

 University of Technology Bahrain Salmabad, Kingdom of Bahrain	Doc. No.	QR-AAD-018
	Issue No.	01
	Revision No.	01
College/Department: College of Administrative and Financial Sciences		
BSAF PROGRAMME SPECIFICATION 2022-2023		Page 1 of 25

1. Teaching Institution	UTB University of technology Bahrain
2. University Department	College of Administrative and Financial Sciences (CAFS)
3. Programme Title	Bachelor of Science in Accounting and Finance (BSAF)
4. Title of Final Award	Bachelor of Science in Accounting and Finance (BSAF)
5. Modes of Attendance offered	Actual classroom learning-interactive
6. Accreditation	
7. Other external influences	<p>Local External Influences/ References Ministry of Education (MOE), Higher Education Council (HEC) Bahrain Education and Training Quality Authority (BQA)</p> <p>International External Influences/ References European Council for Business Education Standards (ECBE) Framework for International Education Standards for Professional Accountants and Aspiring Professional Accountants -(2019) International Accounting Education Standards Board QAA-UK 2019 Subject Benchmark Statement for Accounting</p>
8. Total NQF Credit	Level 8 540 Credit units
9. Date of production of this specification	September, 2022
10. Aims Programme	
<p>Programme Description</p> <p>The Bachelor of Science of Accounting and Finance is designed to equip students with thorough working knowledge, skills, professional values, ethics, and attitudes and the need to integrate these elements to perform the role required in the field of accounting and finance. It has strong emphasis on learning how to apply accounting and financial expertise in the exercise of ethically informed judgment in the complex contexts of the modern world.</p> <p>Programme Goals</p> <ol style="list-style-type: none"> 1. To equip business graduates with theoretical, analytical, and practical skills which enable them to make ethically informed judgment in the complex contexts of the modern world. 2. To instill among graduates the research competence, social and cultural awareness and commitment to integrity and ethics. 3. To produce graduates who are well-prepared for the challenging careers in accounting and finance and related sectors, as well as for higher degree and/or certification acquisition. <p>Programme Educational Objectives:</p> <p>Graduates of the programme, three (3) to five (5) years after graduation shall be able to:</p> <ol style="list-style-type: none"> 1. Demonstrate technical competence, professional skills, and professional values, ethics and attitude that enable them to make positive contribution to the profession and throughout their professional lives. 2. Employ technology as a business tool in capturing financial and non-financial information, generating reports and decision making. 	

 University of Technology Bahrain Salmabad, Kingdom of Bahrain	Doc. No.	QR-AAD-018
	Issue No.	01
	Revision No.	01
College/Department: College of Administrative and Financial Sciences		
BSAF PROGRAMME SPECIFICATION 2022-2023		Page 2 of 25

3. Promote professionalism and high ethical standards in the field of accounting and finance disciplines that recognizes personal, corporate, and professional responsibility in global financial arena.

1. Learning Outcomes, Teaching, Learning and Assessment Methods

1. Demonstrate knowledge and understanding of several of the major contexts within which accounting operates, based on a critical evaluation of related theoretical and conceptual frameworks and of empirical evidence as to its effects.
2. Demonstrate detailed knowledge and understanding of theories and the empirical evidence related to finance and other key functional areas of business.
3. Use specialized-level skills to apply principles, standards, concepts, facts, and procedures at a given point in time in preparing financial and/other related reports.
4. Use specialized-level skills to relate and adapt theories, concepts, principles, tools, techniques, and emerging technologies to provide in-depth and creative business solutions to different aspects of business operations, public policy domains, and ethical standards.
5. Use range of approaches to critically evaluate information from variety of sources and perspective through research, analysis and integrations when making decisions.
6. Use technology, analytical tools, and quantitative skills to manipulate data, evaluate, estimate, interpret, and model business problems, functions, and phenomena to solve complex problems, measure progress or establish targets.
7. Communicate information, ideas, problems, and problems related to accounting, finance, and professional values with high degree of proficiency verbally and/or in writing for the intended audience.
8. Demonstrate a capacity to lead a group and/or manage projects with significant responsibility in variable contexts in some unpredictability and complex areas.

Teaching and Learning Methods

- Lecture. This is used primarily to identify and explain key concepts of the course to guide, explain and facilitate discussions rather than transmit factual material which can be obtained from the recommended textbooks and reference materials through independent learning.
- Discussion/ Case Analysis. Examples, case studies, problems and situations will be analyzed and solved in the class applying the concepts learned during lecture and independent learning.
- Self-directed learning. This allows students to engage with the course materials and learning is facilitated by directed reading, study guides and online materials available in the e-learning site.
- Individual or group activity. Students are given the chance to work alone or in a group, where they are supervised by their professor.
- Seminar. This provides an avenue for the students to learn new business trends.

Assessment Methods

- Assessment is done independently for each course. Variety of assessment tools will be used to assess achievement of intended learning outcomes including but not limited to a) Written examinations; (b) Oral examinations; (c) Objective testing; (d) Computer-assisted testing;

 University of Technology Bahrain Salmabad, Kingdom of Bahrain	Doc. No.	QR-AAD-018
	Issue No.	01
	Revision No.	01
College/Department: College of Administrative and Financial Sciences		
BSAF PROGRAMME SPECIFICATION 2022-2023		Page 3 of 25

2. Programme Structure

BACHELOR OF SCIENCE IN ACCOUNTING AND FINANCE

(BSAF)

CURRICULUM PLAN EFFECTIVE SY2022-2023

REMEDIAL CLASSES

Course Code	Course Title	Lec	Lab	Units	Pre-Requisites
MATH500	Remedial Mathematics	3	0	0	
ENGL501	Speaking and Listening	9	0	0	
ENGL502	Grammar and Vocabulary	9	0	0	
Total Units				0	

FIRST YEAR ATTENDANCE

FIRST TRIMESTER

Course Code	Course Title	Lec	Lab	Units	Pre-Requisites
ENGL611	English Communication Skills 1	3	0	3	
MATH611	College Algebra	3	0	3	
BSIB626	Business Organization and Management	3	0	3	
COMP613	Fundamentals of Information Systems	3	0	3	
BSAF600	Fundamentals of Accounting	3	0	3	
SOCI600	Sociology	3	0	3	
EUTH400	Euthenics 1	1	0	0	
Total Units				18	

SECOND TRIMESTER

Course Code	Course Title	Lec	Lab	Units	Pre-Requisites
ENGL621	English Communication Skills 2	3	0	3	ENGL611
HIST600	History of Bahrain and the GCC Region	3	0	3	
BUSI621	Organizational Behavior	3	0	3	BSIB626
BUSI622	Financial Accounting 1	2	2	3	BSAF600
MATH613	Business Calculus	3	0	3	MATH611
BUSI633	Microeconomics	3	0	3	
EUTH401	Euthenics 2	1	0	0	
Total Units				18	

 University of Technology Bahrain Salmabad, Kingdom of Bahrain	Doc. No.	QR-AAD-018
	Issue No.	01
	Revision No.	01
College/Department: College of Administrative and Financial Sciences		
BSAF PROGRAMME SPECIFICATION 2022-2023		Page 4 of 25

THIRD TRIMESTER

Course Code	Course Title	Lec	Lab	Units	Pre-Requisites
ENGL631	Speech and Oral Communication	3	0	3	ENGL621
HUMR600	Human Rights	3	0	3	SOCI600
ARAB600	Arabic Language	3	0	3	
BSIB636	Financial Accounting 2	3	0	3	BUSI622
BUSI632	Human Resource Management	3	0	3	BUSI621
BUSI713	Macroeconomics	3	0	3	BUSI633
Total Units				18	

SECOND YEAR ATTENDANCE

FIRST TRIMESTER

Course Code	Course Title	Lec	Lab	Units	Pre-Requisites
ENGL711	Technical Writing	3	0	3	ENGL631
MATH621	Probability and Statistics	3	0	3	MATH613
BUSI712	Mathematics for Investment	3	0	3	MATH611
BSAF711	Financial Accounting and Reporting 1	3	0	3	BSIB636
COMP721	Database Management Systems	2	2	3	COMP613
BUSI631	Principles of Marketing	3	0	3	
Total Units				18	

SECOND TRIMESTER

Course Code	Course Title	Lec	Lab	Units	Pre-Requisites
BUSI721	Quantitative Methods for Management	3	0	3	MATH613
ENGL721	Public Speaking	3	0	3	ENGL631
BSAF721	Financial Accounting and Reporting 2	3	0	3	BSAF711
BSAF722	Corporate Governance	3	0	3	BUSI632
BSIB736	Management Information Systems	2	2	3	COMP721
BSAF723	Management Accounting 1	3	0	3	BSAF711
Total Units				18	

THIRD TRIMESTER

Course Code	Course Title	Lec	Lab	Units	Pre-Requisites
BSAF731	Financial Accounting and Reporting 3	3	0	3	BSAF721
BSAF732	Professional Ethics	3	0	3	BSAF722

 University of Technology Bahrain Salmabad, Kingdom of Bahrain	Doc. No.	QR-AAD-018
	Issue No.	01
	Revision No.	01
College/Department: College of Administrative and Financial Sciences		
BSAF PROGRAMME SPECIFICATION 2022-2023		Page 5 of 25

BSAF733	Taxation	3	0	3	BSAF721
BSAF734	Management Accounting 2	3	0	3	BSAF723
BSAF735	Business and Commercial Law	3	0	3	BSAF722
BSAF736	Corporate Finance	3	0	3	BUSI712
Total Units				18	

THIRD YEAR ATTENDANCE FIRST TRIMESTER

Course Code	Course Title	Lec	Lab	Units	Pre-Requisites
BSAF811	Contemporary Issues in Accounting	3	0	3	BSAF731
BSAF812	International Financial Accounting and	3	0	3	BSAF731
BSAF813	Business Process Management and Control	2	2	3	BSIB736
BSAF814	Audit and Assurance	3	0	3	BSAF733
BSAF815	Financial Market and Institutions	3	0	3	BSAF736
BSAF816	Advanced Corporate Finance	3	0	3	BSAF736
Total Units				18	

SECOND TRIMESTER

Course Code	Course Title	Lec	Lab	U	Pre-Requisites
BSAF821	Cloud Accounting	2	2	3	BSAF813
BSAF822	Investment Management	3	0	3	BSAF816
BSAF823	Risk Management	3	0	3	BSAF815
BSAF824	Advanced Audit and Assurance	3	0	3	BSAF814
BUSI811	Islamic Banking and Finance 1	3	0	3	BSAF815
BSIB616	Research Methods	3	0	3	ENGL502
Total Units				18	

THIRD TRIMESTER

Course Code	Course Title	Lec	Lab	Units	Pre-Requisites
BSAF831	Security Analysis and Portfolio Management	2	2	3	BSAF822
BSAF832	Internship	0	12	6	BSIB616
BSAF833	Capstone Project A	3	0	3	BSIB616
BSAF834	Data Analytics for Accounting	2	2	3	BSAF821

 University of Technology Bahrain Salmabad, Kingdom of Bahrain	Doc. No.	QR-AAD-018
	Issue No.	01
	Revision No.	01
College/Department: College of Administrative and Financial Sciences		
BSAF PROGRAMME SPECIFICATION 2022-2023		Page 6 of 25

BSAF835	Elective 1	3	0	3	BSAF822
Total Units				18	

**FOURTH YEAR ATTENDANCE
FIRST TRIMESTER**

Course Code	Course Title	Lec	Lab	Units	Pre-Requisites
BSAF841	Financial Modeling	2	2	3	BSAF831
BSAF842	Strategic Management Accounting	3	0	3	BSAF834
BSAF843	Capstone Project B	3	0	3	BSAF833
BSAF844	Audit and Assurance in CIS Environment	2	2	3	BSAF834
BSAF845	Elective 2	3	0	3	BSAF822
BSAF846	Elective 3	3	0	3	BSAF822
Total Units				18	
Grand Total				540	

ELECTIVES

Course Code	Course Title (Any three (3) among the following electives) Course Title	Units
Electives	Financial Technology	3
	Operations and Supply Chain Management	3
	Strategic leadership	3
	International Finance	3
	Business Trends and Seminars	3
	Accounting for Islamic Financial Institutions	3

 University of Technology Bahrain Salmabad, Kingdom of Bahrain	Doc. No.	QR-AAD-018
	Issue No.	01
	Revision No.	01
College/Department: College of Administrative and Financial Sciences		
BSAF PROGRAMME SPECIFICATION 2022-2023		Page 7 of 25

3. Awards and Credits

Degree/ Certificate Awarded	Bachelor's Degree in Accounting and Finance
Total Units for Degree	180ACS (540 NQF Credits)
Total Trimesters Completed	10

4. Development Planning

1. Periodic in-house trainings and peer mentoring related to subject specialization.
2. Attendance of faculty members to local and international conferences, seminars and trainings related to their fields of specialization.
3. Support faculty members to conduct research projects and publish research outputs aligned to college research thrusts and priorities.
4. Establish partnerships and linkages where research collaborations can be made.

5. Admission Criteria

Admission to UTB University of technology Bahrain is open to all qualified applicants.

Criteria for Admission to the University

Acceptance to the University depends on the following criteria:

Admissions Criteria for Undergraduate Students

A. For First Year Undergraduate Applicants

Acceptance to the University depends on the following admissions requirements:

1. Completely filled out an admission application form.
2. Minimum secondary school scores 60% or its equivalent.
3. UTB Placement Test (Oxford Online Placement Test (OOPT)) result.
4. Submission of all required documents stated in the Admissions Policy.

To be admitted to any undergraduate programme, the applicant must satisfy the minimum secondary school grades or its equivalent without the need to take the UTB placement test and remediation classes of English, and Math, as shown in the following table:



BSAF PROGRAMME SPECIFICATION 2022-2023

Subtest Component for Bahraini, KSA, Kuwait, Qatar, Yemen, Switzerland, USA, and Ecuador Qualification		Programme			
		Engineering Studies (BSIE, BSME, BSEnE)	Computing Studies (BSCS, BSIT)	Business (BSBI, BSAF)	International Business
Mathematics	Science/ Technical/General Track	At least 70% or C	At least 70% or C	At least 70% or C	At least 60% or D
	Commercial and Literature Tracks	At least 80% or B	At least 80% or B	At least 80% or B	At least 60% or D
Science		60	60	60	N/A
English		At least 80 or B	At least 80 or B	At least 80 or B	At least 80 or B

Subtest Component for Other Qualification (Indian, Pakistan, and West African)		Programme			
		Engineering Studies (BSIE, BSME, BSEnE)	Computing Studies (BSCS, BSIT)	Business (BSBI, BSAF)	International Business
Mathematics	Science/ Technical/General Track	At least 51 or C1	At least 51 or C1	At least 51 or C1	At least 41 or C2
	Commercial and Literature Tracks	At least 71 or B1	At least 71 or B1	At least 71 or B1	At least 41 or C2
Science		60	60	60	N/A
English		At least 71 or B1	At least 71 or B1	At least 71 or B1	At least 71 or B1

*Note: Science component is subject to the evaluation of the Dean.

For the undergraduate applicant who did not meet the minimum required secondary school grades in Mathematics, Science and English or its equivalent, his/her admissions depends on the following criteria:



Programme	Secondary School Grade	Placement Test in English (OOPT)	Remarks
All Programmes	60-79 % grade in English	Score \geq 55 %	No need for remediation in English
		Score < 55 %	Remediation in English
Engineering (BSIE, BSME, BSEnE), Computing (BSCS, BSIT) Business (BSBI, BSAF)	For Commercial Track: Score 60-79% in Math For Scientific and technical Track: Score 60-69% in Math	N/A	Remediation in Math
	For Science score <60%	N/A	Tutorial class in general sciences
International Business	Score <60% in Math	N/A	Remediation in Math
All Programmes	CGPA < 60% for Bahraini and KSA CGPA < 41% for Indian and Pakistan	N/A	Will be subjected to 5% admission rule of UTB (As explained under note)

*This is applicable to Bahraini and similarly equivalent qualification

a. Secondary Grade in English

A qualified applicant for all programmes whose secondary school grade in English is within 60-79%, needs to take the placement test in English (OOPT). If the OOPT test result is 55 or above, applicant will not take remediation course in English. However, if the result is lower than 55%, applicant will take remediation course in English.

b. TOEFL/IELTS

Qualified applicant who attain the score of at least 500 (173 CBT, 61 iBT) for TOEFL, or with a score of 5.5 for IELTS, is exempted to sit the required English placement test.

c. Secondary Grade in Math

A qualified applicant for Engineering (BSIE, BSME, BSEnE), Computing (BSCS, BSIT) or Business (BSBI, BSAF) programme who has a secondary grade score in Math of 60-79% for commercial track and 60-

69% for scientific and technical tracks and lower than 60% for the International Business programme has to take the remediation course in Math.

Note: UTB can accept new students equivalent to 5% of the total enrollment where student applicant has a CGPA below 60% but not lower than 50% from Bahraini Schools; below 41% but not lower than 33% from Indian and Pakistan Schools; and for other non-Bahrain based Schools, it will be based on the passing mark of the school. The 5% is subject to strict evaluation by the dean and the applicant's score in the OOPT and the secondary school grades.

d. Secondary Grade in Science

A qualified applicant for Engineering (BSIE, BSME, BSEnE), Computing (BSCS, BSIT) or Business (BSBI, BASF) programme who has a secondary grade score in science of lower than 60% has to take tutorial class in general science before taking any university-level science course.

B. For Undergraduate Transfer Student Applicants

Application Requirements:

1. Completely filled out an admission application form
2. Official Transcript of Records (TOR) from the university previously attended. Rules and regulations of the HEC-Bahrain regarding the authentication of foreign certificates and private school certificates are to be applied when necessary.
3. Course description of all completed courses for which transfer credit is sought (authenticated by the originating university)
4. Certificate of Transfer from the university previously attended stamped by MOE, if any.
5. Withdrawal Certificate stamped by MOE
6. Submission of all required documents stated in the admissions policy.
7. The applicant should have a good moral standing from the university from which he/she is transferring.

Admissions Requirements:

- a. For Bahrain and KSA qualifications, the applicant should have at least a secondary school average of 60%. For non-Bahrain secondary qualifications (Indian and Pakistan) the applicant should have at least 41% secondary school average; and for other non-Bahraini qualifications please refer to the table of cut-off.
- b. If the applicant has taken and passed courses in English and Mathematics in the previous university, the applicant will be exempted in taking the remedial courses in both English and Mathematics. The applicant may proceed to mainstream university courses and is eligible to apply for credit transfer.

 University of Technology Bahrain Salmabad, Kingdom of Bahrain	Doc. No.	QR-AAD-018
	Issue No.	01
	Revision No.	01
College/Department: College of Administrative and Financial Sciences		
BSAF PROGRAMME SPECIFICATION 2022-2023		Page 11 of 25


- c. If the applicant has not taken any courses in English, he/she shall take the OOPT. If the results on the two parts of OOPT results is passed, he will proceed to university English courses, otherwise, he/she will enroll the remedial courses in English where he/she fails.
- d. If the applicant has not taken any course in Mathematics, the basis for evaluation whether remedial course in mathematics is required or not is the score in mathematics subjects in his/her last year in the secondary school certificate using the table presented earlier.

The transfer of course credits is accepted at UTB provided that courses applied for crediting are equivalent to the courses where credit will be transferred. Practicum (Internship) course is eligible for credit transfer with the same practicum (internship) course from other university or re-admitted student from UTB.

The University requires the undergraduate student to complete at least 50% of the required credit units/hours of a programme in residence at UTB. The maximum credit units/hours that are eligible for transfer credits should not exceed two-thirds (66%) of the required credit units/hours based on his/her original degree from another university.

6. Key Resources of information about the programme

1. Included in the University Course Catalogue
2. Included in the College Catalogue
3. Uploaded on the UTB website

 University of Technology Bahrain Salmabad, Kingdom of Bahrain	Doc. No.	QR-AAD-018
	Issue No.	01
	Revision No.	01
College/Department: College of Administrative and Financial Sciences		
BSAF PROGRAMME SPECIFICATION 2022-2023		Page 12 of 25

7. Skills Map

Year/ Level	Course Code	Course Title	Core (C) Opti o n (O)	Programme Intended Learning Outcomes							
----------------	----------------	--------------	-----------------------------------	--------------------------------------	--	--	--	--	--	--	--

				P1	P2	P3	P4	P5	P6	P7	P8	
Year 1 1st Tri	ENGL611	English Communication Skills1	C							CILO1 CILO2 CILO3 CILO4 CILO5 CILO6 CILO7 CILO8		
	MATH611	College Algebra	C						CILO1 CILO2 CILO3 CILO4 CILO5 CILO6 CILO7 CILO8			
	BSIB626	Business Organization and Management	C		CILO1 CILO2		CILO3 CILO4 CILO5 CILO6				CILO7	CILO8
	COMP613	Fundamentals of Information Systems	C		CILO1 CILO2 CILO3 CILO4				CILO5	CILO6 CILO7		CILO8
	BSAF600	Fundamentals of Accounting	C	CILO1 CILO2		CILO3 CILO4	CILO5			CILO6	CILO7	CILO8
	SOCI600	Sociology	C	CILO1 CILO2					CILO3 CILO4 CILO5		CILO7	CILO8
	EUTH400	Euthenics 1	C									
Year 1 2nd Tri	ENGL621	English Communication Skills 2	C							CILO1 CILO2 CILO3 CILO4 CILO5 CILO6 CILO7 CILO8		
	HIST600	History of Bahrain and the GCC Region	C						CILO1 CILO2 CILO3 CILO4 CILO5 CILO6 CILO7 CILO8			
	BUSI621	Organizational Behavior	C		CILO1 CILO2 CILO3 CILO4		CILO5	CILO6	CILO7			CILO8



BSAF PROGRAMME SPECIFICATION 2022-2023

				P1	P2	P3	P4	P5	P6	P7	P8
	BUSI622	Financial Accounting 1	C	CILO1 CILO2		CILO3		CILO4 CILO5	CILO6	CILO7	CILO8
	MATH613	Business Calculus	C						CILO1 CILO2 CILO3 CILO4 CILO5 CILO6 CILO7 CILO8		
	BUSI633	Microeconomics	C		CILO1 CILO2	CILO3 CILO4		CILO5	CILO6	CILO7	CILO8
	EUTH401	Euthenics 2	C								
Year 1 3 rd Tri	ENGL631	Speech and Oral Communication	C							CILO1 CILO2 CILO3 CILO4 CILO5 CILO6 CILO7 CILO8	
	HUMR 600	Human Rights	C					CILO1 CILO2 CILO3 CILO4 CILO5 CILO6 CILO7 CILO8			
	ARAB600	Arabic Language	C							CILO1 CILO2 CILO3 CILO4 CILO5 CILO6 CILO7 CILO8	
	BSIB636	Financial Accounting 2	C	CILO1 CILO2		CILO3 CILO4		CILO5 CILO6		CILO7	CILO 8
	BUSI632	Human Resource Management	C		CILO1 CILO2	CILO3		CILO4 CILO5 CILO6		CILO7	CILO8
	BUSI713	Macroeconomics	C		CILO1 CILO2		CILO3 CILO4		CILO5 CILO6	CILO7	CILO8
	ENGL711	Technical Writing	C						CILO4 CILO5 CILO7	CILO2	CILO8
Year 2 1 ST Tri	MATH621	Probability and Statistics	C		CILO1 CILO2				CILO3 CILO4 CILO5 CILO6 CILO8		CILO7
	BUSI712	Mathematics for Investment	C		CILO1 CILO2		CILO3 CILO4		CILO5 CILO6	CILO7	CILO8
	BSAF711	Financial Accounting and Reporting 1	C	CILO1 CILO2		CILO3 CILO4		CILO5 CILO6		CILO7	CILO8
	COMP721	Database Management Systems	C		CILO1 CILO2		CILO3 CILO4		CILO5 CILO6	CILO7	CILO8
	BUSI631	Principles of Marketing	C		CILO1 CILO2		CILO3	CILO4	CILO5 CILO6	CILO7	CILO8
	BUSI721	Quantitative Methods	C		CILO1		CILO3	CILO5	CILO6	CILO7	CILO8



BSAF PROGRAMME SPECIFICATION 2022-2023

				P1	P2	P3	P4	P5	P6	P7	P8
Year 2 2 ND Tri	ENGL721	Public Speaking	C		CILO2		CILO4			CILO1 CILO2 CILO3 CILO4 CILO5 CILO6 CILO7 CILO8	
	BSAF721	Financial Accounting and Reporting 2	C	CILO1 CILO2		CILO3 CILO4		CILO5 CILO6		CILO7	CILO8
	BSAF722	Corporate Governance	C		CILO1 CILO2		CILO3 CILO4	CILO5 CILO6	CILO7		CILO8
	BSIB736	Management Information Systems	C		CILO1 CILO2		CILO3 CILO4		CILO5 CILO6	CILO7	CILO8
	BSAF723	Management Accounting 1	C	CILO1 CILO2		CILO3 CILO4		CILO5	CILO6	CILO7	CILO8
Year 2 3 RD Tri	BSAF731	Financial Accounting and Reporting 3	C	CILO1 CILO2		CILO3 CILO4		CILO5 CILO6		CILO7	CILO8
	BSAF732	Professional Ethics	C	CILO1 CILO2			CILO3 CILO4	CILO5	CILO6	CILO7	CILO8
	BSAF733	Taxation	C	CILO1 CILO2		CILO3 CILO4		CILO5	CILO6	CILO7	CILO8
	BSAF734	Management Accounting 2	C	CILO1 CILO2		CILO3 CILO4		CILO5	CILO6	CILO7	CILO8
	BSAF735	Business and Commercial Law	C		CILO1 CILO2		CILO3 CILO4	CILO5 CILO6		CILO7	CILO8
	BSAF736	Corporate Finance	C		CILO1 CILO2		CILO3 CILO4	CILO5	CILO6	CILO7	CILO8
Year 3 1 ST Tri	BSAF811	Contemporary Issues in Accounting	C	CILO1 CILO2		CILO3 CILO4		CILO5	CILO6	CILO7	CILO8
	BSAF812	International Financial Accounting and Reporting	C	CILO1 CILO2		CILO3 CILO4	CILO5 CILO6			CILO7	CILO8
	BSAF813	Business Process Management and Control	C		CILO1 CILO2	CILO3		CILO4 CILO5	CILO6	CILO7	CILO8
	BSAF814	Audit and Assurance	C	CILO1 CILO2		CILO3 CILO4		CILO5	CILO6	CILO7	CILO8
	BSAF815	Financial Market and Institutions	C		CILO1 CILO2		CILO3 CILO4	CILO5 CILO6	CILO7		CILO8
	BSAF816	Advanced Corporate Finance	C		CILO1 CILO2		CILO3 CILO4	CILO5	CILO6	CILO7	CILO8
Year 3 2 ND Tri	BSAF821	Cloud Accounting	C	CILO1 CILO2		CILO3 CILO4		CILO5	CILO6	CILO7	CILO8
	BSAF822	Investment Management	C		CILO1 CILO2		CILO3 CILO4	CILO5 CILO6	CILO7		CILO8
	BSAF823	Risk Management	C		CILO1 CILO2		CILO3 CILO4	CILO5	CILO6	CILO7	CILO8
	BSAF824	Advanced Audit and Assurance	C	CILO1 CILO2		CILO3 CILO4		CILO5	CILO6	CILO7	CILO8
	BUSI811	Islamic Banking and Finance	C		CILO1 CILO2		CILO3 CILO4	CILO5 CILO6		CILO7	CILO8
	BSIB616	Research Methods	C				CILO1 CILO2	CILO3 CILO4 CILO5	CILO6	CILO7	CILO8
Year 3	BSAF831	Security Analysis and Portfolio Management	C		CILO1 CILO2		CILO3 CILO4	CILO5	CILO6	CILO7	CILO8



BSAF PROGRAMME SPECIFICATION 2022-2023

				P1	P2	P3	P4	P5	P6	P7	P8
3 rd Tri	BSAF832	Internship	C	CILO1	CILO2	CILO3	CILO4	CILO5	CILO6	CILO7	CILO8
	BSAF833	Capstone Project A	C					CILO1 CILO2	CILO3 CILO4 CILO5 CILO6	CILO7	CILO8
	BSAF834	Data Analytics for Accounting	C	CILO1 CILO2		CILO3 CILO4		CILO5	CILO6	CILO7	CILO8
	BSAF835	Elective 1	C								
Year 4 1 ST Tri	BSAF841	Financial Modeling	C		CILO1 CILO2	CILO3		CILO4 CILO5	CILO6	CILO7	CILO8
	BSAF842	Strategic Management Accounting	C	CILO1 CILO2		CILO3 CILO4		CILO5	CILO6	CILO7	CILO8
	BSAF843	Capstone Project B	C	CILO1	CILO2	CILO3	CILO4	CILO5	CILO6	CILO7	CILO8
	BSAF844	Audit and Assurance in CIS Environment	C	CILO1 CILO2		CILO3 CILO4		CILO5	CILO6	CILO7	CILO8
	BSAF845	Elective 2	C								
	BSAF846	Elective 3	C								
	Electives	Financial Technology	O		CILO1 CILO2	CILO3		CILO4 CILO5	CILO6	CILO7	CILO8
		Operations and Supply Chain Management	O		CILO1 CILO2	CILO3		CILO4 CILO5	CILO6	CILO7	CILO8
		Strategic leadership	O		CILO1 CILO2	CILO3		CILO4 CILO5	CILO6	CILO7	CILO8
		International Finance	O		CILO1 CILO2		CILO3 CILO4	CILO5	CILO6	CILO7	CILO8
		Business Trends and Seminars	O	CILO1	CILO2	CILO3	CILO4	CILO5	CILO6	CILO7	CILO8
Accounting for Islamic Financial Institutions		O	CILO1 CILO2		CILO3 CILO4	CILO5		CILO7	CILO6	CILO8	

 University of Technology Bahrain Salmabad, Kingdom of Bahrain	Doc. No.	QR-AAD-018
	Issue No.	01
	Revision No.	01
College/Department: College of Administrative and Financial Sciences		
BSAF PROGRAMME SPECIFICATION 2022-2023		Page 16 of 25

Course Description

Course Code	Course Title	LecHrs	Lab Hrs	Units
ENGL611	English Communication Skills 1	3	0	3
<p>This is an introductory course in English communication designed to provide comprehensive, up-to-date and relevant instruction in the correct use of grammar. It intends to build up students' confidence in communicating their thoughts, ideas, information and messages through the functions and structures of different words, phrases, clauses, sentences, and paragraphs. In addition, the integration of language skills increases their communicative competence and prepares them for the academic and social challenges in college and beyond.</p>				
Course Code	Course Title	LecHrs	Lab Hrs	Units
MATH611	College Algebra	3	0	3
<p>This course is designed to familiarize learners with main theories, principles and concepts of college algebra that are useful in analysis and simplification of basic and some advanced mathematical problems. Content includes functions which are polynomial, rational, exponential, logarithmic, and related equations. Sketching graphs, Matrices, determinants, progressions, and inequalities as applied to engineering.</p>				
Course Code	Course Title	LecHrs	Lab Hrs	Units
BSIB626	Business Organization and Management	3	0	3
<p>This course demonstrates in-depth understanding of the theoretical concepts of organizations and the roles and responsibilities of managers by introducing the framework for understanding organizations and organizational processes. It provides analysis of organizations and the management tools of planning, organizing, and staffing. The course emphasizes experiential learning and draws on cases studies to help gain practical insights into modern organizations.</p>				
Course Code	Course Title	LecHrs	Lab Hrs	Units
COMP613	Fundamentals of Information Systems	3	0	3
<p>This course focuses on the detailed knowledge on management information systems by establishing a link between business processes and information technology. It includes the topics on decision making frameworks, types of information systems, systems development, networks, IT infrastructure and, social impacts of IT.</p>				
Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF600	Fundamentals of Accounting	3	0	3
<p>This course deals with detailed knowledge and understanding of the accounting cycle for business engaged in sole proprietorship or as service enterprise. The fundamental concepts and principles essential to the measurement and communication of said transactions are introduced and emphasized as the course progresses.</p>				
Course Code	Course Title	LecHrs	Lab Hrs	Units
SOCI600	Sociology	3	0	3
<p>This course is designed to expose students in a detailed approach of studying society. It intends to give emphasis on the sociological perspectives, relationships with other social sciences, the main figures in sociological development, including introduction to culture, transformation of societies, importance of socialization, social groups, deviance and social control. Further, it incorporates the discussions on social institutions that enable the college students to understand the economic perspective from ancient to present, the evolution of education and the current viewpoint of family.</p>				
Course Code	Course Title	LecHrs	Lab Hrs	Units
EUTH400	Euthenics 1	1	0	0
<p>This course is designed to bring in the policies and procedures in the university, to guide the students in the performance of their respective role and to become adept on ideals needed in their academic pursuit. Thus, students are oriented on the history, vision, mission, values and objectives of the university, the services and academic support available, the academic and non-academic policies, the different misconduct, and violations with</p>				

 University of Technology Bahrain Salmabad, Kingdom of Bahrain	Doc. No.	QR-AAD-018
	Issue No.	01
	Revision No.	01
College/Department: College of Administrative and Financial Sciences		
BSAF PROGRAMME SPECIFICATION 2022-2023		Page 17 of 25

corresponding penalties in which the learning objectives are better facilitated by various classroom discussion through collaborative teamwork learning experience.

Course Code	Course Title	LecHrs	Lab Hrs	Units
ENGL621	English Communication Skills 2	3	0	3

This is an intermediate course in English communication geared towards equipping the college students with writing skills in preparation for academic writing. It progresses from familiarizing the sentence conventions to balancing the structures of the sentence for variation and rhythm. Further, it enables students to follow the principles that govern the composition writing in achieving unity, coherence, and emphasis; to improve their expository, descriptive, narrative, and argumentative works and to get hold of the discipline in academic writing for future advantages by providing them the opportunity in adhering the process of writing for effective communication.

Course Code	Course Title	LecHrs	Lab Hrs	Units
HIST600	History of Bahrain and the GCC Region	3	0	3

This Course includes the history of the Kingdom of Bahrain and the Arabian Gulf region. It includes the important events in Bahrain and the Arabian Gulf region and their impact on the current situation. It covers the strategic importance of Bahrain, starting with "Ancient civilizations and passing through" the Islamic era, Bahrain's entry into Islam, Portuguese occupation, competition of powers in the 17th century and the rise of a tribe of Al-Atub. It includes the history of Bahrain under the British protection and the conventions between Bahrain and Great Britain up to British troops leaving the region. It describes the places and persons as well as the historical developments and achievement in Bahrain during the time of Al- Khalifah. It includes independence of Bahrain, issuing of the first constitutional law, reform project by His Majesty King Hamad, constitutional amendments, establishment of GCC, history of Arab Gulf states. It makes the student able to present his patriotic character through historical discussions.

Course Code	Course Title	LecHrs	Lab Hrs	Units
BUSI621	Organizational Behavior	3	0	3

The course takes an in-depth look at human behavior in organizations. Incorporating current management theory and research, the course investigates the factors that influence individual and group performance. Topics include perception, personality, attitudes, values, motivation, decision making, leadership, power and politics, conflict and negotiation, groups, and culture.

Course Code	Course Title	LecHrs	Lab Hrs	Units
BUSI622	Financial Accounting 1	2	2	3

This course deals with detailed knowledge and understanding of the accounting cycle for business engaged in merchandising activities using the computerized accounting system. It includes topics on merchandising operation; cash; accounts receivable; inventory; and the preparation of financial statements for business decision-making. Accounting topics on the voucher system, petty cash fund, and bank reconciliation statement are also included.

Course Code	Course Title	LecHrs	Lab Hrs	Units
MATH613	Business Calculus	3	0	3

This course is intended to develop practical skills in calculus. Topics include functions, graphs, limit, differentiation, and integration of algebraic, exponential, and logarithmic functions with emphasis placed on applications in business.

Course Code	Course Title	LecHrs	Lab Hrs	Units
BUSI633	Microeconomics	3	0	3

This course is to develop ways of analyzing the behavior of specific economic units that make up the economic aggregates. The main focuses will be on theories of consumption, production, and cost. The course enables the students to demonstrate in depth understanding of law of demand, law of supply, concept of elasticity, consumer behavior and cost analysis. The course will rely on graphical analysis and numerical calculations. The learners will demonstrate deep understanding of the micro economic principles and its methods as well as tools to understand micro units of economy.

Course Code	Course Title	LecHrs	Lab Hrs	Units
EUTH401	Euthenics 2	1	0	0

 University of Technology Bahrain Salmabad, Kingdom of Bahrain	Doc. No.	QR-AAD-018
	Issue No.	01
	Revision No.	01
College/Department: College of Administrative and Financial Sciences		
BSAF PROGRAMME SPECIFICATION 2022-2023		Page 18 of 25

This course is designed to provide the discussion on the students' rules and regulations of the university to practice the right conduct of behavior inside and outside the university premises. It intends to teach the students on the different stages of personality development, the equivalent penalties in different academic offences and factors that influence behavioral multiple intelligences. Further, the incorporation of oral/written communication through individual and group discussions can encourage learners to ponder on the meaning of life and discover the purpose of their existence.

Course Code	Course Title	LecHrs	Lab Hrs	Units
ENGL631	Speech and Oral Communication	3	0	3

This is a developmental course in English communication geared towards competent, efficient, and effective interpersonal speaking across communicative contexts. It refines oral communication skills through accurate articulation of segmental phonemes, pronunciation drills, and enunciation of the suprasegmental features of speech, specifically sentential stress, and intonation. Further, it incorporates the mechanics and techniques of speech craft and delivery with emphases on practical speaking experiences and analysis of audience psychology, which are deemed applicable in diverse speech situations.

Course Code	Course Title	LecHrs	Lab Hrs	Units
HUMR600	Human Rights	3	0	3

This course makes the students able to know the background, main concepts of Human Rights and the philosophical thoughts and Islamic view which contribute to modern Human Rights. It makes them able to analyze what is mentioned in different kinds of Human Rights sources as Universal Declaration of Human Rights, International Covenant on Civil and Political Rights and International Covenant on Economic, Social and Cultural Rights. It deals in the same approach with the National Sources of Human Rights such as the Constitutional Law of Kingdom of Bahrain and National Action Charter with applications as well. The course makes the students able to analyze, discuss and debate Human Rights issues in different ways.

Course Code	Course Title	LecHrs	Lab Hrs	Units
ARAB600	Arabic Language	3	0	3

The course focuses on the fundamentals of Arabic language, such as reading, analyzing, and critique. It explains the characteristics of the required texts, which deal with different literary genres, prose and poetry. The course also focuses on the understanding and application of grammatical rules and basic morphological methods in Arabic, taking into account the correct spelling skills.

Course Code	Course Title	LecHrs	Lab Hrs	Units
BSIB636	Financial Accounting 2	3	0	3

This course provides detailed knowledge and understanding on the transactions, financial statements, and problems peculiar to the operations of partnerships and corporations as distinguished from the sole proprietorship. Special topics on book value per share and earnings per share are included.

Course Code	Course Title	LecHrs	Lab Hrs	Units
BUSI632	Human Resource Management	3	0	3

This course demonstrates advanced knowledge and understanding on the management of the most important resource in an organization-human resource. It surveys contemporary techniques for managing the corporate human resource's function. Topics include planning, staffing, developing, rewarding, and maintaining organizations, jobs, and people.

Course Code	Course Title	LecHrs	Lab Hrs	Units
BUSI713	Macroeconomics	3	0	3

This course deals in advanced macroeconomic issues focusing on the determination of GDP, unemployment, interest rates, and inflation. The students will have advanced understanding of circular flow, inflation, unemployment, nominal GDP and real GDP, aggregate demand, and aggregate supply. The course builds advanced skills to analyze the macroeconomic policies, such as fiscal and monetary policies. It enables students to apply macroeconomics tools to real world economic policy.

Course Code	Course Title	LecHrs	Lab Hrs	Units
ENGL711	Technical Writing	3	0	3

 University of Technology Bahrain Salmabad, Kingdom of Bahrain	Doc. No.	QR-AAD-018
	Issue No.	01
	Revision No.	01
College/Department: College of Administrative and Financial Sciences		
BSAF PROGRAMME SPECIFICATION 2022-2023		Page 19 of 25

This is an advanced course in English academic writing designed to deal with the application of the technical writing principles with the correspondence on business, science, and technology. It aims to develop the technical writing skills and communication of the college students thru the discussions of its elements and ethics with the use of digital technologies. Furthermore, it enables students to adapt the various communication routes in the workplace, to conceptualize suitable contents of technical writing, to understand the characteristics and other methods of communication techniques, to plan and organize advanced level tasks and to work effectively and with accountability with other team members in a creative and productive manner, in any language learning scenario when achieving personal and group outcomes.

Course Code	Course Title	LecHrs	Lab Hrs	Units
MATH621	Probability and Statistics	3	0	3

This course provides a demonstration of the main concepts of probability and statistics with applications. It covers identifying the theorem of probability and linked with real life problems; how to differentiate between the combination and permutation. It Explains how to find the mean and variance from the moment generating function and interpret the findings from different hypothesis tests for decision making. Finally, SPSS will be used to run the statistical measures.

Course Code	Course Title	LecHrs	Lab Hrs	Units
BUSI712	Mathematics of Investment	3	0	3

The course provides in-depth understanding concepts, mathematical problems and solutions concerning money transaction associated with interest and time. It integrates practical and theoretical aspects of finance and investments essential for the success of all business disciplines. It also covers discussions regarding the theories and applications of simple and compound interest and simple annuity.

Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF711	Financial Accounting and Reporting 1	3	0	3

This course covers the development of the financial of the financial reporting framework and the standard setting bodies; regulation of the accountancy profession; the conceptual framework; and presentation of financial statements. It also includes topics on cash, accounts receivable and inventories.

Course Code	Course Title	LecHrs	Lab Hrs	Units
COMP721	Database Management Systems	2	2	3

This course provides the core theories principles topics of database management systems. The topics include introduction to the database theory, models, data normalization, data description languages, data manipulation languages and query design. The course covers creating tables, defining integrity and constraints, data manipulation, data selection, joins, nested queries and views.

Course Code	Course Title	LecHrs	Lab Hrs	Units
BUSI631	Principles of Marketing	3	0	3

The course demonstrates detailed knowledge and understanding of the principles and practices of modern marketing. It emphasizes on the process of planning and executing the conception, pricing, promotion, and distribution of ideas, good, and services that satisfy individual and organizational objectives.

Course Code	Course Title	LecHrs	Lab Hrs	Units
BUSI721	Quantitative Methods	3	0	3

The course provides an advanced knowledge and understanding of quantitative techniques currently used in business and management. The course is designed for student to apply quantitative techniques, as well as software applications, in solving business problems and/or in making decisions. Topics include linear programming, forecasting and linear regression, queuing models, decision network analysis and decision theory.

Course Code	Course Title	LecHrs	Lab Hrs	Units
ENGL721	Public Speaking	3	0	3

This 3-unit course deals with the academic study of public speaking, its functions in present day situations in a culturally diverse society. It develops competent communicators and prepares students for communication challenges in local, as well as global contexts. Further, it is an avenue for students to embody the 3Cs of an effective

 University of Technology Bahrain Salmabad, Kingdom of Bahrain	Doc. No.	QR-AAD-018
	Issue No.	01
	Revision No.	01
College/Department: College of Administrative and Financial Sciences		
BSAF PROGRAMME SPECIFICATION 2022-2023		Page 20 of 25

public speaker: competence, character and composure, of which are essential in the demands of business-related correspondence and communication.

Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF721	Financial Accounting and Reporting 2	3	0	3

This course is the continuation of Financial Accounting and Reporting 1. It demonstrates advanced knowledge and understanding of the application of accounting principles covering assets, financial and non-financial. Emphasis is given on the interpretation and application of theories of accounting in relation to property, plant and equipment including depreciation methods, revaluation, and impairment of property assets, wasting assets, depletion; investments in equity and debt instruments, related party disclosures; and other types of investments such as sinking fund, cash surrender value and investment property.

Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF722	Corporate Governance	3	0	3

This course equips students with advanced knowledge and understanding of the social responsibility, governance, and sustainability reporting frameworks of the organization. It covers topics on agency, stakeholder analysis, organizational social responsibility, scope, and approaches of governance, reporting to stakeholders, the board of directors, and the public sector governance.

Course Code	Course Title	LecHrs	Lab Hrs	Units
BSIB736	Management Information Systems	2	2	3

This course provides knowledge and understanding of the concept of MIS and the impact it has on business organizations. It deals with the examination of the use of information systems to support the management activities of an organization. Topics include: the fundamentals of hardware, software, database management, systems analyses and design, data communications, transaction processing information systems, decision support systems, information reporting systems, office automation, networks, and expert systems. Case studies and several software packages will be utilized to illustrate the principles covered.

Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF723	Management Accounting 1	3	0	3


This course focuses on modern techniques and approaches for active management of operation costs to achieve organizational efficiency and effectiveness. Specific topics cover cost management information, cost behavior; cost terms and concepts; cost classification; and cost accounting techniques.

Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF731	Financial Accounting and Reporting 3	3	0	3

This course deals with an advanced study of fundamental assumptions, theoretical concepts and generally accepted accounting principles as discussed in the International Accounting Standards (IAS) and the International Financial Reporting Standards (IFRS); the conditions under which they may be appropriately applied and their impact on the financial statements. The course covers detailed discussion, appreciation and application of accounting principles covering liabilities and equities. Emphasis is given on the interpretation and application of theories of accounting in relation to current liabilities, non-current liabilities, and stockholders' equity accounts. It also includes topics on interim reporting.

Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF732	Professional Ethics	3	0	3

This course provides students gain an advanced understanding of ethical standards for accountants, auditors, and financial analyst at all levels. Learn the nature and scope of ethics standards and the need for them in business and society. Review professional codes of conduct for principal governing bodies and discuss their application in real-world situations. Thorough case studies bolster the understanding of the importance and the applicability of current ethical rules.

 University of Technology Bahrain Salmabad, Kingdom of Bahrain	Doc. No.	QR-AAD-018
	Issue No.	01
	Revision No.	01
College/Department: College of Administrative and Financial Sciences		
BSAF PROGRAMME SPECIFICATION 2022-2023		Page 21 of 25

Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF733	Taxation	3	0	3
This course covers advanced knowledge and understanding of the principles and concepts of taxation and the application of these principles and concepts. Topics include accounting for income tax; income for tax purposes; tax deduction; computation of taxable income; property tax; capital gains tax; social security taxes; tax liabilities; and other taxes.				
Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF734	Management Accounting 2	3	0	3
This course covers an advanced knowledge and understanding of the management accounting concepts and techniques for performance measurement and for decision making. Topics covers some specialist cost and management accounting techniques; decision-making techniques; budgeting; variance analysis; performance management systems, performance measurement, and control.				
Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF735	Business and Commercial Law	3	0	3
This course provides advanced knowledge and understanding of business laws, regulations, and principles which influence the transaction of business in the international arena. Topics include the classification and sources of law; contracts and functions of contracts; and negotiable instruments. Business laws operating in Bahrain are also given emphasis on this course.				
Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF736	Corporate Finance	3	0	3
The course deals with advanced concepts of corporate finance including knowledge of the instruments used by companies to raise finance. It also consists of a broad overview of the principles and theoretical framework leading to sound corporate financial management decision making issues that face modern corporate managers when making capital budgeting and capital structure decisions.				
Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF811	Contemporary Issues in Accounting	3	0	3
This course demonstrates critical knowledge and understanding of the concepts and principles in advanced financial accounting and reporting and the application of these concepts including techniques and methodology to problems involving accounting for special transactions and their effects and presentation in the financial statements. Topics include accounting for partnerships, corporate liquidation, joint arrangements, revenue recognition, home office and branch/principal and agency transactions, business combinations and consolidations.				
Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF812	International Financial Accounting and Reporting	3	0	3
The course focuses on detailed knowledge and understanding of the concepts and practices for foreign currency transactions; translation of foreign currency financial statements; derivatives; options. It covers topics on the preparation of the consolidated financial statements and accounting for SME.				
Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF813	Business Process Management and Control	2	2	3
This course deals with critical understanding of key concepts and approaches to business process management and improvement. It focuses on technology-aided definition, improvement, innovation, and management of end-to-end business processes that drive business results, create value, and enable an organization to meet its business objectives with more agility. It covers topics on designing business processes, process models, and qualitative process analysis.				
Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF814	Audit and Assurance	3	0	3
This course demonstrates detailed knowledge and understanding of the auditing and assurance theory, generally accepted Auditing and Assurance standards, audit procedures, audit reports and the responsibilities and ethics of the Auditing and Assurance profession. Topics include risk, evidence, internal controls, sampling, audit testing,				

 University of Technology Bahrain Salmabad, Kingdom of Bahrain	Doc. No.	QR-AAD-018
	Issue No.	01
	Revision No.	01
College/Department: College of Administrative and Financial Sciences		
BSAF PROGRAMME SPECIFICATION 2022-2023		Page 22 of 25

subsequent events, professional liability, reporting statutory provisions, compilation, and review services, and reporting under government auditing and assurance standards.

Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF815	Financial Market and Institutions	3	0	3

This course demonstrates an in-depth understanding of major types of financial markets and financial institutions. Securities markets, commercial banks and other financial institutions are discussed. Products and services that they provide to the users and suppliers of funds are described and the risks they may face are explained. Furthermore, political, social, regulatory, and legal effects as well as demographic diversity, cultural considerations and changing global financial conditions in finance decision making are addressed.

Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF816	Advanced Corporate Finance	3	0	3

The course deals with the advanced concepts of corporate finance. It covers capital investment decisions, leverage and capital structure, dividends, and dividend policy, and raising capital, and short-term financial management.

Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF821	Cloud Accounting	2	2	3

The course provides demonstrates the application of the theory and concepts of accounting and the ways in which accounting is used in a variety of modern economic and business contexts. Students focus on the skills of recording, reporting, presenting, and interpreting financial information using a cloud accounting platform.

Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF822	Investment Management	3	0	3

This course provides critical understanding of the overall investment environment, including various investment alternatives, markets, information, and transactions. It covers investment processes, investment performance and evaluation, risk management, and global economic activity and industry analysis. It explores different security types, mutual funds, and bond valuation.

Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF823	Risk Management	3	0	3

The course provides critical understanding of the risk assessment and management techniques, methods, and models used by the organization to minimize, control, and communicate risks, including conducting various risk management protocols. This course focuses on risk identification assessment and measurement of risk including the management, monitoring, and risk mitigation.

Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF824	Advanced Audit and Assurance	3	0	3

The course provides critical understanding of the audit plan and audit program; audit of the sales and collection cycle; audit sampling; audit of payroll and personnel cycle; audit of inventory warehousing; audit of cash balances; completing the audit; and government financial auditing and assurance.

Course Code	Course Title	LecHrs	Lab Hrs	Units
BUSI811	Islamic Banking and Finance	3	0	3

This course analyzes economic activities based on the economic rationale of Islamic values and Islamic law. It covers topics on economic policies, business strategies and government regulations within the context of Islamic markets. It examines how and why Islamic values determine the business climate. It provides a clear framework for analyzing the micro- and macro-economic foundations of the Islamic system.

 University of Technology Bahrain Salmabad, Kingdom of Bahrain	Doc. No.	QR-AAD-018
	Issue No.	01
	Revision No.	01
College/Department: College of Administrative and Financial Sciences		
BSAF PROGRAMME SPECIFICATION 2022-2023		Page 23 of 25

Course Code	Course Title	LecHrs	Lab Hrs	Units
BSIB616	Research Methods	3	0	3
<p>The course covers the core principles and methods applicable in doing a business research in accounting. It helps student to undertake advanced analysis that will give a solution to a business problem or an enhancement in business operations. The course will focus on systematic collection of data and analysis of information that will result to a meaningful business research. The student develops advanced skills of communication, collaboration, and information management.</p>				
Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF831	Security Analysis and Portfolio Management	2	2	3
<p>This course deals with the study of asset pricing models and portfolio theory and critical understanding of investing in the stock market and building stock portfolios. Its emphasis is given to stock investment: fundamental analysis, technical analysis, efficient market analysis and various methods of modeling the risk associated with stock investment such as the capital asset pricing model and arbitrage pricing theory. It equips students with necessary skills to apply the principles, theories, and models of portfolio management to analyze stocks and bonds investment problems, formulate trading strategies, and manage financial portfolios. It uses stock market simulation platform to encourage students to apply their knowledge in an innovative manner.</p>				
Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF832	Internship	0	12	6
<p>This course helps students to have the opportunity to develop new skills through experiential learning under the direction of a skilled practitioner. The arrangements for the working relationship must be established prior to the assignment.</p>				
Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF833	Capstone Project A	3	0	3
<p>The accounting capstone project was specifically designed to encapsulate all the learning process students will gain from this course. It is considered a strategic learning phase where a case study or problem set is involved. Students are expected to apply a variety of skills, tools and knowledge to evaluate real-world case issues and endorse an accounting capstone solution or improvement at the end of the session.</p>				
Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF834	Data Analytics for Accounting	2	2	3
<p>The course focuses on analytical techniques for decision making and the examination of "big data" involving accounting information. It provides hand-on experience to develop skills with select business analysis technologies.</p>				
Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF841	Financial Modeling	2	2	3
<p>This course presents the theory and practice of financial management, emphasizing computer-based modeling and forecasting. It uses spreadsheets and other software products to critically analyze the impacts of financial decisions related to financial statement analysis, cash budgeting, and cost of capital determination, capital budgeting, and capital structure choices. The course covers a variety of techniques, such as sensitivity and scenario analysis, optimization methods, Monte Carlo simulation, and regression analysis.</p>				
Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF842	Strategic Management Accounting	3	0	3
<p>This course demonstrates critical knowledge and understanding of the strategic management concepts and techniques with emphasis on how to create customer and shareholder value and strong competitive position for the organization. It covers topics on strategic management approach and management accounting tools and techniques to the development and use of accounting and finance information in decision making.</p>				

 University of Technology Bahrain Salmabad, Kingdom of Bahrain	Doc. No.	QR-AAD-018
	Issue No.	01
	Revision No.	01
College/Department: College of Administrative and Financial Sciences		
BSAF PROGRAMME SPECIFICATION 2022-2023		Page 24 of 25

Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF843	Capstone Project B	3	0	3
The course focuses on the full completion of the accounting and finance capstone project requirement. Students undergoing this course shall submit, present, and defend the final report.				
Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF844	Audit and Assurance in CIS Environment	2	2	3
This course complements the course in audit and assurance and is limited to the areas that have an immediate consequence to information technology (IT) as used in business. It discusses the impact of information technology on the auditor's study and evaluation of internal control with emphasis on the previously learned IT-related risks and controls in a CIS environment. It considers the audit of IT function as a whole and the audit of computerized information systems as part of the audit of the financial statements. It introduces tools and techniques in auditing around, auditing through, and auditing with the computer.				

Elective Courses				
Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF835A	Financial Technology (FinTech)	3	0	3
This course deals with the increasing technological approaches to the main financial intermediation functions: payments, capital raising, remittances, managing uncertainty and risk, market price discovery, and mediating information asymmetry and incentives. It covers FinTech opportunity, financial innovation, encryption and information security, blockchains and cryptocurrencies, privacy and financial data.				
Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF835B	Operations and Supply Chain Management	3	0	3
This course provides critical understanding of the theories and practices of the processes and techniques related to supply chain and operations management through exploring topics including process management, logistics, productivity and capacity management, forecasting, inventory management, production planning, purchasing and supply management, ERP (Enterprise-wide Resource Planning), quality management and control, JIT (Just in Time) and lean management and project management.				
Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF845A	Strategic Leadership	3	0	3
The course is designed to provide detailed understanding about the role and significance of leadership in managing organizations effectively. This course will help students in understanding different strategies being used by leaders in managing business, government, and social organizations. It enables students to focus on various issues and challenges a leader encounters in managing organizations. An understanding of these different strategies, along with an exploration of one's own strengths and weaknesses will be part of this course. In this course students will examine leadership strategies of successful organizations and apply strategic and leadership models towards the success of an organization.				
Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF845B	International Finance	3	0	3
The course provides solid understanding of international finance within a complex capital markets context. It emphasizes the managerial perspective of finance for a multinational corporation (MNC) It covers topics on international monetary system, balance of payments, foreign direct investments, cross-border acquisitions, foreign exchange market, international parity relationship, forecasting foreign exchange rates, and futures and options on foreign exchange.				

 University of Technology Bahrain Salmabad, Kingdom of Bahrain	Doc. No.	QR-AAD-018
	Issue No.	01
	Revision No.	01
College/Department: College of Administrative and Financial Sciences		
BSAF PROGRAMME SPECIFICATION 2022-2023		Page 25 of 25

Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF846A	Business Trends and Seminars	3	0	3
This course aims to provide an avenue for the students to learn the recent developments and business trends related to accounting, finance, and other field of business. Students will have an opportunity to work with guest faculty and business and other practitioners; and/or attend business conferences, webinars, and seminars.				
Course Code	Course Title	LecHrs	Lab Hrs	Units
BSAF846B	Accounting for Islamic Financial Institutions	3	0	3
This course focuses on specialist knowledge and understanding of the accounting and reporting practices in Financial institutions. It explores the theoretical basis of Islamic accounting standards and regulations, and accounting concepts and principles underlying these standards.				