

College of Administrative Sciences

Bachelor in Accounting

Course Description

University Compulsory Courses

ARB101- Arabic Language

This course deals with issues related to 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 analysing and discussing some selected texts from the holy Quran and other literary masterpieces.

(Prerequisite: None)

ENG101 - English Language (I)

ENG101 is a credit course that runs for one semester of 15 weeks for 3 or 6 hours per week during the summer semester. It is required for students of Law, Political Science, Business Administration, and Art and Design Bachelor Programmes delivered in Arabic. This course is for learners whose achievement in the Oxford Online Placement Test (OOPT) is 41 or higher. The course provides practice in reading, writing, and note-taking at the Intermediate level. It includes academic English, study skills and various reading texts and text types. The course is intended to improve students' English language skills to undertake a further English credit course, ENG102, and use English in their studies as needed.

(Prerequisite: None)

ENG102 - English Language (II)

ENG102 is a credit course that runs for one semester of 15 weeks for 3 or 6 hours per week during the summer semester. It is required for students of Law, Political Science, Business Administration, and Art and Design Bachelor Programmes delivered in Arabic. This course is for learners who have completed ENG101. The course provides practice in reading, writing, and note-taking at the upper-intermediate level. It includes academic English, study skills and various reading texts and text types. The course is intended to improve students' English language skills to undertake various credit courses and use English in their studies as needed.

(Prerequisite: ENG101)

CS104 - Computer Skills

This course covers the following topics: basic information technology concepts, using the computer to manage files, word processing, spreadsheets, presentation and database.

(Prerequisite: None)

BA161 - Introduction to Entrepreneurship

This course aims to study the concept of entrepreneurship, explain its implications and significance, and provide students with the knowledge and skills necessary to transform ideas into applied entrepreneurial projects in accordance with the rules of founding entrepreneurial projects. Moreover, the course aims to provide students with the core skills of an entrepreneur, starting from establishing the project, choosing the legal formula for it, planning, organising, marketing, and financing until the whole process is fully managed while enabling students to submit proposals to establish a commercial project and discuss it at the end of the semester. Finally, the course aims to study practical cases for pioneering projects in the Kingdom of Bahrain.

(Prerequisite: None)

HBH105 - Bahrain Civilization & History

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.

(Prerequisite: None)

HR106 - Human Rights

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: United Nations Charter, International Declaration of Human Rights, International Accord on Civil and Political Rights, International Accord on Social and Economic Rights, International agreement against torture and inhumane, disrespectful punishment, and Protection mechanisms and constitutional organisation of public rights and freedoms in the Kingdom of Bahrain. (Prerequisite: None)

University Elective Courses

ISL 101 Islamic Culture

The course deals with the concept of "Culture" in general and the concept of "Islamic Culture" in particular, and other related concepts. Thus, the course studies the characteristics of the Islamic culture, its sources, fields of study, and its role in creating the "Islamic character". It also deals with the so-called "cultural invasion", its types, methodologies, and other related issues.

(Prerequisite- None)

ISL103 - Islam & Contemporary Issues

This course deals with the way Islam deals with contemporary issues such as the phenomenon of fanaticism, determination of the Islamic calendar, alms tax (Zakat) on money and jewellery, democracy and government system, and other scientific and cultural developments.

(Prerequisite- None)

ISL102 - Islamic Ethics

This course is an Elective University Requirement. It stresses the importance of ethics in Islam and the value Islam gives to ethics in general and work ethics in particular. The course draws general comparisons of the treatment of ethics along different ages in the history of Islam. According to Islam, it offers insights into the possible tools to enhance work ethics.

(Prerequisite- None)

SPT101 - Special Topics

This course is an Elective University Requirement. It deals with special contemporary topics that are important to university students, and the topics dealt with may be economic, social, historical, or political.

(Prerequisite- None)

LFS102 - Thinking and communications skills development

This course is a university requirement. It introduces the concept of thinking, its characteristics, its forms and its importance in the educational process. The course also deals with applying modern strategies and theories interpreted for different kinds of thinking. The course deals in detail with aspects of communication skills to improve the students' skills in overcoming communicative barriers when communicating in various situations and for various purposes.

(Prerequisite- None)

SOC101 - Introduction to Sociology

The course introduces the students to Sociology; the scientific study of society. Thus, the course stresses social interaction processes and their impact on the members of any society. The course provides students with the knowledge of the main social phenomena and the components of social structure.

(Prerequisite- None)

MAN101 - Man and Environment

This course deals with issues related to the relationship between human beings and the environment they live in, with special attention to the environment of the students at the University. The course draws students' attention to the environmental significance and the necessity of regulating our behaviour to avoid harming it.

(Prerequisite: None)

LIB101 - Introduction to Library Science

This course introduces the library sciences. It gives a general historical review of the development of libraries through the ages and sheds light on the importance of libraries in the development of knowledge and sciences. The course reviews the services the libraries introduce to those who may want to benefit.

(Prerequisite: None)

CS205 - Computer Applications

This course includes the following topics: using a word processing programme to write reports, using a spreadsheet software programme to create an elementary accounting programme, using a database software programme to design an elementary information system.

(Prerequisite: CS104)

Programme Compulsory Courses

LAW021 - Principles of Commercial Law

This course deals with the study of the principles of commercial law through a preliminary section about the appearance of commercial law and the development of its sources. The first section deals with the commercial business with its different types, and the second section discusses the subject of the trader and the trading shop was discussed. Finally, the third section discusses general provisions and types of commercial contracts.

(Prerequisite: None)

ACC102- Principles of Accounting (2)

This course is considered an extension to Accounting Principles (1) and is designed to cover basic skills and detailed knowledge of measurement and disclosure of cash, accounts receivables and notes receivables, tangible fixed assets, natural resources, intangible assets, current and non-current liabilities, partnership and corporations, capital formation, and dividends and retained earnings.

(Prerequisite: ACC101)

ACC231- Taxation Accounting

This course aims to provide students with detailed knowledge and basic skills in tax accounting. The course covers an introduction to tax, income tax, exemptions, acceptable and unacceptable deductions, calculation and payment of income tax due, taxation objections, and a tax assessment. Sales tax and value-added tax and their calculation and accounting treatment, taxation in Bahrain and the GCC countries.

(Prerequisite: ACC102)

BA241 - Quantitative Methods in Management (E)

This course provides an introduction to the concept, theories and principles associated with and application of quantitative methods in Management. It develops the mathematical and statistical competence necessary to facilitate progression in areas such as Operation Management necessary for decision making. The course builds on concepts and analytical techniques taught in (STA 101) Principles of Statistics, developing more advanced quantitative methods, such as Linear Programming and Sensitivity and Duality Theory, Transportation, Assignment Problems, and Networks. Quantitative methods are used throughout the economy business, government and non-profit sectors. At a minimum, effective participation in decision-making will enable the students to understand and interpret statistical reports.

(Prerequisite: STA101 + ENG102)

FIN251- Financial Management

This course introduces financial management concepts and tools. It focuses on decision-making in a financial context. Therefore, the course examines the techniques and methods used in business organisations to make decisions consistent with efforts to increase the owner's wealth in the corporate environment. Topics covered include, but are not limited to, financial analysis, time value of money, capital budgeting, risk and return, valuation of future cash flows, valuation of stocks and bonds, and long-term financing.

(Prerequisite: ACC101)

ACC302 - Advanced Accounting

The course is designed to cover the topics of advanced accounting such as accounting treatment for mergers, consolidation and acquisition using the purchase method and the consolidation of interests method, the consolidated financial statements at the date of consolidation and after the date of consolidation, the procedures for preparing them under the purchase method and the consolidation of interests method, accounting for investment in securities, mutual transactions related to inventory, fixed assets and bonds, foreign exchange and reserves for the risks of transfers, translation of financial statements of foreign currencies.

(Prerequisite: ACC102)

ACC324- Managerial Accounting

This course aims to equip students with specific decision-making and control competencies, enabling them to evaluate, select and apply various management accounting techniques. The main topics covered cost behaviour, cost-volume-profit analysis, advanced integrated planning and budgeting concepts, performance management in decentralised organisations, relevant decision-making in various scenarios, and price setting for internal and external purposes.

(Prerequisite: ACC221)

ACC341- Government Accounting

This course is designed to cover a number of topics related to government accounting. It includes the accounting principles for government accounting, the general state budget, its rules, classifications and development, the accounting measurement basis used in government accounting, the government accounting system in the Kingdom of Bahrain, samples of the state budget and final accounts for the kingdom.

(Prerequisite: ACC102)

FIN352- Markets and Financial Institutions

This course is designed to cover advanced skills and knowledge in the following topics: the nature of financial markets and institutions, their characteristics, functions and types, including the capital market, the money market, the mortgage market, the derivatives market and the foreign exchange market, the financial instruments traded in these markets, how they are traded and priced, the participants in these markets, the problems faced by the financial markets and how to develop these markets and raise their efficiency, the nature of financial institutions, their objectives and their role in economic development and money management.

(Prerequisite: FIN251)

FIN354 - Islamic Finance and Banking

This course is designed to cover advanced skills and knowledge in the following topics: principles of Islamic economics and banking system, foundations and characteristics of finance in Islamic banks, institutions supporting and organising the operation of Islamic banks and financial institutions in Bahrain and the world, the functions and objectives of Islamic banks, types of deposits and investment instruments in Islamic banks, Mudharaba, Musharaka, Ijara, Salam, Istisna'a, and various modern financial products in Islamic banks. Islamic banking services, such as credit cards, governance and Sharia auditing.

(Prerequisite: FIN251)

ACC360 - Auditing

This course is designed to cover advanced knowledge and skills in topics related to the theoretical framework and standards governing the auditing process. The course covers the philosophy and concepts of auditing, the demand for auditing and other assurance services, auditing programs, auditor working papers, audit planning auditing, generally accepted auditing standards, materiality and risk, the auditor's responsibility for detecting errors and fraud, evaluating and testing internal control systems, auditor reports, audit evidence, risk-based auditing and audit of purchases and sales cycles.

(Prerequisite: ACC102)

ACC371- Digital Accounting (E)

This course is designed to provide students with advanced knowledge and practical skills in utilising information technology in accounting. The course includes the role of information technology in the development of accounting information systems and the accounting profession, the use of information technology in the design of an accounting information system for business enterprises and the accounting treatments related to the business cycles such as sales and customers, purchases and vendors, employees and payroll, and the general ledger cycle.

(Prerequisites: ACC102 + CS104 + ENG101)

ACC403 - Corporate Reporting

This course is designed to cover specialised skills and critical knowledge of the following topics of corporate reporting: the importance of corporate reporting, the general framework of corporate reporting, international accounting standards, international financial reporting standards, mandatory and voluntary disclosure, disclosure of non-financial information and financial performance, intellectual capital, firm value, social and environmental performance, and other types of disclosure.

(Prerequisite: ACC201)

ACC404 - Financial Analysis (E)

This course is designed to provide students with critical and detailed knowledge that enables them to conduct in-depth financial analysis. The course includes the objectives and importance of financial analysis, and focuses on financial statements (balance sheet, income statement and statement of cash flows) in analysing the firm's current financial performance to predict its future performance, using techniques such as "cash flows analysis" and "financial ratios" to understand the threats and opportunities inherent in the investment and financing decisions.

(Prerequisites: ACC201 + FIN251 + ENG102)

ACC410- Accounting for Islamic Financial Institutions

This course is designed to provide students with detailed knowledge and specialised skills in topics related to Islamic Accounting and its usage in Islamic Financial Institutions, in addition to the accounting treatment for a range of financing tools implemented by Islamic institutions and developing the student's skills in preparing the financial statements for Islamic Financial Institutions. (Prerequisites: FIN 354)

FIN453 - Investment

This course is designed to cover specialised skills and critical knowledge of the investment concepts, the basis of the investment decision, the measurement of investment risk and return, portfolio management, investment companies, investment funds, investment analysis, technical analysis and fundamental analysis. The course concludes with

contemporary topics in investment, such as; personal investment and investment advice, investment and information technology, behavioural finance and investment psychology.

(Prerequisite: FIN251)

FIN458 - Risk Management

This course is designed to provide students with detailed knowledge and specialised skills in risk management. The course covers an introduction to risk management (concept, types, sources), liquidity risk, market risk (interest rates and foreign exchange rates), credit risk, Liability risk, operational risk, capital and fixed asset risk, risk of default and bankruptcy, as well as external risks.

(Prerequisite: FIN251)

ACC460 - Digital Auditing

This course is designed to provide students with critical knowledge and specialised skills in digital auditing. It includes the digital accounting information system environment, control objectives for information and related technology (COBIT) framework, Threats and risks of digital accounting information systems, evaluating and testing of internal control systems for digital accounting systems, auditing of digital accounting information systems and business cycles using blockchain, and other related issues.

(Prerequisite: ACC 360)

ACC466 - Governance and Profession Ethics

This course is designed to cover a range of advanced topics related to governance and professional ethics. The course deals with the principles of corporate governance, economic theories in corporate governance, Corporate Governance Charter in Bahrain, board of directors and committees, corporate social responsibility, the importance of ethics in the accounting profession, principles and codes of ethical conduct in practice, ethical conduct and its relation to corporate governance.

(Prerequisite: ACC102)

ACC471- Accounting Information Systems

This course is designed to cover a range of advanced knowledge and specialised skills in accounting information systems, including accounting system and their components, development and documentation of accounting information systems, relational databases, and analysis of the relationship between business cycles in accounting information systems, computer fraud and abuse, and accounting information systems security and control.

(Prerequisite: ACC371)

ACC491- Internship (Accounting)

The course is designed to provide accounting students with the opportunity to gain experience in workplace settings and translate classroom learning into practice. It reinforces the students' practical and transferable skills for professional success and career advancement. This course enables the student to communicate with colleagues and adapt quickly to the workplace environment.

(Prerequisite: 90 Credit Hours)

ACC499 - Applied Research in Accounting

This course is designed to provide students with specialised skills to investigate problems and conduct scientific research to solve them. This course covers an introduction to applied research, research methods, selecting the research topic, reviewing related literature, defining the research problem, articulating the research questions and objectives, developing hypotheses and choosing the methodology, preparing and discussing the research proposal, collecting and analysing data, testing hypotheses, conclusions and recommendations, writing up the final draft of the research and the self-evaluation report.

(Prerequisites: ACC491 + BA303)

Programme Elective Courses : (6 Credit hours/2 courses to be chosen from this group)

ACC480 - Accounting Theory

This course is designed to cover specialised skills and critical knowledge of the evolution of accounting theory, the objectives, concepts, assumptions and principles of accounting, the income concept, income statement and related assumptions and principles, statement of financial position and related principles, cash flow statement and related principles, problems related to working capital, and the information content of accounting reports.

(Prerequisite: ACC201)

ACC481 - Contemporary Issues in Accounting

This course is designed to cover critical knowledge and specialised skills in the intellectual framework of creative accounting, social responsibility accounting, and green accounting. The course also covers the philosophical framework for intellectual capital and the accounting treatment of human resources, forensic accounting, value-added accounting in the light of electronic commerce, accounting treatments for lease contracts and inflation and any other emerging issues in accounting.

(Prerequisite: ACC201)

ACC482 - International Accounting

This course is designed to cover critical knowledge and specialised skills in the general framework of international accounting, foreign currency accounting, hedging of foreign currency fluctuations, preparation and analysis of

consolidated financial statements in foreign currencies, accounting of foreign affiliates, analysis of International financial statements, and tax accounting from an international perspective.

(Prerequisite: ACC201)

FIN456 - Insurance and Takaful

This course is designed to cover critical knowledge and specialised skills in insurance and takaful in the following topics: introduction to insurance and takaful, types of insurance, applications of probability theory in insurance, insurance procedures and insurance policy, rules and principles of law governing insurance contract, insurance and reinsurance, the calculation of insurance premiums (Life Insurance, Property Insurance, Motor Insurance). Islamic insurance and takaful, sources and uses of funds in takaful, takaful applications, risk management, insurance and takaful sector in the Kingdom of Bahrain.

(Prerequisite: FIN251)

FIN457 - Financial Planning and Personal Finance

This course is designed to provide students with critical knowledge and specialised skills to operate at a specialist level in financial planning and personal finance. The course covers an introduction to financial planning and personal finance, financial planning and personal financial planning sector, principles of personal finance, personal finance management, personal financial decisions, personal investment decisions, planning for financial future, and the course concludes with case studies of financial planning and personal finance.

(Prerequisite: FIN251)

FIN459 - Technology and Financial Innovation

This course is designed to cover specialised skills and critical knowledge of the following topics in the Technology and Financial Innovation field: digital finance and alternative finance, electronic payments, remittances, portfolio and digital currency, group finance and mutual lending, digital banking, big data, confidentiality, privacy, technology and financial innovations in the Insurance, Investment field, financial markets, financial inclusion, and small and medium-sized enterprises, the role central banks, laws and regulations, modern trends and the future of technology and financial innovation in the Kingdom of Bahrain.

(Prerequisite: FIN251)