advanced topics in auditing, including the risks associated with the failure of internal control systems in business organizations.

In addition, the course explores the areas of cooperation between internal and external auditors in related activities and highlights their roles in corporate governance.

ACCT 706 Seminars in Accounting in light of Islamic Approach

This course aims at deepening student's understanding of the objectives, concepts and principles of accounting and auditing from an Islamic perspective, and particularly Zakat, tax, and Fiqh and accounting of transactions. Contemporary accounting issues will be discussed from an Islamic perspective.

ACCT 799 PhD Dissertation

Upon successful completion of the coursework and the comprehensive examination, the student is expected to prepare a research project (a thesis proposal) on a selected topic of interest. The proposed topic should demonstrate originality and scholarly effort, and the student must be capable of completing the research within the prescribed timeframe and available resources.

The proposal should include a general framework comprising: an introduction, a clear statement of the research problem, research objectives, significance of the study, the methodology to be employed, the scope and limitations, a review of relevant literature, and the overall structure of the study.

In addition, the thesis should include a dedicated chapter or section addressing the theoretical framework and literature review, including the derivation of research hypotheses (if applicable). Another chapter or section should focus on the empirical or applied component of the study (depending on the nature of the research). A further chapter or section should be devoted to the analysis and interpretation of results, along with comparisons to findings from previous studies.

FIN 731 Seminars in Markets and Financial Institutions

This course provides an in-depth and comprehensive study of the structure and functions of financial markets and financial institutions. It also aims to equip students with the ability to analyze and evaluate the financial performance of these institutions, manage the risks they face, and propose innovative solutions to the challenges within the financial sector.

ECON 732 Seminars in Mathematical Economics

The course focuses on introducing students to the importance of building economic models using basic mathematical tools and concepts to describe and analyze various economic environments.

Concepts such as set theory, functions, vectors, and mathematical equations used to describe the behavior of firms and consumers will be studied, as well as how to apply mathematical representations to improve individual decision-making in various environments. The main objective of the course is to equip students with the ability to use mathematical models to analyze complex economic problems and gain a deeper understanding of economic relationships.

BUS 734 Seminars in Operations Research and Projects Management

This course aims to develop students' theoretical and practical skills related to project management techniques and the tools required for implementing both long-term and short-term plans. It also seeks to enhance students' analytical and organizational skills necessary to address challenges associated with evaluating complex projects and developing systematic project plans.

Furthermore, the course aims to assess and strengthen students' ability to anticipate non-obvious relationships in the critical decision-making process and understand their subsequent impact on operations, people, products, and profitability. Additionally, the course equips students with the knowledge and skills to apply operations research methods and quantitative techniques in project implementation.

ECON 735 Seminars in Advanced Economic Theory

This course aims at creating top notch accountants with rich mix of contemporary theory and practice of macro and microeconomics ready to take on the increasingly competitive environment.

HRM 737 Seminars in Human Resource Management

This course examines the fundamental concepts and practices of human resource management, with a focus on the dynamic nature of the field and the contemporary challenges and changes in the workplace. It covers key topics such as workforce planning, recruitment strategies, and employee retention, emphasizing the critical importance of effective selection and hiring processes.

The course also addresses performance management, training and development, and compensation strategies. It concludes with an overview of research methods in human resource management, equipping students with advanced analytical and research skills.

BUS 738 Seminars in Business Ethics

This course covers the concepts of business, social responsibility, and ethical frameworks. It also examines corporate social responsibility in joint-stock companies, along with key concepts related to ethics, professional codes of conduct, and the ethical standards of the accounting profession, including international standards.

The course further includes comparative studies of selected regional and international practices, as well as the analysis of practical cases in business ethics and the accounting profession.

PSY 739 Seminars in Behavioral Science

This course explores the foundations of psychology and its applied contributions to various behavioral sciences, which intersect with other fields of knowledge. It provides a comprehensive understanding of human behavior, including its definition, types, and the role of psychology as a scientific discipline concerned with behavior, its key topics, significance, branches, and research methodologies—both theoretical and applied.

The course also examines the drivers of human behavior, the roles of heredity and environment in shaping personality, mental abilities, multiple forms of intelligence, creativity, psychological stress and coping strategies, as well as the psychology of management and decision-making.

Special emphasis is placed on relevant scientific theories and on psychometric skills, particularly in the design and administration of questionnaires based on sound scientific principles, for practical applications in accounting and management contexts.

BUS 736 Seminars in Strategic Management

This is an advanced course in philosophy and process of developing and implementing business strategies. Students will use their accumulated knowledge gained from previous courses, along with their work experience, to study, analyze, and recommend proper strategies to real-life cases in both local and international environments. Special attention will also be given to obstacles to strategy implementation.