

**Name of Program:           Accounting**  
**(BACHELOR OF SCIENCE)**

**Degree:                   Bachelor of Science**

The work of the accountant encompasses a wide range of activities including auditing, accounting, financial planning, budgeting and management consulting. All students majoring in Accounting can obtain exemptions from examinations of the following professional bodies:

- \_ **The Association of Chartered Certified Accountants (ACCA)**
- \_ **The Association of International Accountants (AIA)**
- \_ **Chartered Institute of Management Accountants (CIMA)**
- \_ **The Institute of Chartered Accountants in England and Wales (ICAEW)**

**GENERAL OBJECTIVES:**

- to develop the student's capacity to think, write and speak effectively and creatively
- to develop an appreciation of and respect for social, moral, and ethical values as the foundation of one's relationship to others and one's responsibilities to community and country;
- to develop the student's analytical, decision-making and communication competencies together with those qualities of self-reliance, responsibility, integrity and self-awareness which will promote personal achievement and contribution to organizations;
- to build breadth of perspective through the general education requirements and provide sufficient specialization to meet basic professional and career requirements;
- to provide the student with the basic requirements for academic and/or career advancement.

**SPECIFIC OBJECTIVES:**

- To provide students with a foundation in Accounting.
- To prepare students for careers in industry, accounting, government and various institutions.
- To enable students to respond positively and effectively to the role that the accountant fulfils in the reporting and analysis of financial data.
- To center attention on the skills and knowledge required by the profession of Accounting and to help students acquire knowledge and develop skills in a systematic way.
- To assist the students in developing leadership capabilities, which can be used in reaching solutions to problems of Accounting.

**LEARNING OUTCOMES:**

1. Demonstrate their ability to communicate effectively in business situations through speaking, writing, and by use of electronic media.
2. Demonstrate their ability to build teams and work effectively within them.
3. Demonstrate awareness and capability of analysis of environmental (economic, social, political, legal, and ethical) trends and their impact on individuals and businesses.
4. Describe the application of manual and computer-based quantitative and qualitative tools and methodologies in identifying and solving problems and making decisions in business situations.
5. Critically evaluate and apply concepts, techniques, strategies, and theories from any appropriate discipline in business contexts.
6. Be aware of the regulatory environment and professional bodies that impact the accounting profession

7. Appreciate and demonstrate the capacity to apply International Standards and practices
8. Demonstrate the use of current accepted technical language of accounting and accounting practice internationally
9. Recognize the limitations and uncertainties of practice and alternatives offered, within the discipline of accounting
10. Understand and apply accepted techniques to the recording of business transactions and the preparation of financial statements
11. Appraise the performance and financial situation of organizations
12. Select and apply management accounting techniques to practical situations
13. Critically evaluate contemporary theories and empirical evidence in accounting
14. Have the opportunity to complete the degree as part-qualified Chartered Certified Accountants arising from the significantly greater degree recognition/credit afforded to the degree programme by the Institute of Chartered Certified Accountants

**EMPLOYMENT OPPORTUNITIES:**

Accountant, Auditor, Internal Auditor, Corporate Accountant, Management Consultant, Investment Banker.

DEGREE REQUIREMENTS		Credits	ECTS
All students pursuing the Bachelor degree in "Accounting" must complete the following requirements:			
<b>General Education Requirements</b>		<b>12</b>	<b>21</b>
<b>Major Requirements</b>		<b>75</b>	<b>144</b>
<b>Accounting / Business Electives</b>		<b>36</b>	<b>65</b>
<b>Free Electives</b>		<b>6</b>	<b>10</b>
<b>Total Requirements</b>		<b>129</b>	<b>240</b>
<b>GENERAL EDUCATION REQUIREMENTS</b>		<b>12</b>	<b>21</b>
<b>English and Communication</b>		<b>9 credits</b>	<b>16 ECTS</b>
COM 101	Public Speaking <sup>1</sup>	3	5
ENB220	Writing for Business Studies	3	6
ENB225	Business Communication in English	3	5
<b>Mathematics</b>		<b>3 credits</b>	<b>5 ECTS</b>
MAT 115	Statistics I	3	5
<b>MAJOR REQUIREMENTS</b>		<b>75 credits</b>	<b>144 ECTS</b>
ACC 112	Introduction to Financial Accounting	3	5
ACC 113	Introduction to Managerial Accounting	3	5

ACC 201	Intermediate Accounting I	3	5
ACC 204	Intermediate Accounting II	3	6
ACC 211	Tax Framework	3	6
ACC 303	Introduction to Auditing	3	6
ACC 306	Advanced Financial Reporting /Consolidations	3	6
ACC 309	Advanced Cost & Management Accounting	3	6
ACC 310	Advanced Financial Reporting	3	6
ACC 311	Advanced Business Taxation	3	6
ACC 403	Advanced Audit and Internal Review	3	6
ACC 406	Performance Management I	3	6
ACC 407	Performance Management II	3	6
ACC 409	Financial Management and Control	3	6
BUS 101	Introduction to Business	3	5
BUS 201	International Business	3	5
BUS 215	Business Research	3	6
BUS 401	Business Policy and Strategic Management	3	6
BUS 411	Senior Project	3	10
ECO 101	Principles of Microeconomics	3	5
ECO 102	Principles of Macroeconomics	3	5
FIN 101	Essentials of Financial Analysis	3	6
LAW 101	Business Law I	3	5
MGT 101	Principles of Management	3	5
MGT 205	Organizational Behaviour	3	5
<b>Accounting / Business Electives (Students select twelve <u>(12)</u> of the following courses)</b>		<b>36</b>	<b>65</b>
ACC 308	Computer Applications in Accounting	3	6
ACC 400	Independent Study in Accounting	3	6
ACC 405	Special Topics in Financial Accounting	3	6

ACC 410	Accounting Internship	3	8
ACC 421	Business Tax Planning I	3	6
ACC 422	Business Tax Planning II	3	6
ACC 423	Business Tax Planning III	3	6
ACC 431	Tax compliance I	3	6
ACC 432	Tax compliance II	3	6
ACC 433	Tax compliance III	3	6
ACC 441	Audit & Assurance I	3	6
ACC 442	Audit & Assurance II	3	6
ACC 443	Audit & Assurance III	3	6
ACC 451	Financial Accounting Reporting I	3	6
ACC 452	Financial Accounting Reporting II	3	6
ACC 453	Financial Accounting Reporting III	3	6
BUS 111	Finite Mathematics for Business	3	5
BUS 360	Innovation and Entrepreneurship	3	5
ECO 435	Economic Data Analysis	3	6
MAR 101	Introduction to Marketing	3	5
OGM 350	International Oil and Gas Accounting	3	6
<b>FREE ELECTIVES</b>		<b>6</b>	<b>10</b>

<sup>1</sup> Students who do not meet the level of ENG103, instead for COM101 can alternatively register in lower English Courses.