



جامعة العين
AL AIN UNIVERSITY

College of Business

BBA in Accounting

COURSE DESCRIPTIONS

Course ID	Course Name	Brief Course Description
0502200	Principles of Financial Accounting	This course introduces the subject of accounting under the International Financial Reporting Standards (IFRS) as a business language for beginning accounting students and is appropriate for undergraduate students at their first and second-year levels. The course explains the importance of accounting at individual and business levels. It includes topics such as accounting equation, accounting cycle, financial statements, recording & reporting accounting information, and interpretation of financial data for decision making.
0502210	Computerized Accounting	This course introduces the concepts and practices of computerized accounting and develops further the computer skills in maintaining accounting records providing in-depth exposure to accounts receivable, accounts payable, payroll, and inventory modules. In addition, this course introduces computers used to keep accounting records, make management decisions, and finally, helps process typical 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. It teaches students how management accounting information is to be prepared exclusively for use by company managers and is intended to help them evaluate various business situations. Consequently, they are better equipped to select among the decision alternatives. In addition, this course includes the techniques for planning and controlling business operations to achieve company goals.
0502310	Intermediate Accounting 1	This course expands the financial accounting horizon by focusing on financial reporting issues under the IFRS. It motivates students to critically evaluate and analyze financial statements to understand financial reporting comprehensively, emphasizing the corporate form of business. In addition, this course is intended to provide students with a deeper understanding of measuring and evaluating assets within the context of recent International Financial Reporting Standards (IFRS).
0502320	Intermediate Accounting 2	This course is a continuation of the Intermediate Accounting (1) course, which includes diverse areas in accounting, such as the recognition and measurement of liabilities, stockholders' equity, dilutive securities, and Investments.
0502330	Taxation Accounting	This course recognizes and treats the major tax issues designed to study the taxation of individuals, the inclusion of taxes, basic individual taxation, business, and investment-related transaction, and other specialized topics. This course is designed to acquaint students with various concepts of the federal tax law and their workings pertaining especially to individuals and business entities and further introduce them to the workings of the U.S. tax system. This course stresses the importance of learning the concepts underlying the tax law, using the current tax formula and its elements, applying the tax law to decision

		models, and incorporating the tax planning principles into the decision-making opportunities. Also, in this course, students will learn about the Value Added Tax (VAT) in UAE and discover the risks behind the improper VAT and how it is recorded.
0502340	Cost Accounting	This course focuses on the accounting methods and procedures required to design product cost systems. The course's central theme is to help accounting students develop the cost analytical skills they need to generate helpful accounting numbers. The course focuses further on 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 systems. It also covers cost allocation methods, profit planning procedures, variance analysis, and performance evaluation techniques.
0502350	Accounting Information Systems	This course introduces and covers the information systems principles relating to accounting activities; these activities include designing, implementing, and evaluating the Accounting Information Systems (AIS). Instead of using a "black box", a traditional accounting package, to process the conventional financial information, students will analyze, design, and implement an event-driven computer-based system that can provide an extensive range of helpful 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. This course provides additional emphasis on comparative analysis and assessment of industry standards. The topics included in the course are ratio analysis, interpretation of balance sheet, income statement, statement of cash flows, account classifications, and income measurements. Moreover, the course chiefly stresses the analytical interpretation of ratios.
0502460	Auditing	This course introduces a good number of topics, such as the systematic and independent examination of books, accounts, statutory records, documents, and vouchers associated with the cycles of sales and collection. Further, it includes the acquisition and payment, payroll and personnel, inventory and warehousing, capital acquisition, cash, and finally, 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 the professional and technical aspects of internal and operational auditing, emphasizing concepts and significance in the operation/implementation of the audit and its findings. It further presents underlying issues, risks, and objectives related to various operations and activities. Furthermore, the course covers the effectiveness and efficiency of audits in industry and not-for-profit organizations.
0502471	International Accounting	This course introduces a variety of international accounting issues encountered by multinational organizations. These international issues include the political, legal, and cultural influences on accounting and financial management systems; accounting standards; consolidations of international operations; auditing standards and procedures; organizational accounting systems for information gathering, planning, and control; and performance measurements and international taxation.

0502481	Advanced Accounting	This course focuses on highly advanced accounting topics such as business combination, segment reporting, and foreign currency transactions. The course encompasses all sorts of business forms and various business units, such as partnerships and corporations. In addition, the course is designed to help students extensively use consolidation techniques to deal with multiple business combinations.
0502482	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.
0502490	Internship (Accounting)	The internship program in accounting provides students the opportunity of a planned academic work experience in workplaces directly related to their accounting fields under the guidance and supervision of an academic advisor and field supervisor to help develop the pertinent knowledge and skills valued by employers. It is an excellent opportunity for students to attach their field of study to a practical work experience of their career of interest in the short term. Internships help students integrate what is taught in college with those required in the workplace. In addition, this program allows students directly to acquaint themselves with hands-on exposures and challenges with accounting practices before graduation.