



Master's Program in Financial Accounting & Documentary Cycle Management

Phase 1: Accounting Foundations & International Standards (20 Hours)

- **Week 1: The Accounting & Documentary Cycle**
 - Financial accounting concepts according to **GAAP** and **IFRS** standards.
 - Documentary cycle management: Designing invoices, receipts, payment vouchers, and debit/credit notes.
 - Recording complex journal entries and posting to general and subsidiary ledgers.
- **Week 2: Trial Balance and Adjustments**
 - Preparing the initial trial balance and detecting/correcting accounting errors.
 - Fixed asset inventory and modern depreciation methods.
 - Year-end adjustments (Accruals, prepayments, and deferred revenues).

Phase 2: Financial Reporting & Statistical Analysis (20 Hours)

- **Week 3: Final Financial Statements**
 - Preparing the Income Statement (Trading and Profit & Loss accounts).
 - Constructing the Balance Sheet (Statement of Financial Position) per international standards.
 - Preparing Cash Flow Statements (Direct and Indirect methods).
- **Week 4: Financial Analysis and Budgeting**
 - Analyzing financial statements using ratios (Liquidity, Profitability, and Solvency).
 - Annual budgeting (Planning) and variance analysis for internal control.

Phase 3: Specialized Accounting and Taxation (15 Hours)

- **Week 5: Industrial and Tax Accounting**
 - Cost accounting in manufacturing sectors and product costing.
 - Tax accounting: Income tax, Value Added Tax (VAT), and tax filing procedures.
 - Payroll accounting and social security deductions.



Phase 4: Electronic Accounting and ERP Systems (20 Hours)

- **Weeks 6 & 7: Technical Application**
 - Utilizing **Advanced Excel** to build automated accounting cycles.
 - Hands-on training on integrated accounting software (e.g., Al-Ameen, QuickBooks, or local ERPs).
 - Electronic management of inventory, sales, and purchases linked to the financial center.

Phase 5: Auditing and Capstone Project (5 Hours)

- **Week 8: Internal Control and Final Evaluation**
 - Principles of internal financial auditing, transparency, and integrity standards.
 - Capstone Graduation Project: Managing the full financial cycle of a firm from inception to closing.
 - Final Assessment (Theoretical & Practical) for the "Professional Master" designation.