

COLLEGE OF BUSINESS ADMINISTRATION
COURSE DISCRIPTIONS

BACHELOR OF BUSINESS ADMINISTRATION IN ACCOUNTING

University Requirements:

ENG 101 Composition and Modern English I 3-0-3

This course develops the student's skills in reading and writing through the understanding and utilization of clear, correct grammatical development of written. Students will be expected to compose, revise, and edit all written assignments, utilizing a correct paragraph and report structure and organization, analyzes, purpose and tone. *Prerequisite: None*

ENG 102 Composition and Modern English II 3-0-3

This course reinforces the knowledge and skills learned in ENG 101 and introduce the student to the techniques, principles, and concepts of argument and textual analysis through composition of increasingly complex analytical essays and reports. The focus is on developing the students' skills and competency in critical analysis and interpretation of texts. *Prerequisite ENG 101*

MTH 100 College Algebra 3-0-3

This course outlines the concepts and principles of algebra, dealing with equations, graphs, models, functions, and other aspects to develop a strong understanding of algebraic concepts and principles in the student. *Prerequisite None*

CIT 100 Computer Concepts and Applications 2-2-3

This course introduces students to the concept of computers and their utilization in business. Typically, the course will focus on Microsoft's Office suite, including the how to use Word, Excel, and PowerPoint, databases, and other current software utilized in the business environment. *Prerequisite None*

GED 100 **Islamic Studies** **3-0-3**

This course introduces students to the rich culture and history of Islam through the understanding and examination of its development and meaning and examining it in relation to other existing cultures and believes. *Prerequisite None*

GED 110 **UAE Society** **3-0-3**

This course focuses on allowing students to enrich themselves in the understanding and cultural, historical, political, geographic, and social aspects of the nation they live in, the United Arab Emirates. The course highlights the vast changes that has occurred to the nation and gives the student a thorough perspective of how these changes have affected the nation and its society has a whole. *Prerequisite None*

GED 120 **Communication Skills in Arabic** **3-0-3**

This course develops the students understanding of the Arabic language, the basic skills in utilizing the language in different settings and environments, and the ability in understanding the fundamental procedural techniques regarding the text structure either in Classical or in Standard Arabic. *Prerequisite None*

IEC 111 **Innovation Creativity & Entrepreneurship** **3-0-3**

Creativity, innovation and entrepreneurship are essentials tools for the global society including the Gulf region, which require the acquisition of new skills and abilities to take advantage of opportunities in different fields such as social, economic and cultural. Therefore, this course is designed to provide students with an understanding and recognition of creativity, innovation, and entrepreneurship. Students will be able to gain acknowledge of the theoretical framework and utilized its application in the real world. *Prerequisite None*

GED 130 **Introduction to GIS** **3-0-3**

This course is an overview and introduction to Geographic Information Systems, what they are, their uses, and application. Some topics covered will be site selection, cartographic communications and a broad range of spatial data interrelationships. *Prerequisite None*

GED 140 **Conceptual Physics** **3-0-3**

This course examines the concepts and theories of physics in understanding the physical world as we understand it; focusing on aspects of Newton's laws, how gravity works, the functions of heat, sound, and light, the process of electricity, concepts of relativity and quantum theory, and other topics. *Prerequisite None*

GED 150 **Critical Thinking** **3-0-3**

This course is an overview of the techniques and skills utilized in analyzing and evaluating arguments and assertions, problems, and everyday situations through formal logical reasoning. *Prerequisite None*

GED 160 **Psychology in Everyday Life** **3-0-3**

This course is an exploration of the principles and concepts and a basic overview of the field of psychology and how these concepts are applied in everyday living. Students study specific topics and then apply their understanding through exercises and activities. *Prerequisite None*

GED 180 **Human Behavior and Socialization** **3-0-3**

This course is an introduction and broad overview of the concepts and principles of sociology, with an emphasis on the social natures of human behavior, including an understanding of the make-up and definitions of culture, the development of social structures and socialization, the formations of a family structure, issues of gender and religion, and other topics specific to human behavior and socialization. *Prerequisite None*

Program Requirements:

ACT 191 **Principles of Accounting I** **3-0-3**

The course introduces students to accounting concepts, principles, and processes underlying the production of financial statements, and also analyzes measurement and reporting of business transactions to users of financial statements. *Prerequisite None*

ACT 292 **Principles of Accounting II** **3-0-3**

This course is a continuation of Principles of Accounting I and introduces students to accounting processes underlying the production of classified financial statements, and analyzes measurement and reporting of business transactions to interested users. Topics to be covered include: financial

statements for merchandizing and manufacturing companies, inventories valuation, fraud, internal control, and cash, accounts receivables, plant assets and natural resources. *Prerequisite ACT 191*

ECO 251 **Principles of Microeconomics** **3-0-3**

This course seeks to help the student develop the tools necessary to analyze and investigate various microeconomic problems; issues of scarcity and choice, price determination and the elasticity and inelasticity of price, perfect competition, monopolistic competition and oligopoly, factor pricing, factor mobility, labor markets, and the importance and role of economic policy in our everyday lives. *Prerequisite MTH 100*

ECO 252 **Principles of Macroeconomics** **3-0-3**

This course is a study of the economy on the aggregate (macro) level. It covers the economic policy and data, the principles of market economics, the methods and tools in measuring national economic activity, unemployment, inflation, and how they affect the business cycle. The course also looks in economics over the international level and the theories of economic growth and development. Theories of macroeconomics such as the Classical-Keynesian debate, the monetary system, the federal reserve system, money markets and fractional reserve banking are also examined. *Prerequisite ECO 251*

ENG 202 **Business Communication** **3-0-3**

This course focuses on developing the student's ability to utilize communication and research in a professional manner that is applicable to industry, business, and corporate environments. Students will learn to develop various types of written business correspondence, analyze and interpret business problems and communicate them in a business manner, utilizing, memos, forms and other forms of business communication techniques. The students will also learn basic writing, editing, and presentation skills and utilize interpersonal communication. *Prerequisite ENG 102*

FIN 331 **Managerial Finance** **3-0-3**

This Course introduces managerial finance, with an emphasis on project evaluation. The course reviews important ideas from modern finance theory and application of the various financial tools needed for evaluating investment projects. Topics covered include the financial statement analysis, time value of money, estimating cash flows, accounting for risk, developing appropriate selection criteria, and valuing projects as real options. A major portion of the class effort is devoted to a case

study of an actual project financed cogeneration facility. Students work in groups to prepare a presentation on its financial performance, including quantifying the risks it faces under changing circumstances.

Prerequisite ACT 292

CIT 200 Introduction to Information Systems 3-0-3

This course is an introduction to the management of computer and information systems and their application in business environments and in solving the challenges faced by management and organizations. ***Prerequisite CIT 100***

LAW 231 Legal and Ethical Environment of Business 3-0-3

The Course focuses on the study of various laws applicable to business activities, such as contract, agency laws, bailment and formation of various types of Companies, their legal background, basis and application and the business related UAE Laws. ***Prerequisite None***

MGT 271 Principles of Management 3-0-3

This course is the foundation for the understanding of management theories and issues, organization structures and formations, leadership skills and techniques, and the political, economic, technical, and social implications of managerial decision-making. It focuses on the basic roles, skills and functions of management and managerial responsibility for effective and efficient achievement of goals. ***Prerequisite None***

OBV 290 Organizational Behavior 3-0-3

The Course provides a comprehensive analysis of individual and group behavior in organizations. The purpose is to enhance the understanding of how organizations can be managed more effectively and at the same time enhance the quality of employees work life. ***Prerequisite: MGT 271***

BUS 380 Business Research Methods 3-0-3

This course is designed to provide students with the necessary skills and knowledge on the theory and applied techniques needed to conduct an effective research for business decision making. It focuses mainly on the areas such as the role of research in business, types of business research, problem identification techniques, drafting of research objectives, hypothesis, fixing the research methodology, familiarizing the tools for data analysis, report writing and ultimately equipping the

students to prepare a research proposal for a particular area of business research. Successful completion of this course should be sufficient for students to undertake a research project.

Prerequisite QM 241

BUS 390 Internship 3-0-3

This course offers the student a chance to incorporate the theoretical concepts and principles with practical experience in a business setting. It enables students see the reality of the Accounting, Finance and Banking, Real Estate Development and Investment profession, and apply their knowledge and skills in a corporate and/or professional environment and utilize this experience for attaining future employment. ***Prerequisite Junior or Senior standing***

MGT 476 Strategic Management (Capstone) 3-0-3

This course is an examination of the techniques, processes, and methods used by firms in gaining and maintaining a competitive advantage by utilizing and analyzing various situations and challenges faced by organizations and the strategic insight, vision, and decisions to resolve them.

Prerequisite Senior standing

MKT 290 Principles of Marketing 3-0-3

This course is an introduction to the concepts of marketing utilized in developing marketing strategies for an organization or firm. Theoretical concepts in marketing will be discussed, including value driven marketing, the marketing plan, marketing research, target markets and segmentation, along with their implications in formulating marketing strategies. ***Prerequisite***

MGT-271

MTH 120 Business Calculus 3-0-3

This course is an introduction to the uses of calculus in business, economics, and the social sciences. Some of the topics covered are curve sketching, exponential growth and anti-derivatives.

This course is designed to give students a sound understanding of basic concepts of calculus and to give them the knowledge and skills to apply a variety of techniques to practical situations.

Prerequisite MTH 100

QM 241 Business Statistics I 3-0-3

This course introduces the application of statistics in business environments, utilizing statistical techniques, from data analysis and frequency distributions to the use of samplings and correlations, in solving business problems and for making business decisions. *Prerequisite MTH 100*

QM 341 Business Statistics II 3-0-3

This course is a continuation of QM 241, reinforces, and introduces many new concepts in the use of statistics for business and managerial decision-making. The course examines inference and hypothesis testing, statistics for quality control, simple and multiple regression, analysis of variance, and time-series techniques as well as their application in business analysis. *Prerequisite QM 241*

Accounting Major Compulsory Requirements:

ACT 337 Intermediate Accounting I 3-0-3

This course is the study of accounting principles and procedures essential to the preparation of financial statements with particular emphasis on the corporate firms. Topics of coverage include financial statements, current assets, inventory, property, plant, and equipment, and intangible assets. Moreover, the accounting student who seeks professional success in his or her career needs to understand both theory and practice in order to meet the challenges that await him or her in the future. *Prerequisite ACT 292*

ACT 338 Intermediate Accounting II 3-0-3

This course is a continuation of Intermediate Accounting 1(ACT337). Students will learn how to apply some of the many accounting and economic concepts they have learned to the analysis of a company's financial position and performance as shown in published information, primarily focusing on financial statements. The topics covered include liabilities, contingencies, stockholders' equity, earnings per share, investments, revenue recognition, accounting changes and error correction, and full disclosure. *Prerequisite ACT 337*

ACT 365 Cost Accounting 3-0-3

This course focuses on the accounting methods and procedures needed to design and control product cost systems. The main theme of this course is to help accounting students to develop the cost analytical skills they need to generate useful accounting numbers in different aspects

such as cost allocation methods, activity-based system, job-order costing system, process costing system, standard costing system (variance analysis and performance evaluation techniques), and profit planning procedures. ***Prerequisite ACT 292***

ACT 396 Accounting Information Systems 3-0-3

This course overviews the current concepts, developments, technologies, and current technological systems utilized for accounting and auditing purposes. An accounting information system or AIS is an integral part of a corporate enterprise system and critical to the managing, auditing and developing of an organization in today's evolving business environment. ***Prerequisite ACT 292, CIT 200***

ACT 401 Advanced Managerial Accounting 3-0-3

The advanced managerial accounting course consist the essential tools that enhances a manager's ability to make effective economic and managerial decisions. This course teaches students how to extract and modify costs in order to make informed managerial decisions. Planning is covered by topics including activity-based costing, budgeting, flexible budgeting, cost-volume-profit analysis, cost estimating, and the costs of outsourcing. Control is covered by topics including standard costing, variance analysis, responsibility accounting, and performance evaluation. ***Prerequisite FIN331***

ACT 405 Auditing 3-0-3

This course focuses on the principles and techniques utilized by accountants in auditing financial statements. It introduces the concepts of audit reporting requirements, and tools to utilize analytical skills to study and test internal controls, and the detail testing of statement details. In addition, topics in operational auditing, internal auditing, compliance auditing, and forensic accounting will be discussed ***Prerequisite ACT 338***

ACT 408 Global Accounting Standards 3-0-3

This course examines methods of international accounting concepts, practices, and issues. The syllabus covers the discussion related to accounting diversity, harmonization of financial reporting and auditing, International Financial Reporting Standards, comparative accounting, foreign currency translation, international taxation, transfer pricing and strategic accounting issues in multinational corporations. ***Prerequisites: ACT 338,***

ACT 410 Advanced Capital Budgeting 3-0-3

The course is concerned with the major financial decisions faced by firms. The core of the course is the analysis of capital budgeting and capital structure decisions. The decisions included can be broadly categorized as the investment policy, the financing policy, the dividend/repurchase policy, and the restructuring policy.

The objective of the course is to provide students with an understanding of the basic theories of corporate finance decision making and to provide students with the ability to apply these theories to numerical problems. Also this course will help students to passing professional exams such as CMA, CFA & CPA. **Prerequisites: FIN 331**

ACT 411 Government and Non-Profit Accounting 3-0-3

This course covers financial accounting principles for governmental and not-for-profit organizations. The theory and techniques of accounting and financial reporting for public entities such as cities, counties, and states; as well as not-for-profit charities, universities, and hospitals will be studied. This course looks at accounting from the perspective of government and non-profit bodies and how to apply accounting principles and concepts to these entities in Gulf Region. The course also examines the differences and similarities between for profit organization and non-profit companies as well as government agencies in UAE. *Prerequisite ACT 338*

Accounting Major Electives:

ACT 373 Special Topics in Accounting 3-0-3

This course is to discuss important issues and roles of accounting in the current and future business world and economy. After completing the course, the students are expected to understand the topics, analyze the implications of business and economic changes to accounting and vice versa; and give opinion and make decisions related to the issues. *Prerequisite ACT 338*

ACT 409 International Accounting 3-0-3

This course aims to provide the student with the understanding that will enable him/her to examine and construe consolidated financial statements by local, multinational, and international corporations using generally accepted accounting principles. This course also aims to familiarize the student with international accounting regulations and certain concepts of worldwide accounting standards. *Prerequisite ACT 338*

FIN 341 Corporate Finance 3-0-3

The goal of this course is to develop the analytical skills for making corporate investment with regard to the financial decisions and risk analysis. This course examines the financial tools, theories, and applications utilized in comprehending, examining, and integrating financial information to aid financial decision making in a corporate environment. Interest rates, cash flows, dividends, taxation, and other aspects of finance and accounting are discussed in relation to corporate decision-making. *Prerequisite FIN 331*