

Academic Programs Booklet

College of Business Administration

2025



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College of Business Administration

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College of Business Administration

List of Master of Science Programs

1. Master of Business Administration (MBA)
2. Master in Financial Technology (FinTech)
3. **Master of Science in Accounting**
4. Master of Science in Finance
5. Master of Science in Human Resource Management
6. Master of Science in Islamic Banking and Finance
7. Master of Science in Real Estate Investment and Finance
8. Ph.D. in Business Analytics

Master of Science in Accounting

Program Components

Course Type	CRD
Major Requirement (MR)	18
Major Elective Requirement (ME)	6
Thesis	9
Total Credit (CRD)	33

Detailed Study Plan

Foundation Courses

(Applicable only for those with a non-relevant bachelor's degree)

Course Code	Course Title	Course Hours			Pre requisite	Major GPA
		LEC	PRAC	CRD		
ACCM500	Financial Accounting	3	0	0	-	No
ACCM501	Intermediate Accounting	3	0	0	-	No
ACCM502	Auditing and Assurance Services	3	0	0	-	No

Year 1- Semester 1

Course Code	Course Title	Course Hours			Course Type	Pre requisite	Major GPA
		LEC	PRAC	CRD			
ACC610	Advanced Financial Accounting	3	0	3	MR	-	Yes
ACC612	Financial Reporting and Analysis	3	0	3	MR	-	Yes
ACC620	Advanced Managerial Accounting and Decision Making	3	0	3	MR	-	Yes
FIN635	Research Methods and Financial Econometrics	3	0	3	MR	-	Yes

Year 1- Semester 2

Course Code	Course Title	Course Hours			Course Type	Pre requisite	Major GPA
		LEC	PRAC	CRD			
ACC622	Advanced Auditing Theory and Practice	3	0	3	MR	-	Yes
ACC625	Seminar on Applied Research in Accounting	3	0	3	MR	-	Yes
ACC6XX/ FIN6XX	Elective course	3	0	3	ME	-	Yes
ACC6XX/ FIN6XX	Elective course	3	0	3	ME	-	Yes

Year 2- Semester 3

Course Code	Course Title	Course Hours			Course Type	Pre requisite	Major GPA
		LEC	PRAC	CRD			
ACC695	Thesis	0	27	9	MR	21 credits including FIN635	No

Major Elective Courses

Course Code	Course Title	Course Hours			Course Type	Pre requisite	Major GPA
		LEC	PRAC	CRD			
ACC628	International Accounting and Taxation	3	0	3	ME	No	Yes
ACC630	Sustainability Accounting and Reporting	3	0	3	ME	No	Yes
ACC633	Data Analytics for Accounting	3	0	3	ME	No	Yes
FIN641	Fundamentals of Financial Technology	3	0	3	ME	No	Yes
FIN646	Financial Analytics and Machine Learning	3	0	3	ME	No	Yes

Course Description

Foundation Courses

Course Code: ACCM500 **Course Title:** Financial Accounting

The main objective of this course is to introduce students to basic financial accounting principles for a business enterprise; accounting and the business environment; recording business transactions; the adjusting process and preparing financial statements; accounting for merchandising operations; plant assets and intangibles; accounting for corporations; introduction to cost accounting; and introduction to management accounting.

Course Code: ACCM501 **Course Title:** Intermediate Accounting

The course introduces financial accounting and reporting concepts and standards, emphasizing the conceptual framework underlying financial accounting and preparation of key financial statements. Topics include: statement of income; statement of financial position; statement of cash flows; cash and receivables; inventories; exchange of property, plant, and equipment; intangible assts.

Course Code: ACCM502 **Course Title:** Auditing and Assurance Services

This course introduces students to the fundamental concepts, principles, and procedures of auditing. It provides international perspectives on auditing and assurance services. Topics include gaining insight into the nature of auditing and the economic demand for auditing services; auditing standards; professional ethics; audit objectives and procedures; evidence gathering; audit planning; and risk assessment. Students are equipped to identify, analyze, and apply auditing techniques commonly used in professional practice. The course highlights the auditor's role in ensuring reliable financial reporting, fostering accountability, and exercising professional judgment in an international auditing context.

Major Requirement Course Description

Course Code: ACC610 **Course Title:** Advanced Financial Accounting

This advanced course explores accounting and financial reporting topics for students to be equipped with necessary knowledge to address accounting challenges. The course covers business combinations (including consolidated financial statements); international accounting issues, foreign currency translation, reorganizations and liquidations; the application of (IFRS) and (GAAP) while exploring specialized topics such as SEC regulations, bankruptcy, and reporting for segments and interim financial periods and major issues of technical accounting requirements. Research projects and discussion forums will help students build critical thinking and analytical skills that are needed for their market needs.

Course Code: ACC612 **Course Title:** Financial Reporting and Analysis

This course provides advanced knowledge and skills in financial reporting and analysis, integrating traditional valuation techniques with modern data analytics. Students will explore frameworks for business analysis, forecasting financial statements, and valuation approaches including cash flow, earnings, and market-based methods. The course emphasizes practical applications, equipping students with hands-on experience in data visualization tools like Power BI and Tableau to analyze financial data and generate actionable insights. By blending theory and technology, students develop a comprehensive understanding of financial performance evaluation and decision-making in a dynamic business environment.

Course Code: ACC620 **Course Title:** Advanced Managerial Accounting and Decision Making

This course will provide students with an understanding the contemporary, rapidly evolving business landscape, emphasizing its integration of sophisticated analytics and sustainability factors. Participants will examine variable costing methods and their relevance in assessing ESG and quality-related expenses. The curriculum encompasses thorough financial planning via the master budget, as well as methodologies for target costing and cost analysis to guide pricing strategies. Additionally, Students will gain essential knowledge for strategic managerial decision and effective segment reporting sustainability and ethical Considerations.

Course Code: ACC622 **Course Title:** Advanced Auditing Theory and Practice

This course explores in-depth auditing concepts, methodologies, and applications tailored for complex organizational environments. This course integrates international standards on auditing, ethical considerations, and risk-based auditing approaches, emphasizing their relevance in financial and non-financial audits. It includes auditing in IT environments, fraud detection, forensic auditing, and sustainability assurance practices. Students will critically analyze real-world cases, apply research-based frameworks, and develop skills in audit planning, evidence gathering, and reporting. The course will foster the ability to address modern auditing challenges and enhance corporate governance and accountability in diverse contexts.

Course Code: ACC625 **Course Title:** Seminar on Applied Research in Accounting

This course develops students' ability to conduct applied accounting research by exploring key theories, contemporary issues, and research methodologies. Students will critically examine topics such as earnings management, corporate governance, sustainability reporting, and audit quality. They will engage with quantitative, qualitative, and mixed-methods research approaches, conduct systematic literature reviews, and develop research proposals. Emphasis is placed on synthesizing findings, identifying research gaps, and applying knowledge to real-world accounting challenges. By the end of the course, students will enhance

their analytical, methodological, and communication skills, preparing them for independent research in academic and professional settings.

Course Code: FIN635 **Course Title:** Research Methods and Financial Econometrics

This course focuses on econometric techniques, emphasizing their application in financial and economic data analysis. Building on fundamental econometric concepts, students will explore topics such as time series analysis, panel data models, and limited dependent variable models. The course integrates theory with practical applications, enabling students to conduct rigorous empirical research and to interpret complex real world data accurately. Using econometric software (e.g. Stata, EViews, R, Python), students will gain the skills to model economic relationships, perform forecasting, and evaluate econometric methods critically, preparing them for decision-making in their specialize field.

Course Code: ACC695 **Course Title:** Thesis

Any topic, reflecting contemporary relevance and issues, will be chosen by the student with the assistance of an academic supervisor from the area of Accounting. A thesis proposal consisting of problem area, objectives and proposed methodology will have to be submitted to the department council for approval before the start of actual project work.

Major Elective Course Description

Course Code: ACC628 **Course Title:** International Accounting and Taxation

This course provides an in-depth exploration of international accounting practices and principles, focusing on the complexities encountered by multinational corporations in a globalized business environment. Students will examine worldwide accounting diversity, the harmonization of financial reporting standards. Key areas include international taxation, transfer pricing, and the role of corporate governance in a global context.

Course Code: ACC630 **Course Title:** Sustainability Accounting and Reporting

This course provides an in-depth exploration of sustainability accounting and reporting, focusing on the principles, frameworks, and practices that guide organizations in disclosing environmental, social, and governance (ESG) performance. It examines key sustainability reporting standards, including GRI, ISSB, SASB, and integrated reporting, while addressing regulatory and stakeholder expectations. Students will critically analyze corporate sustainability reports, assess ESG impacts, and develop sustainability reporting strategies. The course equips students with the advanced knowledge and analytical skills necessary to evaluate and apply sustainability accounting techniques in complex organizational settings.

Course Code: ACC633 **Course Title:** Data Analytics for Accounting

This course explores the application of data analytics in accounting to enhance financial analysis, identify patterns, and support managerial decision-making. Graduates will develop skills in data visualization, predictive modeling, and analytical techniques applied to financial reporting. Through hands-on exercises and case studies, learners will work with real-world datasets to extract insights and improve financial accuracy. Emphasis is placed on practical applications, equipping students with the analytical proficiency required for data-driven decision-making in accounting.

Course Code: FIN641 **Course Title:** Fundamentals of Financial Technology

This course will cover the core foundational understanding of Financial Technology applications. It will start by talking about a new taxonomy of innovations that had affected the financial industry, followed by how bitcoin, and hence all blockchain and smart contract applications work, which together with big data

techniques are used in FinTech. By the end of this course, students will have a full understanding for how, why, and when banks, financial institutions and other firms can benefit from using these technologies as a way of making payments more efficient, improving user experience, tokenizing assets and setting up secure smart contracts.

Course Code: FIN6416 **Course Title:** Financial Analytics and Machine Learning

This course will cover three main building blocks: basic econometrics, statistics and probabilistic theory and introduction to machine learning in finance. The course aims to build basic knowledge in to critically address and use standard financial methods and terminologies of the day-to-day activity in financial markets, and to set the stage for further analysis of cutting-edge research in financial modelling. Also, the course will cover Machine Learning in finance, based on Supervised vs Unsupervised Learning methods, such as K-Nearest Neighbour, Decision Trees, Logistic Regression, Support Vector Machines, Model Evaluation, K-Means Clustering, Hierarchical Clustering, Density-Based Clustering, Deep Clustering.