



**College of Business Administration**

**Course Descriptions**

**Bachelor of Business Administration**

**Concentration in Accounting**

October 2023

## 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.</p> <p>To discuss the importance of the accounting system and to show students the use of the accounting procedures and methods to process the inputs.</p> <p>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	
<b>Course Description</b>	<b>Course Objectives</b>
<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	
<b>Course Description</b>	<b>Course Objectives</b>
<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
<p>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.</p>	<p>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.</p>

<b>ACT 410 Advanced Capital Budgeting</b> Core Course	
Course Description	Course Objectives
<p>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.</p>	<p>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.</p>

<b>ACT 411 Government and Non-Profit Accounting</b> Core Course	
Course Description	Course Objectives
<p>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.</p>	<p>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</p>

<b>ACT 373 Special Topics in Accounting</b> Elective	
Course Description	Course Objectives
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	
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>FIN 341 Corporate Finance</b> Elective	
Course Description	Course Objectives
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.	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.

## 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									