



**College of Business Administration**

**Program Specification**

**Bachelor of Business Administration**

**Concentration in Accounting**

October 2023

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<b>Program Name</b>	Bachelor of Business Administration in Accounting
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## 1. INTRODUCTION

The 'Accounting' program is a concentration within the Bachelor of Business Administration (BBA) degree at the College of Business Administration (COBA) at Umm Al Quwain University (UAQU). It focuses on all areas of accounting and auditing, and educates students on all state-of-the-art tools and knowledge in the world of accounting today.

In the following, this brochure explains all program goals, contents, learning outcomes, course offerings, and study plans.

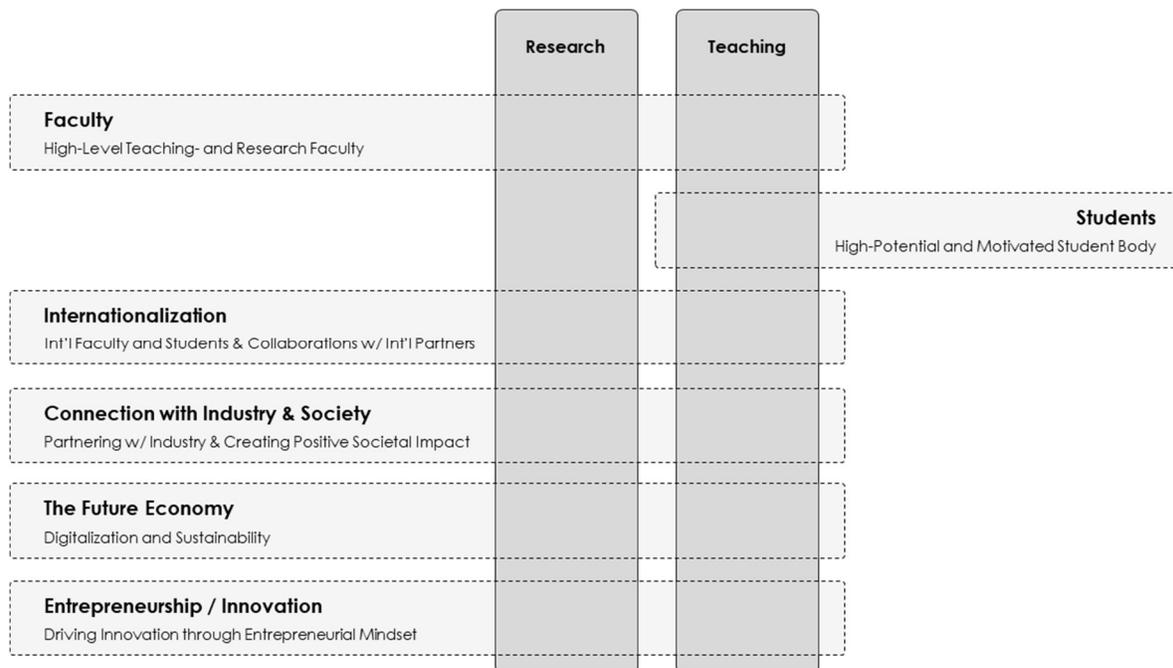
### 1.1 Strategic Perspectives and 'COBA 2.0'

In all its concentrations, the long-term strategic objective of COBA is to pursue excellence in research and teaching. Both areas are closely intertwined and, as shown in the graph below, share six common features that constitute the foundation they rest on. Jointly, these common features represent the values and guiding principle for everything we do at COBA. We refer to them as our 'COBA 2.0' strategy for excellence.

The first two are our main assets: our faculty members and student body. On the faculty side, it is our goal to have a balanced mix of highly qualified teaching- and research professors. Having specialists in both areas allows us to offer a wide variety of courses with state-of-the-art contents and modern delivery techniques, while at the same time ensuring a high research output with impact studies published in the highest ranked international journals across all areas of business administration. On the student side, our goal is twofold. First, to attract the brightest and most motivated young minds to COBA, and to offer them the best possible education in the area of business administration. And second, upon completion of their studies, to place our graduates in desirable entry-level jobs that allow them to pursue long and successful careers in their field.

The third area is Internationalization, referring to our faculty and student body composition. At COBA, we firmly believe that talent has no boundaries, and bringing people from different backgrounds together to ensure the best possible exchange and learning experience. We therefore aim at the highest degree of diversity in our faculty and student body, to enrich COBA and UAQU not only with the best possible knowledge in the area of business administration, but also offer a rich and fruitful human environment as backdrop to our academic environment. In doing so, we also aim at supporting the UAE in its quest to attract and retain outside talent for the benefit of a prosperous future.

The fourth foundational area is our Connection with Industry and Society. In our quest for academic excellence, we firmly believe in the tearing down of academic ivory tower walls, for two reasons in particular. First, it is crucial to understand the needs of the ‘real’ (business and economic) world to tailor our academic efforts towards addressing those needs and solving the resulting problems. Second, we cannot achieve true academic excellence – neither in teaching nor research – without real-world input from practitioners and the society as a whole.



Lastly, the fifth and sixth foundational areas serve as our contextual backdrop connecting all prior areas: ‘The Future Economy’ and Entrepreneurship & Innovation (‘E&I’). The future (or future based-) economy is a neologism and umbrella term describing the most pressing current challenges companies face in the quest to transform themselves for a successful future. Commonly, these are (i) sustainability and (ii) digitalization/digital transformation. At COBA, we firmly believe that no business can be successful in the future without embracing all areas of sustainability and, in a wider form, ESG principles, as well as digital transformation. As businesses must embrace those concepts, so must business education and -research. We therefore aim at incorporation sustainability and digitalization in everything we do. A similar notion applies to E&I. In today’s fast-paced and competitive business landscape, fostering entrepreneurial spirit and

driving innovation is crucial for long-term success. E&I is not just about creating startups; it's about instilling an innovative mindset in every facet of business. Just as with The Future Economy, we at COBA believe that E&I should be woven into the very fabric of business education and research.

By resting on these pillars and pursuing those values, we hope COBA can offer a modern and high-quality curriculum to our bright and motivated students, produce highly sought-after and value-adding graduates to future employers, and be an active contributor to the scientific community in all research areas of business administration.

## 1.2 Degree and Program Goals

COBA strives to offer educational programs that equip the bright young minds of our students with the skill and knowledge for a long, successful and prosperous career in all areas of business administration. Specifically, we formulate five goals that are the backdrop to all our course-, concentration- and degree offerings:

1. Knowledge: Obtain in-depth knowledge on all matters of business administration in general, the respective area of concentration in particular, as well as basic economics.
2. Skill: Build a 'tool box' of specialized and applied state-of-the-art methods and techniques that are used in modern-day companies to tackle and solve problems in any area of business administration.
3. Quantitative Reasoning: Be equipped with a sound understanding of quantitative methods and their applications in all areas of business administration.
4. Critical Thinking and the 'Entrepreneurial' Mindset: Develop a reflective and critical way of thinking, and learn how to apply an entrepreneurial and 'disruptive' mindset to derive new and innovative value-creating solutions in any business-related context.
5. The Future Economy: Be introduced to Digitalization and Sustainability in every area of business administration, and understand solutions to the challenges faced by companies in their quest to successfully transition into the future-based economy.

We pursue goals 1-3 to equip our students with the 'tool box' of technical knowledge and skill, required for whatever career they choose in business or economics. Goals 4 and 5, in turn, are the

'values' that we want to instill in our students, in addition to the technical skill and knowledge. These values are crucial to our educational programs, and closely follow the fifth and sixth pillar of our 'COBA 2.0' strategy laid out above. They expand students' knowledge horizons by emphasizing innovative thinking, entrepreneurial mindsets or 'spirits' in approaching problem solving, and the important aspects of the 'future-based economy', that is, digital transformation and sustainability. We believe that particularly the latter aspect is paramount to a holistic business education.

Based on these College-wide core goals, we establish the goals of the 'Accounting' concentration as follows:

1. Knowledge: Obtain a detailed understanding of the underlying concepts in all areas of accounting and auditing both with respect to fundamentals, such as the theories underpinning modern accounting and bookkeeping, as well as cutting-edge applied knowledge, such as the complexities of modern tax laws or the latest financial reporting standards.
2. Skill: Develop state-of-the-art know-how to develop and use industry-standard tools for accounting and auditing purposes, have the ability to apply domestic and international financial report standards, and much more.
3. Quantitative Reasoning: Understand the quantitative concepts underlying modern accounting tools, and be able to perform all calculations necessary in the field of accounting using cutting-edge software tools.
4. Innovation & Entrepreneurship: Learn about innovative concepts in the accounting area, and understand how to apply them in an entrepreneurial setting.
5. The Future Economy: Understand, and find solutions to, the current and future challenges in the accounting industry, particularly with respect to aspects of digital transformation and sustainability/ESG.

Jointly, our curriculum addresses these five goals. Early core courses will lay the theoretic knowledge foundation, more advanced courses will focus on skill and quantitative reasoning, and our electives allow students to find their 'niche' they want to specialize in. Across all courses in the curriculum, we place emphasis on Goal 4 and 5.

By becoming well-versed in all intricacies of the accounting industry, our graduates will be able to read, understand and interpret financial statements, use domestic and international financial reporting standards to compile finance statements, be able to (forensically) audit companies, apply tax laws, understand the intersection between accounting and finance, and provide strategic guidance in the most effective use of accounting tools to maximize corporate performance. With this skill and knowledge, and upon completion of their studies, our graduates can pursue a variety of careers based on their interests or strengths in the field. These can be roles in the corporate sector or Big-4-type accounting or auditing firms, various accounting positions in government agencies, or pursue their own accounting and auditing firm. In the following, we elaborate more on the learning outcomes, curriculum structure, study plan, as well as course overviews and -descriptions.

### **1.3 Program Learning Outcomes**

Based on the overarching goals of the College of Business Administration and the more specific goals of the Accounting BBA concentration, we formulate a variety of specific learning outcomes for the concentration. In lines with Standards of the UAE Ministry of Education, the UAE Commission For Academic Accreditation (CAA), and the 'QFEmirates' degree qualification framework, these outcomes are grouped into the three categories of 'Knowledge', 'Skill', and 'Competence. The program and its curriculum aim at addressing all of these outcomes equally, to ensure that students, upon successful completion of the program, have achieved every single outcome to the highest degree.

## Program Learning Outcomes (PLOs)

Category		PLO	Description
Knowledge		A.1	Understand the broad and underlying key concepts in the area of accounting, particularly internal-, cost- and managerial accounting, auditing, and the spectrum of different international accounting standards.
		A.2	Demonstrate a comprehensive understanding of the various accounting laws, rules, and techniques across all categories of accounting standards, both domestically and internationally.
		A.3	Obtain an understanding of the future challenges the accounting industry faces, in particular those brought by advancements in digitalization and the need to 'account' for sustainability and ESG practices and -compliance.
Skills		B.1	Analyze cost and cost behavior, depreciation methods and impact of taxes in the preparation of financial reporting statements for managerial decision-making.
		B.2	Apply state-of-the-art accounting techniques to compile comprehensive financial statements following domestic and international accounting practices.
Competence	A&R	C.1	Develop and justify the use of accounting techniques or -standards individually or in a group context with no or minimal supervision to address unfamiliar and complex problems.
	Role in Context	C.2.1	Adapt to the professional environment in the accounting industry, learn to speak like an accounting insider, and offer valuable contributions alongside the work of qualified industry professionals.
		C.2.2	Apply accounting techniques to measure, process and document accounting cycle activities of any economic activity.
	Self-Development	C.3	Critically reflect on the ethical standards of the accounting industry including, but not limited to, the challenges brought by accounting fraud.

## 2. PROGRAM STRUCTURE

To successfully graduate with a bachelor degree in Business Administration in the concentration of Accounting from UAQU, students have to complete a variety of different course 'categories'. First, there are 'General Education' requirements which are compulsory for all students at UAQU, irrespective of their College of program concentration. These comprise 10 courses (3 credit hours each), of which 8 are compulsory and two are electives. Second, there are 'Business Requirement' courses which are compulsory for all students at the College of Business Administration, irrespective of the program or concentration they are enrolled in. These are a total of 20 courses, 18 of which are compulsory and two are electives. Finally, students in the Accounting concentration have to complete the so-called 'Concentration Requirement' which comprises only Accounting courses and is therefore only compulsory for students enrolled in this concentration. These are 9 compulsory courses all Accounting students have to take, and 2 more electives from the Accounting subject area. Totally, students have completed 41 separate courses across the different categories (123 credit hours) upon graduation.

	Compulsory		Electives		Free Electives		Total	
	Credit Hours	Courses	Credit Hours	Courses	Credit Hours	Courses	Credit Hours	Courses
<b>General Education Requirement (GED)</b>	24	8	6	2	-	-	30	10
<b>Business Requirement</b>	54	18	-	-	6	2	60	20
<b>Concentration Requirement</b>	27	9	6	2	-	-	33	11
<b>Total Credit Hours</b>	105	35	12	4	6	2	123	41

### 2.1 General Education Requirements

The General Education Requirement ('GED') courses lay a basic foundation of university studies for all students at UAQU, irrespective of their college or subject area concentration. Purposes is to provide students with basic academic skills and knowledge required for all future careers in a wide

field of study. Some of those are directly career-related ('Block 1'), such as English language skills in a professional context, others ('Block 2') are *Studium Generale* courses that introduce students to the local culture and heritage, or other scientific areas ('Block 3') such as psychology. An important part of the GED curriculum is the 'Innovation, Creativity and Entrepreneurship' course which, early on in the studies, introduces students to an entrepreneurial mindset that helps foster a creative way of thinking to derive innovative solutions to a range of applied problem sets.

It is important to note that, out of 'Block 3', students only have to choose two courses out of the five offered courses. They either take GED 130 or 140, and take any one of the three GED 150, 160, or 180 courses.

Code	Type	Name	Prerequisite
<b>Block 1</b>			
CIT 100	Compulsory	Computer Concepts and Applications	-
ENG 101	Compulsory	Composition and Modern English I	-
ENG 102	Compulsory	Composition and Modern English II	ENG 101
MTH 100	Compulsory	College Algebra	-
IEC 111	Compulsory	Innovation, Creativity and Entrepreneurship	-
<b>Block 2</b>			
GED 100	Compulsory	Islamic Studies	-
GED 110	Compulsory	UAE Society	-
GED 120	Compulsory	Communication Skills in Arabic	-
<b>Block 3</b>			
GED 130	Choose 1 out of 2	Introduction to GIS	-
GED 140		Conceptual Physics	-
GED 150	Choose 1 out of 3	Critical Thinking	-
GED 160		Psychology in Everyday Life	-
GED 180		Human Behavior and Socialization	-

## 2.2 Business Core Requirements

The 'Business Core' requirements are compulsory for all students enrolled in the College of Business Administration, irrespective of their area of concentration. Purpose is for all students to have a solid foundation and background in general business knowledge, across all areas of business administration and economics. Students acquire foundational and advanced quantitative skills ('Block 1'), core knowledge in the main areas of business operations ('Block 2'), basic knowledge

in economics ('Block 3'), and advanced computer and communication skills ('Block 4'). Additionally, students have to take an internship as part of their studies, and pass the final applied 'Capstone' course of the program, both of which are designed to equip graduates with 'desk-readiness' upon graduation ('Block 5'). Lastly, students are required to take two so-called 'Free Elective' courses, that is, any course that is being offered outside the College of Business Administration. Purposes of these courses is to allow students to delve into subject areas such as Law or Mass Communications, to broaden their academic horizons or complete a course related to their core studies but delivered from a different angle. Examples could be courses in corporate law, or mass communication courses that closely tie in with certain Accounting studies.

Code	Name	Prerequisite
<b>Block 1</b>		
MTH 120	Business Calculus	MTH 100
QM 241	Business Statistics I	MTH 100
QM 341	Business Statistics II	QM 241
BUS 360	Business Analytics	CIT 100, QM 241
BUS 380	Business Research Methods	QM 241
<b>Block 2</b>		
MKT 290	Principles of Marketing	-
MGT 271	Principles of Management	-
OBV 290	Organizational Behavior	MGT 271
LAW 231	Legal and Ethical Environment of Business	-
ACT 191	Principles of Accounting I	-
ACT 292	Principles of Accounting II	ACT 191
FIN 331	Managerial Finance	ACT 292
<b>Block 3</b>		
ECO 251	Principles of Microeconomics	
ECO 252	Principles of Macroeconomics	ECO 251
<b>Block 4</b>		
ENG 202	Business Communication	ENG 102
CIT 200	Introduction to Information Systems	CIT 100
<b>Block 5</b>		
BUS 390	Internship	90 CHs, $\geq 2.0$ GPA
MGT 476	Strategic Management	Senior Standing
<b>Block 6</b>		
Free Choice	Free Elective I	-
Free Choice	Free Elective II	-

### 2.3 Concentration (Accounting) Core Courses

The Accounting core courses are listed below. All students enrolled in the Accounting subject area concentration must complete them. Jointly, they cover all relevant areas of the area, and address all Program Learning Outcomes (PLOs), as introduced above.

Code	Name	Prerequisite
ACT 337	Intermediary Accounting I	ACT 292
ACT 338	Intermediary Accounting II	ACT 337
ACT 365	Cost Accounting	ACT 292
ACT 396	Accounting Information Systems	ACT 292, CIT 200
ACT 401	Advanced Managerial Accounting	FIN 331
ACT 405	Auditing	ACT 338
ACT 408	Global Accounting Standards	ACT 338
ACT 410	Advanced Capital Budgeting	FIN 331
ACT 411	Government and Non-Profit Accounting	ACT 338

### 2.4 Concentration (Accounting) Elective Courses

In addition to the 9 core courses laid out in Part 2.3 above, students enrolled in the Accounting concentration must complete 2 electives in the subject area. At UAQU, students can choose 2 out of the 5 courses offered below. Purposes is to allow students to pick-and-choose a specialized subject area within the realm of Accounting, in line with their intellectual interest of desired career path.

Code	Name	Prerequisite
ACT 373	Special Topics in Accounting	ACT 338
ACT 409	International Accounting	ACT 338
ACT 341	Corporate Finance	FIN 331

### 3. STUDY PLAN

At the College of Business Administration, we guide students through their program via a fixed semester study plan that all students must follow. In doing so, UAQU's College of Business Administration differs slightly from other Colleges and Universities in the region that allow students a more 'loose' compilation of their courses across the semesters. We believe this is not ideal, and therefore pursue a more 'High School'-type structure to the curriculum.

Purpose of this strategy is threefold. First, following the fixed study plan guarantees that students can graduate 'on time' within the pre-designated 8-semester study period without having to worry about graduation delays due to, for example, erroneous course selections and/or missing credit hours. Second, it ensures that students are exposed to knowledge gradually and in the correct order. We at UAQU like to envision the study plan like building a knowledge 'house' for students: the knowledge basement has to be built first, so that the higher and more advanced knowledge 'floors' have a solid foundation to rest on. To accomplish that, we carefully lay out the correct order of courses for all students, and ensure that certain courses are completed before others – that build on that foundation – are introduced. Third, a positive side effect of this fixed study plan is the communal and social learning environment that it creates amongst students, as students that start their studies in the same intake or 'cohort' will go through their study plan jointly, and can therefore support each other better in their studies. Part of that is also that students in any given course have a rather homogenous skill set, which lets lecturers tailor the contents to whatever foundational knowledge all course participants have acquired prior to taking the course. This avoids going 'too slow' for students with more advanced knowledge, or going 'too fast' for students with less advanced knowledge.

The study plan we propose for our students is shown in the table below.

#### 3.1 First Year

The first year lays the foundation of knowledge, with students taking a variety of General Education courses, as well as the first introductory courses to Business Administration. The knowledge of all those early courses is paramount for the deeper understanding of later courses, and must therefore be established early. Goal is for students to have completed the ten courses as indicated in the study plan table below. Should students wish to cut back on the 5/5 course load in the first year, we only allow for the General Education classes GED 100 or GED 130/140 to

be cut. Students that wish to increase the course load can take LAW 231 from the second year already in the first year. It is important to note that all students must complete the following courses to be admitted into Year 2: MGT 271, (ii) ECO 251, (iii) ACT 191, (iv) CIT 100, (v) IEC 111, (vi) MTH 100, (vii) ENG 101, (viii) GED 120.

### **3.2 Second Year**

The second year places a heavier emphasis on the Business Core courses, to deepen students' knowledge in this area. Students also have to complete the GED requirements, something that is particularly important to ensure that students have sufficient capacity to predominantly focus their attention on the concentration courses in Years 3 and 4. Should students have opted not to take the designated-for-drop GED courses from the study plan in Year 1 (GED 100, GED 130/140), these must be completed by the end of Year 2. Furthermore, to be able to be admitted into Year 3, students must complete the following courses at the end of year 2: (i) GED 150/160/180, (ii) GED 130/140, (iii) QM 241, (iv) ENG 102, (v) ACT 292, (vi) CIT 200, (v) MKT 290. These courses are of particular importance as they are requirements for subsequent courses taken in Years 3 and 4. Not completing them by the end of Year 2 will lead to disruptions in the study plan, and prevent students from graduation within 8 semesters 'on time'.

### **3.3 Third Year**

In the third year, students taken the most advanced Business Core courses, and begin taking the first courses from their respective concentration areas. In Accounting, this is Intermediate Accounting I and II (ACT 337 and ACT 338) as well as Cost Accounting (ACT 365). These are foundational courses students need to be exposed to early in their studies, as a basis for further and more technical/detailed courses later. Also, we let students take their first ACT elective, to provide a first deep-dive into the area. This is particularly important as students take the Internship early in the fourth year (as explained below), and should therefore be able to 'specialize' in Semester 6 early. There are two important requirements students must be aware of in the third year of studies: ACT 337 must be taken in the fifth semester and ACT 338 must be taken in the sixth semester. Both courses are important foundational courses and therefore requirements for later courses and must therefore not be delayed.

### **3.4 Fourth Year**

The fourth year is students' last year of study. All remaining core courses in their subject area are taken, along with the Capstone business course, and all remaining electives. While students are only required to take two electives in their subject area, we plan on including three electives in their study plan. This ensures that students can either gain insights into more sub-areas in the field of Accounting, or improve their GPA by picking-and-choosing their best two of the three electives they take. It is important to note that the eighth semester in particular features all the most advanced courses such as, for example, Advanced Capital Budgeting (ACT 410), Global Accounting Standards (ACT 408), Government and Non-Profit Accounting (ACT 411), and Auditing (ACT 405). Students therefore end their studies with the applied and advanced knowledge necessary for a successful and 'desk-ready' start to their entry-level jobs.

## Fixed Semester Study Plan

<b>1<sup>st</sup> Year</b>	<b>1<sup>st</sup> Semester</b>	1	BBA	Core	ACT 191	Principles of Accounting I	-
		2	GED		CIT 100	Computer Concepts and Applications	-
		3	GED		ENG 101	Composition and Modern English I	-
		4	GED		MTH 100	College Algebra	-
		5	GED		GED 100	Islamic Studies <sup>1</sup>	-
	<b>2<sup>nd</sup> Semester</b>	1	BBA	Core	ECO 251	Principles of Microeconomics	-
		2	BBA	Core	MGT 271	Principles of Management	-
		3	GED		IEC 111	Innovation, Creativity and Entrepreneurship	-
		4	GED		GED 120	Communication Skills in Arabic	-
		5	GED		GED 130/140	1 <sup>st</sup> GED Elective <sup>1</sup>	-

MUST be taken before year 2: (i) MGT 271, (ii) ECO 251, (iii) ACT 191, (iv) CIT 100, (v) IEC 111, (vi) MTH 100, (vii) ENG 101, (viii) GED 120

<b>2<sup>nd</sup> Year</b>	<b>3<sup>rd</sup> Semester</b>	1	BBA	Core	MKT 290	Principles of Marketing	MGT 271
		2	BBA	Core	ACT 292	Principles of Accounting II	ACT 191
		3	BBA	Core	CIT 200	Introduction to Information Systems	CIT 100
		4	BBA	Core	MTH 120	Business Calculus	MTH 100
		5	BBA	Core		Free Elective (1 out of 2) <sup>1</sup>	-
		6	GED		ENG 102	Composition and Modern English II	ENG 101
	<b>4<sup>th</sup> Semester</b>	1	BBA	Core	LAW 231	Legal and Ethical Environment of Business <sup>2</sup>	-
		2	BBA	Core	ECO 252	Principles of Macroeconomics	ECO 251
		3	BBA	Core	QM 241	Business Statistics I	MTH 100
		4	GED		GED 110	UAE Society	-
5	GED		GED 150/160/180	2 <sup>nd</sup> GED Elective <sup>1,3</sup>	-		

MUST be taken before year 3: (i) GED 100, (ii) GED 110, (iii) GED 130/140, GED 150/160/180, (iv) QM 241, (v) ENG 102, (vi) ACT 292, (vii) CIT 200, (viii) MKT 290

<sup>1</sup> Only possible drop to reduce course load.

<sup>2</sup> Can be taken in first year to increase course.

<sup>3</sup> One of the three must be taken.

<b>5<sup>th</sup> Semester</b>	1	BBA	Core	FIN 331	Managerial Finance	ACT 292
	2	BBA	Core	ENG 202	Business Communication	ENG 102
	3	BBA	Core	QM 341	Business Statistics II	QM 241
	4	BBA	Core	OBV 290	Organizational Behavior	MGT 271
	5	ACT	Core	ACT 337	Intermediary Accounting I	ACT 292
<b>3<sup>rd</sup> Year</b>	MUST be taken before 6 <sup>th</sup> semester: (i) FIN 331, (ii) ACT 337					
	<b>6<sup>th</sup> Semester</b>	1	BBA	Core	BUS 360	Business Analytics
2		ACT	Core	ACT 365	Cost Accounting	ACT 292
3		ACT	Core	ACT 338	Intermediary Accounting II	ACT 337
4		ACT	Elective	FIN 341	Corporate Finance <sup>4</sup>	FIN 331
5		BBA	Core		Free Elective (2 out of 2)	
MUST be taken before year 4: (i) GED 150, 160 or 180, (ii) ENG 202, (iii) QM 341, (iv) OBV 290, (v) BUS 360, (vi) ACT 338						
<b>7<sup>th</sup> Semester</b>	1	BBA	Core	BUS 380	Business Research Methods	QM 241
	2	BBA	Core	BUS 390	Internship	90 CHs, ≥2.0 GPA
	3	ACT	Core	ACT 396	Accounting Information Systems	ACT 292, CIT 200
	4	ACT	Core	ACT 401	Advanced Managerial Accounting	FIN 331
	5	ACT	Elective	ACT 373/409 <sup>5</sup>	ACT Elective II <sup>4</sup>	ACT 338
<b>8<sup>th</sup> Semester</b>	1	BBA	Core	MGT 476	Strategic Management (Capstone)	Senior Standing
	2	ACT	Core	ACT 410	Advanced Capital Budgeting	FIN 331
	3	ACT	Core	ACT 408	Global Accounting Standards	ACT 338
	4	ACT	Core	ACT 411	Government and Non-Profit Accounting	ACT 338
	5	ACT	Core	ACT 405	Auditing	ACT 338
	6	ACT	Elective	ACT 373/409 <sup>5</sup>	ACT Elective III <sup>4</sup>	ACT 338

<sup>4</sup> Must be taken first due to ACT 338 prerequisite requirement for other electives.

<sup>5</sup> Only 2 out of 3 electives must be taken, third is optional. Can only be taken in 4<sup>th</sup> year due to ACT 338 prerequisite.

#### 4. ADMISSION CRITERIA

Every applicant is required to submit the following documents:

- UAE High School Secondary Certificate as follows or equivalent in Standardized International.

Elite Track	Advanced Track	General Track
70%	70%	75%

- English proficiency, Arabic language and mathematics requirements as follows:

IELTS	TOEFL ITP	EmSAT	Arabic Language EmSAT	Mathematics EmSAT
5	500	1,100	600	600

Note: College of Business international students can register for a non-credited Basic Arabic Language course at the UAQU

- Students must pass a personal interview at the College, and fully pay registration fees.

#### 5. COMPLETION REQUIREMENTS

- Graduation requirements include the successful completion of the concentration credit hours.
- Satisfaction of the internship requirement.
- A minimum CGPA of 2.0.
- A successful completion of the internship.
- Degree requirements must be completed within 16 semesters of initial enrollment at UAQU.

#### 6. DELIVERY MODE

This program and all its courses are delivered according to the credit hours' system implemented in the UAQU on campus. Only full time students are accepted in the program, all courses are delivered in-person, twice a week, for 15 weeks.

#### 7. PROGRAM LEARNING AND STUDENT SUPPORT

UAQU supports students in different aspects during their academic progress. The technical support unit with IT specialist is available 24/7 to manage IT facilities in UAQU and to give guidance, advice and support to students and staff in all related issues. The university's E-learning system MOODLE

facilitates teaching and learning processes, and provides students with, for example, course syllabi and lecture materials. Our library has specialist employees available to give support to students regarding available library resources and the online library systems. The university offers a number of laboratories which are used for different courses to provide students with a more hands-on and/or IT-based learning experience. Finally, UAQU has an academic advising systems in place. Under this system, each faculty member acts as academic advisor to students, to provide advice on course registrations, semester planning, and other related academic issues. UAQU is keen to ensure that students are supported at all stages of their program including the academic advising, which ensures effective measures to support student progress and provide appropriate academic guidance and which stipulates the allocation to each registered student of an academic advisor.

## 8. FACILITIES

The campus of UAQU is located in a modern building with state-of-the-art learning and teaching equipment. The classrooms are designed in different ways to accommodate different teaching requirements including rooms that can seat up to 50 students. All classrooms are equipped with a computer, projector and (e-)whiteboard/touchscreen. There are seating areas for students to relax. A large auditorium is built to support conferences and external events coming to the University.

All labs are equipped with new computers, and are regularly scheduled for teaching and learning sessions. Free lab time is available for all students. During these periods, students can use the laboratory to work independently on assignments, and to access online resources to engage in self-directed learning. All laboratories have technical staff available at all times during the study hours to support students and ensure that the laboratory is well maintained.

The library supports academic work by having dedicated offices for academic research activity. The library has exceeded 3,000 titles with around 6,000 copies for different disciplines in both English and Arabic language, there are a number of computers located in the Library for the use of UAQU students to search for resources in the UMQU Library, E-library and the online databases. The Library subscribes to periodicals in both English and Arabic which help students in their study.

The periodicals paid and free access available for the business programs are as follows:

- Business Source Complete.

- Regional Business News.
- eBook Academic Collection.
- eBook Arabic Collection.
- eBook Collection.
- The Directory of Open Access Books.
- The Directory of Open Access Journals.
- The Directory of Free Open Access Journals.

## **9. EVALUATING AND IMPROVING STANDARDS OF TEACHING AND LEARNING**

UAQU engages in ongoing, integrated, and institution-wide research-based planning and evaluation processes that incorporate a systematic review of programs and services that (a) result in continuing improvement, and (b) demonstrate that each College / department /unit is effectively accomplishing the UAQU mission. Documenting the institutional effectiveness through systematic and ongoing assessment provides the guidance for decision-making and concrete evidence that UAQU is committed to continuous improvement.

The Institutional Effectiveness Unit focuses on data collection, analysis and reporting of the results obtained. The unit also collects data from students, alumni, faculty members, assisting staff, and assisting departments. These data are used in evaluating the institutional performance and planning in relation to the strategic objectives of UAQU. The Institutional Effectiveness unit measures the Key Performance Indicators of each of the university units on a semester basis and re-transmits these results to the various university units and follow them up in order to close the cycle of the evaluation process. In addition, the Institutional Effectiveness Unit evaluates, measures and determines the improvement of the quality of academic programs and administrative services, including how the follow-up and implementation process as well as improving the effectiveness of the teaching process.

## **10. FACULTY**

### **10.1 Faculty Satisfaction**

The Institutional Effectiveness Unit creates surveys to measure the faculty satisfaction on an annual or semi-annual basis as required by the educational process. The faculty satisfaction includes

measuring several criteria related to the educational process and the educational environment in general for the sake of continuous improvement based on the analysis output (results).

After analyzing the survey, a report of the results is prepared, providing that it includes a comparison table with the results of the previous survey to reflect the success of the implementation plan that was developed after the results of the previous survey analysis and the extent of this reflection on the improvement process in order to identify the positive and negative impact in order to work on it and follow-up in order to close the loop. Measured are:

- Academic policies.
- The appropriateness of the teaching load.
- Promotion policy
- UAQU support to the scientific research.
- Learning resources.
- Information technology
- The work environment

### **10.2 Faculty Research Support**

UAQU considers the importance of research as a tool for quality improvement in teaching. UAQU is supporting faculty in publishing in leading international journals. In addition, UAQU encourages faculty research, by providing annual research excellence awards.

### **10.3 Faculty Performance Evaluation**

Faculty performance evaluation, a comprehensive self-evaluation of faculty performance is submitted at the end of the academic year. The faculty performance for the year is evaluated on teaching, research and publications, involvement in college development, community services and student advising services. This all-round self –evaluation provides faculty an understanding of his / her performance during the year and improvement needed during the coming academic year. This helps the faculty to identify the areas of improvements. Continuous self-evaluation support to maintain quality in teaching learning process, other academic activities and extracurricular activities of the university.

## **11. STUDENTS**

### **11.1 Student Satisfaction**

The Institutional Effectiveness Unit runs several surveys to measure student satisfaction on an annual basis or biannual, as required by the educational process. The survey is based on measuring the students' satisfaction with the various units and departments, then the results of this survey are analyzed and distributed and the implementation of the improvement required to close the loop.

On the other hand, the Institutional Effectiveness Unit works continuously to evaluate and improve the quality of academic programs and administrative services through various methods as follows:

### **11.2 Student Feedback of the Course and Instructor**

Student Feedback for the course and the instructor is conducted at the end of each semester provides feedback on course instructions, course delivery, assessment methods, relevance of topics, usage of learning resources, feedback on quality of teaching, approach to students, response to student's queries and related teaching learning aspects. The results and recommendations of the analysis of the students' feedback are sent to the faculty for their comments, action plan and improvement for the accepted recommendations.

### **11.3 Teaching Report**

In order to review and ensure the level of implementation of the course syllabus, the faculty should submit teaching report in the seventh week (before midterm exam) and the final teaching report in 14th week (before the final exam). The report is reviewed and discussed with the faculty by the head of the department for further development in class management for the current and coming semesters.

### **11.4 Course File Report**

A course file report is prepared by the instructor on completion of the course. The report provides a comprehensive instructor review of the implementation of the course, achievement level of CLOs, the challenges faced by the instructor and corrective actions required for implementation from the coming semester in addition to the follow up process to ensure the implementation of the action plan.

### **11.5 Implementation and Monitoring Process**

Based on the student feedback, faculty evaluation, course review reports and the teaching reports, the areas for improvement in teaching effectiveness are identified, and reported to respective faculty members. Measures are taken for the proper implementation of recommendations from the feedback. This process is approved and implemented at the college level as part of the improvement to the quality of academic programs, which is monitored by the IE department and Head of department. This is evident from the above details.

### **11.6 Learning Management Systems**

Through the Implementation of eLearning Management Systems (LMS) there exist a proper control and coordination for class management for all subjects offered at UAQU. In addition, UAQU is implemented Plagiarism software to check the plagiarism and its linked with LMS to review student submissions for proper management of student course works. This has enhanced student capacity for independent/group thinking and in submitting their own quality works.

### **11.7 Grading Rubrics**

Grading rubrics is implemented for all formative and summative assessment of course works. This enhance teaching effectiveness in proper delivery of the course works through proper evaluation of both formative and summative assessments.

### **11.8 Moderation for Final Exams**

The Final Exam Question Papers and Answer schemes are moderated by the department prior to the exams. This helps to standardize the question papers and to improve the quality of the examinations, as well as to observe that the course delivery is meeting the level as expected from the courses and the coverage of the CLOs.

### **11.9 Measurement of PLO - CLO achievement**

From the Course Learning Outcome Assessment Mapping, the CLOs achievement is measured. The shortcomings in CLO achievements is discussed with the faculty. Matrix contains the matrix of the PLO – CLO achievement, review on program effectiveness, and action plan for further improvement in course delivery.

### **11.10 Academic Advising and Office Hours**

Office hours are allocated for faculty members to follow up with the students even for those who are enrolled in their courses or for their advisee list. This enable them to provide the academic advising to the students, and other auxiliary administrative and academic activities.

### 11.11 Alumni Survey

UAQU is regularly conducted the alumni survey for every academic year and the results is matched with other reports and UAQU is taken and implemented necessary action(s).

## 12. TEACHING AND LEARNING METHODS

The delivery modes for the program include lectures, workshops, class presentations, seminars, case analyses and forum discussions. Each student is expected to deliver individual assignments, case studies, project presentations based on the topics assigned to him / her. The program embraces continuous assessment of the student learning through quizzes, midterm exam and final exam in addition to the assignments / projects / case study provided by the instructor from time to time. An important part of teaching and learning methods in the Accounting program will be lab-based. While courses typically start with the foundational groundwork being delivered in-class, the more applied skill will be delivered in lab sessions where students work with software tools to learn hands-on style.

### Assessment plan for program learning outcomes:

1. Course Work: This assessment method encompasses assignments, case studies or lab-based project work, both individually or in a group, related to the area of study. They are designed to illustrate students' understanding of course topics in an applied or case-based way. The assignments vary by course and are specifically designed around each course topic. The syllabi stipulate the respective type of assignment along with all deliverables and the assessment rubrics.
2. Quiz / Quizzes: Students should prepare to take up Quiz / Quizzes as decided by the Course Instructor. The Instructor can decide any number of Quizzes of diversified types namely short answers, descriptive answers, MCQs, and similar models as deemed fit for the subject and the topic of discussions.
3. Mid Term and Final Exam: Mid Term exams are scheduled for halfway through the semester and are accompanied by a preparation/revision class just prior to the exam, and a debrief class after the exam in which the grade distribution, grading scheme and model solutions will be discussed. Each exam is a combination of short-answer questions, essay-based or long-form questions, numerical problems (if applicable), case-based problems (if applicable), and true/false questions. The specifics of each exam are tailored to the respective course, and discussed by the lecturer at the beginning of the semester. Final Exams are a two-hour examination scheduled after week 15.

The final exam is comprehensive, covering all material of the course. Structure and form are identical to the mid-term exams.

### 13. COURSE DESCRIPTIONS

<b>ACT 191 Principles of Accounting I</b> Core Course	
Course Description	Course Objectives
<p>The course introduces students to accounting concepts, principles, and processes underlying the production of financial statements, and also measurement, analysis, and reporting of business transactions to users of financial statements. It also examines the uses and limitations of accounting information for investment and credit decisions.</p>	<p>To introduce students to the role of accounting information in business decision making process.          To discuss the importance of the accounting system and to show students the use of the accounting procedures and methods to process the inputs.          To sharpen student's ability to prepare the necessary financial reports and communicate them to users</p>

<b>ACT 292 Principles of Accounting II</b> Core Course	
Course Description	Course Objectives
<p>This course explores the role of accounting information in managing organizations. It focuses on the fundamental concepts and analysis techniques that are used in generating management reports. The course also provides practical applications on how the concepts and techniques are used for planning operations, decision-making, controlling activities, and performance evaluation.</p>	<p>The objectives of this course are to recognize the information required by managers and how management accounting meets these requirements, apply the concepts and techniques that management accountants are using to prepare the information needed for decision-making, and apply techniques such as cost-volume-profit analysis and budgets for planning and control purposes.</p>

<b>ACT 337 Intermediary Accounting I</b> Core Course	
Course Description	Course Objectives
<p>This course is the study of accounting principles and procedures essential to the preparation of financial statements with particular emphasis on 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 to meet the challenges that await him or her in the future.</p>	<p>Upon successful completion of this course, students are expected to gain a sound understanding of generally accepted accounting principles governing the recognition and measurement of short-term and long-term assets and to develop the ability to analyze accounting issues related to measurement, reporting, and disclosure of short-term and long-term assets.</p>

<b>ACT 338 Intermediary Accounting II</b>	
Core Course	
Course Description	Course Objectives
<p>This course is a continuation of Intermediate Accounting 1 (ACCT337). 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.</p>	<p>The objective of this course is to further delve into more complex accounting practices and expand upon what was learned in ACT 337, examining liabilities, contingencies, and stockholder equity, amongst other accounting topics to help the student for a career as a professional accountant, financial analyst, or in corporate financial management.</p>

<b>FIN 365 Cost Accounting</b>	
Core Course	
Course Description	Course Objectives
<p>This course examines the techniques, systems and procedures applicable to use the accounting information for planning, control and decision-making. Topics include cost accumulation and allocation, Job order and process costing, transfer pricing, flexible budgeting and variance analysis</p>	<p>The objectives of this course are to understand the basic cost terms and concepts that used in the management accounting literature, discuss the difference between job costing and process cost system and to understand joint and by-product costing system, and sharpen your ability to examine the role of management accounting in providing information to managers for decision-making, planning, controlling and performance measurement</p>

<b>ACT 396 Accounting Information Systems</b>	
Core Course	
Course Description	Course Objectives
<p>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.</p>	<p>The objective is to familiarize the student with accounting information systems and their components; how accounting information systems transform of raw financial data into financial information; assuring the accuracy and reliability of accounting data and information by utilizing internal controls; the systems analysis, design, and implementation cycle; and the utilization of a variety of software packages for accounting purposes.</p>

<b>ACT 401 Advanced Managerial Accounting</b> Core Course	
Course Description	Course Objectives
<p>This course builds on and extends the material covered in cost and management accounting. It aims at providing students with a grounding in several key advanced topics of management accounting, organizational control and theories such as contingency and agency theories. It covers strategic management accounting techniques such as customer profitability analysis, theory of constraints; activity based costing, variance investigation decisions, performance evaluation, and current/contemporary trends in management accounting.</p>	<p>Appraise the role played by the management accounting and accountants in making competitive analysis, including strategic positioning managerial accounting information.</p> <p>Develop managerial accounting systems through integrated treatment of accounting with contemporary management issues.</p> <p>Evaluate the current trends in management accounting.</p>

<b>ACT 405 Auditing</b> Core Course	
Course Description	Course Objectives
<p>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.</p>	<p>The objective of this course is to introduce the students to the concepts and practices of auditing in the real world. Also, this course will help students to pass professional exams such as ACCA, CMA, CFA, CIA, and CPA</p>

<b>ACT 408 Global Accounting Standards</b> Core Course	
Course Description	Course Objectives
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.	Upon successful completion of this course, students are expected to gain a sound understanding of the main features of the structure of the International Accounting Standards Board as well as International Accounting Standards.

<b>ACT 410 Advanced Capital Budgeting</b> Core Course	
Course Description	Course Objectives
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, CIA and CPA.

<b>ACT 411 Government and Non-Profit Accounting</b> Core Course	
Course Description	Course Objectives
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 emirates, 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 the Gulf Region. The course also examines the differences and similarities between profit organizations and non-profit companies as well as government agencies in UAE.	The objective of this course is to help students understand accounting principles from the perspective of government and non-profit agencies in relation to the principles of accounting employed in private and nonprofit organizations

<b>ACT 373 Special Topics in Accounting</b> Elective	
<b>Course Description</b>	<b>Course Objectives</b>
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 opinions and make decisions related to the issues	To select and focus on accounting topics of a timely nature or special interest. The special accounting topics covered in this course are determined as deemed appropriate and are not necessarily the same from term to term.

<b>ACT 409 International Accounting</b> Elective	
<b>Course Description</b>	<b>Course Objectives</b>
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.	Upon successful completion of this course, students are expected to gain a sound understanding of the main features of the structure of the International Accounting Standards Board as well as International Accounting Standards.

<b>FIN 341 Corporate Finance</b> Elective	
<b>Course Description</b>	<b>Course Objectives</b>

<p>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.</p>	<p>The objective of this course is to develop the competency in the theory and practice of corporate finance and the ability to apply the financial tools and techniques in real world situations so that optimal financial decisions can be made within companies and organizations.</p>
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## 14. PLO-CLO MAP BY COURSE

ACT 191 Principles of Accounting I									
	A1	A2	A3	B1	B2	C1	C21	C22	C3
K1	2	2							
K2									
S1						4		5	
S2					3		4	3	
C1			2						6
C2									
C3									

ACT 292 Principles of Accounting II									
	A1	A2	A3	B1	B2	C1	C21	C22	C3
K1	2				3				
K2		2		4					
S1					4		4		
S2									
C1						3		5	6
C2									
C3									

ACT 337 Intermediary Accounting I									
	A1	A2	A3	B1	B2	C1	C21	C22	C3
K1	1	2	3						
K2									
S1				4	3			6	
S2					3	3		3	
C1							5		6
C2									
C3									

ACT 338 Intermediary Accounting II									
	A1	A2	A3	B1	B2	C1	C21	C22	C3
K1	1	2							
K2									
S1					3			5	
S2									
C1							4		6
C2						4	5		
C3									

ACT 365 Cost Accounting									
	A1	A2	A3	B1	B2	C1	C21	C22	C3
K1	1	2							
K2									
S1				2					
S2				4					
C1						3		3	
C2						5	6		
C3									

ACT 396 Accounting Information Systems									
	A1	A2	A3	B1	B2	C1	C21	C22	C3
K1	1								
K2			1						
S1		4					4		
S2	4						4		
C1					3			3	
C2	1								1
C3									

ACT 401 Advanced Managerial Accounting									
	A1	A2	A3	B1	B2	C1	C21	C22	C3
K1									
K2									
S1			2	6			5		
S2				4	3		6		
C1				4		5		6	
C2				4	3	5		6	
C3									

ACT 405 Auditing									
	A1	A2	A3	B1	B2	C1	C21	C22	C3
K1	2						2		
K2	2						2		
S1	5						5		
S2	3						3		
C1	4						4		
C2	3						3		
C3	3								3

ACT 408 Global Accounting Standards									
	A1	A2	A3	B1	B2	C1	C21	C22	C3

K1	1	2							
K2			3		4				
S1					4				
S2								5	
C1									
C2									
C3									

ACT 410 Advanced Capital Budgeting									
	A1	A2	A3	B1	B2	C1	C21	C22	C3
K1						2	5		
K2									
S1						3		5	
S2									
C1							5		6
C2									6
C3									

ACT 411 Government and Non-Profit Accounting									
	A1	A2	A3	B1	B2	C1	C21	C22	C3
K1	2						2		
K2							2		
S1	2							3	
S2	3								
C1		5				5			
C2	4								4
C3									

ACT 373 Special Topics in Accounting									
	A1	A2	A3	B1	B2	C1	C21	C22	C3
K1		2				2			
K2		3				3			
S1		4				4			
S2		5				5			
C1		3				3			
C2		2							
C3									2

ACT 409 International Accounting									
	A1	A2	A3	B1	B2	C1	C21	C22	C3
K1	1	2							
K2			3		4				
S1					4			5	

S2	
C1	
C2	
C3	

FIN 341 Corporate Finance									
	A1	A2	A3	B1	B2	C1	C21	C22	C3
K1	1								
K2		2	2						
S1			2		4				
S2				3					
C1							5		
C2								5	
C3									