

# ACCOUNTING

## Admission to Program

Admission to the program is explained in the HCT Admission Policy described in the Academic Policies section of this Catalog.

## Program Mission

The Bachelor of Accounting program seeks to produce graduates able to function effectively in managerial and practitioner roles in the specialized field of Accounting. Graduates will have the skills, values and ability to explain, analyze and evaluate complex accounting processes in local and global contexts, while demonstrating the ability to work independently, or in teams, to think critically, solve problems, make recommendations for improvements, and use advanced accounting tools.

## Program Description

The Bachelor of Accounting program provides students with the accounting knowledge and skills needed to work as competent accounting professionals. Successful completion of the program will enable graduates to work in a variety of public and private sector organizations. The program imparts sought-after accounting expertise, and instills confidence, through its emphasis on both theoretical and applied state-of-the-art accounting training.

*The program offers two distinct concentrations –*

### Financial Accounting and Managerial Accounting:

For the **Financial Accounting concentration**, students take – ACC 4043, ACC 4053, ACC 4153, ACC 4163 & ACC 4173 elective courses.

For the **Managerial Accounting concentration**, students take – ACC 4023, ACC 4033, ACC 4123, ACC 4133 & ACC 4143 elective courses.

**Upon the successful completion of 117 credits, students may commence their Research Project (ACC 4203).**

Students will have the option to graduate with a Higher Diploma in Accounting upon the successful completion of 105 credits inclusive of the two internship courses.

### Program Goals

To develop graduates who possess the

- Current knowledge and understanding of key areas of the Accounting field, their interrelationship and application.
- Ability to use the Accounting tools, think critically, and conduct applied research.
- Necessary key success skills in business.
- In depth knowledge of the Accounting field and its interrelationship and application across business environments.

## Program Learning Outcomes

### Degree Level:

*Students will be able to...*

1. Demonstrate knowledge of functional business areas.
2. Utilize tools to solve problems in accounting.

3. Conduct research and evaluate arguments, concepts, and data in accounting.
4. Demonstrate self-development and the ability to work independently and in teams.
5. Apply ethical principles to decisions made in global and local contexts, including issues related to sustainability and societal responsibility.
6. Utilize effective oral and written Arabic and English communication in business.
7. Apply business principles utilizing technology to various real-world situations.

### Higher Diploma Exit:

*Students will be able to...*

1. Demonstrate knowledge of accounting principles, concepts and tools.
2. Use appropriate tools to solve problems in accounting contexts.
3. Conduct research and examine arguments, concepts and data, to assess issues in accounting.
4. Demonstrate self-development and the ability to work independently and in teams.
5. Make ethical decisions in global and local accounting contexts, including issues related to sustainability and societal responsibility.
6. Effectively communicate in Arabic and English in both oral and written forms in business contexts.

## Requirements Completion Requirements

### Bachelor of Accounting

*Students must successfully complete a minimum of 132 credits, including:*

| Code | Title                       | Credit Hours |
|------|-----------------------------|--------------|
|      | Business Core Courses       | 54           |
|      | Accounting Core Courses     | 30           |
|      | Accounting Elective Courses | 15           |
|      | General Studies             | 33           |
|      | <b>Total Credit Hours</b>   | <b>132</b>   |

### Higher Diploma in Accounting Exit Option

*Students must successfully complete a minimum of 105 credits, including:*

| Code | Title                     | Credit Hours |
|------|---------------------------|--------------|
|      | Business Core Courses     | 54           |
|      | Accounting Courses        | 21           |
|      | General Studies           | 30           |
|      | <b>Total Credit Hours</b> | <b>105</b>   |

| Code     | Title                                | Credit Hours |
|----------|--------------------------------------|--------------|
|          | <b>Business Core Courses</b>         |              |
|          | Required Credits: 54                 |              |
| ACC 1003 | Fundamentals of Financial Accounting | 3            |
| ACC 1103 | Managerial Accounting                | 3            |

|          |  |   |
|----------|--|---|
| BIS 3003 | Business Information Systems               | 3 |
| ECO 1003 | Microeconomics                             | 3 |
| ECO 1103 | Macroeconomics                             | 3 |
| FIN 2003 | Financial Management                       | 3 |
| INT 2156 | Business Internship I                      | 6 |
| INT 3156 | Business Internship II                     | 6 |
| LAW 3103 | Business and Commercial Law                | 3 |
| MGT 1003 | Principles of Management                   | 3 |
| MGT 2103 | Organizational Behaviour                   | 3 |
| MGT 3003 | Business Ethics and Corporate Governance   | 3 |
| MGT 3103 | Business Simulation and Project Management | 3 |
| MRK 1103 | Principles of Marketing                    | 3 |
| OPM 2103 | Operations Management                      | 3 |
| STS 2003 | Business Statistics                        | 3 |

**Accounting Core Courses**

Required Credits: 30

|          |   |   |
|----------|---|---|
| ACC 2003 | Cost Accounting                             | 3 |
| ACC 2103 | Intermediate Financial Accounting I         | 3 |
| ACC 3003 | Intermediate Financial Accounting II        | 3 |
| ACC 3013 | Taxation                                    | 3 |
| ACC 3113 | Auditing                                    | 3 |
| ACC 4003 | Accounting Information Systems              | 3 |
| ACC 4013 | International Financial Reporting Standards | 3 |
| ACC 4113 | Investment Analysis                         | 3 |
| ACC 4203 | Accounting Research Project                 | 3 |
| FIN 3003 | Corporate Finance                           | 3 |

**Accounting Elective Courses**

(For Students not pursuing a Concentration)

Required Credits: 15

|          |  |   |
|----------|--|---|
| ACC 4023 | Advanced Management Accounting             | 3 |
| ACC 4033 | Accounting for Decision Making and Control | 3 |
| ACC 4043 | Advanced Auditing                          | 3 |
| ACC 4053 | Advanced Financial Accounting              | 3 |
| ACC 4123 | Cost Management                            | 3 |
| ACC 4133 | Accounting Systems Performance Management  | 3 |
| ACC 4143 | Project Management Accounting              | 3 |
| ACC 4153 | Financial Reporting                        | 3 |
| ACC 4163 | Government and Non- Profit Accounting      | 3 |
| ACC 4173 | Contemporary Issues in Accounting          | 3 |

**General Studies**

Required Credits: 33

**English, Arabic or other Languages**

Required Credits: 12

**Humanities or Arts**

Required Credits: 3

**Information Technology or Mathematics**

Required Credits: 6

**The Natural Sciences**

Required Credits: 3

**The Social or Behavioural Sciences**

Required Credits: 9

## Concentrations

**Concentration Name: Financial Accounting Concentration**

Total Credit Hours: 15

Concentration Curriculum:

| Code                     | Title                                 | Credit Hours |
|--------------------------|---------------------------------------|--------------|
| ACC 4043                 | Advanced Auditing                     | 3            |
| ACC 4053                 | Advanced Financial Accounting         | 3            |
| ACC 4153                 | Financial Reporting                   | 3            |
| ACC 4163                 | Government and Non- Profit Accounting | 3            |
| ACC 4173                 | Contemporary Issues in Accounting     | 3            |
| Concentration Code: FINA |                                       |              |

Concentration Electives:

**Concentration Name: Managerial Accounting Concentration**

Total Credit Hours: 15

Concentration Curriculum:

| Code                    | Title                                      | Credit Hours |
|-------------------------|--|--------------|
| ACC 4023                | Advanced Management Accounting             | 3            |
| ACC 4033                | Accounting for Decision Making and Control | 3            |
| ACC 4123                | Cost Management                            | 3            |
| ACC 4133                | Accounting Systems Performance Management  | 3            |
| ACC 4143                | Project Management Accounting              | 3            |
| Concentration Code: MAN |  |              |

Concentration Electives:

| Description               | Data    |
|---------------------------|---------|
| Total Required Credits    | 132     |
| Maximum Duration of Study | 6 years |
| Minimum Duration of Study | 4 years |
| Cost Recovery Program     | No      |
| Program Code              | BUACCUG |
| Major Code                | ACC     |

## Ideal Study Plan

### Recommended Sequence of Study

**Year 1**

| Semester 1   |                                      | Credit Hours |
|--------------|--------------------------------------|--------------|
| ACC 1003     | Fundamentals of Financial Accounting | 3            |
| ECO 1003     | Microeconomics                       | 3            |
| LSM 1003     | Applied Mathematics                  | 3            |
| LSS 1003     | Life and Future Skills               | 3            |
| MGT 1003     | Principles of Management             | 3            |
| Credit Hours |                                      | 15           |

**Semester 2**

|              |  |    |
|--------------|--|----|
| ACC 1103     | Managerial Accounting                    | 3  |
| ECO 1103     | Macroeconomics                           | 3  |
| LSC 1103     | Professional Communication and Reporting | 3  |
| LSS 1123     | Basic Research Methods                   | 3  |
| MRK 1103     | Principles of Marketing                  | 3  |
| Credit Hours |  | 15 |

**Year 2****Semester 3**

|          |                                 |   |
|----------|---------------------------------|---|
| ACC 2003 | Cost Accounting                 | 3 |
| BUS 2403 | Innovation and Entrepreneurship | 3 |

|                                   |  |     |
|-----------------------------------|--|-----|
| FIN 2003                          | Financial Management                                   | 3   |
| ICT 2013                          | Computational Thinking and Coding                      | 3   |
| STS 2003                          | Business Statistics                                    | 3   |
|                                   | Credit Hours   | 15  |
| <b>Semester 4</b>                 |  |     |
| ACC 2103                          | Intermediate Financial Accounting I                    | 3   |
| AES 1003                          | Emirati Studies  | 3   |
| LSN 1113                          | Introduction to Sustainability                         | 3   |
| MGT 2103                          | Organizational Behaviour                               | 3   |
| OPM 2103                          | Operations Management                                  | 3   |
|                                   | Credit Hours   | 15  |
| <b>Summer</b>                     |  |     |
| INT 2156                          | Business Internship I                                  | 6   |
|                                   | Credit Hours   | 6   |
| <b>Year 3</b>                     |  |     |
| <b>Semester 5</b>                 |  |     |
| ACC 3003                          | Intermediate Financial Accounting II                   | 3   |
| ACC 3013                          | Taxation   | 3   |
| BIS 3003                          | Business Information Systems                           | 3   |
| LSC 2223                          | Future Skills Capstone                                 | 3   |
| MGT 3003                          | Business Ethics and Corporate Governance               | 3   |
|                                   | Credit Hours   | 15  |
| <b>Semester 6</b>                 |  |     |
| ACC 3113                          | Auditing   | 3   |
| AES 1013                          | Arabic Communications I                                | 3   |
| FIN 3003                          | Corporate Finance                                      | 3   |
| LAW 3103                          | Business and Commercial Law                            | 3   |
| MGT 3103                          | Business Simulation and Project Management             | 3   |
|                                   | Credit Hours   | 15  |
| <b>Summer</b>                     |  |     |
| ACC 4003                          | Accounting Information System 3 (For HD students only) |     |
| INT 3156                          | Business Internship II                                 | 6   |
| Higher Diploma in Accounting Exit |  |     |
|                                   | Credit Hours   | 6   |
| <b>Year 4</b>                     |  |     |
| <b>Semester 7</b>                 |  |     |
| ACC 4003                          | Accounting Information Systems                         | 3   |
| ACC 4013                          | International Financial Reporting Standards            | 3   |
| AES 1033                          | Islamic Culture  | 3   |
| 2 Elective Courses                |  | 6   |
|                                   | Credit Hours   | 15  |
| <b>Semester 8</b>                 |  |     |
| ACC 4113                          | Investment Analysis                                    | 3   |
| ACC 4203                          | Accounting Research Project                            | 3   |
| 3 Elective Courses                |  | 9   |
|                                   | Credit Hours   | 15  |
|                                   | Total Credit Hours                                     | 132 |

## Faculty and Academic Staff

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