

# 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
<b>Total Credit Hours</b>		<b>132</b>

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

**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 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
<b>Credit Hours</b>		<b>15</b>

**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
<b>Credit Hours</b>		<b>15</b>

**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
<b>Credit Hours</b>		<b>15</b>

**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
<b>Credit Hours</b>		<b>15</b>

**Summer**

INT 2156	Business Internship I	6
<b>Credit Hours</b>		<b>6</b>

**Year 3****Semester 5**

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
<b>Credit Hours</b>		<b>15</b>

**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
<b>Credit Hours</b>		<b>15</b>

<b>Summer</b>		
INT 3156	Business Internship II	6
<b>Credit Hours</b>		<b>6</b>
<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
<b>Credit Hours</b>		<b>15</b>
<b>Semester 8</b>		
ACC 4113	Investment Analysis	3
ACC 4203	Accounting Research Project	3
3 Elective Courses		9
<b>Credit Hours</b>		<b>15</b>
<b>Total Credit Hours</b>		<b>132</b>

## Faculty and Academic Staff

**Abdullah Hadrami**, PhD (Accounting), Coventry University, United Kingdom

**Ahmad Hayek**, PhD (Accounting), Amman Arab University, Jordan

**Ahmad Zahiruddin Bin Yahya**, PhD (Entrepreneurship), University Pendidikan Sultan Idris, Malaysia

**Ali El Asad**, Master of Business Administration (Finance), University of Leicester, United Kingdom

**Amjad Suri**, PhD (Management), Banasthali Vidyapith, India

**Augustine Ayuba**, PhD (Accounting & Finance), University Utara Malaysia, Malaysia

**Avaneesh Jumde**, PhD (Financial Management), University of Pune (Poona), India

**Ayda Farhan**, PhD (Accounting), Int'l Islamic University Malaysia, Malaysia

**Basman Mazahrih**, PhD (Finance), The Waikato University, New Zealand

**Belal Omar**, PhD (Accounting), The University of Hull, United Kingdom

**Bharathan Viswanathan**, PhD (Commerce), Manonmaniam Sundaranar University, India

**Ehab Elbahar**, PhD (Business), University of Plymouth, United Kingdom

**Hadal Hammour**, PhD in Business Administration (Advanced Accounting), Northcentral University, United States

**Hafiz Ahmad**, PhD (Accounting & Finance), University of Lille 2, France

**Husam Shahroor**, PhD (Accounting), Amman Arab University, Saudi Arabia

**Indrani Hazarika**, Doctorate in Philosophy (Commerce), Gauhati University, India

**Jainambu Abbas**, PhD (Commerce), Bharathiar University, India

**Kennedy Modugu**, PhD (Accounting), University of Benin, Nigeria

**Khurshid Ganai**, PhD (Management), National Institute of Tech Srinagar, India

**Mohamed Salem**, PhD (Economics), Utah State University, United States

**Mohammed Shanikat**, PhD (Accounting), University of Wollongong, Australia

**Muhammad Ali Jibrán Qamar**, PhD (Economics), University of Gloucestershire, United Kingdom

**Normawati Binti Non**, PhD (Accounting), University of Malaya, Malaysia

**Panagiotis Thomas**, PhD (Professional Studies), Middlesex University, United Kingdom

**Rachna Banerjee**, PhD (Commerce), SNDT Women's University, India

**Rihab Grassa**, PhD (Accounting & Finance), Tunis University, Tunisia

**Sabir Malik**, Master of Business Administration (Innovative Management), Coventry University, United Kingdom

**Shahid Bashir**, Master of Business Administration (Islamic Finance), City University College of Ajman, United Arab Emirates

**Shaindra Sewbaran**, Master of Business Administration (International Business), University of Natal, South Africa

**Shirley Leopereira**, PhD (Applied Business Eco(Commerce)), Dr. Bhim Rao Ambedkar University, India

**Soha El Mokdad**, Master of Arts (Mgt and International Trade), University Paris-Sorbonne (Paris IV), France

**Suresh Shanmuga Sundaram**, Master of Business Administration (Finance), University of Madras, India

**Yolande Smit**, PhD (Internal Auditing), Cape Peninsula University of Technology, South Africa

**Yousuf Khan**, PhD (Accounting & Finance), London South Bank University, United Kingdom