PhD in Accounting

ASU
جامعة العلوم التطبيقية
APPLIED SCIENCE UNIVERSITY

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Enquiry

Programme Details

Final Qualification	Language of Study	Mode of Study
PhD in Accounting	Arabic	Full Time

Programme Structure

Study Period	Total Credit Hours	Number of Courses
3 Years	54 Credit Hours	12 Courses + Dissertation (18 Credit Hours)

Brief about the Programme

Embark on a distinguished academic journey with the PhD in Accounting programme, which offers a unique opportunity to develop your skills in accounting and finance, opening wide horizons for careers in senior accounting or financial positions.

The programme combines theoretical study, scientific research, and practical application, making it aligned with labour market requirements in the Kingdom of Bahrain and the Arab Gulf states.

Through this programme, you will learn how to handle complex and non-routine issues in the world of finance and business, while developing your innovative thinking and strategic decision-making abilities. The programme was carefully designed to align with the ambitious economic visions of the region, in collaboration with the International Islamic Sciences University – Hashemite Kingdom of Jordan.

Aims of the Programme

1. Strengthen the theoretical, scientific, and practical aspects of graduates, and raise their competitiveness, efficiency, and effectiveness in accounting fields.
2. Develop applied, analytical, and methodological skills professionally to evaluate and conduct research in accounting and related fields, and encourage scientific publication in accordance with research standards and ethics.
3. Prepare distinguished academic cadres with deep knowledge expertise in accounting, capable of developing economic, financial, and commercial activities in the local, regional, and global market.
4. Develop communication skills, self-development, and evaluation of global practices in accounting, to transfer knowledge to future generations and play a pioneering role in achieving sustainable development goals.

The first university in the Kingdom of Bahrain to achieve global accreditation from the British Quality Assurance Agency for Higher Education (QAA)

Rated 5 Stars in the QS Rating System

Ranked 30th in the QS Arab Region University Rankings 2026

Ranked 613 in the QS World University Rankings 2026

Ranked 301+ Worldwide in the Times Higher Education University Impact Rankings

Career Paths

1. Expert in Managerial & Financial Accounting
2. Tax Accounts Manager
3. Audit Manager
4. Financial Analyst
5. Administrative & Financial Consultant
6. Risk & Investment Expert
7. Assistant University Professor
8. Financial Expert

Entry Requirements

1. The applicant must hold a Bachelor›s degree and a Master›s degree or their equivalent from a university or college recognised in the Kingdom of Bahrain.
2. The applicant must hold a degree in the same specialisation as the doctoral programme or in a related field. Otherwise, they must complete tests or remedial courses approved by the University and specified by the relevant department.
3. The minimum requirement is a Master›s degree with a cumulative GPA of not less than ‹Very Good› or its equivalent. If below this threshold, the case is referred to the Appeals Committee to consider conditional admission and submit the appropriate recommendation to the University Council.
4. The applicant must successfully pass a personal interview.
5. The applicant must pass the University›s English language placement test, or provide a TOEFL certificate or equivalent with a score of not less than 450. Otherwise, the student must complete a remedial English course determined by the College during the first year. Students holding a degree from programmes taught in English are exempted.

Study Plan

No.	Course Code	Course Title	Prerequisite	ASU Credit	NQF Credit	NQF Level
First Year – First Semester						
1	PBA701	Research Methods and Applied Statistics Seminar	-	3	12	10
2	PAC711	Advanced Auditing	-	3	12	10
3	PAC712	Seminar in Advanced Financial Accounting	-	3	12	10
First Year – Second Semester						
1	PAC713	Managerial Accounting	-	3	12	10
2	PAC714	Seminar in Accounting Theory	-	3	12	10
3	PAC715	Seminar in Accounting Information Systems	-	3	12	10
Second Year – First Semester						
1	PAC702	Preparatory course for Doctoral Dissertation	-	3	12	10
2	PAC721	Special Topics in Islamic Accounting	-	3	12	10
3	-	Elective Course	-	3	12	10
Second Year – Second Semester						
1	PAC703	In-depth Studies on Advanced Accounting Issues	PAC702	3	12	10
2	-	Elective Course	-	3	12	10
3	-	Elective Course	-	3	12	10
Third Year – Second Semester						
1	PAC799	Doctoral Dissertation	27 credits / PBA701 / PAC702 / PAC703	18	36	10
Year Three – Semester Two						
1	PAC799	Doctoral Dissertation	-	-	36	10

Compulsory Program Courses (27 Credit Hours)						
No.	**Course Code**	**Course Title**	**Prerequisite**	**ASU Credit**	**NQF Credit**	**NQF Level**
1	PBA701	Research Methods and Applied Statistics Seminar	-	3	12	10
2	PAC702	Preparatory course for Doctoral Dissertation	-	3	12	10
3	PAC703	In-depth Studies on Advanced Accounting Issues	PAC702	3	12	10
4	PAC711	Advanced Auditing	-	3	12	10
5	PAC712	Seminar in Advanced Financial Accounting	-	3	12	10
6	PAC713	Managerial Accounting	-	3	12	10
7	PAC714	Seminar in Accounting Theory	-	3	12	10
8	PAC715	Seminar in Accounting Information Systems	-	3	12	10
9	PAC721	Special Topics in Islamic Accounting	-	3	12	10

Elective Program Courses (9 Credit Hours)						
No.	**Course Code**	**Course Title**	**Prerequisite**	**ASU Credit**	**NQF Credit**	**NQF Level**
1	PAC716	International Accounting and Financial Reporting Standards(IFRS)	-	3	12	10
2	PAC717	Advanced Cost Accounting	-	3	12	10
3	PAC718	Advanced Financial Control	-	3	12	10
4	PAC719	International Auditing Standards	-	3	12	10
5	PAC722	Financial Management and Advanced Financial Analysis	-	3	12	10
6	PAC723	Econometrics	-	3	12	10
7	PAC724	Specialized Topics in Banking	-	3	12	10
8	PAC725	Tax Accounting and Zakat	-	3	12	10
9	PBA733	Insurance and Risk Management	-	3	12	10
10	PBA751	Strategic Management and Planning	-	3	12	10

No.	Course Code	Course Title	Prerequisite	ASU Credit	NQF Credit	NQF Level
1	PAC799	Doctoral Dissertation	27 credits / PBA701 / PAC702 / PAC703	18	72	10

Course Description

Compulsory Program Courses

PBA701 Research Methods and Applied Statistics Seminar
This course is designed to equip students with the knowledge and skills necessary to conduct advanced scientific research. It covers the stages of scientific research, from problem identification and question formulation to study design and the selection of appropriate methodologies. The course also focuses on data collection and analysis techniques using quantitative and qualitative statistical methods, highlighting ethical issues and the reliability and validity of findings. It further addresses how to write, document, and discuss scientific research and academic theses, with a focus on applying statistical methods in the fields of management and accounting. Content includes types, characteristics, and steps of scientific research, data collection methods, sampling, research design, data review and coding, analysis, hypothesis testing, output interpretation, data presentation, and proper scientific documentation. (Prerequisite: None)

PAC702 Preparatory course for Doctoral Dissertation
This course aims to enable students to prepare their doctoral thesis proposal and present it before the relevant committee, defending it in a public session. A student is considered successful in this course upon the committee's acceptance of the submitted thesis proposal and the student's successful completion of the public defense session. (Prerequisite: None)

PAC703 In-depth Studies in Advanced Accounting Issues
This course aims to familiarize students with various research approaches and models in the field of accounting, and to provide them with a comprehensive overview of the state of scientific research in the specializations of interest to faculty members, with a focus on current research issues in these areas. It also aims to develop students' skills in preparing and writing systematic literature reviews, supporting their ability to build a solid theoretical framework for their research theses. The course serves as a platform for faculty members to present their research interests and ongoing projects, thereby guiding students toward selecting suitable research areas and working on doctoral theses in collaboration with academic staff. (Prerequisite: PAC702)

PAC711 Advanced Auditing
This course is designed to provide students with detailed critical knowledge and a deep understanding of core concepts in advanced auditing. It covers multiple topics including modern trends and strategic intelligence in auditing; the internal control system according to international standards for internal auditing and risk assessment in the control environment; and the International Standards for the Professional Practice of Internal Auditing. It also covers audit program design, evidence collection, and audit reports; the use of the Six Sigma approach in advanced auditing; performance auditing and evaluation according to GRI (Global Reporting Initiative) standards and Sustainable Development Goals; and social and environmental auditing in the context of global warming and carbon emissions. The course further addresses professional ethical issues, accounting fraud, creative accounting, and the legal liability of auditors; corporate governance, financial control procedures, and cybersecurity; big data analysis and quality of financial reports; the role of oversight bodies in supporting transparency, integrity, and detecting financial and administrative corruption; and the use of computerized technologies and artificial intelligence to support digital auditing, with practical applications on reports from financial control bodies and audit firms. (Prerequisite: None)

PAC712 Seminar in Advanced Financial Accounting

This course is designed to provide students with detailed critical knowledge and a deep understanding of core concepts in advanced financial accounting. Course topics are covered through research seminars addressing emerging issues in business combinations; contemporary applications of equity investments and accounting and reporting for investors; contemporary applications in the preparation of consolidated financial statements and consolidation techniques and methods; contemporary applications of intercompany transactions within a group relating to goods, fixed assets, and bonds; and emerging developments in financial derivatives, foreign currencies, and hedging activities; in addition to contemporary applications of financial statements in foreign currencies and emerging issues in the formation and liquidation of partnerships. (Prerequisite: None)

PAC713 Managerial Accounting

This course is designed to cover advanced skills and detailed critical knowledge in topics specific to managerial accounting, including the role of contemporary managerial accounting in serving strategic management; managerial accounting in a big data environment in terms of costs and benefits; and modern strategies for continuous improvement. It also covers the role of the Sustainable Balanced Scorecard and the strategic map in measuring and controlling performance; and the use of contemporary methods for differential costs and value stream costing in strategic decision-making. The course includes modern activity-based systems (ABC); strategic planning and performance-oriented budgeting; variance analysis as a control tool for performance evaluation; the strategic role of responsibility accounting and decentralization; in addition to contemporary methods for total quality management, advanced tools for implementing cost and market strategy, and emerging ethical issues in managerial accounting and control systems. (Prerequisite: None)

PAC714 Seminar in Accounting Theory

This course is designed to cover advanced skills and detailed critical knowledge in accounting theory. Course topics are addressed through research seminars covering accounting disclosure requirements and ethical responsibilities; accountability and its relationship to responsibility and accounting; measurement issues such as accounting for the effects of price and market changes; normative theories of accounting; various approaches to accounting theory; positive accounting theory; unregulated corporate reporting decisions; and systems-oriented theory considerations. The course also addresses broadening the scope of corporate accountability; emerging issues in integrating social and environmental reporting according to the latest relevant standards; leading approaches to dealing with individual and capital market reactions to financial reports; and critical perspectives on accounting and the development of the contemporary accounting model. (Prerequisite: None)

PAC715 Seminar in Accounting Information Systems

This course is designed to provide students with detailed critical knowledge and a deep understanding of core concepts in accounting information systems. Course topics are addressed through research seminars covering the contribution of artificial intelligence to the development of accounting information systems; the latest methods for designing and developing information systems according to modern approaches using expert systems; practical applications of emerging issues in information systems; leading methods for dealing with big data; internal control, security, and reliability of accounting information systems; cybersecurity and accounting information systems; electronic data auditing issues; expert accounting information systems and the achievement of Sustainable Development Goals; and contemporary challenges of accounting information systems. (Prerequisite: None)

PAC721 Special Topics in Islamic Accounting

This course is designed to provide students with critical knowledge and a deep understanding of Islamic accounting, covering diverse topics including the ethical framework of financial transactions in Islam; digitization and artificial intelligence applications in Islamic banks; financial innovation and sustainable financing in Islamic financial institutions; emerging topics in Islamic sustainability sukuk; sustainability issues, digital Islamic finance, and financial inclusion; Islamic insurance (Takaful) issues; contemporary accounting applications for Islamic finance formulas according to the latest Islamic accounting standards issued by the Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI); cybersecurity and Islamic finance formula risk issues; modern strategies for crisis management from an Islamic perspective; challenges facing Islamic banks; Zakat accounting, Waqf accounting, and inheritance accounting; and the pioneering role of Islamic institutions in achieving comprehensive sustainability. (Prerequisite: None)

PAC799 Doctoral Dissertation

This course is designed to prepare students to plan and execute a specialized doctoral dissertation in the field of business administration according to a rigorous scientific methodology based on the principles and steps of advanced scientific research. Students are expected to use higher-order skills to conduct critical evaluation of information in order to investigate and address a highly complex and non-routine research problem and develop innovative, evidence-based solutions. This is achieved through a structured methodological framework encompassing a systematic literature review and the collection and analysis of relevant data, with the goal of reaching sound research conclusions and practical, actionable recommendations that achieve a qualitative impact at both the professional and societal levels. The final version of the dissertation is subject to an oral and written presentation before the examination committee, and its evaluation is based on the student's adherence to the scientific and academic standards set forth in the approved thesis preparation guide of the Applied Science University. (Prerequisites: PBA701, PAC702, PAC703)

Elective Program Courses

PAC716 International Accounting and Financial Reporting Standards(IFRS)

This course is designed to provide students with detailed critical knowledge and a broad and deep understanding of international accounting and financial reporting standards. It covers topics including the objective, importance, scope, applications, and analysis of international accounting and financial reporting standards; obstacles to their implementation; and the latest updates. It also addresses public sector international accounting standards; International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SMEs); and contemporary practical applications of international accounting and financial reporting standards for the preparation of financial reports. (Prerequisite: None)

PAC717 Advanced Cost Accounting

This course is designed to provide students with deep knowledge and understanding of advanced cost accounting, and to demonstrate the strategic role of cost accounting in serving modern strategic management, providing a comprehensive view of the roles played by advanced cost accounting. It provides insight into both the role of the manager and the role of the accountant in the organization. Topics covered include: the nature, source, and purpose of management information; job costing; activity-based costing system design; process costing; inventory management strategy; Just-in-Time (JIT); simplified costing methods; variable and absorption costing; standard costs and variance analysis; joint products and by-products; strategic maps and the balanced scorecard. (Prerequisite: None)

PAC718 Advanced Financial Control

This course is designed to provide students with detailed critical knowledge and a deep understanding of advanced concepts in modern trends in financial control. It covers the standards of the International Organization of Supreme Audit Institutions (INTOSAI) and the Arab Organization of Supreme Audit Institutions (ARABOSAI); the design of audit programs and procedural plans for implementing advanced financial control procedures; and the government internal control system. It also covers international standards for internal auditing in the public sector and the risk-based internal auditing methodology; fundamentals of government auditing as an introduction to public sector auditing; modern tools for financial control bodies and investigative auditing; mechanisms and procedures for combating financial and administrative corruption; performance evaluation in the government sector; the use of artificial intelligence in general auditing; and the problems and challenges facing supreme financial control bodies. (Prerequisite: None)

PAC719 International Auditing Standards

This course is designed to provide students with detailed critical knowledge and a broad and deep understanding of international auditing standards. It covers topics including advanced strategies in auditing and account monitoring according to international auditing standards; the internal control system according to global internal auditing standards; the International Standards for the Professional Practice of Internal Auditing; professional conduct rules and ethics; International Standards for Quality Control, Auditing, Review, and Assurance Engagements; corporate governance; applications of international auditing standards to improve audit quality; the use of international auditing standards in auditing small and medium-sized enterprises; and the design of proposed audit programs according to international auditing standards. (Prerequisite: None)

PAC722 Financial Management and Advanced Financial Analysis

This course is designed to cover advanced skills and detailed critical knowledge in advanced financial management and financial analysis. Topics include the pioneering role of financial management in financing, financial planning, control, and financial disclosure operations, and the impact on financing decisions; modern theories of financial investment and portfolio management; leading approaches in credit analysis and performance evaluation; emerging topics in financial engineering and behavioral finance; principles for selecting the optimal financing structure; capital budgeting; merger and acquisition analysis techniques; and financial derivatives management. The course also covers types of financial analysis and the preparation of financial statements for analysis purposes; short-term and long-term debt management strategies in business organizations; risk management strategies; and emerging issues in advanced financial analysis and its strategic role in predicting corporate failure, insolvency, and bankruptcy, with practical applications of analytical models for predicting financial failure in industrial and banking companies. (Prerequisite: None)

PAC723 Econometrics

This course is designed to provide students with detailed critical knowledge and a broad and deep understanding to enable them to apply a set of advanced methods and deal with cases and studies requiring in-depth knowledge of econometrics and the standard multiple regression model. It also covers major econometric problems such as Heteroskedasticity, Serial Correlation, and errors in variables. Advanced topics include nonlinear regression and Dummy Variables; limited dependent variable models; Panel Data analysis; Time Series analysis (Integration and Cointegration); with the use of statistical software such as E-views and STATA. (Prerequisite: None)

PAC724 Specialized Topics in Banking

This course is designed to provide students with critical knowledge and comprehensive understanding of a number of topics, including green banking and its role in achieving sustainability; artificial intelligence and digital banking operations; sources and uses of funds in banks and cash reserve management; and crowdfunding through digital platforms. It also covers leading approaches in managing financing and investment formulas; investment fund management; mergers and acquisitions in the banking sector; risk management and future challenges for banks in the digital age; and leading approaches in human resource management to achieve sustainable development goals. It additionally addresses the strategic role of banks in applying anti-money laundering laws; emerging issues in banking supervision; and the classification and importance of feasibility studies in evaluating investment projects. (Prerequisite: None)

PAC725 Tax Accounting and Zakat

This course is designed to cover advanced skills and detailed critical knowledge in tax accounting and Zakat. It covers topics including the conceptual framework of tax accounting; the tax system and taxable and exempt income sources; tax assessment and withholding procedures, with selected applications for GCC countries; deductible and non-deductible expenses; tax return filing mechanisms and tax auditing; the impact of taxes on the state's general budget; emerging issues in dealing with double taxation; e-commerce and its impact on taxes; issues of discovering tax evasion and amendments to tax laws; contemporary methods for calculating value added tax; leading methods in Zakat accounting; in-depth readings in Sharia standards issued by the Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI); and a comparison of tax systems with Zakat and the economic and social effects of each. (Prerequisite: None)

PBA733 Insurance and Risk Management

This course aims to introduce insurance services and their marketing concept, comparing capitalist and socialist economic systems. It also addresses the concept of social solidarity from an economic perspective, in addition to studying the banking system. The course focuses on the principles and foundations of insurance in terms of philosophy, objectives, and types such as commercial, cooperative, social, and takaful insurance as well as commercial reinsurance. It also covers insurance management through the fundamental principles of solidarity and cooperation, studying and analyzing risk management across various types of insurance, and offering a comparison between conventional thought and traditional insurance management, thereby enhancing the understanding and application of risk management strategies in various economic contexts. (Prerequisite: None)

PBA751 Strategic Management and Planning

This course examines how an organization's strategy is built by defining its vision and mission and implementing strategic planning through setting future goals based on an analysis of the current situation. It aims to provide a comprehensive view of organizations that goes beyond simply linking various functional cycles, by exploring contemporary theories and practices across different fields. Topics include environmental scanning, corporate responses to environmental changes, sustainability, strategic and ethical behavior, industry analysis, and business globalization. The course enhances analytical, cognitive, and applied skills while providing details on organizational decision-making processes in a global context, as well as the scientific and analytical study of management cases from advanced organizations. (Prerequisite: None)