

Doc. No.	QR-AAD-01
Revision No.	01
Date of Effectivity	01-09-22

## **BSAF PROGRAMME SPECIFICATIONS 2022-2023**

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1.	Teaching Institution	University of Technology Bahrain (UTB)
2.	University Department	College of Administrative and Financial Sciences
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.	Mode of Attendance	Actual classroom learning-interactive
6.	National Qualification	NQF Level 8
	Framework Level and Credit	540 NQF Credits (180 ACS Credits)
7.	Accreditation	European Council for Business Education Standards (ECBE)
8.	Other external influences	Ministry of Education (MOE)
		Higher Education Council (HEC)
		Bahrain Education and Training Quality Authority (BQA)
		International Accounting Education Standards Board
		Association of Chartered Certified Accountants (ACCA)
		QAA-UK 2019 Subject Benchmark Statement for Accounting
		Association to Advance Collegiate Schools for Business (AACSB)
9.	Date of production/revision	September 2022
	of this specification	
4.0		

## 10. Aims of the Programme

## Programme Description

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 a 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.

## Programme Educational Objectives:

Graduates of the programme three (3) to five (5) years after graduation shall be able to:

- 1. Demonstrate technical competence, professional skills, and professional values, ethics and attitude that enable them to make positive contributions 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.
- 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.

## **11.** Learning Outcomes, Teaching, Learning and Assessment Methods

- 1. Demonstrate detailed knowledge and understanding of principles, conventions, concepts, theories and empirical evidence related to accounting, finance and other key functional areas of business.
- 2. Apply principles, standards, concepts, facts, and procedures on accounting and non-accounting information to perform financial, audit and taxation functions and/prepare related reports.
- 3. Relate and adapt theories, concepts, principles, tools, techniques, and emerging technologies using specialized skills to provide in-depth and creative business solutions to different aspects of accounting, finance and business operations.



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- 4. Critically evaluate/process information from reliable sources and perspective through research & analysis, statistics, and integrations when making decisions.
- 5. Use technology, analytical tools, and quantitative skills to manipulate data, evaluate, estimate, interpret, and model business problems, functions, and phenomena to solve problems in the dynamic global business environment.
- 6. Communicate information, ideas, problems, and problems related to accounting, finance, with high degree of proficiency verbally and/or in writing for the intended audience.
- 7. Demonstrate a capacity to lead a group and/or manage projects showing high ethical standards needed for reporting of financial and accounting information

## Teaching and Learning Methods

- 1. Constructive Method. Learners must be fully engaged and active in the process of constructing meaning and knowledge based on their prior knowledge and experiences through the process of doing, making, writing, designing, creating, and solving. It allows teachers to implement differentiated learning, authentic assessment practices and incorporate technologies to improve individual learning experiences. It includes simulations, in-course projects, field trips, digital content, group discussions and reflections. This method strives to improve achievement by consciously developing learners' ability to consider ideas, analyze perspectives, solve problems, and make decisions on their own thereby making them more responsible and independent.
- 2. Inquiry based Method. Learners develop cognitive skills like critical thinking and problem solving by working on questions, problems, or scenarios and formulate creative solutions. The teachers use either structured, guided, or open inquiry to facilitate learning. As a process, learners are involved in their learning by formulating questions, investigating, building their understanding, and creating meaning and new knowledge on a certain lesson. Typical activities include laboratory sessions and research-based activities.
- 3. Collaborative Method. Learners are divided into small groups to learn something together and capitalize on one's other resources and skills, evaluating one another ideas, and monitoring one another's work. It allows students to actively interact by sharing experiences and take on different roles. Typically, students are provided with problems or projects that they work on together to search for understanding, meaning, or solutions and each group is expected to work together developing or formulating solutions and present the solution in class. The activities include think-pair-share, jigsaw, or round-robin which effectively engage students to complete the tasks.
- 4. Experiential learning method is the process of learning by doing. By engaging students to hands on experience which attempts to apply theories and knowledge learned in the classroom to real-world situations. This may include team challenges, simulations, company visits/fieldworks and other extracurricular activities. Experiential learning opportunities exist in a variety of course- and non-course-based forms and may include community service, service-learning, undergraduate research, study abroad, and culminating experiences such as internships, student teaching, and capstone projects

## **Assessment Methods**

• Assessment is done independently for each course. A variety of assessment tools will be used to assess the achievement of intended learning outcomes including but not limited to exams, assignments, projects, case analysis and presentations. In addition, assessments of learning outcome also include thesis writing, internship, and indirect assessment.

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## 12. Programme Structure

# BACHELOR OF SCIENCE IN ACCOUNTING AND FINANCE (BSAF)

CURRICULUM PLAN EFFECTIVE AY2022-2023

#### **REMEDIAL CLASSES**

Course Code	Course Title	Lec Hrs	Lab Hrs	Units	Pre-Requisites
MATH300	Remedial Mathematics	3	0	0	
ENGL301	Speaking and Listening	9	0	0	
ENGL302	Grammar and Vocabulary	9	0	0	

## FIRST YEAR

FIRST TRIMESTER

Course Code	Course Title	Lec Hrs	Lab Hrs	Units	Pre-Requisites
ENGL611	English Communication Skills1	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	
ACC600	Fundamentals of Accounting	3	0	3	
SOCI600	Sociology	3	0	3	
			TOTAL	18	

#### SECOND TRIMESTER

Course Code	Course Title	Lec Hrs	Lab Hrs	Units	Pre-Requisites
MGT604	Business & Technology 1	3	0	3	
ACC601	Financial Accounting 1	3	0	3	ACC600
HIST600	History of Bahrain and GCC Region	3	0	3	
MGT603	Organizational Behavior	3	0	3	BSIB626
QM601	Business Statistics	3	0	3	MATH611
ECO601	Microeconomics	3	0	3	
			TOTAL	18	

THIRD TRIMESTER

Course Code	Course Title	Lec Hrs	Lab Hrs	Units	Pre-Requisites
MGT605	Business & Technology 2	3	0	3	MGT604
ACC602	Financial Accounting 2	3	0	3	ACC601
ACC603	Management Accounting 1	3	0	3	
HUMR600	Human Rights	3	0	3	SOCI600
ARAB600	Arabic Language	3	0	3	
			TOTAL	18	



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## SECOND YEAR

FIRST TRIMESTER

Course Code	Course Title	Lec Hrs	Lab Hrs	Units	Pre-Requisites
MGT703	Business & Technology 3	3	0	3	MGT605
ACC704	Management Accounting 2	3	0	3	ACC603
FIN711	Introduction to FinTech	3	0	3	
ENGL701	Business Communication	3	0	3	ENGL611
COMP721	Database Management Systems	2	2	3	COMP613
ECO602	Macroeconomics	3	0	3	ECO601
			TOTAL	18	

## SECOND TRIMESTER

Course Code	Course Title	Lec Hrs	Lab Hrs	Units	Pre-Requisites
ACC705	Management Accounting 3	3	0	3	ACC704
MGT704	Corporate Business Law 1	3	0	3	
FIN702	Financial Management 1	3	0	3	ACC602
QM711	Data Visualization	3	0	3	QM601
FIN712	Sustainability for Finance	3	0	3	
ECO711	Money & Banking	3	0	3	ECO602
			TOTAL	18	

## THIRD TRIMESTER

Course Code	Course Title	Lec Hrs	Lab Hrs	Units	Pre-Requisites
MGT705	Corporate Business Law 2	3	0	3	MGT704
FIN703	Financial Management 2	3	0	3	FIN702
ACC707	Financial Reporting 1	3	0	3	ACC602
ACC706	Performance Management 1	3	0	3	ACC705
FIN713	Digital Innovation and Finance 1	3	0	3	FIN711
QM712	Data Analytics	3	0	3	QM711
			TOTAL	18	

## THIRD YEAR

## FIRST TRIMESTER

Course Code	Course Title		Lab Hrs	Units	Pre-Requisites
FIN804	Financial Management 3	3	0	3	FIN703
ACC807	Performance Management 2	3	0	3	ACC706
ACC806	Financial Reporting 2	3		3	ACC707
FIN814	International Finance	3	0	3	
FIN815	Digital Innovation and Finance 2	3	0	3	FIN713
FIN816 Islamic Banking and Finance		3	0	3	
			TOTAL	18	



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#### SECOND TRIMESTER

Course Code	Course Title	Lec Hrs	Lab Hrs	Units	Pre-Requisites
MGT801	Tax 1	3	0	3	MGT705
MGT803	Audit and Assurance 1	3	0	3	
MGT811	Risk Management & Insurance	3	0	3	
QM813	Data Mining	3	0	3	QM601
FIN810 or					
FIN811 or	Elective 1	2	2	3	3rd Year Standing
FIN812					
QM811	Business Research Methods	3	0	3	QM601
			TOTAL	18	

#### THIRD TRIMESTER

Course Code	Course Title	Lec Hrs	Lab Hrs	Units	Pre-Requisites
MGT802	Tax 2	3	0	3	MGT801
MGT804	Audit and Assurance 2	3	0	3	MGT803
ACC811	International Financial Reporting Standards (IFRS)	3		3	ACC806
QM814	Business Intelligence	3		3	QM813
ACC812	Internship	6		6	Completion of 144 credit hours
	TOTAL				

## FOURTH YEAR

#### FIRST TRIMESTER Course Code **Course Title** Lec Hrs Lab Hrs Units **Pre-Requisites** MGT805 Tax 3 3 0 3 MGT802 ACC813 OR Elective 2 3 0 3 ACC814 OR ACC815 MGT812 Ethics and Professional Skills 3 0 3 Elective 3 3 0 3 FIN817 OR FIN818 OR FIN819 PROJ801 Project 6 0 6 TOTAL 18

## **ELECTIVE COURSES**

	Domains	Course Code	Course Title (Any three (3) among the following electives)	Units
	Electives	FIN810	Personal Finance	3
Elective 1	(Finance)	FIN811	Derivative Securities	3
		FIN812	Real Estate Finance	3



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	Electives	ACC813	Accounting for Islamic Financial Institutions	3
Elective 2	(Accounts)	ACC814	Governmental Accounting	3
		ACC815	Cloud Accounting	3
	Electives	FIN817	Computers and Business Information	3
Elective 3	(Fintech)	FIN818	Financial Planning and Software Applications	3
		FIN819	Blockchain & Crypto Currencies	3

13. Awards and Credits					
Degree/ Certificate Awarded	Bachelor of Science in Accounting and Finance				
Total Units for Degree	180				
Total Trimesters Completed	10				
14 Personal Development Plan	ning				

- 1. Periodic in-house training and peer mentoring related to subject specialization.
- 2. Attendance of faculty members at 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.

## 15. Admission Criteria

Admission to UTB is open to all qualified applicants. Acceptance to the university depends on the following criteria:

## 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:

	Subtest Component for	Programme				
E	Bahraini, KSA, Kuwait, Qatar,	Engineering	Computing	Business	International	
Y	emen, Switzerland, USA, and	Studies	Studies (BSCS,	(BSBI <i>,</i>	Business	
	Ecuador Qualification	(BSIE,	BSIT)	BSAF)	Dusiness	



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		BSME, BSEnE)			
Mathematics	Science/ Technical/Ge neral 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			

Subtest Con	nponent for		Progra	mme	
Other Qualific Pakistan, and	•	Engineering Studies (BSIE, BSME, BSEnE)	Computing Studies (BSCS, BSIT)	Business (BSBI, BSAF)	Internationa I Business
Mathematics	Science/ Technical/Ge neral 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

\*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 attains 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 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.

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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.
- 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 another university or re-admitted student from UTB.

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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.

## 16. CGPA Requirement for Graduation

2.00/4.00

## 17. Key Resources of information about the programme

Included in the university catalogue, uploaded to the university website



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18.		BSAF Curricu	ılum Sk	ills Ma	pping					
Year/	Course	Course Title	Core (C) Option (O)	Prog	ramme	Inten	ded Le	arning	Outco	mes
Level	Code		Opti	P1	P2	P3	P4	P5	P6	P7
	ENGL611	English Communication Skills1	С							$\checkmark$
	MATH611	College Algebra	С						$\checkmark$	
Year 1 1 <sup>st</sup> Tri	BSIB626	Business Organization and Management	С		$\checkmark$		$\checkmark$			$\checkmark$
	COMP613	Fundamentals of Information Systems	С		$\checkmark$			$\checkmark$	$\checkmark$	
	BSAF600	Fundamentals of Accounting	С	$\checkmark$		$\checkmark$	$\checkmark$		$\checkmark$	$\checkmark$
	SOCI600	Sociology	С	$\checkmark$				$\checkmark$		$\checkmark$
	MGT604	Business & Technology 1	С	$\checkmark$						
Maan	ACC601	Financial Accounting 1	С	$\checkmark$	$\checkmark$					
Year 1	HIST600	History of Bahrain and the GCC Region	С							
2 <sup>nd</sup> Tri	MGT603	Organizational Behavior	С	$\checkmark$						
	QM601	Business Statistics	С				$\checkmark$			
	ECO601	Microeconomics	С	$\checkmark$		$\checkmark$		$\checkmark$		
	MGT605	Business & Technology 2	С	$\checkmark$						
Year 1 3 <sup>rd</sup>	ACC602	Financial Accounting 2	С	$\checkmark$	$\checkmark$					
	ACC603	Management Accounting 1	С	$\checkmark$	$\checkmark$					
	HUMR600	Human Rights	С						$\checkmark$	$\checkmark$
Tri	ARAB600	Arabic Language	С						$\checkmark$	$\checkmark$
	MKT601	Principles of Marketing	С	$\checkmark$						
	MGT703	Business & Technology 3	С	$\checkmark$				$\checkmark$		
	ACC704	Management Accounting 2	С	$\checkmark$	$\checkmark$					
Year	FIN711	Introduction to FinTech	С					$\checkmark$		
2 1 <sup>st</sup>	ENGL701	Business Communication	С						$\checkmark$	$\checkmark$
Tri	COMP721	Database Management Systems	С					$\checkmark$		
	ECO602	Macroeconomics	С	$\checkmark$	$\checkmark$		$\checkmark$			
	ACC705	Management Accounting 3	С	$\checkmark$	$\checkmark$					
Year	MGT704	Corporate Business Law 1	С	$\checkmark$	$\checkmark$					
2	FIN702	Financial Management 1	С	$\checkmark$	$\checkmark$					
<b>2</b> <sup>ND</sup>	QM711	Data Visualization	С				$\checkmark$	$\checkmark$		
Tri	FIN712	Sustainability for Finance	С		$\checkmark$					
	ECO711	Money & Banking	С	$\checkmark$			$\checkmark$			
Year	MGT705	Corporate Business Law 2	С	$\checkmark$					$\checkmark$	$\checkmark$
2	FIN703	Financial Management 2	С	$\checkmark$	$\checkmark$			$\checkmark$		



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3 <sup>RD</sup>	ACC705	Financial Reporting 1	С		$\checkmark$					$\checkmark$
Tri	ACC706	Performance Management 1	C		√		$\checkmark$			
	FIN713	Digital Innovation and Finance 1 (ACCA Micro accreditation)	C			$\checkmark$		$\checkmark$	$\checkmark$	$\checkmark$
	QM712	Data Analytics (ACCA Micro accreditation)	С					$\checkmark$	$\checkmark$	$\checkmark$
	FIN804	Financial Management 3	С	$\checkmark$	$\checkmark$					
	ACC807	Performance Management 2	С		$\checkmark$				$\checkmark$	
Maan	ACC806	Financial Reporting 2	С		$\checkmark$					$\checkmark$
Year 3	FIN814	International Finance	С		$\checkmark$		$\checkmark$			
1 <sup>s⊤</sup> Tri	FIN815	Digital Innovation and Finance 2	С			$\checkmark$		$\checkmark$		
•••	FIN816	Islamic Banking and Finance	С		$\checkmark$				$\checkmark$	
	MGT801	Tax 1	С		$\checkmark$					
Year	MGT803	Audit and Assurance 1	С		$\checkmark$					
3	MGT811	Risk Management & Insurance	С			$\checkmark$				
<b>2</b> <sup>ND</sup>	QM813	Data Mining	С			$\checkmark$		$\checkmark$		
Tri		Elective 1	С	$\checkmark$			$\checkmark$			
	QM811	Business Research Methods	С		$\checkmark$				$\checkmark$	$\checkmark$
	MGT802	Tax 2	С		$\checkmark$					
Year	MGT804	Audit and Assurance 2	С		$\checkmark$					
3 3 <sup>rd</sup>	ACC811	International Financial Reporting Standards (IFRS)	С		$\checkmark$				$\checkmark$	
Tri	QM814	Business Intelligence	С			$\checkmark$			$\checkmark$	
	ACC812	Internship	С	$\checkmark$						$\checkmark$
	MGT803	Tax 3	С		$\checkmark$					
Year		Elective 3	С	$\checkmark$				$\checkmark$		
4 1 <sup>st</sup>	MGT812	Ethics and Professional Skills	С							$\checkmark$
Tri		Elective 2	С	$\checkmark$			$\checkmark$		$\checkmark$	
		Project	С	$\checkmark$						
-	FIN817	Computers and Business Information Systems	0							
	FIN818	Financial Planning and Software Applications	0							
S	FIN819	Blockchain & Crypto currencies	0							
Electives	ACC813	Accounting for Islamic Financial Institutions	0							
ü	ACC814	Governmental Accounting	0							
	ACC815	Cloud Accounting	0							
	FIN810	Personal Finance	0							
	FIN811	Derivative Securities	0							
	FIN812	Real Estate finance	0							

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## **COURSES DESCRIPTION**

	Course Title	Lec Hrs	Lab Hrs	Units
MATH300	REMEDIAL MATHEMATICS	0	0	0
This course is a	comprehensive study of mathematical skills in arithmet	ic which sł	nould provid	e a strong
mathematical f	oundation to pursue formal courses in college mathema	tics. Topic	s include pri	nciples and
applications of	whole numbers, fractions, decimals, percent, rates, ratio	and prop	ortion, mea	surements
and prerequisit	e concepts for algebra, geometry and statistics.			
ENGL301	SPEAKING AND LISTENING	9	0	0
This is a require	ed remedial course for entering students whose English la	anguage s	kills need fu	rther
mprovement a	nd enhancement to be able to cope with the university's	academi	c courses. It	utilizes an
ntegrated app	roach to developing the students' English macro skills wit	th an emp	hasis on spe	aking and
istening. Furth	er, this course introduces the students to English language	ge arts wh	ere they get	involved
and engaged in	three phases (beginner, intermediate, and advanced). It	intensifie	s its course-	intended
earning object	ives with the utilization of audio-lingual presentations w	here the s	tudents are o	expected to
gain more know	vledge to communicate effectively in English.			
ENGL302	GRAMMAR AND VOCABULARY	9	0	0
This is a require	ed remedial course for entering students whose English I	anguage s	kills need fu	rther
mprovement a	and enhancement to be able to cope with the university's	s academi	c courses. It	utilizes an
•	roach to developing the students' skills in grammar and v			
0 11				ases
(beginner, inte			• •	
	rmediate, and advanced). In addition, it includes informa	tion relate	ed to diction	ary use,
basic grammar	rmediate, and advanced). In addition, it includes informa rules and daily use of vocabulary words through a variet	ition relate y of conte	ed to diction exts, written	ary use, responses,
basic grammar idioms, writing	rmediate, and advanced). In addition, it includes informa rules and daily use of vocabulary words through a variet structures, settings of writing, and the process of formir	ition relate y of conte ng written	ed to diction xts, written communical	ary use, responses,
basic grammar dioms, writing	rmediate, and advanced). In addition, it includes informa rules and daily use of vocabulary words through a variet	ition relate y of conte ng written	ed to diction xts, written communical	ary use, responses,
basic grammar dioms, writing the students ar	rmediate, and advanced). In addition, it includes informa rules and daily use of vocabulary words through a variet structures, settings of writing, and the process of formir	ition relate y of conte ng written	ed to diction xts, written communical	ary use, responses,
basic grammar dioms, writing the students ar ENGL611	rmediate, and advanced). In addition, it includes informa rules and daily use of vocabulary words through a variet structures, settings of writing, and the process of formin re expected to gain more knowledge to communicate eff ENGLISH COMMUNICATION SKILLS 1	ition relate y of conte ng written ectively in 3	ed to diction xts, written communicat English. 0	ary use, responses, tion where 3
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basic grammar dioms, writing the students ar ENGL611 This is an intro- and relevant in communicating different words	rmediate, and advanced). In addition, it includes informatives and daily use of vocabulary words through a variet structures, settings of writing, and the process of forming expected to gain more knowledge to communicate effectives. <u>ENGLISH COMMUNICATION SKILLS 1</u> ductory course in English communication designed to prostruction in the correct use of grammar. It intends to built their thoughts, ideas, information and messages througes, phrases, clauses, sentences, and paragraphs. In addition	ition relate y of conten g written ectively in 3 ovide com Id up stud sh the func- on, the inte	ed to diction xts, written communicat English. 0 prehensive, lents' confide ctions and st egration of la	ary use, responses, tion where 3 up-to-date ence in ructures of anguage
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basic grammar idioms, writing the students ar ENGL611 This is an introd and relevant in communicating different words skills increases challenges in co	rmediate, and advanced). In addition, it includes informatives and daily use of vocabulary words through a variet structures, settings of writing, and the process of forming expected to gain more knowledge to communicate effective expected to gain more knowledge to communicate effective course in English communication designed to prostruction in the correct use of grammar. It intends to built g their thoughts, ideas, information and messages throug s, phrases, clauses, sentences, and paragraphs. In addition their communicative competence and prepares them for college and beyond.	ition relate y of conten g written ectively in 3 ovide com ild up stud gh the func- on, the inten or the acac	ed to diction xts, written communicat English. 0 prehensive, lents' confide ctions and st egration of la demic and so	ary use, responses, tion where 3 up-to-date ence in ructures of anguage ocial 3
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basic grammar idioms, writing the students ar ENGL611 This is an intro- and relevant in communicating different words skills increases challenges in co MATH611 This course is co algebra that ar problems. Cont	rmediate, and advanced). In addition, it includes informatives and daily use of vocabulary words through a variet structures, settings of writing, and the process of forming expected to gain more knowledge to communicate effective expected to gain more knowledge to communicate effective course in English communication designed to prostruction in the correct use of grammar. It intends to built g their thoughts, ideas, information and messages throug s, phrases, clauses, sentences, and paragraphs. In addition their communicative competence and prepares them for college and beyond.  COLLEGE ALGEBRA lesigned to familiarize learners with the main theories, p e useful in analysis and simplification of basic and some a tent includes functions which are polynomial, rational, extended to account the set of the s	ition relate y of content g written ectively in 3 ovide com id up stud gh the func- on, the intent or the acac 3 rinciples a advanced sponential	ed to diction xts, written communicat English. 0 prehensive, lents' confide ctions and st egration of la demic and so 0 nd concepts mathematica	ary use, responses, tion where 3 up-to-date ence in ructures of anguage ocial 3 of college al c, and
basic grammar dioms, writing the students ar ENGL611 This is an intro- and relevant in communicating different words skills increases challenges in co MATH611 This course is co algebra that ar problems. Cont	rmediate, and advanced). In addition, it includes informatives and daily use of vocabulary words through a variet structures, settings of writing, and the process of forming expected to gain more knowledge to communicate effective expected to gain more knowledge to communicate effective course in English communication designed to prostruction in the correct use of grammar. It intends to built their thoughts, ideas, information and messages throug s, phrases, clauses, sentences, and paragraphs. In addition their communicative competence and prepares them for college and beyond.  COLLEGE ALGEBRA  Resigned to familiarize learners with the main theories, p e useful in analysis and simplification of basic and some a tent includes functions which are polynomial, rational, expenses. Sketching graphs, Matrices, determinants, progression of the prosest of the state of the	ition relate y of content g written ectively in 3 ovide com id up stud gh the func- on, the intent or the acac 3 rinciples a advanced sponential	ed to diction xts, written communicat English. 0 prehensive, lents' confide ctions and st egration of la demic and so 0 nd concepts mathematica	ary use, responses, tion where 3 up-to-date ence in ructures of anguage ocial 3 of college al c, and

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		-	-	
BSIB626	BUSINESS ORGANIZATION AND MANAGEMENT	3	0	3
	monstrates in-depth understanding of the theoretical co	•		
	he external environment and governance and social resp		-	
Detailed conte	nt includes the factors of business for example, micro an	d macro fa	actors, politi	cal, social,
technological,	competitive, and environmental factors, governance and	social res	ponsibility o	f
management,	business structure, culture and types of business organiz	ations.		
COMP613	FUNDAMENTALS OF INFORMATION SYSTEMS	3	0	3
This course fo	cuses on detailed knowledge on management inform	nation sys	tems by est	ablishing a
link between	business processes and information technology. It in	cludes the	e topics on o	decision
making frame	works, types of information systems, systems develo	pment, n	etworks, IT	
infrastructure	and, social impacts of IT.			
BSAF600	FUNDAMENTALS OF ACCOUNTING	3	0	3
	als with detailed knowledge and understanding of the ac	•	• •	
financial stater	nents for external reporting, users' and stakeholders' ne	eds, the m	ain element	s of
financial report	ts, the regulatory framework (legislation and regulation,	reasons ar	nd limitation	s, relevance
of accounting s	standards), duties and responsibilities of those charged w	ith goverr/	nance, the qu	ualitative
characteristics	of financial information and the use of double-entry account	ounting sy	stem.	
SOCI600	SOCIOLOGY	3	0	3
This course is c	lesigned to expose students to a detailed approach of stu	udying soc	iety. It inten	ds to give
emphasis on th	ne sociological perspectives, relationships with other soci	al sciences	s, the main f	igures in
sociological de	velopment, including introduction to culture, transforma	tion of soc	cieties, impo	rtance of
socialization, so	ocial groups, deviance, and social control. Further, it inco	rporates t	he discussio	ns on social
institutions that	t enable the college students to understand the econom	ic perspec	tive from an	cient to
present, the ev	olution of education and the current viewpoint of family	<b>'</b> .		
MGT605	BUSINESS & TECHNOLOGY 1	3	0	3
	pecifically designed to cover the partial module of ACCA		-	
	pics are as follows: The relationship between accounting			
-	d finance functions within business organizations, Princip		-	
	ounting and auditing, The sources and purpose of interna			I
information, p	rovided by business, financial systems, procedures and re	elated IT a	pplications.	
100001		2	0	2
ACC601	FINANCIAL ACCOUNTING 1	3	0	3
	pecifically designed to cover the partial module of ACCA		-	
•	ides the followings: sales and purchases, cash, inventory			
•	ntangible non-current assets and amortization, accruals a			
	isions and contingencies, capital structure and finance co			ection of
errors, control	accounts and reconciliations, bank reconciliations and su	ispense ac	counts.	
HIST600	HISTORY OF BAHRAIN AND THE GCC REGION	3	0	3
	ludes the history of the Kingdom of Bahrain and the Arab			
	its in Bahrain and the Arabian Gulf region and their impa		-	



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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 17<sup>th</sup> 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.

MGT603	1			1	1
		ORGANIZATIONAL BEHAVIOR	3	0	3
		depth look at human behavior in organization	•	-	-
-		e course investigates the factors that influenc			
-		on, personality, attitudes, values, motivation,	decision mak	ing, leadersh	nip, power
and politics, co	onflict and	d negotiation, groups, and culture.			
	т		I		
QM601		BUSINESS STATISTICS	3	0	3
		ents are introduced to the subject of business			
•	•	business, the basic procedures in problem so	-		••
data used by b	usiness f	irms using business application software. Bas	ic probability	concepts ar	nd normal
probability dist	tribution	are used by the student to solve real world b	usiness prob	lems which i	nvolve
business applic	cations, R	Review of probability concepts; Probability fu	nctions and c	listributions;	Statistical
estimation; Te	sts of sig	nificance; Hypothesis tests of population mea	ins, proportio	ons and varia	inces;
Analysis of vari	iance; mi	ultiple linear regression analysis; Time series	analysis.		
	<del></del>				1
ECO601		MICROECONOMICS	3	0	3
elasticity, cons	umer be		on graphical	analysis and	
calculations. T	he learn	havior and cost analysis. The course will rely ers will demonstrate a deep understanding of ools to understand micro units of economy.		conomic prir	
calculations. T its methods as	he learn	ers will demonstrate a deep understanding of		conomic prin	
calculations. T its methods as MGT605	The learne well as t	ers will demonstrate a deep understanding of ools to understand micro units of economy.	f the micro e	0	ciples and
calculations. T its methods as MGT605 This course is s	The learne well as t	ers will demonstrate a deep understanding of ools to understand micro units of economy. BUSINESS & TECHNOLOGY 2	f the micro e 3 CA business a	0 and technolo	ociples and 3 ogy subject,
calculations. T its methods as MGT605 This course is s internal contro	The learne well as t specifical ols, autho	ers will demonstrate a deep understanding of ools to understand micro units of economy. BUSINESS & TECHNOLOGY 2 ly designed to cover the partial module of AC	f the micro e 3 CA business a hin business,	0 and technolo fraud and fr	ciples and 3 ogy subject, audulent
calculations. T its methods as MGT605 This course is s internal contro behaviour and	The learne well as t specifical ols, autho their pre	ers will demonstrate a deep understanding of ools to understand micro units of economy. BUSINESS & TECHNOLOGY 2 ly designed to cover the partial module of AC prization, security of data and compliance wit	f the micro end 3 CA business, hin business, ring, the imp	0 and technolo fraud and fr pact of finance	ociples and 3 ogy subject, audulent cial
calculations. T its methods as MGT605 This course is s internal contro behaviour and technology (Fir	The learne well as to specificall ols, autho their pre ntech) on	ers will demonstrate a deep understanding of ools to understand micro units of economy. BUSINESS & TECHNOLOGY 2 ly designed to cover the partial module of AC prization, security of data and compliance wit evention in business, including money launde	f the micro end 3 CA business a hin business, ring, the imp nt and super	0 and technolo fraud and fr bact of financ vision, recrui	aciples and 3 ogy subject, audulent cial tment and
calculations. T its methods as MGT605 This course is s internal contro behaviour and technology (Fir	The learne well as to specificall ols, autho their pre ntech) on nployees,	ers will demonstrate a deep understanding of ools to understand micro units of economy. BUSINESS & TECHNOLOGY 2 ly designed to cover the partial module of AC prization, security of data and compliance with evention in business, including money launde a accounting systems, leadership, management , individual and group behaviour in business of	f the micro end 3 CA business a hin business, ring, the imp nt and super	0 and technolo fraud and fr bact of financ vision, recrui	aciples and 3 ogy subject, audulent cial tment and
calculations. T its methods as MGT605 This course is s internal contro behaviour and technology (Fir selection of em	The learne well as to specificall ols, autho their pre ntech) on nployees,	ers will demonstrate a deep understanding of ools to understand micro units of economy. BUSINESS & TECHNOLOGY 2 ly designed to cover the partial module of AC prization, security of data and compliance with evention in business, including money launde a accounting systems, leadership, management , individual and group behaviour in business of	f the micro end 3 CA business a hin business, ring, the imp nt and super	0 and technolo fraud and fr bact of financ vision, recrui	aciples and 3 ogy subject, audulent cial tment and
calculations. T its methods as MGT605 This course is s internal contro behaviour and technology (Fir selection of en development a ACC602	The learne well as to specificall ols, autho their pre ntech) on nployees, and mana	ers will demonstrate a deep understanding of ools to understand micro units of economy. BUSINESS & TECHNOLOGY 2 ly designed to cover the partial module of AC prization, security of data and compliance with evention in business, including money launde accounting systems, leadership, management, individual and group behaviour in business of agement.	f the micro end 3 CA business of hin business, ring, the imp nt and super- prganizations 3	0 and technolo fraud and fr pact of finance vision, recrui , and team for 0	aciples and 3 ogy subject, audulent cial tment and ormation, 3
calculations. T its methods as MGT605 This course is s internal contro behaviour and technology (Fir selection of en development a ACC602 This course is s the topics are a	The learners well as to specificall ols, autho their pre ntech) on nployees, and mana specificall as follows	ers will demonstrate a deep understanding of ools to understand micro units of economy. BUSINESS & TECHNOLOGY 2 ly designed to cover the partial module of AC prization, security of data and compliance with evention in business, including money launde n accounting systems, leadership, management, individual and group behaviour in business of agement. FINANCIAL ACCOUNTING 2	f the micro end 3 CA business, ring, the imp nt and superv organizations 3 CA Financial ts of profit or	0 and technolo fraud and fr pact of finance vision, recrui , and team for 0 Accounting.	aciples and 3 by subject, audulent cial tment and ormation, 3 Detail of her

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ACC603	MANAGEMENT ACCOUNTING 1	3	0	3
Content of this co	urse is designed as per the applied knowledge of AC	CA manage	rial accounti	ing module
	ics are as follows: accounting for management, sourc nation, sampling methods, forecasting techniques, su			
HUMR600	HUMAN RIGHTS	3	0	3
philosophical tho to analyze what is Human Rights, Inf Economic, Social a Rights such as the applications as we issues in different ARAB600	ARABIC LANGUAGE	uman Righ es such as Internation h the Natio nal Action scuss and o	ts. It makes Universal Denal Covenant onal Sources Charter with debate Huma	them able cclaration o t on of Human an Rights 3
explains the chara	es on the fundamentals of Arabic language, such as re acteristics of the required texts, which deal with diffe	-		-
	e also focuses on the understanding and application ethods in Arabic, taking into account the correct spell	-		
morphological me	ethods in Arabic, taking into account the correct spell PRINCIPLES OF MARKETING	ing skills.	tical rules ar	nd basic
morphological me MKT601 The course demo modern marketin promotion, and d	ethods in Arabic, taking into account the correct spell	ing skills. 3 e principle ng the conc	tical rules ar 0 s and practic eption, prici	nd basic 3 ces of ng,
morphological me MKT601 The course demo modern marketin promotion, and d objectives. MGT703	PRINCIPLES OF MARKETING PRINCIPLES OF MARKETING Instrates detailed knowledge and understanding of th g. It emphasizes the process of planning and executir istribution of ideas, goods, and services that satisfy in BUSINESS & TECHNOLOGY 3	ing skills. 3 e principle ng the conc ndividual ar 3	tical rules ar 0 s and practic eption, prici nd organizat 0	nd basic 3 ces of ng, ional 3
morphological me MKT601 The course demo modern marketin promotion, and d objectives. MGT703 This course is spe Detail of the topic Review and appra regulatory and pr	PRINCIPLES OF MARKETING PRINCIPLES OF MARKETING Instrates detailed knowledge and understanding of th g. It emphasizes the process of planning and executir istribution of ideas, goods, and services that satisfy ir	ing skills. 3 e principle g the conc ndividual ar 3 A Business 8 earning an es of ethica nal standar	tical rules ar 0 s and practic eption, prici nd organizat 0 & Technolog d training at al behaviour,	ad basic <u>3</u> ces of ng, ional <u>3</u> ry subject. work, , The role c
morphological me MKT601 The course demo modern marketin promotion, and d objectives. MGT703 This course is spe Detail of the topic Review and appra regulatory and pr	PRINCIPLES OF MARKETING PRINCIPLES OF MARKETING Instrates detailed knowledge and understanding of th g. It emphasizes the process of planning and executir istribution of ideas, goods, and services that satisfy in BUSINESS & TECHNOLOGY 3 cifically designed to cover the partial module of ACCA cs are as follows: Motivating individuals and groups, L isal of individual performance, Fundamental principl ofessional bodies in promoting ethical and professior	ing skills. 3 e principle g the conc ndividual ar 3 A Business 8 earning an es of ethica nal standar	tical rules ar 0 s and practic eption, prici nd organizat 0 & Technolog d training at al behaviour,	ad basic <u>3</u> ces of ng, ional <u>3</u> ry subject. work, , The role o



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FIN711	INTRODUCTION TO FINTECH	3	0	3
turning to Money, Regulation and Re	explore the major areas of FinTech including, beginnin Payment and Emerging Technologies, Digital Finance gTech, Data and Security, and the Future of Data Driv ng FinTech including Blockchain, AI and Big Data.	and Alter	native Finan	ce, FinTech
ENGL701	BUSINESS COMMUNICATION	3	0	3
An overview of eff	fective business communication skills and their direct	relationsh	ip to workpl	ace
such as letters, me and current comm	is placed on the planning, organizing, composing, and emos, reports, and emails. Presentation skills, profess nunication technologies are included with an emphasi ation topics include presentation software, emails, bu- es.	ional beha s on real v	vior in the w	vorkplace, m solving.
COMP721	DATABASE MANAGEMENT SYSTEMS	2	2	3
	les the core theories principles topics of database mai			_
manipulation lang	on to database theory, models, data normalization, da juages and query design. The course covers creating ta manipulation, data selection, joins, nested queries and	ables, defi		-
ECO602	MACROECONOMICS	3	0	3
supply. The cours	tion, unemployment, nominal GDP and real GDP, agg e builds advanced skills to analyze macroeconomic po . It enables students to apply macroeconomics tools t	olicies, suc	h as fiscal an	d
ACC705	MANAGEMENT ACCOUNTING 3	3	0	3
Detail of the topic Reconciliation of b	urse is designed as per the applied knowledge of ACC, s are as follows: Standard costing system, Variance ca oudgeted and actual profit, Performance measuremer plication, Cost reductions and value enhancement, an	lculations nt-overviev	and analysis w, Performa	nce
MGT704	CORPORATE BUSINESS LAW 1	3	0	3
This course is spec	cifically designed to cover the partial module of ACCA	Corporate	and Busines	ss Law. This
	isize on both international and local (Bahrain) law. De	-		
Law and the legal	system, Source of law, Formation of contract, Conten	t of contra	acts, Breach	of contract
	e law of torts and professional negligence, Contract of icy law, Partnerships, Corporations and legal personal company.			
FIN702	FINANCIAL MANAGEMENT 1	3	0	3
Content of this co	urse is designed as per the applied knowledge of ACC s are as follows: The nature and purpose of financial r	A Financia	l Manageme	nt Module.



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and relationship with corporate strategy, Stakeholders and impact on corporate objectives, Financial and other objectives in not-for-profit organizations, The economic environment for business, The nature and role of financial markets and institutions, The nature and role of money markets, The nature, elements and importance of working capital, Management of inventories, accounts receivable, accounts payable and cash, Determining working capital needs and funding strategies.

QM711	DATA VISUALIZATION	3	0	3
This course designed to deliver the following concepts: Introduction to data visualization; Data for data				
graphics; Tableau introduction Design principles; Categorical, time series, and statistical data graphics;				
Storytelling; Multivariate displays, Geospatial displays, Dashboards, interactive and animated Displays;			plays;	
Project presentati	ons.			

	FIN712	SUSTAINABILITY FOR FINANCE	3	0	3
	This course introduces students to sustainable finance. In this course, sustainable finance is understood				
as the process of ensuring the inclusion of environmental, social, and governance (ESG) considerations		ations			

into corporate decisions. A sustainable corporation will make their investment decisions that consider not only financial returns but also its social impact. Students will learn the origins, terms, drivers and trends in sustainable finance, major sustainability challenges faced by societies worldwide and how they are being addressed at the international level and local level. As well as students will be able to integrate ESG methodologies and solutions in financial decision making.

ECO711	MONEY & BANKING	3	0	3
The course deals	with both theoretical and practical concerns related to	o today's f	inancial and bar	nking
system. It covers i	money and the financial system, the payment system,	financial i	instruments, an	d
financial institutio	ns. The discussion on the roles of the Central Bank an	d its polici	ies that govern	the
operations of all f	inancial institutions including the management of the	risks. This	course will also	o explore
the practical aspe	cts of money and banking within the economy. Emph	asis is give	en to the changi	ng role
of financial institu	tions as well as new financial instruments.			

MGT705	CORPORATE BUSINESS LAW 2	3	0	3		
This course is specifically designed to cover the partial module of ACCA Corporate and Business Law. This						
course will empha	size on both international and local (Bahrain) law. De	etails of th	e topics are as f	ollows:		
Share capital, Loa	n capital, Capital maintenance and dividend law, Com	pany direc	tors, Other con	npany		
officers, Company	meetings and resolutions, Insolvency and administra	tion, Fraud	dulent and crim	inal		
behaviour.						
				1		
FIN703	FINANCIAL MANAGEMENT 2	3	0	3		
Content of this course is designed as per the applied knowledge of ACCA Financial Management Module.						
Detail of the topics are as follows: Investment appraisal techniques, Allowing for inflation and taxation in						
DCF, Adjusting for risk and uncertainty in investment appraisal, Specific investment decisions (lease or						
buy; asset replace	ment, capital rationing), Sources of, and raising, busir	less financ	e, Estimating th	buy; asset replacement, capital rationing), Sources of, and raising, business finance, Estimating the cost		

buy; asset replacement, capital rationing), Sources of, and raising, business finance, Estimating the cost of capital, Sources of finance and their relative costs, Capital structure theories and practical considerations, and Finance for Small and Medium-size Entities (SMEs).



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ACC705	FINANCIAL REPORTING 1	3	0	3
	urse is designed as per the applied knowledge of ACC.	-	-	
	s are as follows: The need for a conceptual framewor			
	inition and measurement, regulatory framework, the			
		• •	• •	
•	idated financial statements, tangible non-current ass		ible assets, in	ipairment
of assets, inventor	y and biological assets, financial instruments, and lea	ising.		
ACC706	PERFORMANCE MANAGEMENT 1	3	0	3
This course is spec	ifically designed to cover the applied knowledge of A	CCA perfo	rmance mana	gement
Module. Detail of	the topics are as follows: Managing information, Sour	rces of info	ormation, Info	rmation
systems and data	analytics, Activity-based costing, Target costing, Life-o	cycle costir	ng, Throughpu	It
	nmental accounting, Relevant cost analysis, Cost volu	-		
factors.		·	·	C
FIN713	DIGITAL INNOVATION AND FINANCE 1	3	0	3
Digital Innovation	for Finance is aimed at accountancy, finance, busines	s and advi	sory professio	nals who
-	eir knowledge, skills and awareness of innovations in			
•	nce profession. This course provides an opportunity t	-		
	vith the curriculum aligning closely to key insights fro	-		
	ing on emerging technologies, future disruptors and		-	
QM712	DATA ANALYTICS	3	0	3
Data Analytics is a	imed at business professionals who wish to develop t	heir under	standing of da	ata, and
the skills and tech	niques available for data analytics. Using real practica	l business	examples, lea	rners can
develop an unders	tanding of how data analytics and data modelling car	n be used t	o garner busi	ness
insights. Learners	will learn about big data, the various sources of data,	types of a	nalytics, and b	become
familiar with the r	ange of tools and techniques required to extract, mar	nipulate, ir	nterpret, and p	present
	earn about the need to be both skeptical and ethical	-		
analytics field.			0	
FIN804	FINANCIAL MANAGEMENT 3	3	0	3
Content of this co	urse is designed as per the applied knowledge of ACC	A Financia	l Managemen	t Module.
Detail of the topic	s are as follows: Nature and purpose of the valuation	of busines	s and financia	l assets,
Models for the val	uation of shares, The valuation of debt and other fina	ancial asse	ts, Efficient m	arket
hypothesis (EMH)	and practical considerations in the valuation of share	s, The nati	ure and types	of risk
and approaches to	risk management Causes of exchange rate difference	es and inte	erest rate fluct	uations,
Hedging technique	es for foreign currency risk, and Hedging techniques for	or interest	rate risk.	
ACC807	PERFORMANCE MANAGEMENT 2	3	0	3
	PERFORMANCE MANAGEMENT 2 ifically designed to cover the applied knowledge of A		-	
This course is spec		CCA perfo	rmance mana	gement
This course is spec Module. Detail of	ifically designed to cover the applied knowledge of A the topics are as follows: Pricing decisions, Make-or-k	CCA perfo	rmance mana her short-term	gement າ
This course is spec Module. Detail of decisions, Dealing	ifically designed to cover the applied knowledge of A the topics are as follows: Pricing decisions, Make-or-k with risk and uncertainty in decision-making, Budget	CCA perfo buy and ot ary system	rmance mana her short-tern is and types of	gement n f budget,
This course is spec Module. Detail of decisions, Dealing Quantitative analy	ifically designed to cover the applied knowledge of A the topics are as follows: Pricing decisions, Make-or-k	CCA perfo ouy and ot ary system yield variar	rmance mana her short-tern is and types of nces, Sales mix	gement n f budget,

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	Bahrain

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organisations, Divisional performance and transfer pricing, Performance analysis in not-for-profit organisations and the public sector, External considerations and the impact on performance.

ACC806	FINANCIAL REPORTING 2	3	0	3
Content of this co	urse is designed as per the applied knowledge of ACC	A Financia	l reporting N	1odule.
Detail of the topic	s are as follows: Provisions and events after the report	ting perio	d, Taxation, I	Reporting
financial performa	ance, Revenue, Government grants, Foreign currency	transactio	ns, Limitatio	ns of
financial statemer	nts, Calculation and interpretation of accounting ratio	s and tren	ds to addres	s users' and
stakeholders' nee	ds, Limitation of interpretation techniques, Specialize	ed, not-for	-profit, and p	oublic
sector entities, Pro	eparation of single entity financial statements, and Pr	eparation	of consolida	ted
financial statemer	nts, including an associate.			
FIN814	INTERNATIONAL FINANCE	3	0	3
		-	Ū,	
	s issues related to both international financial markets			
	e international environment. Management of currenc	•	•	
	panies will be discussed. Evaluation of international p	•	-	•
-	ong with optimal management of corporate funds inte	ernally in a	differential	lax
environment will	be discussed.			
FIN815	DIGITAL INNOVATION AND FINANCE 2	3	0	3
	for Finance is aimed at accountancy, finance, busines	_	-	
-	neir knowledge, skills and awareness of innovations in			
•	ofession. This course provides an opportunity to devel	-		•
•		•		0,
	riculum aligning closely to key insights from our repo	-		JIIL -
iocusing on enters	ging technologies, future disruptors and digital transfo			
FIN816	ISLAMIC BANKING AND FINANCE	3	0	3
This course introd	uces students with economic rationale of Islamic valu	es in Islam	nic financial s	ystem. It
	he core principles and basic models of Islamic finance			•
-	s financial system. It examines how and why Islamic v			
	s a clear framework for analyzing the micro- and mac			
Islamic system.	, ,			
MGT801	TAX 1	3	0	3
This course is spec	ifically designed to cover the partial module of ACCA	Tax subject	ct. This cours	e will
emphasize on bot	h U.K. and local (Bahrain) Tax system with the blend o	of internati	ional taxatio	n system.
Detail of the topic	s are as follows: The overall function and purpose of t	axation in	a modern e	conomy,
Principal sources of	of revenue law and practice, The systems for self-asse	ssment an	d the making	g of
-	limits for the submission of information, claims, and p			-
	unt, The procedures relating to compliance checks, a	•		-
	The scope of income tax, Income from employment, In		-	
	stment income, The comprehensive computation of t		-	-
• •	nsurance contributions for employed and self-employ			
•	eliefs in deferring and minimizing income tax liabilities	•	,	



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MGT803	AUDIT AND ASSURANCE 1	3	0	3
This course is spe	cifically designed to cover the partial module of ACCA	Audit and	Assurance s	ubject.
Detail of the topic	cs are as follows: The concept of audit and other assur	ance enga	igements, Ex	ternal
audits, Corporate	governance, Professional ethics and ACCA's Code of I	Ethics and	Conduct, Ol	otaining,
•	ntinuing audit engagements, Objective and general pr			-
	e entity and its environment Fraud, laws, and regulation	-	-	
-	nternal control systems, The use and evaluation of inte			
	nd Communication on internal control.		/	-,,
	-		1	I
MGT811	RISK MANAGEMENT & INSURANCE	3	0	3
	ops an understanding of what risk is, and the main stru			
	, why it is interested in individuals at risk, and why the	•		
application of the	risk management process to two main areas of conce	rn for con	npanies: the	risk of
liability and finan	cial risks. However, the insurance section discusses the	e fundame	ental knowle	dge of
insurance compa	ring, including the required economic theory of insura	nce corpo	rations, insu	rance
classification sche	me, the insurance environment, insurance in risk man	agement,	and the ma	in risk
factors affecting t	he insurance companies. In addition, to the legal fram	ework of	insurance co	rporation,
and the functions	of insurance companies.			
QM813	DATA MINING	3	0	3
Advanced data ar	alysis techniques; nature and purpose of Data Mining	(DM): the	relationship	between
	ehousing; design issues related to DM tools; data proc			
	clustering; DM applications.	0		
QM811	BUSINESS RESEARCH METHODS	3	0	3
The course cover	s the core principles and methods applicable in doing b	ousiness r	esearch in ad	counting. It
	undertake advanced analysis that will give a solution t			-
-	pusiness operations. The course will focus on systemat		-	
	at will result in meaningful business research. The stuc			•
	collaboration, and information management.		•	
· · · · · · · · · · · · · · · · · · ·				
MGT802	TAX 2	2	2	3
This course is spe	cifically designed to cover the partial module of ACCA	Tax subje	ct. This cours	se will
emphasize on bot	h U.K. and local (Bahrain) Tax system with the blend o	of internat	ional taxatio	n system.
Detail of the topic	cs are as follows: The scope of the taxation of capital g	ains, The	basic princip	les of
	and losses, Gains and losses on the disposal of movable			
	disposal of shares and securities, The computation of			-
	eliefs in deferring and minimising tax liabilities arising			
•	es of computing transfers of value, The liabilities arising		• •	
	of an individual, The use of exemptions in deferring ar	-	-	
	of an individual. The use of exemptions in deferring an		sing muenta	
		The best	•	
•	nt of inheritance tax, The scope of inheritance tax, and	The basic	•	
computing transf	nt of inheritance tax, The scope of inheritance tax, and	The basic	•	
•	nt of inheritance tax, The scope of inheritance tax, and	The basic	•	



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MCT004				
MGT804	AUDIT AND ASSURANCE 2	المحاج المالية	A	uhiaat
Details of the topi Audit and Assurar differences betwe outsourcing and ir procedures, Audit techniques, The w	cifically designed to cover the partial module of ACCA cs are as follows: This course specifically designed to o ce subject. Detail of the topics are as follows: Interna- en external audit and internal audit, The scope of the internal audit assignments, Financial statement assert sampling and other means of testing, The audit of spe- rork of others, Not-for-profit organisations, Subsequer udit finalization and the final review, The Independen- tor's Report.	cover the p l audit and internal a ions and a ecific item nt events,	partial modu l governance udit function udit evidenc s, Automate Going conce	le of ACCA and the n, e, Audit d tools and rn, Written
ACC811	INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)	3	0	3
evaluate the finan	its and IFRS 13: Measurement of fair value. This cours cial reports as per the IFRS.			
QM814	BUSINESS INTELLIGENCE nce (BI) is a set of architectures, theories, methodolog	2	2	3
data gathering; st	clude the following concepts: Business Intelligence (Bl pring; accessing and analysis; Bl application to the org acy and security; data warehousing; analytical reportir	anization;	data quality	and
	INTERNSHIP	0	12	6
This course helps	اللاباء بالمحام بمام مقاربة بالمتعام والمحام والمحام والمتعام والمتعام	- through		
under the directio	students to have the opportunity to develop new skill n of a skilled practitioner. The arrangements for the v to the assignment.	-	-	-
under the directio established prior t MGT803	n of a skilled practitioner. The arrangements for the v	vorking rel	lationship m 0	ust be



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				1
MGT812	ETHICS AND PROFESSIONAL SKILLS	3	0	3
	gned to provide a strong foundation for professional	•		
• •	lex global environment. Students will develop an und	-		
	hical practices in wider organisational contexts. In add	-		
-	ter and intra-personal communication skills. The cour	•		•
	ncourages students to develop these skills. This cours			
• •	and foresight needed to overcome the complex ethica	-	•	•
	cal issues facing the business community, morale reas	oning, mo	ral dilemma	as, equity,
justice and fairnes	s, ethical standards and moral development.			
FIN817	COMPUTERS AND BUSINESS INFORMATION SYSTEM	S 2	1	3
	es an in-depth exploration of the role of computers a		ation systen	ns in
	environments. Students will gain foundational knowle		•	
	ons, networking, and data management while explori	-	-	
	include information system design, database manage	-	-	
	, and emerging trends in digital business. Through har			
	lop practical skills to analyze, design, and implement			
world business ch			in systems t	e serve rear
FIN818	FINANCIAL PLANNING AND SOFTWARE APPLICATION	IS 2	1	3
This course provid	es students with essential knowledge and skills of cor	nputerize	d business a	pplications
•	rent applications of IS for solving business problems of	•		••
•	ns of business in accounting, marketing and other bus	-	•	
• •	m (AIS), IT for finance, IT for human resources, and IT			counting
information syste				
FIN819	<b>BLOCKCHAIN &amp; CRYPTO CURRENCIES</b>	2	1	3
This course covers	the core fundamentals of how cryptocurrencies work	who us	es them, wi	nat level of
	, and how they are different from traditional hard cu			
	y it is becoming a global phenomenon. The course als			
-	epts of blockchain, realities of Cryptocurrency, the int	•		
	rategy for incorporating Cryptocurrency into investm			0,
		-		
ACC813	ACCOUNTING FOR ISLAMIC FINANCIAL INSTITUTION	S 3	0	3
This course is inte	nded to introduce students to accounting concepts fo	r Islamic f	inancial trar	nsaction and
responsibility fron	n the Qur'an and Sunnah. The course would show the	need for l	slamic acco	unting and
the limitations of	conventional accounting. The course will enhance stu	dents' opp	portunity to	learn about
accounting standa	rds developed by the Accounting and Auditing Organ	zation for	Islamic Fina	ancial
Institutions (AAOI	FI) and understand the relevant international account	ing and re	porting star	ndards and
their implications	for IFIs.			
ACC814	GOVERNMENTAL ACCOUNTING	2	1	3
	accounting principles, concepts, and practices in mu	_		
	<b>.</b>	•	-	
	sis on fund accounts. The related budgetary and encur ad financial accounting principles and practices relativ	-		
	nd financial accounting principles and practices relativ	e to non-p	nont nospit	a15,
colleges/universit	es, and associations receive particular attention.			



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ACC815	CLOUD ACCOUNTING	2	1	3	
which accounting	nstrates the application of the theory and concepts of acc is used in a variety of modern economic and business co reporting, presenting, and interpreting financial informa	ntexts. Stud	dents focus	on the	
FIN810	PERSONAL FINANCE	3	0	3	
goals and future earnings potential. Using simulations such as Virtual Business Personal Finance students will experience real world scenarios and use strategies covered in the course to help them make sound financial decisions. Students will design personal and household budgets; simulate use of checking and saving accounts; demonstrate knowledge of finance, debt, and credit management; evaluate and understand insurance and taxes. This course will provide a foundational understanding for making informed personal financial decisions.					
FIN811	DERIVATIVE SECURITIES	3	0	3	
This module introduces different financial derivative contracts available in the market, develops pricing techniques and risk management tools to manage risks associated with a portfolio of derivative contracts. Outline syllabus includes: An introduction to derivatives, futures and forward, options and trading strategies, binomial tree model, Black-Scholes option pricing formula, Greeks and derivative risk management, numerical techniques, exotic options, interest rate models and interest rate derivatives, credit risk and credit derivatives.					
FIN812	REAL ESTATE FINANCE	3	0	3	
for understanding calculated and eva	nts the fundamental concepts of real estate finance. The the flow of funds into various real estate markets and final aluated. The course will provide students with practical k as and benefits, and introduce the financial analysis of rea	nancing cos nowledge d	sts can be of various fi		