

6. Programme structures and requirements, levels, curriculum units (courses), credits and awards.

At each level of the degree, students must successfully complete **135 credit hours**. The compulsory courses (marked "C") are essential in terms of delivering the necessary content to satisfy the academic requirements of a graduate in this area. Optional courses are denoted "O".

Course name	Code	Credits Hours	Compulsory (C) or Option(O)
Year 1 (Level 3):			
Semester 1:			
Arabic Language	ARB101	3	C
Upper Intermediate English	ENG111	3	C
Bahrain Civilization &History	HBH105	3	C
Principles Of Management (1)	BA108	3	C
Computer Skills	CS104	3	C
Total		15 credits	
Semester 2:			
Mathematics for Business	MATH101	3	C
Principles of Statistics	STA101	3	C
Principles Of Management (2)	BA109	3	C
Advanced English	ENG112	3	C
Principles of Accounting	ACF101	3	C
Human Rights	HR106	3	C
Total		18 credits	

Year 2 (Level 4):			
Semester 1:			
Financial Accounting	BAF408	3	C
Management Accounting	BAF409	3	C
Business in a Global Context	BAF402	3	C
Personal Development Planning	BAF 407	3	C
Digital Accounting	BAF 419	3	C
Total		15 credits	
Semester 2:			
Quantitative Methods	MBS 403	3	C
Financial Services: Regulation and Ethics in the GCC Region	BAF 403	3	C
Business Applications	BAF 409	3	C
Audit and Corporate Governance	BAF 603	3	C
Business planning: Taxation	BAF 614	3	C
Advanced Audit	BAF 615	3	C
Total		18 credits	

Year 3 (Level 5):			
Semester 1:			
Performance Management	BAF 510	3	C
Money, Banking & Risk	BAF 513	3	C
Financial Management	BAF 506	3	C
Investment Markets & Principles	BAF 514	3	C
Research Skills	BAF 510	3	C
Total		15 credits	
Semester 2:			
Summer Experience of Work with Personal Development Planning	BAF	3	C
Work Experience with Personal Development Planning	BAF 532	3	C
Financial Reporting	BAF 501	3	C
Taxation	BAF 507	3	C
Audit and Assurance	BAF 503	3	C
Financial Services	BAF 519	3	C
Total		18 credits	
Year 4 (Level 6)			
Semester 1			
Financial Accounting in Islamic Finance	BAF 520	3	C
Corporate and Business Law	BAF 515	3	C
Advanced Performance Management	BAF 600	3	C
Advanced Financial Management	BAF 604	3	C
Investment Management	BAF 605	3	C
Elective S1-1		3	O
Total		18 credits	
Semester 2			
Advanced Financial Reporting	BAF 602	3	C
Industrial Work Experience	BAF 630	3	C
Graduation Project	BAF 609	6	C
Elective S2-1		3	O
Elective S2-2		3	O
Total		18 credits	

Year 4 (Level 6) Semester 1 Electives (S1) (3 credits)

Advanced Computational Taxation	BAF 601	3	O
Strategic Management	MBS 600	3	O

Year 4 (Level 6) Semester 2 Electives (S2) (6 credits)

Islamic Accounting	BAF 691	3	O
Capital Markets and Derivatives	BAF 611	3	O
Behavioural Finance	BAF 613	3	O
The Grand Pursuit	BAF 619	3	O

Accounting and Finance

Year 1 (Level 3):

Credit	Lab. Hrs	Lecture Hrs.	Course Title	Course Code
3	0	3	Arabic Language	ARB101

This course deals with issues related to the Arabic grammar and literature. It studies some basic linguistic issues in the vocabulary, morphology, syntax, and semantics of Arabic. It also studies stylistic and literary features through analyzing and discussing some selected texts from the holy Quran and other literary masterpieces.

3	0	3	Upper Intermediate English	ENG111
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ENG 111 is a skill-building course, which enables students to speak with ease and confidence, communicate with different types of people, discuss academic, social and professional matters, listen to news in English, read newspapers, magazines and references, write personal and business letters, write reports and articles, etc.

3	0	3	Computer Skills	CS104
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This course covers the following topics: basic concepts of information technology, using the computer to manager files, word processing, spreadsheets, presentation and database.

3	0	3	Advanced English	ENG112
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ENG 112 is a three-credit-hour course that runs for one semester (or term) of 15 weeks. It is the second of two credit English language courses which all incoming students are required to take during their study at the University. The course is skill-building which enables students to speak with ease and confidence, communicate with different types of people, discuss academic, social and professional matters, listen to news in English, watch TV programmes, read newspapers, magazines and references, write personal and business letters, write reports and articles, etc. It fulfills a high level of proficiency in English as a prerequisite for academic, social and professional success.

3	0	3	Mathematics for Business	MATH101
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This course exposes the students to a wide variety of problem descriptions and methods of analysis. It focuses on the field of Business and is the ideal choice if you are interested in developing mathematical skills with a business emphasis. In Addition, The course combines the fundamentals of applicable mathematics with the study of business management applications.

3	0	3	Human Rights	LAW152
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This course discusses the basic principles of human rights. It acquaints the students with the nature of human rights; their realms and sources, paying special attention to the international legal provisions concerning human rights included in the following documents:

1. United Nations Charter.
2. International Declaration of Human Rights.
3. International Accord on Civil & Political Rights.
4. International Accord on Social & Economic Rights.
5. International agreement against torture and inhumane, disrespectful punishment.
6. Protection mechanisms and constitutional organization of public rights and freedoms in the Kingdom of Bahrain.

3	0	3	Bahrain Civilization and History	HBH105
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This course deals with the history of Bahrain from 1500-1800. It studies the stages of the Portuguese invasion of this part of the world and the international power struggle that erupted after the invasion. It also deals with the ruling of Al-Utuub Tribe of Bahrain and the reign of Al Khalifa thereafter.

3	0	3	Principles of Statistics	STA101
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This course deals with all aspects of the collection, processing, presentation, and interpretation of measurements or observations, that is, with all of aspects of the handling of data. Thus, data constitutes the raw material we deal with statistics, and its collection is of major concern in any statistical investigation. The topics covered are concepts, tools, techniques and methods of statistics, data managing techniques, descriptive tools, and inferential statistics.

3	0	3	Principles of Management 1	BA108
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This is an introductory course for the study of management and the role it plays in organizations. It introduces students to the ideas of managerial levels, skills and management 'concepts. It develops their understanding about how successful employees and managers operate. The course begins with a historical overview of the management field and evolution of management thought. Additionally the course focuses on the management process/

managerial functions such as planning, organizing, leading, and controlling.

Year 2 (Level 4):

Credit	Lab. Hrs	Lecture Hrs.	Course Title	Course Code
3	0	3	Financial Services in the <u>GCC</u> <u>Region</u>	BAF 403
This module aims to provide an insight into the structure and purpose of the <u>GCC</u> Financial Services Industry. It investigates the impact of changes in the market place and encourages analysis of current issues.				
3	0	3	Financial Accounting	BAF408
To provide students with the necessary vocabulary and practical skills, techniques and abilities involved in accountancy within the modern business environment and facilitate the development of skills in numeracy, information technology and other associated disciplines.				
3	0	3	Management Accounting	BAF409
To provide students with an awareness of the pivotal nature of accountancy in the business environment as a unifying and directing force. To enable students to make reasoned input into the decision-making processes of a business based on analysis of the various forms of data within the organisation.				
3	0	3	Digital Accounting	BAF 419
To provide an introduction to the use of accounting specific computer software i.e. 'Sage Line 50'				
3	0	3	Business Applications	BCO409
This module aims to provide students with the knowledge and skills to use modern Office application software.				
3	0	3	Quantitative Methods	MBS403
To provide students with the quantitative techniques required to successfully undertake their programme of study.				
3	0	3	Personal Development Planning	BAF407
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The aims of this PDP module are for students to develop an understanding of employability,				

and the personal, social, academic, reflective and professional skills required. Additionally it will provide an accurate evidence base for their evolving employability attributes and skills.

3	0	3	Business in the Global Context	BAF402
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The aim of this module is to introduce students to the nature and operation of the business environment. It will illustrate, through example, the interrelated nature of business activity, and the pressures and tensions that shape the process of business decision making. Through analysing data and other business information, the module aims to show students how the business environment might be effectively evaluated and understood.

Accounting and Finance				
Year 3 (Level 5):				
Credit	Lab. Hrs	Lecture Hrs.	Course Title	Course Code
3	0	3	Financial Reporting	BAF501
This course aims to build on the knowledge, the written and the numerical problem solving skills gained in financial accounting. It aims to provide an understanding of the theory and the regulatory environment of financial reporting and of the contents and requirements of the principal accounting standards.				
3	0	3	Audit and Assurance	BAF503
This course aims to give students an introduction to the understanding of the nature and objectives of an audit and general auditing practice. It will provide the basic foundations on which Auditing and Corporate Governance can build upon. Students should be able to apply the principles of auditing to situations that they may meet in practice and critically evaluate the role of the auditor.				
3	0	3	Financial Management	BAF506
The course is designed to build on the finance related knowledge and skills acquired by students in their earlier studies. It will provide a sound introduction to modern corporate finance theory and practice and will also prepare the students for further studies in this area at Level 6.				
3	0	3	Taxation	BAF507
This course aims to provide the students with an understanding of the economic, political and ethical principles underlying taxation, the sources of tax legislation and the calculation of the tax liability of an individual, an unincorporated business and a limited company.				
3	0	3	Performance Management	BAF510
The course is designed to build on the finance related knowledge and skills acquired by students in their earlier studies. It will provide a sound understanding of modern management accounting theory and practice & prepare the students for more advanced studies in this area at level 3. The emphasis of this course is on: (1) Developing a deep understanding of the integrated nature of the accounting system and demonstrating how a system of budgetary planning and control is essential to be consistently successful. (2) more advanced applications of the basic theory and principles covered in the first year e.g. the use of absorption/job costing principles in more specialised areas such as long term contracts, etc.; (3) An introduction to new theories and techniques and an examination of the current academic debate as to their usefulness and relevance e.g. ABC; ZBB; Target Costing; Life cycle costing etc. (4) Decision relevance				
3	0	3	Money, Banking and Risk	BAF513
This course is designed to provide the student with an awareness of both the historical aspect of the world's financial systems and also an understanding and appreciation of the causes and				

possible solutions to the on-going “credit crunch” of 2008. On a macro level students will gain an understanding of how financial institutions operate (both nationally and internationally) and how they are regulated. On a micro level the course will consider how businesses manage risk in key business areas such, cash flow, exchange rates and interest rates				
3	0	3	Investment Markets and Principles	BAF514
This course is designed to provide the student with the ability to design, construct and evaluate Investment portfolios for individuals and businesses. Special attention will be paid to the different advantages and disadvantages of self-managed and indirectly managed investments.				
3	0	3	Financial Services	BAF519
This course analyses the structure and key features of the Financial Services industry and the changing economic, social and business context in which it operates.				
3	0	3	Corporate and Business Law	BAF515
The aim of this course is to introduce the student to a range of legal issues relating to aspects of business most relevant to the accounting profession. It will provide the context of the legal system within Bahrain before moving on to explore the law relating to obligations and employment and their practical application to the business world. The formation and constitution of the main types of business organisations is also an important feature of this course and there will be an emphasis on the management, administration, financing and legal regulation of the general partnership, the limited liability partnership and the registered limited company. The legal implications of these business structures in times of difficulty or crisis and the some consideration of the ethical and governance issues relation to business will complete the course				
3	0	3	Research Skills	BAF510
This course is designed to provide students with an introduction to the skills necessary for undertaking research. It focuses upon building appropriate strategies for students to review literature and present data, having considered and designed appropriate methods of collection, in preparation for the setting of aims and objectives in relation to a research exercise.				
3	0	3	Summer Experience with Personal Development Planning	BAF531
The aims of this course are to: <ul style="list-style-type: none"> • Enable students to develop a greater understanding of the world of work, through which students will be able to develop their problem-solving, self-analytical, self-reflection, interpersonal and communication skills by drawing on the experience of a workplace setting. • Enhance students employability and awareness of career opportunities; Provide authentic learning situations in which students articulate their skills, attributes, knowledge and experience in written form and verbally within a framework of employer requirements.				
3	0	3	Work Experience with Personal	BAF532

			Development Planning	
<p>The aim of this course is to:</p> <ul style="list-style-type: none"> • Enable students to develop a greater understanding of the world of work, through which students will be able to develop their problem-solving, self-analytical, self-reflection, interpersonal and communication skills by drawing on the experience of a workplace setting. • Enhance student's awareness of the requirements of future career options and how to plan to meet these. • Provide authentic learning situations in which students articulate their skills, attributes, knowledge and experience in written form and verbally within a framework of employer requirements. 				
3	0	3	Employability Skills Business Project with Personal Development Planning	BAF534
<p>The aim of this course is to:</p> <ul style="list-style-type: none"> • Enable students to develop a greater understanding of the world of work, through which students will be able to develop their problem-solving, analytical skills, self-reflection, interpersonal and communication skills by drawing on the experience of a virtual workplace setting. • Enhance students' employability and awareness of career opportunities, and how to plan to meet these. • Provide authentic learning situations in which students articulate their skills, attributes, knowledge and experience in written form and verbally within a framework of employer requirements. • Enable students to develop a new retail business concept and present their idea/proposal in the form of a Business Plan. 				
3	0	3	Money, Banking and Risk	BAF513
<p>This course is designed to provide the student with an awareness of both the historical aspect of the world's financial systems and also an understanding and appreciation of the causes and possible solutions to the on-going "credit crunch" of 2008. On a macro level students will gain an understanding of how financial institutions operate (both nationally and internationally) and how they are regulated. On a micro level the course will consider how businesses manage risk in key business areas such, cash flow, exchange rates and interest rates</p>				
3	0	3	Investment Markets and Principles	BAF514
<p>This course is designed to provide the student with the ability to design, construct and evaluate Investment portfolios for individuals and businesses. Special attention will be paid to the different advantages and disadvantages of self-managed and indirectly managed investments.</p>				
3	0	3	Financial Services	BAF519
<p>This course analyses the structure and key features of the Financial Services industry and the changing economic, social and business context in which it operates.</p>				

Accounting and Finance Year 4 (Level 6)				
Credit	Lab. Hrs	Lecture Hrs.	CourseTitle	Course Code
3	0	3	Advanced Performance Management	BAF600
The course is designed to build on the finance related knowledge and skills acquired by students in their earlier studies, particularly those acquired via study of the Management Accounting and Performance Management courses. It will also provide a strategic understanding of performance measurement techniques and practice. The assessment in this course enables students to secure exemption from the ACCA paper F5.				
3	0	3	Advanced Taxation	BAF601
This course builds on the knowledge gained in Taxation and aims to provide the students with an understanding of the calculation of the corporation tax and its liabilities of a limited company, the capital gains tax liabilities of individuals and business, the taxation of partnerships and the international aspects of taxation relating both to individuals and companies....				
3	0	3	Advanced Financial Reporting	BAF602
This course aims to build on the knowledge, the written and the numerical problem solving skills gained in Financial Reporting. It aims to provide an understanding of the theory and the regulatory environment of financial reporting and of the contents and requirements of the principle accounting standards.				
3	0	3	Auditing and Corporate Governance	BAF603
This course builds upon the basic foundations developed in Auditing and Assurance. Students should be able to apply advanced auditing techniques as well as dealing with corporate governance in audit and general auditing practice. Students should be able to apply the principles of auditing to situations that they may meet in practice and critically evaluate the role of the auditor.				
3	0	3	Advanced Financial Management	BAF604
The course is designed to build on the finance related knowledge and skills acquired by students in their earlier studies, particularly those acquired via study of Financial Management in their second year. It will also provide a strategic understanding of financial management policy and practices. The course complements other 3 rd year courses in the finance area, particularly investment management and taxation. It does more than any other course to integrate various aspects of students' accounting studies from the viewpoint of the finance director or treasurer. A pass in this course provides exemption from the ACCA paper F9.				
3	0	3	Investment Management	BAF605
Since the global crash of the mid 2000's the world of finance has changed irrevocably This course looks at the impact of these changes and explores the relevance today of models developed in the late 20th Century.				
3	0	3	Capital Markets and Derivatives	BAF611
The course is designed to build on the finance related knowledge and skills acquired in core				

courses a strategic understanding of capital markets and their most volatile instruments. It will provide a sound understanding of modern corporate finance theory and practice and will equip students with the ability to analyse internal & external accounting statements.				
3	0	3	Behavioural Finance	BAF613
Behavioural Finance is a study of how investor behaviour and behaviour patterns impacts on investment decisions. The field looks at cognitive psychology, economics and investor needs. This course aims to provide students with a detailed understanding of Behavioural Finance				
3	0	3	The Grand Pursuit – The People & Ideas that Made Modern Finance	BAF619
The aim of this course is to explore the evolution and design of financial engineering and economic theory over the centuries in order to evaluate the intellectual criteria on which current policy is based.				
3	0	3	GCC Business Law	LAW600
The aim of this course is to provide a practical and accurate working knowledge of the specific GCC laws that affect the operation of commercial practice within the GCC. To enable this it will be necessary to provide an underpinning knowledge of the structure, and GCC law making institutions and processes. The course will then focus the methods by which the law of the individual Member States has been harmonized and an evaluation of the existing regulatory framework in terms of its effectiveness and limitations.				
3	0	3	Industrial Work Experience	BAF630
The aim of this course is to allow students an opportunity to gain industrial experience in an organisation. Students should be able to transfer and apply diagnostic and creative skills, and exercise significant judgment in a range of situations.				
3	0	3	Strategic Management	MBS600
The aim of this course is to introduce the students to the theory and practice of strategic management, and the holistic way in which it draws upon a wide variety of managerial functions in its creation. It will establish the main principles against which strategic decisions are made, how strategy is created and the forms it might take, and the problems and issues associated with its implementation. Particular emphasis will be given to the process of business innovation and the implications of change and its management within organizations. Where possible, the course will draw on existing knowledge and develop it from a strategic perspective. Students will be encouraged to apply their knowledge and awareness of strategy to the practitioner environment in a variety of ways such as debates, discussions, case studies, analysis, presentations and problem solving.				
3	0	3	Dissertation	BAF609
This course is intended to develop the students' ability to manage a major research project using analytical and creative skills to study and present a significant topic of personal interest to them but guided by a tutor. The course offers the opportunity to pursue individual interests and specialism within the context of structured, academic and vocationally relevant research.				