

Associate Degree in Accounting

1) Program Description

The associate degree in accounting is a program that aims to graduate intermediate and professional graduates in accounting working in different types of businesses through a practical approach based on training. It provides the students with technical topics in accounting and finance with a focus on practical application using accounting software. The program includes the following specialized topics: Financial Accounting, Managerial Accounting, Financial Management, Islamic Finance, Auditing & Assurance, Human Resources and Tax Accounting, Accounting Standards, & Computerized Accounting Applications.

The program's curriculum consists of 68 credit hours, distributed as follows:

- 5 credit hours for University Requirements (UR)
- 9 credit hours for College Requirements (CR)
- 48 credit hours for Major Requirements (MR)
- 3 credit hours for Major Support Requirements (MSR)
- 3 credit hours for Training Requirements (TR)

2) Program Objectives

The program aims at achieving the following objectives:

- 1) Practice a successful career in the field of accounting such as accountant or auditor.
- 2) Engage in life-long learning skills and professional development.
- 3) Participate in a range of social, legal and ethical issues that are related to the field of accounting and finance.

3) Learning Outcomes

Upon completion of the associate degree in accounting, graduates will be able to:

- 1) Explain main principles and concepts in different types of accounting.
- 2) Demonstrate advanced skills in work habits, leadership, communication, adhering to deadline, and lifelong learning professional development.
- 3) Apply professional issues related to ethics, conduct and social needs.
- 4) Analyze problems related to accounting to provide effective solutions
- 5) Combine the principles and concepts of accounting and finance to accomplish projects in that field.

4) Admission Requirements

The applicants must meet the following requirements to be able to enroll:

- 1) A minimum of 70% in the General Secondary School Certificate (Tawjihia) or its equivalent.
- 2) No more than two years have passed since the applicant obtained his/her high General Secondary School Certificate.
- 3) The following General Secondary School specializations are accepted: (Science, Commerce, Literature, Unified Tracks, Technical, Technical Stream – Advanced, Commerce Stream – Advanced, Religion Tracks).
- 4) The applicant shall attend an aptitude test and a personal interview.
- 5) Language competency is required according to the language of instruction of the specific program of study.

The applicant shall be medically fit for the academic program he/she wishes to enroll in.

5) Graduation Requirements

Students must achieve the following requirements to graduate with an associate degree in accounting:

- 1) Successfully complete the associates degree program in 4 semesters minimum and maximum 8 semesters.
- 2) Successfully complete 68 credit hours.
- 3) Minimum cumulative GPA of 1.67 out of 4.00.
- 4) Validate a professional internship before graduation (minimum of 8 weeks)

6) Program Duration

The standard duration to complete the program completely (68 credit hours) is 4 semesters, and the maximum duration is 8 semesters.

7) Language of Instruction

The associate degree in accounting program is offered in English.

8) Career Opportunities and Graduate Destinations

Graduates with an associate degree in accounting can pursue careers such as:

- 1) Accounting clerk
- 2) Teller
- 3) Bookkeeper/Digital Bookkeeper
- 4) Auditing Assistant

Graduates will be able to work in the financial department of public and private sector organizations.

9) Attendance and Learning Mode

The College follows an in-person, full-time attendance model while integrating e-learning methodologies as essential supportive tools in teaching and learning.

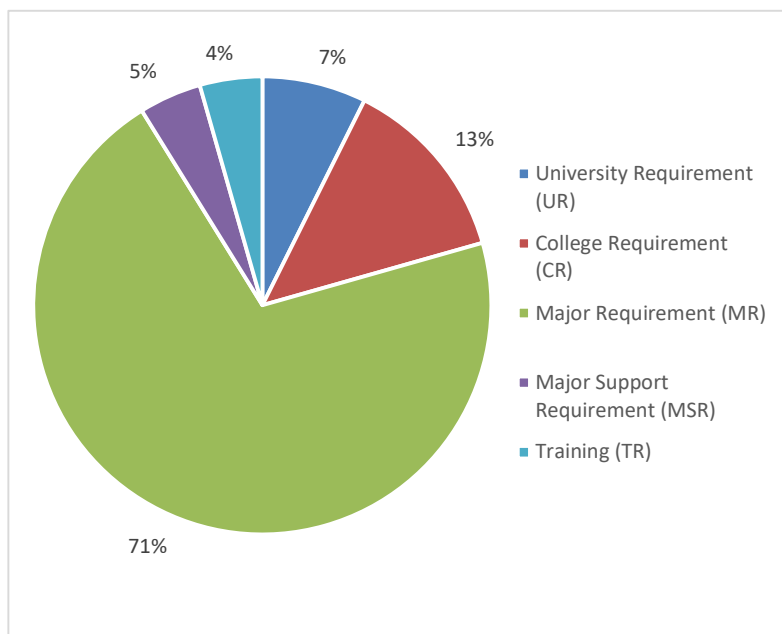
10) Study Mechanism

The curriculum covers all core topics outlined in the academic specification form of each course, with student assessment conducted according to approved evaluation methods that align with the nature of each subject.

Associate Degree in Accounting (2025/2026 Study Plan)

Program Components

University Requirement (UR)	5
College Requirement (CR)	9
Major Requirement (MR)	48
Major Support Requirement (MSR)	3
Training (Internship) (TR) Yes	3
Total Credit (CRD)	68



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	-	N/A
HRLC 107	Human Rights	2	0	2	UR	-	N/A
ENGL 145	English for Business I	3	0	3	CR	-	N/A
MATHS 103	Mathematics for Business Management I	3	0	3	CR	-	N/A
BAA 113	Introduction to Business Computing	2	2	3	MSR	-	N/A
ACA 112	Financial Accounting I	3	0	3	MR	-	N/A

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	N/A
ACA 121	Spreadsheets for Business	2	2	3	MR	BAA 113	N/A
ACA 122	Financial Accounting II	3	0	3	MR	ACA 112	N/A
ACA 125	Microeconomics	3	0	3	MR	-	N/A
ACA 130	Organization & Management	3	0	3	MR	-	N/A

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	N/A
ACA 231	Computerized Accounting	2	2	3	MR	ACA 112	N/A
ACA 240	Intermediate Accounting	3	0	3	MR	ACA 122	N/A
ACA 242	Financial Management I	3	0	3	MR	ACA 112	N/A
ACA 246	Introduction to Human Resources Management	3	0	3	MR	ACA 130	N/A

Year 2 - Semester 4

Course Code	Course Title	Course Hours			Course Type	Pre requisite	Major GPA
		LEC	PRAC	CRD			
ACA 251	Accounting Standards	3	0	3	MR	ACA 240	N/A
ACA 252	Financial Management II	3	0	3	MR	ACA 242	N/A
ACA 254	Computerized Accounting Applications	2	2	3	MR	ACA231	N/A
ACA 260	Accounting for Taxes	3	0	3	MR	ACA 240	N/A
ACA 262	Islamic Finance	3	0	3	MR	ACA 242	N/A
ACA 270	Auditing & Assurance	3	0	3	MR	ACA 240	N/A

Training Requirement

Course Code	Course Title	Course Hours			Course Type	Pre requisite	Major GPA
		LEC	PRAC	CRD			
ACA 298	Professional Internship	0	6	3	TR	Passing 65 Credits	N/A

Course Description

Course Code: BAA113

Course Title: Introduction to Business Computing

This course is designed to provide students with a comprehensive knowledge of the role and significance of computing in the business environment. It focuses on the integration of information technology to enhance business processes, decision-making, and overall organizational effectiveness.

Course Code: ACA 112

Course Title: Financial Accounting I

This course provides a complete understanding of accounting. It covers the main accounting principles and assumptions, the accounting cycle; recording changes in financial position; double entry theory; ledger; journal; trial balance; income measurement; adjusting and closing entries and preparing financial statements. This course also discusses accounting for merchandising operations from different perspectives.

Course Code: ACA 121

Course Title: Spreadsheets for Business

This course is designed to provide the students with advanced spreadsheet skills for financial calculations, logical functions, data visualization, and financial analysis modeling. Students will learn to operate advanced financial analysis modeling tools to model scenarios like expense reduction and sales increase. It aims to elevate student's spreadsheet skills with advanced formatting techniques, ensuring professional and visually optimized documents.

Course Code: ACA 122

Course Title: Financial Accounting II

This course discusses accounting for cash transactions; receivables: plant assets and equipment; depreciation and amortization; intangible assets and natural resources. This course also provides an understanding of partnerships and corporations, and the accounting related to them such as profit distribution between partners. Additionally, changes in cash account are identified through preparing the statement of cash flows.

Course Code: ACA 125

Course Title: Microeconomics

This course covers the economic context of business and how competition, the behavior of financial markets, and government economic policy can influence an organization and an economy. The difference between Micro and Macroeconomics, the key microeconomic techniques underlying price determination and profit maximization decisions are discussed.

Course Code: ACA 130

Course Title: Organization & Management

Overview of business administration as a field of study and practice, survey of major functional specialties within business management, accounting finance, marketing and production, inter-relationships among various specialties and foundation - level understanding of the management profession.

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, focusing on review of accounting principles, using accounting software in creating company file, prepare electronic chart of accounts and general journal entries, financial statements 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

This course introduces core concepts, principles and tools of finance and business financial management, including an overview of the financial environment, financing alternatives, risk and return, time value of money, investment decision making, working capital management, and ratio analysis. This basic knowledge of finance will help students in both their personal and business lives.

Course Code: ACA 246**Course Title:** Introduction to Human Resources Management

This course introduces the functions of personnel human resource management within an organization. Topics include recruitment and selection, performance appraisal, employee development, compensation planning, equal opportunity and the legal environment and employee relations.

Course Code: ACA 251**Course Title:** Accounting Standards

The course aims to study different accounting standards, and their conceptual framework. It covers selected studies of global accounting 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 extends on the knowledge introduced in the pre-requisite course ACA242 and introduces important concepts and tools for financial management. The course introduces students to different stock valuation techniques, calculating the cost of capital, preparing pro-forma financial statements, differentiating between financing alternatives, budgeting and forecasting, working capital management, leverage calculations and distinguishing between business and financial risk. Knowledge of these topics is imperative for operating in any firm.

Course Code: ACA 254**Course Title:** Computerized Accounting Applications

In this course, students will gain practical experience on using accounting software as a skill in an accounting context. This course presents financial accounting in the context of computerized systems, focusing on applying accounting knowledge, using Accounting software in recording company transactions, preparing electronic accounts and financial statements, and generating company related operating reports.

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

This course introduces students to the 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

This course introduces students to the principles and concepts of auditing in a company setup. The course covers an overview of different auditing services, steps in an audit plan, types of evidence and documentations, auditing standards and analytical procedures and types of audit reports. The course also emphasizes the importance of auditors' professional ethics and the code of professional conduct in light of auditor ethical dilemmas.

Course Code: ACA 298

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.

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.

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.