

وصوفات مساقات برنامج (بكالوريوس في المحاسبة)
Course Description (Bachelor of Accounting) BA

ACC 101 – Principles of Accounting (1)

This course deals with a number of accounting topics concerning the accounting system in the economic entities and the practical application of all stages of the accounting cycle starting from the balance sheet equation, the distinction between types of financial transactions, journalizing, classification and summarizing of financial operations, preparation of the trial balance, closing entries, and organizing the financial statements. The course also includes the proof and processing of transactions related to trade receivables.

ACC 102 – Principles of Accounting (2)

This course covers a number of accounting topics concerning the accounting system of economic entities that include adjustments, preparation of a bank reconciliation, accounting assessment processes of the most important clauses of the financial statements, merchandising inventory systems, types of accounting errors and preparing correcting entries, in addition to the preparation of the worksheet.

ACC 203 – Principles of Accounting (E)

This course contains the introduction to financial accounting, the accounting in action, recording process, adjusting the accounts, and completing the accounting cycle, the course also includes the accounting for merchandise operations and inventory evaluation, cash and receivable, noncurrent assets, current and long-term liabilities and owner's equity and also preparing the financial statements and error correction

ACC 204 – Corporate Accounting

This course covers a range of topics related to accounting of partnership and corporation companies in terms of accounting fundamentals for the formation of companies, the changes that occur on its capital accounts, partners' admission and withdrawals, processing bonds payable and Treasury Stocks, profit and loss allocation and companies' liquidation.

ACC 205 – Intermediate Accounting (1)

This course expands upon the underlying framework and concepts of financial accounting in the context of how accounting fits into the overall business environment of contemporary society. It provides a comprehensive review of the accounting process, conceptual basis of accounting, classification of financial statements and related information, and also all transaction related with property, plant and equipment. This course includes also many topics in financial accounting.

ACC 221 – Cost Accounting

This course represents an introduction to study a number of topics including the general framework of cost accounting, cost behavior, cost classification within different types of companies, preparation of costs statements for industrial companies, preparation of income statements according to various costs theories , job order system, processing cost system and activity-based costing system.

ACC 231 – Tax Accounting

This course deals with the concepts and goals of taxation and its types and characteristics, accounting treatments related to the registration of tax compliance and its disclosure in the financial statements, it also studies the assets and the rules and regulations of the taxable revenue accounts, and articulates the accounting income and the tax amount and how to reconcile them. The course addresses methods of determining the tax base and the amount of tax charged to shareholding companies and individual companies and also individual staff.

ACC 306 – Intermediate Accounting (2)

This course is considered as an extension to intermediate accounting (1) and includes many topics in financial accounting, such as current and non-current liabilities, equity, dilutive securities, investments, revenue recognition, leases, accounting changes and error analysis, statement of cash flows and also a presentation and disclosure in financial reporting.

ACC 307 – Advanced Accounting

This course is an introduction to a detailed and deep study of topics specialized in financial accounting including accounting of business combinations and the consolidation before and after financial statements on the date of business combination using different accounting methods. The course also includes the exchange of operations between parents and subsidiaries companies related to a set of paragraphs such as inventory intercompany transactions, fixed assets and bonds.

ACC 311 – International Accounting Standards

This course deals with a set of international accounting standards issued by specialized international bodies which are applied in the Kingdom of Bahrain, This course focuses on the ways and rules of representation and accounting disclosure for each of the criteria that has been selected in order to help the student transmitting the scientific basis of these standards in the applied field.

ACC 324 – Managerial Accounting

This course focuses on topics that help management to make decisions depending on the accounting data, including analyzes of break-even point, the preparation of operational and flexible budgets and trade-offs between decisions, it covers as well planning and capitalist budgets, performance measurement and Responsibility Accounting, in addition to the standard costs and comparing variances in direct and indirect costs.

ACC 332 – International Auditing Standards

This course includes a number of topics related to the standards organizing the auditing process and assurance services including: general standards and standards of field work and reporting standards, general objectives for independent auditor, planning and processing of audit, quality control, responsibility of auditor related to fraud and audit risks, auditing reporting, subsequent events, and special consideration for auditing procedures of financial statements.

ACC 340 – Islamic accounting

This course covers a range of topics related to Islamic accounting from theoretical and practical perspectives and the fields where it is used within Islamic financial institutions, in addition to perceiving of accounting treatments for a wide range of financing tools practiced by Islamic banks, and developing students' skills in preparing the final financial statements for Islamic Financial Institutions.

ACC 341 – Governmental Accounting

This course covers a number of topics concerning the governmental accounting and nonprofit organizations and includes accounting principles in governmental accounting and the impact of government legislation on it, the state's budget, its rules, classifications and evolution, the foundations of accounting measurement used in governmental accounting, accounting of allocated funds and transfers between appropriations and classification of accounts at the end of period.

ACC 342 – Financial Institutions Accounting

This course deals with two areas of the financial institutions systems: the first one includes accounting systems for banks and focuses on accounting treatments for different financial activities in banking business such as current accounts, transfers, letters of credit, treasury, loans, guarantees, securities trading and clearing. The second area of the course includes accounting systems for insurance companies, the concept of insurance and its types, life insurance accounting and other types of insurance.

ACC 412 – Accounting Theory

This course deals with the intellectual basis of accounting and accounting evolution, the theory in accounting, measurement and disclosure rules for accounting information, the basic concepts of financial statements, Basic Accounting Assumptions, generally accepted accounting principles, the course deals as well with modern controversial aspects of the accounting thought and illustrates the theories of accounting and its application in Professional practices.

ACC 413 – International Accounting

This course deals with explaining the theoretical framework of international accounting in terms of international companies of Accounting, auditing and international economic organizations, and the accounting practices differences between the countries, and it also addresses the investments in international companies and accounting treatments of changes in currency exchange rates operations and changes in prices resulting from inflation and methods of solving them according to different points of view. The course also includes proposed processes for accounting problems which have an international characterization.

ACC 433 – Auditing

This course is an extension to the course of international auditing standards dealing with general framework of auditing profession and other assurance services, and practical procedures of international auditing standards starting from the study and evaluation of internal control systems, audit procedures of revenues and collection cycle, purchasing and payment cycle, salaries and payroll cycle, production and financing cycles, cash balances and investments cycle, and fixed assets cycle. This course also includes small and medium enterprises audit and governmental institutions, as well as electronic audit.

ACC 434 – Profession Ethics

This course deals with the analysis of the most important developments in international auditing and insurance standards and ethics rules of professional accountants to help them maintain a profession committed to a good performance, the course also deals with answering some questions, including those related to the of awareness extent of accountants of developments of principles and rules of ethical behavior. It also addresses a discussion of the elements of ethics and develops appropriate solutions in order to deal with ethical issues related to the work environment, such as financial statements misleading, corruption, exploitation, and financial scandals.

ACC 443 – Accounting Information Systems

This course represents an introduction to study a number of topics mostly identifying terms related to accounting information systems, elements of the system and its components and relation to the management information system, system design, development methods and systems documentation, the analysis of the relationship between the branches (cycles) of the information system of accounting; revenue cycle; expenses cycle, procurement cycle; sales cycle; production cycle and the financial cycle. The course deals as well with the most important differences between the computerized information system and manual ones and the impact of the use of modern information technologies on system efficiency and effectiveness.

ACC 461 – Internship (Accounting)

The course is designed to provide accounting programme students with the opportunity to gain experience in workplace settings and to translate classroom learning into practice. It focuses on reinforcing students' practical and transferable skills where further industry knowledge and skills necessary for professional advancement are acquired and developed. This course enables them to function well in a culturally diverse working environment. Additionally, it helps students reflect the skills they are learning and the benefits gained from the internship experience.

ACC 462 – Special Topics in Accounting

This course covers a number of accounting issues including those related to accounting in the establishments with departments and branches, accounting for consignment, lease selling and installment sales, accounting private professions, hotels, hospitals, associations and clubs, in addition to other accounting topics according to the need requirements and accounting development.

ACC 463 – Contemporary Accounting Topics

This course deals with a number of topics about modern accounting from the intellectual and practical sides ones regarding the intellectual framework related to environment accounting, social cost of pollution and the accounting methods used for their measurement and disclosure, and accounting treatments related to social assets dispense, the course also addresses the general framework of inflation accounting and its impact on the financial statements, as well as its role to cover the intellectual framework and the accounting treatment of human resources accounting in addition other topics according to the needs required in accounting development.

ACC 469 – Applied Research in Accounting

This course is concerned of linking theory with application, and depends on the application of knowledge and skills acquired by students during their prior studies of accounting topics in the plan of the accounting programme in order to develop their abilities to communicate with the environment through the selection of a problem for the research from the practice about one of the accounting issues, search for practical and scientific appropriate solutions for it. this course includes in writing a scientific discreet research in terms of form and content so that it include the importance, problem and research hypotheses, research methodology, previous studies, research structure finding appropriate results and recommendations.

ACF 343 – Computer Applications in Accounting and Finance (E)

This course contains a study of utilizing the computer to develop and maintain accounting record-keeping systems, make management decisions by using accounting and financial data, record daily business transactions, and generate financial statements using Easy-soft hardware program. This course also develops the ability of the student to prepare financial statements, spreadsheet of reports, financial analysis, evaluation bonds and stocks, and also how to calculate and chart with the use of Microsoft Office Excel.

ACF 461 – Financial Analysis (E)

This course investigates the financial statements analysis and goes beyond the analysis of accounting figures by exploring other financial tools like economic value added (EVA), in order to support management to take financial and investment decisions. The course will cover financial ratios, horizontal and vertical analysis, cash flow forecasting and financial reporting.

BA 102 – Principles of Management (2)

The course is designed to expose students to concepts of the organization, its characteristics and legal forms. This course focuses on the provision of a comprehensive understanding of the organization functions (production, marketing, finance, human resource, knowledge & information and management). Additionally, it covers the organization's relationship with the surrounding environment.

BA 241 – Quantitative Methods in Management

This course provides an introduction to the concepts and applications of quantitative methods in management. It develops mathematical and statistical competence necessary to facilitate progression in courses such as Operations Management and Business Decision Making, however this course builds on the concepts and analytical taught in Principle of Statistics (STA 101). This course focuses on developing quantitative methods, such as, linear programming, sensitivity and duality theory, transportation and assignment problems, network and queuing theory in addition to waiting line, game theory and simulation. Quantitative methods are used throughout business, government and non-profit sector of the economy. An effective participation in decision-making must be able to understand and interpret statistical data.

ECO 104 – Micro Economics

This course studies the methods of meeting the needs of society within limited resources, in addition to the conduct of individuals and economic institutions behavior in marketing decision-making. The course also includes consumption decisions made by individuals and production decisions made by industrial institutions.

ECO 105 – Macro Economics

This course includes calculation and analysis of national income in various ways, it also deals with the economic criteria, inflation and unemployment as well as the cash effects on the economy and policies overall balances that lead to economic stability, such as fiscal and monetary policies, it also deals with the rate of economic growth and foreign trade.

FIN 251 – Financial Management

This course deals with the fundamental contents of financing, the definition of the concept of financial management and its development, and displays the sources and uses of companies funds through financial statements and defining how to maximize the owners wealth and to assist in financing decisions making. This Course deals as well with time value of money and how to evaluate stocks and bonds and to identify the concept of yield and with risks and decisions related to capital budgeting, and the definition of the capital structure and its theories and gain allocation policies.

FIN 352 – Markets and Financial Institutions

This course deals with five of the financial markets: the capital market (stocks and bonds), the Money market, the mortgage market, Financial Derivatives Markets and the foreign exchange market. This course includes an explanation of the financial tools which are used in these five markets, in addition to the pricing mechanism of each tool of these tools, and the role of these markets in the long-term and short-term investment, financing, and hedging.

FIN 353 – Investment & Portfolio Management

This course covers topics related to the theoretical and practical background of investment and its scope, tools and evaluation methods of investment tools in addition to the focus on developing the student analytical skills in defining the quality of the relationship between return and risk for financial portfolios and balance between them in addition to formation of investment portfolio, its managing and evaluating, as well as the types of mutual funds and their characteristics.

FIN 454 – International Trade and Finance

This course studies the basis and factors of international trade and the types of trade policies. The course also studies the foreign trade theories, their benefits in the national economy, their effect on increasing the efficiency of the national economy and the growth rates of national income and the status of each balance of trade and balance of payments of the country and thus the debts. This course also covers the concept, functions and types of the foreign exchange market, supply and demand in the foreign exchange rates and the tools of Payment Settlement and international Settlement.

FIN 455 – Corporate Governance

This course deals with a number of topics related to the basic concepts of corporate governance, including: the role of stakeholders, the evolution of institutional thought, and ethical challenges faced by companies, and also deals with the rules and principles that govern the effectiveness of corporate governance, the concept of agency theory and its duties and shareholders rights and their relation to corporate governance, the course also deals with transparency and disclosure in the financial statements and their role in corporate governance.

LAW 021 – Principles of Commercial Law

The course introduces students to the basic concepts of commercial law. It begins with a historical overview of commercial law and its development. This course exposes students to different patterns of business organizations and different legal forms of ownership. Additionally, the course covers different commercial contracts in terms of their general provisions and types, and gives insight to commercial mortgage, commercial agencies, and brokers.