

Ministry of Science Research and Technology



DANESHPAJOOHAN PISHRO
Higher Education Institute

2022

Master of Science in Accounting



DANESHPAJOOHAN PISHRO HIGHER EDUCATION INSTITUTE

- **COURSE CHART**
- **SYLLABUS**
- **SEMESTER CHART**

Science Courses

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
3011001	Accounting Management	3	3	0	-----	-----
3011002	Public Sector Accounting	3	3	0	-----	-----
3011003	Advanced Auditing	2	2	0	-----	-----
3011004	Decision Making for Financial and Investment Issues	2	2	0	-----	-----
3011005	Accounting Informational Systems	2	2	0	-----	-----
Total Credits		12				

Accounting Courses

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
3011010	Accounting Theory-I	3	3	0	-----	-----
3011011	Accounting Theory-II	3	3	0	Accounting Theory-I	-----
3011012	Current Issues in Accounting	2	2	0	-----	-----
3011013	Thesis	6	0	6	-----	-----
Total Credits		14				

Elective Courses

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
3011020	Econometrics	2	2	0	-----	-----
3011021	Financial Reporting Framework and Concepts	2	2	0	-----	-----
3011022	Statistical Analysis	2	2	0	-----	-----
3011023	Accounting Texts in English	2	2	0	-----	-----
3011024	Advanced Research Method	2	2	0	-----	-----
Total Credits		10	It is necessary for all students to pass 6 credits from the courses above.			
Total Credits (All Courses)		36				

Managerial Accounting

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
3011001	Managerial Accounting	3	3	0	-----	----

This course explores the theoretical frame for managerial accounting and information, cost management tools and systems, and the techniques of prediction and decision making in managerial accounting. This course puts students into advanced and new cost management accounting situations which will require students to use special methods and techniques of decision making for the sake of management and users in organizations. This is done by the help of financial accounting information and microeconomics models, operation research, mathematics and...

Public Sector Accounting

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
3011002	Public Sector Accounting	3	3	0	-----	----

A greater sphere and higher number of operations in the public sector and the government makes financial management much more complex than the same operation in the private sector. In order to implement a useful direction for the government's financial resources, we need to put active accounting systems into place. Therefore, introducing students to different governmental accounting systems becomes a matter of great significance for the improvement of financial discipline of the government and the public sector such as municipalities and non-governmental institutions.

Advanced Auditing

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
3011003	Advanced Auditing	2	2	0	-----	----

This course goes over the accurate auditing concepts, professional behavior, auditing responsibilities, standards, auditing methods, new auditing techniques, and auditing variety in accordance with the legal requirements and accounting report standards. Another major goal of the course is to introduce students to the auditing work environment and to explore the issues and problems concerning this profession via case study. Also, this course will give an introduction to the research methods for auditing-related subjects by looking at the studies and the research that have been done on this topic.

Decision Making for Financial and Investment Issues

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
3011004	Decision Making for Financial and Investment Issues	2	2	0	-----	----

Looking at the topics of this course, you will find topics like the overview of modern financial management goals, capital cost, capital structure and financial provision. These are some of the topics of the course and all of them are to work towards one end; the enhancement and improvement of the skills and ability of students to make correct finance decisions. This includes the use of financial management techniques in directing financial concerns of commercial storehouses.

Accounting Information Systems (AIS)

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
3011005	Accounting Information Systems (AIS)	2	2	0	----	----

In this course, achieving several goals is in mind. In this course we want to introduce students to topics that will help them grow in the knowledge of accounting information systems. Planning and design of AIS, tools and methods towards developing AIS, the interaction between human and machine, different documentation ways like REA and the variations of ERD graphs, scrutiny of a system, the communication and coordination between organization's strategies and accounting information systems, prevention and detection of cheating, information system auditing, perspective development into internal controls and ... are the main objectives of this course.

Accounting Theory-I

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
3011010	Accounting Theory-I	3	3	0	----	----

For this course, it has been tried to put the focus on topics that will help students gain a basic knowledge about the theory of accounting. Acquiring an introductory knowledge about the history of accounting views and the domain of financial accounting are the main objectives of the course. It is essential to learn reasoning methods in order to revise theories with the emphasis on financial reporting conceptual framework. These topics include but are not limited to, an introduction to accounting theory, the identity of theory, the importance of accounting theory, and reasoning methods.

Accounting Theory-II

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
3011011	Accounting Theory-II	3	3	0	Accounting Theory-I	----

This course takes similar concepts like the ones discussed in Accounting Theory-I and digs deeper into them. Perhaps the greatest difference you see between Accounting Theory-I and Accounting Theory-II is that, the latter does not put so much focus on reasoning methods, rather it puts a great amount of focus on another subject. This course sets the study and analysis of accounting evidential

research as one of its primary subjects, and it is one of the course's priorities to introduce students to this subject. And throughout this journey to accomplish this goal, the course goes over topics like: ownership concepts, amendment in stockholders' rights, accounting standard establishment and...

Current Topics in Accounting

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
3011012	Current Topics in Accounting	2	2	0	-----	-----

This course covers topics that have neither been discussed in the time you were studying as an undergraduate, nor in the rest of the courses. The course is generally about the current circumstances, and problem solving makes up the major part of the course. Topics include but are not limited to:

- Human resources accounting and reporting
- Retirement plans and benefits
- International accounting
- And ...

Econometrics

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
3011020	Econometrics	2	2	0	-----	---

There are two main goals this course wants to accomplish. Introducing students to quantitative aspects of theories and testing the suppositions with an emphasis on finance and accounting, which make up a practical part of the economy, is the top priority of the course. Another chief goal of the course is to introduce students to econometric models and regression equations practical estimation by the use of common softwares.

Financial Reporting Framework and Concepts

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
3011021	Financial Reporting Framework and Concepts	2	2	0	—	—

By reading the course title, you could have a very good idea about what the goal of the course is. In this course, the modern basics will be stated. Students will be introduced to theoretical basics and financial reporting framework, tools and models in order to supply occupations demands. You will also see how accounting knowledge and technique move in line with this goal. The content of the course is divided up into two general parts. The first part is about the financial reporting framework and theoretical basics. The second part is about the tools and models of financial reporting.

Statistical Analysis

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
3011022	Statistical Analysis	2	2	0	—	—

In disciplines like accounting, the work on a research requires the use of statistical analysis methods. Therefore, this course looks at the role of statistical methods as a tool for the analysis of commercial, business and economical issues. The course is broken down into six parts. The first is called fundamental data analysis. The second is titled possibilities and decision making. The third, fourth, and fifth in order are titled, Case comprehension, Rethinking the possibilities, Communication analysis for prediction and supervision. Finally, the last part with the title, measuring commercial change and alteration by foresight, concludes and marks the last three topics of the course.

Accounting Texts in English

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
3011023	Accounting Texts in English	2	2	0	—	—

The course aims at helping students gain proficiency in translating texts for main accounting branches including financial accounting, managerial accounting, and auditing. It does not end there; students will also be introduced to English texts for interdisciplinary fields like, finance and investment management, economy, and management. After finishing the course, students should be able to understand and comprehend accounting texts, and use what they have learned for their thesis.

Advanced Research Methods

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
3011024	Advanced Research Methods	2	2	0	—	—

This course prepares students to theorize and edit their theses. Students will be introduced and given the opportunity to gain relative proficiency in functional research basics. The course is made up of seven major topics. The first three are each broken down into several subtopics. It is necessary that students complete some research about subjects related to accounting for the course.

Total	Guide				Course Title		MSc in Accounting Semester Chart (For accounting graduates)		Semester
	A Accounting Courses				Credits	Course type			
	S Science	E Elective Courses							
9	Accounting Theory-I		Advanced Auditing		Statistical Analysis		Advanced Research Method		1
	3	A	2	S	2	E	2	E	
10	Accounting Theory-II		Decision Making for Financial and Investment Issues		Management Accounting		Econometrics		2
	3	A	2	S	3	S	2	E	
7	Public Sector Accounting		Accounting Informational Systems		Current Issues in Accounting				3
	3	S	2	S	2	A			
6	Thesis								4
	6	A							

