



College of Business

Brief Course Descriptions

Bachelor of Business Administration – Accounting Concentration

Course Name & Code	Brief Course Description
Principles of Financial Accounting 0502200	This course introduces accounting as business language for beginning accounting students. The course explains the importance of accounting at both individuals and businesses level. This course includes topics such as accounting equation, accounting cycle, financial statements, recording & reporting accounting information
Principles of Managerial Accounting 0502230	This course focuses on managerial accounting concepts relevant for decision making, use of accounting information for planning, decision-making, and control of business operations in various management and business environments.
Intermediate Accounting (1) 0502310	This course focuses on the standardized measurement and evaluation of the elements of financial statements. Also, this course is intended to provide students with deep understanding to the process of measuring and evaluating assets and liabilities within the context of recent generally accepted accounting principles (GAAP).
Intermediate Accounting (2) 0502320	This course is intended to be a continuation of Intermediate Accounting (I). It covers recognition and measurement of liabilities, stockholders' equity, and dilutive securities. This course also covers issues related to partnerships.
Cost Accounting 0502340	This course focuses on the design of actual and standard cost systems for reporting product costs in job costing, process costing, and activity costing production environments. It also covers overhead allocation methods, budgeting and profit planning procedures, and techniques for variance analysis.
Accounting Information Systems 0502350	This course covers information systems principles relating to accounting activities, including designing, implementing and evaluating Accounting Information Accounting (AIS). Instead of using a traditional accounting package, students will also undertake the analysis, design and implementation of an event-driven computer based system.
Government Accounting 0502360	This course focuses on problems of controlling funds and other assets, accounting classifications and relationships, performance measurement, reporting and auditing in non-for-profit organizations.
Financial Statement Analysis 0502420	This course focuses on the analysis and interpretation of financial statements, including profitability and ratio analysis, cash flow analysis, accounting-based equity valuation, market impact of accounting choices and earnings quality.

<p>Operational Auditing 0502470</p>	<p>This course discusses professional and technical aspects of internal and operational auditing with emphasis on concepts and significance in operation/ implementation of the audit and its findings. Effectiveness and efficiency of audits in industry and not-for-profits will also be addressed.</p>
<p>International Accounting 0502471</p>	<p>This course focuses on the description of differences in international financial reporting regimes in various developed and emerging economies and the current state of international accounting standards. It also covers practical experience in analyzing the financial statements of companies from various countries.</p>
<p>Accounting Theory 0502480</p>	<p>This course focuses on providing students with the theoretical foundations of accounting theory and policy making. It includes the FASBs conceptual model, the basic financial statements, leases, oil and gas accounting, and international accounting.</p>
<p>Advanced Accounting 0502481</p>	<p>This course focuses on highly advanced accounting topics such as business combination and, segment reporting, and foreign currency transactions. The course encompasses all business forms and various kinds of business units such as partnerships and corporations. Students make extensive use of consolidation techniques to deal with various business combinations.</p>