



## College of Business

### BBA in Accounting

#### COURSE DESCRIPTIONS

Course ID	Course Name	Brief Course Description
0502200	Principles of Financial Accounting	This course introduces accounting under IFRS as business language for beginning accounting students. The course explains the importance of accounting at both individuals and businesses' levels. This course includes topics such as accounting equation, accounting cycle, financial statements, recording & reporting accounting information and interpretation of financial data for decision making. The principles of financial accounting syllabus is for a 15-week course. Overall, it provides students with a total of 45 hours during the semester split into 90-minute sessions per week. The course is appropriate for undergraduate students at a first and second-year level. Each session could include a mix of the following components: lecture, discussion, an interactive activity in class, and open Q&A if applicable.
0502210	Computerized Accounting	This course introduces the students to the concepts and practices of computerized accounting and develops further computer skills in maintaining accounting records, provides in-depth exposure to accounts receivable, accounts payable, payroll and inventory modules. This course is an introduction to utilizing the computer in maintaining accounting records, making management decisions, and processing common business applications with primary emphasis on a general ledger package (QuickBooks).
0502230	Principles of Managerial Accounting	This course focuses on accounting's role in providing information for management decisions. Management accounting information is prepared exclusively for use by company managers and is intended to help them in evaluating a variety of business situations, so they are better prepared to select among decision alternatives. The course includes techniques for planning and controlling business operations in order to achieve company goals.
0502310	Intermediate Accounting 1	This course aims at expanding the student financial accounting horizon by focusing on financial reporting issues under IFRS. Students are motivated to critically evaluate and analyze financial statements to reach a comprehensive understanding of financial reporting with emphasis on corporate form of businesses. Also, this course is intended to provide students with deep understanding of the process of measuring and evaluating assets within the context of recent International Financial Reporting Standards (IFRS).
0502320	Intermediate Accounting 2	This course is intended to be a continuation of Intermediate Accounting (I). It covers recognition and measurement of liabilities, stockholders' equity, dilutive securities, and Investments.
0502330	Taxation Accounting	This course is designed to teach students to recognize major tax issues, it is a comprehensive course designed to study taxation of individuals including an introduction to taxation, basic individual taxation, business, and investment-related transaction and specialized topics. Also, this course is designed to acquaint the student with the workings and concepts of the federal tax

		law, especially as it pertains to individuals and business entities and to introduce the student to the workings of the U.S. tax system. Emphasis will be on learning the concepts underlying the tax law, using the current tax formula and its elements, applying tax law to decision models and incorporating tax planning principles into decision-making opportunities. Also, in this course, students will learn all about Value Added Tax (VAT) in UAE and discover risks behind improper VAT and how it is recorded.
0502340	Cost Accounting	This course focuses on the accounting methods and procedures needed to design product cost systems. The main theme of this course is to help accounting students to develop the cost analytical skills they need to generate useful accounting numbers. The course is focused towards the technical aspects of cost accounting systems. It covers various product and service costing systems such as activity-based, job-order, process, and standard costing. It also covers cost allocation methods, profit planning procedures, and variance analysis and performance evaluation techniques.
0502350	Accounting Information Systems	This course covers information systems principles relating to accounting activities, including designing, implementing and evaluating Accounting Information Systems (AIS). Instead of using a "black box", namely a traditional accounting package, to process traditional financial information, students will also undertake the analysis, design and implementation of an event-driven computer-based system which can provide a large range of useful information for decision-makers.
0502360	Government Accounting	This course is designed to examine the institutions and techniques of modern financial administration, including the practices and fundamental concepts of government accounting, budgeting and public finance. The course focuses on the accounting procedures for non-profit entities, specifically government entities, non-governmental colleges and universities, health care providers and voluntary health and welfare organizations.
0502420	Financial Statement Analysis	This course focuses on the financial reporting differences among industries, including manufacturing, retailing, and service firms. It emphasizes the evaluation of financial statements, cash flows and ratio analysis of businesses. Additional emphasis is placed on comparative analyses and the evaluation of industry standards. Topics include ratio analysis; interpretation of balance sheet, income statement; statement of cash flows; account classifications; and income measurements. Moreover, the course chiefly stresses on the analytical interpretation of ratios.
0502460	Auditing	This course introduces the systematic and independent examination of books, accounts, statutory records, documents and vouchers associated with the cycles of Sales and collection, Acquisition and payment, payroll and personnel, Inventory and warehousing, capital acquisition, Cash and financial instruments to determine the extent to which they are aligned with the laws and standards in force and to which the financial statements fairly represent the entity's transactions.
0502470	Operational Auditing	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. The underlying issues, risks and objectives related to a wide range of operations and activities will be addressed in this course. Effectiveness and efficiency of audits in industry and not-for-profits will be covered.
0502471	International Accounting	This course is designed to introduce the student to a variety of international accounting issues encountered by multi-national organizations. These include the political, legal and cultural influence on accounting and financial management systems;

		accounting standards; consolidations of international operations; auditing standards and procedures; managerial accounting systems for information gathering, planning, control, and performance measurements and international taxation.
<b>0502481</b>	Advanced Accounting	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.
<b>0502482</b>	Accounting Analytics	This course is concerned with developing students' analytical mindset. An analytics mindset is the ability to: ask the right question; extract, transform and load relevant data; apply appropriate data analytic techniques; and interpret and share the results with stakeholders. The course gives students the opportunity to understand the importance of data and analytics to accounting and business management environments. Students learn how data analytics can add value to business by providing powerful new insights to inform business decisions.
<b>0502490</b>	Internship (Accounting)	An Internship is a planned academic-work experience in workplaces directly related to the student's area of college study. It is an excellent opportunity for students to attach their field of study to a practical experience of their career interest in short term. Internships help students integrate what is taught in the college with what is required in the workplace. Students take internships to develop knowledge and skills valued by employers. This course is designed to provide a good opportunity for students to acquaint themselves with various business and management systems that are being utilized in the fields of application, and the opportunity to have practice before graduation.