

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 4033, ACC 4043, ACC 4053, ACC 4153 & 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 are eligible for a one year Work Experiential Learning experience during their study.

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.

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
Total Credit Hours		132

Code	Title	Credit Hours
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Business Core Courses

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

AES 1013	Arabic Communications	3
AES 1033	Islamic Culture	3
LSC 1103	Professional Communication and Reporting	3
LSC 2193	Applied Skills Capstone	3

Humanities or Arts

Required Credits: 3

AES 1003	Emirati Studies	3
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Information Technology or Mathematics

Required Credits: 6

ICT 2013	Computational Thinking and Coding	3
LSM 1003	Applied Mathematics	3

The Natural Sciences

Required Credits: 3

LSN 1113	Introduction to Sustainability	3
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The Social or Behavioural Sciences

Required Credits: 9

BUS 2403	Innovation and Entrepreneurship	3
LSS 1003	Life and Future Skills	3
LSS 1123	Basic Research Methods	3

Concentrations

Concentration Name: Financial Accounting Concentration

Total Credit Hours: 15

Concentration Curriculum:

Code	Title	Credit Hours
ACC 4033	Accounting for Decision Making and Control	3
ACC 4043	Advanced Auditing	3
ACC 4053	Advanced Financial Accounting	3
ACC 4153	Financial Reporting	3
ACC 4173	Contemporary Issues in Accounting	3
Concentration Code: FINA		

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		

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

Semester 4		
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

Summer		
INT 2156	Business Internship I	6
Credit Hours		6

Year 3

Semester 5		
ACC 3003	Intermediate Financial Accounting II	3

ACC 3013	Taxation	3
BIS 3003	Business Information Systems	3
LSC 2193	Applied Skills Capstone	3
MGT 3003	Business Ethics and Corporate Governance	3
Credit Hours		15
Semester 6		
ACC 3113	Auditing	3
AES 1013	Arabic Communications	3
FIN 3003	Corporate Finance	3
LAW 3103	Business and Commercial Law	3
MGT 3103	Business Simulation and Project Management	3
Credit Hours		15
Summer		
INT 3156	Business Internship II	6
Credit Hours		6
Year 4		
Semester 7		
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
Semester 8		
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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