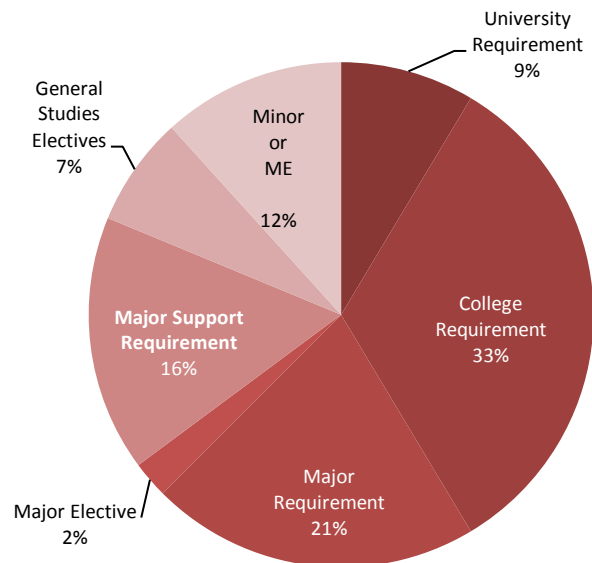


B.Sc. in Accounting 2013

Program Components

Course Type	CRD
University Requirement (UR)	11
College Requirement (CR) (Including Business Electives ¹)	42
Major Requirement (MR)	27
Major Elective (ME) ²	3
Major Support Requirement (MSR)	21
General Studies Electives (GSE) ³	9
Minor Requirements (Minor) ⁴ or Single Track (ME) ⁵	15
Training (Yes)	0
Total Credit (CRD)	128



¹ Business Elective Courses

Any two courses offered by the College of Business Administration in 300 or 400 levels, which are not included in the BSc Curriculum.

² Major Electives should be from 300 and 400 levels only, 3 credits from ME is compulsory for all students in this Major.

³ General Studies Electives

Any three courses at 100, 200, 300, or 400 levels may be taken as General-Studies Elective. This excludes courses offered by the College of Business Administration. The following courses are also excluded: Stat 105, ITBIS 105, ENGL 101, 102, 125, 126, 154, 155, 191, 192, 219 and 242.

⁴ A Student can register in Minor courses after completing 84 Credit.

⁵ Students must register 15 Credits from Major Electives if they choose Single Track (No Minor). 499 (Graduation Project) is a compulsory course for those students.

Teaching Language: English

Detailed Study Plan

Year 1 - Semester 1

Course Code	Course Title	Course Hours	Course Type	Pre requisite	Major GPA
ACC 112	Financial Accounting I	3-0-3	CR	-----	Yes
ECON 140	Microeconomics	3-0-3	CR	-----	No
ENGL 145	English for Business I	3-0-3	MSR	-----	No
MATHS 103	Mathematics for Business Management I	3-0-3	MSR	-----	No
HRLC 107	Human Rights	2-0-2	UR	-----	No

Year 1 - Semester 2

Course Code	Course Title	Course Hours	Course Type	Pre requisite	Major GPA
ACC 113	Financial Accounting II	3-0-3	CR	ACC 112	Yes
ARAB 110	Arabic Language Skills	3-0-3	UR	-----	No
ECON 141	Macroeconomics	3-0-3	CR	ECON 140	No
ENGL 146	English for Business II	3-0-3	MSR	ENGL 145	No
MGT 230	Organization and Management	3-0-3	CR	-----	No
MATHS 104	Mathematics for Business Management II	3-0-3	MSR	MATHS 103	No

Year 2 - Semester 3

Course Code	Course Title	Course Hours	Course Type	Pre requisite	Major GPA
ACC 221	Cost Accounting	3-0-3	MR	ACC 113	Yes
BIS 202	Computers and Business Information Systems	3-2-3	MSR	-----	No
FIN 220	Financial Management I	3-0-3	CR	ACC 113	No
MGT 233	Organizational Behavior	3-0-3	CR	MGT 230	No
QM 250	Introduction to Statistics	3-0-3	CR	MATHS 104	No
HIST 122	Modern History of Bahrain and Citizenship	3-0-3	UR	-----	No

Year 2 - Semester 4

Course Code	Course Title	Course Hours	Course Type	Pre requisite	Major GPA
ACC 211	Intermediate Accounting I	3-0-3	MR	ACC 113	Yes
ACC 231	Auditing I	3-0-3	MR	ACC 113	Yes
FIN 221	Financial Markets and Institutions	3-0-3	CR	FIN 220 & ECON 141	No
LAW 238	Commercial Law	3-0-3	MSR	-----	No
MKT 261	Marketing Management	3-0-3	CR	-----	No
ISLM 101	Islamic Culture	3-0-3	UR	-----	No

Year 3 - Semester 5

Course Code	Course Title	Course Hours	Course Type	Pre requisite	Major GPA
ACC 310	Intermediate Accounting II	3-0-3	MR	ACC 211	Yes
ACC 332	Auditing II	3-0-3	MR	ACC 231	Yes
GSE XXX	General Studies Elective ³	3-0-3	GSE	-----	No
QM 350	Operations Research	3-0-3	CR	QM 250	No
MKT 264	Intermediate Marketing	3-0-3	CR	MKT 261	No

Year 3 - Semester 6

Course Code	Course Title	Course Hours	Course Type	Pre requisite	Major GPA
ACC 311	Advanced Accounting	3-0-3	MR	ACC 310	Yes
ACC 325	Managerial Accounting	3-0-3	MR	ACC 221	Yes
BUS 3/4XX	Business Elective 1 ¹	3-0-3	CR	-----	No
GSE XXX	General Studies Elective ³	3-0-3	GSE	-----	No
ENGL 341	Report Writing for Business	3-0-3	MSR	ENGL 146	No

Year 4 - Semester 7

Course Code	Course Title	Course Hours	Course Type	Pre requisite	Major GPA
ACC 411	Financial Statements Analysis	3-0-3	MR	ACC 310	Yes
ACC 451	Accounting Systems and Controls	3-0-3	MR	ACC 211 & ACC 221	Yes
ACC 3/4XX	Accounting Elective 2 ²	3-0-3	ME	-----	Yes
BUS 3/4XX	Business Elective 2 ¹	3-0-3	CR	-----	No
GSE XXX	General Studies Elective ³	3-0-3	GSE	-----	No

Year 4 - Semester 8

Course Code	Course Title	Course Hours	Course Type	Pre requisite	Major GPA
ACC 499 or Minor	Graduation Project in Accounting or Minor	3-0-3	ME Minor	Completion of 90 Credits Completion of 84 Credits	Yes No
Single Track /Minor	Major Elective ² /Minor	3-0-3	ME Minor	As per list A /Completion of 84 Credits	Yes No
Single Track /Minor	Major Elective ² /Minor	3-0-3	ME Minor	As per list A /Completion of 84 Credits	Yes No
Single Track /Minor	Major Elective ² /Minor	3-0-3	ME Minor	As per list A /Completion of 84 Credits	Yes No
Single Track /Minor	Major Elective ² /Minor	3-0-3	ME Minor	As per list A /Completion of 84 Credits	Yes No

Training

Course Code	Course Title	Course Hours	Course Type	Pre requisite	Major GPA
ACC 399	Internship for Accounting Students	0-0-0	MR-Training	Completion of 111 credits	Yes

Single Track Courses

Course Code	Course Title	Course Hours	Course Type	Pre requisite	Major GPA
ACC 499	Graduation Project in Accounting	3-0-3	ME	Completion of 90 credits	Yes
ACC 3/4XX	Accounting Elective ⁵	3-0-3	ME	As per list A	Yes
ACC 3/4XX	Accounting Elective ⁵	3-0-3	ME	As per list A	Yes
ACC 3/4XX	Accounting Elective ⁵	3-0-3	ME	As per list A	Yes
ACC 3/4XX	Accounting Elective ⁵	3-0-3	ME	As per list A	Yes

List A - Accounting Major Elective Courses

Course Code	Course Title	Course Hours	Course Type	Pre requisite	Major GPA
ACC 341	Governmental Accounting	3-0-3	ME	ACC 211	Yes
ACC 410	International Accounting	3-0-3	ME	ACC 211	Yes
ACC 416	Accounting Theory	3-0-3	ME	ACC 311	Yes
ACC 442	Accounting for Non-Profit Entities	3-0-3	ME	ACC 341	Yes
ACC 461	Taxation	3-0-3	ME	ACC 310	Yes
ACC 470	International Financial Reporting Standards	3-0-3	ME	ACC 311	Yes
ACC 480	Accounting for Financial Institutions	3-0-3	ME	ACC 310	Yes
ACC 488	Accounting for Petroleum and Natural Resources	3-0-3	ME	ACC 311	Yes
ACC 491	Current Issues in Accounting	3-0-3	ME	ACC 416	Yes

Minors

List B – Minor Courses

Minor in Economics (15 Credits)

Course Code	Course Title	Course Hours	Course Type	Pre requisite	Minor GPA
ECON 248	Money and Banking	3-0-3	Minor	ECON 141	Yes
ECON 340	Managerial Economics	3-0-3	Minor	ECON 140 & QM 250	Yes
ECON 341	Monetary Economics	3-0-3	Minor	ECON 141 & MATHS 104	Yes
ECON 440	International Economics	3-0-3	Minor	ECON 141	Yes
ECON 441	Econometrics	3-0-3	Minor	QM 350	Yes

Course Code: ECON 248

Course Title: Money and Banking

The role of money, credit, interest rates, foreign exchange rates, and commercial banks and other financial institutions. Determinants of the money supply including the monetary base and its multiplier. Monetary and income theory, and monetarist models. An examination of monetary policy including goals (price stability and full employment), targets and effectiveness.

Course Code: ECON 340

Course Title: Managerial Economics

The application of economic theory and methodology to decision-making problems faced by private and public institutions. How to combine the scarce economic resources of a business so that their resources are allocated in the most efficient manner to maximize the value of their enterprise, theory and estimation of demand, production and cost, market structure and pricing policies.

Course Code: ECON 341

Course Title: Monetary Economics

Topics in monetary theory and policy, including foundations of monetary theory; monetary policy effects; inflation; international monetary system; money and economic growth; government debt and deficits; savings and investment.

Course Code: ECON 440

Course Title: International Economics

Introduction to international economics, why nations trade, the sources of comparative advantage, the commercial policy and the institutional aspects of the world trading system, exchange rates, exchange rate systems' impact on money and banking, and it studies theories of balance of payments adjustments and foreign direct investments.

Course Code: ECON 441

Course Title: Econometrics

Basic econometric techniques, emphasizing the applications of least squares to cross section and time-series data. Covers mainly the simple and multiple linear regression model, the associated distribution theory and testing procedures; corrections for autocorrelation, heteroskedasticity, multi-collinearity; and other extensions such as simultaneous equations. Students also apply the techniques to a variety of data sets using PCs.

Minor in Finance (15 Credits)

Course Code	Course Title	Course Hours	Course Type	Pre requisite	Minor GPA
FIN 222	Risk Management and Insurance	3-0-3	Minor	FIN 220	Yes
FIN 320	Financial Management II	3-0-3	Minor	FIN 220	Yes
FIN 323	Commercial Banking	3-0-3	Minor	FIN 320	Yes
FIN 411	Islamic Financial Institutions	3-0-3	Minor	FIN 221	Yes
FIN 424	Investment Management	3-0-3	Minor	FIN 320	Yes

Course Code: FIN 222 **Course Title:** Risk Management & Insurance

Covers the basic concepts of risk management and types of insurance; application of probability theory; sources and uses of funds for insurance companies; profitability of the insurance companies; competition in the insurance industry; the impact of the new World Trade Agreements on the insurance business.

Course Code: FIN 320 **Course Title:** Financial Management II

Detailed analysis of capital budgeting under conditions of uncertainty: cost of capital, capital structure, dividend policy, long-term financing, capital markets, investment banking, common stocks, preferred stocks, debt instruments, leasing, convertibles, mergers and acquisitions, introduction to international finance, small company finance, and failure and reorganization.

Course Code: FIN 323 **Course Title:** Commercial Banking

Introduction to commercial banking, structure of banking system, internal organization of commercial banks, asset management, liability management, capital management, financial analysis of bank's statements, credit analysis and loan policies, various types of loans, trust services of commercial banks and international banking.

Course Code: FIN 411 **Course Title:** Islamic Financial Institutions

Principles of Islamic banking, alternatives of interest-free banking, application of alternative methods of investment, a comparative study with the conventional banking, current issues and future of Islamic banking. The structure of the industry, regulation of Islamic banks, accounting standards for Islamic banking, the role of Islamic banks in the development of an economy, and challenges facing Islamic banks.

Course Code: FIN 424 **Course Title:** Investment Management

Securities markets, sources of investment information, bond valuation, stock valuation, convertibles and warrants, investment strategies, portfolio theory and asset valuation, and market efficiency hypotheses.

Minor in International Business (15 Credits)

Course Code	Course Title	Course Hours	Course Type	Pre requisite	Minor GPA
ACC 410	International Accounting	3-0-3	Minor	ACC 211	Yes
ECON 440	International Economics	3-0-3	Minor	ECON 141	Yes
FIN 426	International Financial Management	3-0-3	Minor	FIN 320	Yes
MGT 439	International Business	3-0-3	Minor	MGT 230	Yes
MKT 463	International Marketing	3-0-3	Minor	MKT 261	Yes

Course Code: ACC 410 **Course Title:** International Accounting

The need for international accounting; international diversity in accounting; performance evaluation of multinational operations; analysis of foreign financial statements; accounting for foreign currency transactions; accounting for inflation internationally; international accounting standards.

Course Code: ECON 440 **Course Title:** International Economics

Introduction to international economics, why nations trade, the sources of comparative advantage, the commercial policy and the institutional aspects of the world trading system, exchange rates, exchange rate systems' impact on money and banking, and it studies theories of balance of payments adjustments and foreign direct investments.

Course Code: FIN 426 **Course Title:** International Financial Management

This course covers issues related to both international financial markets and the financial operations of the firm within the international environment. Management of currency risk and political risk of multinational companies will be discussed. Evaluation of international projects and raising money in global markets along with optimal management of corporate funds internally in differential tax environment will be discussed.

Course Code: MGT 439 **Course Title:** International Business

Introduction to the environment of international business and to the operation of multinational firms; major topics include basic concepts of world trade and investment problems; nature of international business; economic theory and international business operations; management of primary activities in international firms; strategic and tactics for dealing with special problems and challenges arising in the global market.

Course Code: MKT 463 **Course Title:** International Marketing

Problems of distribution and marketing in foreign countries: foreign markets surveys; promotion by government and private agencies; structural organization; marketing channels; foreign operations; foreign licensing; selection of marketing policies; techniques and financial instruments of foreign trade.

Minor in Management (15 Credits)

Course Code	Course Title	Course Hours	Course Type	Pre requisite	Minor GPA
MGT 236	Production Management	3-0-3	Minor	MGT 230	Yes
MGT 239	Managing Small Business	3-0-3	Minor	MGT 230	Yes
MGT 430	Human Resources and Personnel Management	3-0-3	Minor	MGT 230	Yes
MGT 434	Strategic Management	3-0-3	Minor	MGT 230 & completion of 96 credits	Yes
MGT 437	Business Ethics	3-0-3	Minor	MGT 230	Yes

Course Code: MGT 236 **Course Title:** Production Management

Introduction to production and operations systems; system approach; business strategy; operations strategy; new products decision and design; supply chain management, total quality management; process decision and design; project planning and control; forecasting; inventory control.

Course Code: MGT 239 **Course Title:** Managing Small Business

Entrepreneurship and a new venture start-up process, small business management, skills, concepts, knowledge and attitudes relevant to creating and building a new business venture. Class discussion and presentation of entrepreneurial related case studies form an integral part of the course learning process.

Course Code: MGT 430 **Course Title:** Human Resources and Personnel Management

Introduction to personnel theories, policies and techniques; job description and analysis; recruitment and selection; personnel testing and interviewing; supervision and control; building employee incentives and motivation; compensation and salary administration; manpower planning and human resources development; performance appraisal; selected personnel applications using Gulf cases.

Course Code: MGT 434 **Course Title:** Strategic Management

Introduction to strategic planning covering key concepts and techniques, organizational mission, goals, objectives and scope of operations. Environmental scanning, strategy formulation and implementation with special reference to functional applications on marketing, personnel, finance and other areas.

Course Code: MGT 437 **Course Title:** Business Ethics

In depth analysis and foresight needed to overcome the complex ethical challenges; contemporary and controversial ethical issues facing the business community, moral reasoning, moral dilemmas, equity, justice and fairness, ethical standards and moral development.

Minor in Marketing (15 Credits)

Course Code	Course Title	Course Hours	Course Type	Pre requisite	Minor GPA
MKT 263	Promotion Management	3-0-3	Minor	MKT 261	Yes
MKT 268	Personal Selling	3-0-3	Minor	MKT 261	Yes
MKT 362	Marketing Research	3-0-3	Minor	MKT 261 & QM250	Yes
MKT 464	Strategic Marketing	3-0-3	Minor	MKT 261 & completion of 90 Credit	Yes
MKT 465	Services Marketing	3-0-3	Minor	MKT 261	Yes

Course Code: MKT 263 **Course Title:** Promotion Management

The meaning of promotion and its role in strategic planning in marketing; steps in promotion planning; market segmentation; promotion of the marketing mix; decision making by buyers; basic features of marketing communication; creation of great commercials; trade promotions and promotion media.

Course Code: MKT 268 **Course Title:** Personal Selling

Knowledge and skills necessary for performing personal selling activities needed for effective marketing of products, providing customer care and establishing long-term relationships with customers; role of personal selling within an integrated marketing system; types of personal selling requirements from effective personal selling; qualification and skills of salespeople; selling process and the role of personal selling in creating customer value and loyalty.

Course Code: MKT 362 **Course Title:** Marketing Research

An introduction to marketing research procedures: definition of the marketing problem; scientific methods and marketing research; types of research methods; planning research sampling methods; development of forms for data collection; analysis of data; research report; follow-up.

Course Code: MKT 464 **Course Title:** Strategic Marketing

Understanding of marketing strategy planning process within firms; marketing management problems encountered by senior marketing managers; marketing opportunity assessment segmentation; competitive positioning and integration of product service, price, promotion, distribution.

Course Code: MKT 465 **Course Title:** Services Marketing

Some key issues of services marketing; ethical issues in services marketing; services marketing management; marketing planning for services; defining and measuring customer satisfaction; service quality and the application of the marketing mix to services marketing.

General Studies Elective Courses List

Course Code	Course Title	Course Hours			Course Type	Pre requisite
		Lec	Prac	CRD		
FREN 141	French I	3	0	3	GSE	-----
FREN 142	French II	3	0	3	GSE	FREN 141
CHL 101	Introduction to Chinese Language	3	0	3	GSE	-----
CHL 102	Basic Chinese Language	3	0	3	GSE	CHL 101
PHEDE 214	Principles of Educational Statistics	3	0	3	GSE	-----
EDTC 100	Teaching and Learning Technology	3	0	3	GSE	-----
EDPS 144	Psychology of Learning and Memory	3	0	3	GSE	-----
ART 133	Fundamentals of Music and Its Appreciation	3	0	3	GSE	-----
ART 141	Drawing and Painting	2	1	3	GSE	-----
ART 221	Traditional Music of Bahrain and Its Application	3	0	3	GSE	-----
EDAR 126	Playing on Piano and Org 1	3	0	3	GSE	-----
JAPN 101	Japanese Level I	3	0	3	GSE	-----
JAPN 102	Japanese Level II	3	0	3	GSE	JAPN 101
GERM 101	Introduction to German	3	0	3	GSE	-----
KL 101	Korean Language I	3	0	3	GSE	-----
KL 102	Korean Language II	3	0	3	GSE	KL 101
TL 101	Turkish Language	3	0	3	GSE	-----
ENGL 130	Introduction to Literature	3	0	3	GSE	-----
PSYC 103	Introduction to Psychology	3	0	3	GSE	-----
PSYC 120	Psychology of Marriage	3	0	3	GSE	-----
PSYC 211	Educational Psychology	3	0	3	GSE	-----
PSYC 281	Thinking Skills	3	0	3	GSE	PSYC 103 or EDPS 241
SOCIO 161	Introduction to Sociology	3	0	3	GSE	-----
SOCIO 181	Introduction to Anthropology	3	0	3	GSE	-----
SOCIO 191	Citizenship, Identity and Globalization	3	0	3	GSE	-----
SOCIO 224	Sociology of Health	3	0	3	GSE	-----
SOCIO 226	Sociology of Arabian Gulf	3	0	3	GSE	-----
HISTO 212	Contemporary History of The Arab World	3	0	3	GSE	-----
HISTO 281	Landmarks of Islamic Civilisation	3	0	3	GSE	-----
ARAB 141	Modern Arabic Lit.	3	0	3	GSE	-----

Course Code	Course Title	Course Hours			Course Type	Pre requisite
		Lec	Prac	CRD		
ARAB 242	Arabic Poetry In The Renaissance Period	3	0	3	GSE	-----
ISLM 114	Quranic Sciences	3	0	3	GSE	-----
ISLM 136	Biography of The Prophet	3	0	3	GSE	-----
ISLM 141	Introduction to Shari'A	3	0	3	GSE	-----
ISLM 252	Islamic Doctrine	3	0	3	GSE	-----
LAW 101	Introduction to Legal Studies	3	0	3	GSE	-----
LAW 102	History of Law	3	0	3	GSE	-----
LAW 106	Constitutional Law I	3	0	3	GSE	-----
GSE XXX	Other electives	X	X	3	GSE	Department Approval

Course Description

Course Code: ACC 211 **Course Title:** Intermediate Accounting I

The environment of financial accounting and the development of accounting standards; conceptual framework underlying financial accounting; review of accounting process; statement of income and retained earnings; balance sheet and statement of cash flows; cash; receivables; valuation of inventories; acquisition and disposal of property; plant and equipment; depreciation and depletion.

Course Code: ACC 221 **Course Title:** Cost Accounting

Cost terms and concepts; cost classification; job costing; process costing; standard costing; income effects of alternative product costing methods; cost allocation.

Course Code: ACC 231 **Course Title:** Auditing I

An overview of auditing; professional ethics; audit evidence and documentation; the study and evaluation of internal control; audit of cash; securities; receivables; inventories; fixed assets; current and long-term liabilities; proprietary accounts; income statement; the audit report.

Course Code: ACC 399 **Course Title:** Internship for Accounting Students

Two months of professional training for students in the Bachelor Science in Accounting Program.

Course Code: ACC 310 **Course Title:** Intermediate Accounting II

Intangible assets; current and long-term liabilities; contingencies; temporary and long term investment; revenue recognition; accounting for leases; accounting changes; error analysis; full disclosure in financial reporting; foreign currency translation; owner's equity.

Course Code: ACC 311 **Course Title:** Advanced Accounting

Special problems confronting partnerships including division of net income and loss; admission; retirement and death of a partner; liquidation of a partnership; branch accounting; business combinations; inter-company investments; consolidated statements.

Course Code: ACC 325 **Course Title:** Managerial Accounting

Introduction to cost behavior and cost-volume-profit relationships; relevant information and decision making; the master budget; flexible budgets and variances; management control system and responsibility accounting.

Course Code: ACC 332 **Course Title:** Auditing II

Overview of audit plan and audit program; audit of the sales and collection cycle; audit sampling; audit of payroll and personnel cycle; audit of inventory warehousing; audit of cash balances; completing the audit; government financial auditing; current issues in auditing (EDP auditing and performance).

Course Code: ACC 341 **Course Title:** Governmental Accounting

Financial reporting for governmental units and principles of accounting and financial reporting for state and local government; general funds and special funds, budgetary accounting; classification of revenues and expenditures; capital project funds; general fixed assets account group; debt service funds; general long term debt account group; internal service funds.

Course Code: ACC 410 **Course Title:** International Accounting

The need for international accounting; international diversity in accounting; performance evaluation of multi-national operations; analysis of foreign financial statements; accounting for foreign currency transactions; accounting for inflation internationally; international accounting standards.

Course Code: ACC 411 **Course Title:** Financial Statements Analysis

Framework for financial statements analysis; ratio analysis; analysis of assets; liabilities; off-balance sheet activities; investment; business combinations and multinational operations; credit and risk analysis. The use of accounting information for managerial performance evaluation; investment and credit decisions; corporate restructuring decisions.

Course Code: ACC 416 **Course Title:** Accounting Theory

Scope of accounting; nature and uses of accounting information; the formulation of an accounting theory; the conceptual framework for financial accounting and reporting; the accounting standards setting process; income and value measurement; current purchasing power accounting; current value accounting.

Course Code: ACC 442 **Course Title:** Accounting for Non-profit Entities

Fiduciary funds; agency and cash and investment pools; trust funds and public employee retirement systems; review and evaluation of financial reports of state and local governmental units; college and university accounting; accounting for health care entities; accounting for voluntary health and welfare organizations and other not-for-profit entities.

Course Code: ACC 451 **Course Title:** Accounting Systems and Controls

An analysis of systems and procedures; elements of the accounting system; design of books and forms; order procedures; sales procedures; cash receipts and disbursement procedures; accounts receivable procedures; accounts payable and payroll procedures; cost system and reports.

Course Code: ACC 461 **Course Title:** Taxation

Principles and accounting for income tax; income for tax purposes; tax deduction; computation of taxable income; depreciable assets; research and development costs; property tax; capital gains tax; social security taxes; tax liabilities.

Course Code: ACC 470 **Course Title:** International Financial Reporting Standards

Introduction to IASB, IAS and IFRS. The IFRS and its Conceptual framework; IAS 1 (revised): presentation of financial statements; IAS 16: property, plant and equipment; IAS 36: Impairment of assets, IAS 41: Agriculture; IAS 18: Revenues (Including IAS11); IFRS 8: Operating segments and IFRS 13: Measurement of fair value.

Course Code: ACC 480 **Course Title:** Accounting for Financial Institutions

The application of GAAP in the Banking and Insurance Industries. Financial accounting application in banking; including cash, due from banks, investments, loans, demand deposit, saving and time deposit and stockholder equities. Financial accounting application in the insurance industry; investment activities, premium, agents commissions, benefit settlements, claim and contract settlement. The review of income statement and internal control.

Course Code: ACC 488 **Course Title:** Accounting for Petroleum and Natural Resources

A Survey of current accounting practices in the petroleum industry; accounting for predrilling and development operations; production operations ; natural gas processing and cycling; pipeline operations; marine operations; crude oil purchasing and storage operations; refining operations; petrochemical operations; marketing operation.

Course Code: ACC 491 **Course Title:** Current Issues in Accounting

An in-depth study of several issues currently affecting the accounting profession in financial accounting, management accounting and auditing.

Course Code: ACC 499 **Course Title:** Graduation Project in Accounting

The course aims to introduce students to the application of research methodology in accounting in the form of a written project. Students will work under the supervision of the course instructor on one of the recent accounting issues and prepare a proposal for approval of topic. The final written report should be submitted and presented to the instructor at the end of the semester.

College Requirement (CR) Courses Descriptions

Course Code: ACC 112 **Course Title:** Financial Accounting I

A survey of the accounting cycle; recording changes in financial position; ledger; journal; trial balance; income measurement; adjusting and closing entries; accounting for merchandising operations; special journals and subsidiary ledgers; accounting for cash; receivables; inventories; plant and equipment.

Course Code: ACC 113 **Course Title:** Financial Accounting II

Accounting for partnerships and corporations: capital stock; dividends and retained earnings; long term liabilities and investment; statement of changes in financial position; cash flows, analysis and interpretation of financial statements, manufacturing accounts.

Course Code: ECON 140 **Course Title:** Microeconomics

Introduction to economic concepts, the economic way of thinking, decision-making, the study of scarcity, opportunity cost, how prices are determined and why they change, factors determining cost and the nature of costs, and how firms, under different market conditions, make price and output decisions in short run and long run.

Course Code: ECON 141 **Course Title:** Macroeconomics

The study of the determination and systematic movement of broad aggregates such as total output, national economic growth, unemployment and inflation. How macroeconomic policies such as fiscal and monetary policies affect the economic aggregates. The measurement of macroeconomic variables, unemployment, determinants of real GDP and price level, fiscal policy, money, banking and monetary policy.

Course Code: FIN 220 **Course Title:** Financial Management I

Functions of finance, legal and tax environments, role of financial markets, compound interest and present value, theory of financial valuation, basics of capital budgeting, financial analysis and planning, working capital management, short-term financing.

Course Code: FIN 221 **Course Title:** Financial Markets and Institutions

Introductory analysis of financial intermediation: the flow of funds in the economy, determination of interest rates, money and capital markets, commercial banking, thrift institutions, savings banks, credit unions and money market funds, and many other financial intermediaries including brokers and dealers.

Course Code: MGT 230 **Course Title:** Organization and Management

Overview of management theories and practices; introduction to the study of organizational structures; management functions and processes within an action frame of reference; organization design, planning and control systems; leadership and employee motivation; decision-making models, the management of change.

Course Code: MGT 233 **Course Title:** Organizational Behavior

Human factors in management: organizational and personal goals; job satisfaction and productivity, contribution of the behavioral sciences to management functions and processes with special reference to employee motivation; management of change and organizational development.

Course Code: MKT 261 **Course Title:** Marketing Management

Elements of marketing management: the marketing system and the marketing environment; analysis of consumer and industrial markets; marketing research and marketing information systems; market segmentation. The marketing mix: product decisions, pricing decisions, distribution decisions and promotion decisions, international marketing in non-profit organizations.

Course Code: MKT 264 **Course Title:** Intermediate Marketing

Major issues in the marketing philosophy and orientation; managing the marketing mix; buyer-seller relationship; managerial implications of various decisions paradigms and models used in business marketing management.

Course Code: QM 250 **Course Title:** Introduction to Statistics

Introduction to descriptive statistics; measures of central tendency; measures of variation; probability theory; probability distributions; discrete population probability distribution; binomial; poisson; normal and standard

normal distributions; estimation; and confidence interval testing hypotheses, simple linear correlation and regression analysis.

Course Code: QM 350

Course Title: Operations Research

Linear programming; sensitivity analysis; transportation and assignment models; network analysis; PERT/CPM techniques; decision analysis and simulation.

Major Support Courses Descriptions

Course Code: ENGL 145

Course Title: English for Business I

ENGL 145 is an English for Academic Purposes (EAP) program within the Business Administration discipline. Its focus is to develop students' reading and writing skills and build their business-related vocabulary.

Course Code: ENGL 146

Course Title: English for Business II

This course emphasis on reading skills, vocabulary building, grammar, and writing in a business context. The course aims to improve and develop students' language skills to enable them to communicate effectively in various business contexts.

Course Code: ENGL 341

Course Title: Report Writing for Business

English 341 offers a theoretical and practical experience of academic report writing within the discipline of Business Administration. It uses a step by step approach to develop students' skills in research (primary and secondary), analysis, writing and presentation.

Course Code: MATHS 103

Course Title: Mathematics for Business Management I

This course covers: Review of Algebra. Fractions, Exponents, Fractional Algebraic operations, Factors, Linear Equations, Quadratic Equations. Straight Lines, Functions and their graphs, Logarithms and Exponentials, Arithmetic Progressions and simple Interest, Geometric Progressions and Compound Interest. Permutations and Combinations. The Binomial Theorem, Matrices, Multiplication of Matrices, the Inverse of a Matrix, Determinants.

Course Code: MATHS 104

Course Title: Mathematics for Business Management II

This course covers: The Derivative: Limits, Continuity and Differentiability, Calculation of Derivatives, Optimization and Curve Sketching, More on Derivatives, Integration, Method of Substitution, Integration by Parts, Definite Integral, Areas under a Curve, Applications to Business and Economics.

Course Code: BIS 202

Course Title: Computers and Business Information Systems

Provide the student with basic understanding of computers and information systems. Show how and why information technology is critical to solving information systems related problems. Introduce MS-Windows environment and Windows-based applications.

Course Code: LAW 238

Course Title: Commercial Law

نطاق القانون التجاري ومصادره، نظرية الأعمال التجارية، أنواع الأعمال التجارية، نظرية التاجر، التزامات التاجر. العقود التجارية: البيع التجارية (القواعد العامة- بيع المزداد والتصفية والتقسيم، بيع، الإيجار، بيع الأوراق المالية)، عقود الوساطة التجارية (الوكالة التجارية، الوكالة بالعمولة، السمسرة، وكالات السفر والسياحة)، عقد النقل.

University Requirements Courses Descriptions

Course Code: ARAB 110

Course Title: Arabic Language Skills

This course focuses on basic Arabic skills including form, function, and meaning. It also helps the student to appreciate and understand structures and approach them from a critical point of view, through various genres in literature.

Course Code: HIST 122

Course Title: Modern History of Bahrain and Citizenship

Spatial identity of Bahrain: Brief history of Bahrain until the 18th century; the historical roots of the formation of the national identity of Bahrain since the 18th century; the modern state and evolution of constitutional life in Bahrain; the Arabic and Islamic dimensions of the identity of Bahrain; the core values of Bahrain's society and citizenship rights (legal, political, civil and economic); duties; responsibilities and community participation; economic change and development in Bahrain; Bahrain's Gulf, Arab and international relations.

Course Code: HRLC 107

Course Title: Human Rights

This course deals with the principles of human rights in terms of the definition of human rights, scope, sources with a focus on the International Bill of Human Rights; The Charter of the United Nations; Universal Declaration of Human Rights; The International Covenant on Economics, Social and Culture rights; Convention against Torture and other Cruel, Inhuman or Degrading Treatment or Punishment; Mechanics and the Constitutional Protection of Rights and Public Freedoms in Kingdom of Bahrain.

Course Code: ISLM 101

Course Title: Islamic Culture

An introduction to the general outline and principles of Islamic culture, its general characteristics, its relationships with other cultures, general principles of Islam in beliefs, worship, legislation and ethics.