



College of Business Administration
Program Overview and Study Plan
Bachelor of Business Administration
Concentration in Accounting

October 2023

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

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
Block 1			
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	-
Block 2			
GED 100	Compulsory	Islamic Studies	-
GED 110	Compulsory	UAE Society	-
GED 120	Compulsory	Communication Skills in Arabic	-
Block 3			
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	-

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
Block 1		
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
Block 2		
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
Block 3		
ECO 251	Principles of Microeconomics	
ECO 252	Principles of Macroeconomics	ECO 251
Block 4		
ENG 202	Business Communication	ENG 102
CIT 200	Introduction to Information Systems	CIT 100
Block 5		
BUS 390	Internship	90 CHs, ≥ 2.0 GPA
MGT 476	Strategic Management	Senior Standing
Block 6		
Free Choice	Free Elective I	-
Free Choice	Free Elective II	-

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

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

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.

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.

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'.

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.

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

1st Year	1st Semester	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 ¹	-
	2nd Semester	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 st GED Elective ¹	-

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

2nd Year	3rd Semester	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) ¹	-
		6	GED		ENG 102	Composition and Modern English II	ENG 101
	4th Semester	1	BBA	Core	LAW 231	Legal and Ethical Environment of Business ²	-
		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 nd GED Elective ^{1,3}	-	

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

¹ Only possible drop to reduce course load.

² Can be taken in first year to increase course.

³ One of the three must be taken.

5th Semester	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
3rd Year	MUST be taken before 6 th semester: (i) FIN 331, (ii) ACT 337					
	6th Semester	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 ⁴	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						
7th Semester	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 ⁵	ACT Elective II ⁴	ACT 338
8th Semester	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 ⁵	ACT Elective III ⁴	ACT 338

⁴ Must be taken first due to ACT 338 prerequisite requirement for other electives.

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