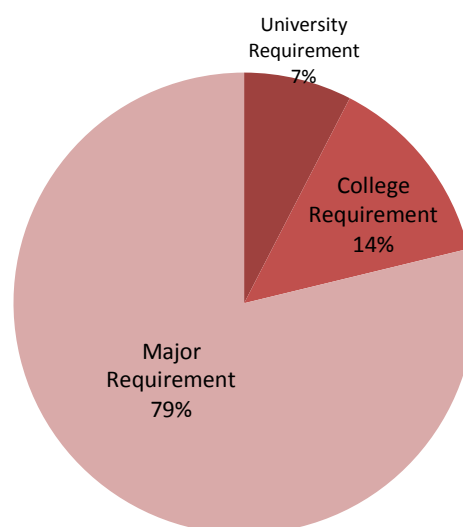


Associate Diploma in Accounting -2018

Program Components

Course Type	CRD
University Requirement (UR)	5
College Requirement (CR)	9
Major Requirement (MR)	51
Major Support Requirement (MSR)	0
MR-Training (Internship) Yes	1
Total Credit (CRD)	66



Teaching Language: English

Detailed Study Plan

Year 1 - Semester 1

Course Code	Course Title	Course Hours			Course Type	Pre requisite	Major GPA
		LEC	PRAC	CRD			
HIST 122	Modern History of Bahrain &Citizenship	3	0	3	UR	-----	No
HRLC 107	Human Rights	2	0	2	UR	-----	No
ENGL 145	English for Business I	3	0	3	CR	-----	No
MATHS 103	Mathematics for Business Management I	3	0	3	CR	-----	No
BAA 110	Introduction to Business Computing	2	3	3	MR	-----	No
ACA 112	Financial Accounting I	2	3	3	MR	-----	Yes

Year 1 - Semester 2

Course Code	Course Title	Course Hours			Course Type	Pre requisite	Major GPA
		LEC	PRAC	CRD			
ENGL 146	English for Business II	3	0	3	CR	ENGL 145	No
ACA 120	Excel Skills for Business	2	3	3	MR	BAA 110	Yes
ACA 122	Financial Accounting II	2	3	3	MR	ACA 112	Yes
ACA 125	Microeconomics	3	0	3	MR	MATHS 103	Yes
ACA 130	Organization & Management	3	0	3	MR	-----	Yes

Year 2 - Semester 3

Course Code	Course Title	Course Hours			Course Type	Pre requisite	Major GPA
		LEC	PRAC	CRD			
ACA 220	Cost Accounting	3	0	3	MR	ACA 112	Yes
ACA 231	Computerized Accounting	2	3	3	MR	ACA 122 & ACA 120	Yes
ACA 240	Intermediate Accounting	2	3	3	MR	ACA 122	Yes
ACA 242	Financial Management I	3	0	3	MR	ACA 112	Yes
ACA 247	Human Resources Management & Payroll	3	0	3	MR	ACA 130	Yes

Year 2 - Semester 4

Course Code	Course Title	Course Hours			Course Type	Pre requisite	Major GPA
		LEC	PRA C	CRD			
ACA 250	Accounting Standards IFRS	3	0	3	MR	ACA 240	Yes
ACA 252	Financial Management II	3	0	3	MR	ACA 242	Yes
ACA 255	Business Ethics	3	0	3	MR	ACA 130	Yes
ACA 260	Accounting for Taxes	2	3	3	MR	ACA 240	Yes
ACA 262	Islamic Finance	3	0	3	MR	ACA 242	Yes
ACA 270	Auditing & Assurance	2	3	3	MR	ACA 231	Yes

Training Requirement

Course Code	Course Title	Course Hours			Course Type	Pre requisite	Major GPA
		LEC	PRAC	CRD			
ACA 299	Professional internship	0	0	1	MR- Training	Passing 65 credits	Yes

Course Description

Course Code: ACA 112 **Course Title:** Financial Accounting I

Definition of accounting; users of financial accounting, Accounting principles, balance sheet equation, assets, liabilities, equity, double entry theory, accounting cycle and recording changes in financial position; journal; ledger; trial balance; income measurement; adjusting and closing entries; preparing financial statements, accounting for merchandising operations. Use applied and practical tutorials in class to improve understanding and build practical skills in accounting system, debit and credit, elements of balance sheet equation, prepare primary and final accounts.

Course Code: ACA 120 **Course Title:** Excel Skills for Business

The course aims to provide flexible knowledge using various advanced functions and features in excel; analyzing intensively different types of data whether extracted using advanced formulas auditing; integrating and designing reports for various financial and administrative uses, Merger, filter, insert tables, illustration, charts, links, text, get external data, connections, data tools, outline, protect and share workbook.

Course Code: ACA 122 **Course Title:** Financial Accounting II

Accounting for cash transactions; accounts receivables; plant assets and depreciation; disposals of plant assets; intangible assets and amortization; accounting for partnerships; prepare of cash flow statements. Use applied and practical tutorials in class to improve understanding and build practical skills in methods of recording bad debts, depreciation schedule, and profit distribution between partners, direct and indirect methods of preparing cash flow statement.

Course Code: ACA 125 **Course Title:** Microeconomics

Introduction to micro-economic concepts, the economic way of thinking, decision-making, the study of scarcity, opportunity cost, how prices are determined and why they change, factors determining cost and how firms, under different market conditions, make price and output decisions in short run and long run.

Course Code: ACA 130 **Course Title:** Organization & Management

Overview of management theories and practices; introduction to the study of organizational structures; management functions and processes within an action frame of reference; organization design, planning and control systems; leadership and employee motivation; decision-making models, the management of change.

Course Code: ACA 220 **Course Title:** Cost Accounting

Cost terms and concepts; cost classification; job costing; process costing; standard and total costing; income effects of alternative product costing methods; cost allocation.

Course Code: ACA 231 **Course Title:** Computerized Accounting

This course presents financial accounting in the context of computerized system through the use of accounting software packages such as QuickBooks, this course focusing on review of accounting principles, using QuickBooks in creating company file, prepare electronic chart of accounts and general journal entries, financial statement and reports, using of multi-currencies, establish a database of vendors, customers, items and employees, purchases and sales electronic cycles, budget, views and snapshots.

Course Code: ACA 240 **Course Title:** Intermediate Accounting

Conceptual framework underlying financial accounting; accounting for short and long-term liabilities; contingent liabilities; short and long-term investments; accounting for leases contracts; correction of accounting errors. Use applied and practical tutorials in class to improve understanding and build practical skills in warrant calculation & recording, employee benefits calculations, loan installments table, recording in lessor and lessee books, entries of correction accounting errors.

Course Code: ACA 242 **Course Title:** Financial Management I

Functions of finance, role of financial markets, time value of money, compound interest and present value, risks and rate of return, basics of capital budgeting, financial analysis and planning.

Course Code: ACA 247 **Course Title:** Human Resources Management & Payroll
Introduction to personnel theories, policies and techniques; job description and analysis; recruitment and selection; personnel testing and interviewing; supervision and control; building employee incentives and motivation; compensation and salary administration; preparing pay sheet and payroll accounting entries; retirement and after-service benefits.

Course Code: ACA 250 **Course Title:** Accounting Standards IFRS
The course aims to study IFRS and its conceptual framework issued by International Accounting Standards Board (IASB), selected study of IFRS standards, with a focus on presentation and disclosure standards; differences between accounting standards and their impact on financial statements.

Course Code: ACA 252 **Course Title:** Financial Management II
This course includes: Theories of capital structure, cost of capital and CAPM, working capital management, control budgeting and forecasting, common and preferred stocks, debt instruments.

Course Code: ACA 255 **Course Title:** Business Ethics
The course aims to introducing professional ethics and the need to work to achieve the public interest of the society, solve the complex ethical issues facing the individual in the business sector; major professional accounting bodies, codes of ethics issued by professional accounting bodies to address the various ethical problems.

Course Code: ACA 260 **Course Title:** Accounting for Taxes
Introduction to taxes system, principles and accounting for income tax; income for tax purposes; tax deduction; computation of taxable income; accounting entries and tax liabilities, accounting for value added tax (VAT), property tax; capital gains tax. Use applied and practical tutorials in class to improve understanding and build practical skills in income tax calculation, VAT sheet and case studies of VAT calculation in real-world.

Course Code: ACA 262 **Course Title:** Islamic Finance
Principles of Islamic banking, alternatives of interest-free banking, application of alternative methods of investment, a comparative study with the conventional banking, current issues and future of Islamic banking. The structure of the industry, regulation of Islamic banks, accounting standards for Islamic banking, Principles and calculation of Zakat.

Course Code: ACA 270 **Course Title:** Auditing & Assurance
An overview of auditing; auditors' professional ethics; audit plan, evidence and documentation; the study and evaluation of internal control; audit of cash, receivables, inventories, payroll and personnel cycle, audit of electronic accounting systems, types of audit reports. Use applied and practical tutorials in class to improve understanding and build practical skills in ethical dilemma, audit working papers, visit of auditing firms in Bahrain, prepare of different audit reports.

Course Code: ACA 299 **Course Title:** Professional Internship
Professional Internship Practical training for 8 weeks arranged through the University Professional Relations Unit. All trainees are expected to understand the accounting techniques and skills. Trainees are supervised and visited by faculty members during their training period. Students are required to submit a structured report to document their internship.

Course Code: BAA 110 **Course Title:** Introduction to Business Computing
This course provides the student with basic understanding of computers and information systems. By explaining how and why information technology is critical to solving information systems related problems. This course also introduces the MS-Windows environment and Windows-based applications.

*Note: New Course Description

College Requirement Courses Descriptions

Course Code: ENGL 145

Course Title: English for Business I

ENGL 145 is an English for Academic Purposes (EAP) program within the Business Administration discipline. Its focus is to develop students' reading and writing skills and build their business-related vocabulary.

Course Code: ENGL 146

Course Title: English for Business II

This course emphasis on reading skills, vocabulary building, grammar, and writing in a business context. The course aims to improve and develop students' language skills to enable them to communicate effectively in various business contexts.

Course Code: MATHS 103

Course Title: Mathematics for Business Management I

This course covers: Review of Algebra. Fractions, Exponents, Fractional Algebraic operations, Factors, Linear Equations, Quadratic Equations. Straight Lines, Functions and their graphs, Logarithms and Exponentials, Arithmetic Progressions and simple Interest, Geometric Progressions and Compound Interest. Permutations and Combinations. The Binomial Theorem, Matrices, Multiplication of Matrices, the Inverse of a Matrix, Determinants.

University Requirements Courses Descriptions

Course Code: HIST 122

Course Title: Modern History of Bahrain and Citizenship

Spatial identity of Bahrain: Brief history of Bahrain until the 18th century; the historical roots of the formation of the national identity of Bahrain since the 18th century; the modern state and evolution of constitutional life in Bahrain; the Arabic and Islamic dimensions of the identity of Bahrain; the core values of Bahrain's society and citizenship rights (legal, political, civil and economic); duties; responsibilities and community participation; economic change and development in Bahrain; Bahrain's Gulf, Arab and international relations.

Course Code: HRLC 107

Course Title: Human Rights

This course deals with the principles of human rights in terms of the definition of human rights, scope, sources with a focus on the International Bill of Human Rights; The Charter of the United Nations; Universal Declaration of Human Rights; The International Covenant on Economics, Social and Culture rights; Convention against Torture and other Cruel, Inhuman or Degrading Treatment or Punishment; Mechanics and the Constitutional Protection of Rights and Public Freedoms in Kingdom of Bahrain.