



AL MUSANNA COLLEGE OF TECHNOLOGY

DEPARTMENT OF BUSINESS STUDIES

BAFI4100	Computer Application in Finance	3 Credit Hours
Prerequisites:	BAFI 3200 (Portfolio Management)	
Goal	The main aim of this course is to introduce the students to finance applications by computers with hands on training of using “spreadsheets”, for common financial computations.	
Objectives	Outcomes	
<p>The course should enable the student to:</p> <ol style="list-style-type: none"> 1. To enable the students to make use of the spreadsheet applications for generating important financial statements. 2. . To enable the students to understand and practice the powerful functions and tools of the spreadsheets. 3. To enable students to customize the spreadsheets for generating important financial statements. 	<p>A student who satisfactorily complete the course should be able to:</p> <ol style="list-style-type: none"> 1. Demonstrate working knowledge of spreadsheet applications. 2. Design and generate annual financial budgets for cash flows. 3. Design and generate analysis cash book for corporates. 4. Design and generate ‘Extended Trial Balance’ as an important financial tool. 	



AL MUSANNA COLLEGE OF TECHNOLOGY

DEPARTMENT OF BUSINESS STUDIES

BAAC 4101	Financial analysis and control	3 Credit hours
Prerequisites:	BAAC 3100	
Goal	<p>This course in Financial Analysis and Control aims to:</p> <ul style="list-style-type: none"> o Develop the students' <i>knowledge and understanding of the various tools for financial statement analysis;</i> o Develop the student's <i>competence in performing analysis using tools and techniques such ratio analysis, vertical analysis and horizontal analysis;</i> and o Develop the students' <i>knowledge and understanding of the basics of technical analysis and use of the Altman Z-Score model in predicting bankruptcy.</i> 	
Objectives	Outcomes	
<p>Financial Analysis and Control is an advanced course designed to provide accounting students with the capabilities and competencies analysis and interpretation of the financial statements of business organizations focusing on several techniques such as ratio analysis, vertical analysis and horizontal analysis. This course will also introduce technical analysis and the Altman Z-Score model.</p>	<p>A student who satisfactorily complete the course should be able to:</p> <ol style="list-style-type: none"> 1. Discuss the purpose of financial statement analysis and its limitation, and describe the different tools and techniques used in financial analysis; 2. Discuss the purpose and limitations of financial ratio analysis, and calculate and interpret the financial ratios; 3. Prepare and analyze comparative financial statements, common-size statements and trend percentages; 4. Discuss the basic principles of technical analysis, and understand price charts, trends and chart patterns and chart indicators; and 5. Discuss the use and application of the Altman Z-Score model in predicting bankruptcy and its limitations, describe the Altman Z-Score components, and calculate and interpret the Z-Score of the enterprise. 	



AL MUSANNA COLLEGE OF TECHNOLOGY

DEPARTMENT OF BUSINESS STUDIES

BAAC 4102	International Accounting Standards	3 credit hours
Pre-requisite	BAAC3100 Intermediate Accounting - 2	
Goal	<p>1. The main goal of this course is to provide accounting students with the information about the development in the accounting standards and the emergence of the international accounting standards, the areas dealt with and the agencies and associations concerned with this.</p> <p>2. The other goal is to enable accounting students to interpret the different accounting standards and apply them into real world practice.</p>	
Objectives	Outcomes	
<p>1. Develop the students' knowledge and understanding of International Financial Reporting Standards</p> <p>2. Develop the student's competence in making estimates and judgments in interpreting and applying the complex requirements of International Financial Reporting Standards</p> <p>3. Develop the students' competence in preparing financial statements and make disclosures in</p>	<p>Students should be able to :</p> <ol style="list-style-type: none"> 1. Discuss the need for a conceptual framework, the qualitative characteristics of useful financial information and describe the standard-setting process of the IASB 2. Understand the requirements of IAS 1 and apply them in the preparation and presentation of the financial statements. 3. Understand the requirements of IAS 7 and apply them in preparing the statement of cash flows. 4. Understand the requirements of IAS 2 and apply them in the measurement and recognition of inventories. 5. Understand the requirements of IAS 16 and apply them in the measurement, recognition and de-recognition of property, plant and equipment. 	



AL MUSANNA COLLEGE OF TECHNOLOGY

DEPARTMENT OF BUSINESS STUDIES

<p>accordance with International Financial Reporting Standards.</p>	<ol style="list-style-type: none">6. Understand the requirements of IAS 38 and apply them in the measurement and recognition of intangible assets.7. Understand the requirements of IAS 36 and apply them in identifying impairments, determination of recoverable amount and recognition of impairment loss.8. Understand the requirements of IAS37 with regards to current liabilities, provisions and contingencies9. Understand the requirements of IFRS 15 and apply the five step framework model in recognizing revenues from contracts with customers.10. Understand the requirements of IFRS 16 and apply them in identifying a lease11. Understand the requirements of IFRS 7,9 and 13 and apply them in the measurement and de-recognition of financial assets and financial liabilities.12. Understand the requirements of IFRS 3 and 10 and apply them in accounting for business combinations and consolidation of financial statements.
---	--



AL MUSANNA COLLEGE OF TECHNOLOGY

DEPARTMENT OF BUSINESS STUDIES

BAAC 4204	Accounting Theory	4 of Credit Hours
Prerequisites:	Intermediate Accounting 2	
Goal	1.To introduce the conceptual elements of accounting theory and successfully applies those elements to practice	
	2. To examine the body of theory underlying accounting principles and practices and fitting them into a framework of theoretical concepts	
	3. To provide students with an understanding of the theory behind accounting processes	
	4. To help them to make decisions in different accounting situations in accordance with the conceptual framework of accounting and financial reporting	
Objectives	Outcomes	
<p>The course should enable the student to:</p> <ol style="list-style-type: none"> 1. Be able to understand the theoretical and conceptual issues in financial reporting and the foundation for the development of accounting standards. 2. Be able to understand the accounting concepts and principles that provides the basic framework for financial reporting 3. Be able to understand accounting research and its types, methods, topical areas and skills necessary to become a successful researcher. 4. To be able to know the importance of ethics in the accounting profession 	<ol style="list-style-type: none"> 1. Have a brief introduction of accounting theory, definition and accounting theory and policy through financial accounting environment. 2. Define the nature and purpose of conceptual framework and objectives of financial statements 3. Know the broad accounting concepts and principles as well as the practical examples and application of these concepts and principles. 4. Know the historical perspective of accounting standards and its development, current standard setting, and financial accounting reform. 5. Have an overview of accounting research, methods, topical areas and know the skills necessary to do a successful accounting research. 6. Understand the role of accountants and the fundamental principles of code of 	

	<p>ethics that accountants are required to comply including the manner of resolving ethical conflicts.</p>
--	--

7. Corporate Governance



AL MUSANNA COLLEGE OF TECHNOLOGY

DEPARTMENT OF BUSINESS STUDIES

BAAC4205	Forex Management	4
Prerequisites:	BAEC 2204/ Principles of Macro Economics	
Goal	Provide fundamental programming concepts and techniques using high level programming language such as C, to be applied on further field of studies.	
Objectives	Outcomes	
<p>The course should enable the student to:</p> <p>To train the students in preparing and analyzing financial documents dealing with foreign exchange management.</p> <p>2. To produce competent accounting executives capable of dealing with foreign exchange management.</p>	<p>1. Be Conversant with business terms and concepts related to foreign exchange management and export import.</p> <p>2. Differentiate between various types of foreign exchange trading.</p> <p>3. Have an insight into fluctuation of various currencies in relation to established international currency.</p> <p>4. Understand and prepare financial documents incorporating foreign exchange management</p> <p>5. Gain knowledge of economic, transaction and translation risks involved in forex management</p>	



AL MUSANNA COLLEGE OF TECHNOLOGY

DEPARTMENT OF BUSINESS STUDIES

Course code: PHIL3201	Course name: Formal Arabic Communication	# of Credit Hours:3
Prerequisites:	None	
Goal	<ol style="list-style-type: none">1. امتلاك الطالب للمهارات التي تؤهله لمتابعة الاتصال بعد تخرجه و خوضه غمار الحياة.2. التعرف على مصطلح الاتصال و أركانه (المرسل، المستقبل، الرسالة، وسيلة الاتصال، التغذية الراجعة)3. تطبيق مهارات استعمال اللغة الشفوية (الأفاز، الأساليب، الدلالة).4. امتلاك الطالب مهارات الاتصال الكتابي (الترقيم، المعارف النحوية، المقال...).	
Objectives	Outcomes	
<ol style="list-style-type: none">1. امتلاك الطالب لتلك المهارات لمتابعة اتصاله بالآخرين بعد تخرجه و انغماسه في الحياة العلمية.2. تزويد الطالب ببعض المهارات اللغوية الشفوية و الكتابية ليتمكن من الاتصال بزملائه و أساتذته لأداء حاجاته الوظيفية الجامعية.3. تنمية مهارات الطالب و صقل مواهبه اللغوية بطريقة عملية.4. تشجيع الطالب أثناء دراسته و بعد تخرجه	<ol style="list-style-type: none">5. أن يتعرف الطالب على مصطلح الاتصال و عناصره العلمية الاتصالية.6. أن يطبق الطالب السلوكيات الواجب توافرها في عملية استقبال اللغة و مهارات استعمال اللغة الشفوية من حيث الأفاز و الأساليب و الدلالة.7. أن يمتلك بعض مهارات الاتصال الشفوي مثل التحدث و السؤال و القراءة و غيرها.8. أن يتقن الطالب بعض المهارات الكتابية مثل كتابة التقارير ومحاضر الاجتماعات و الرسائل الرسمية و السيرة الذاتية وغيرها.	

على المشاركة الإيجابية
في ممارسات الأنشطة
التي تتعلق باللغة.



AL MUSANNA COLLEGE OF TECHNOLOGY

DEPARTMENT OF BUSINESS STUDIES

Course code: PHIL3201	Course name: Formal Arabic Communication	# of Credit Hours:3
Prerequisites:	None	
Goal	<ol style="list-style-type: none">1. امتلاك الطالب للمهارات التي تؤهله لمتابعة الاتصال بعد تخرجه و خوضه غمار الحياة.2. التعرف على مصطلح الاتصال و أركانه (المرسل، المستقبل، الرسالة، وسيلة الاتصال، التغذية الراجعة)3. تطبيق مهارات استعمال اللغة الشفوية (الأفاز، الأساليب، الدلالة).4. امتلاك الطالب مهارات الاتصال الكتابي (الترقيم، المعارف النحوية، المقال...).	
Objectives	Outcomes	
<ol style="list-style-type: none">1. امتلاك الطالب لتلك المهارات لمتابعة اتصاله بالآخرين بعد تخرجه و انغماسه في الحياة العلمية.2. تزويد الطالب ببعض المهارات اللغوية الشفوية و الكتابية ليتمكن من الاتصال بزملائه و أساتذته لأداء حاجاته الوظيفية الجامعية.3. تنمية مهارات الطالب و صقل مواهبه اللغوية بطريقة عملية.4. تشجيع الطالب أثناء دراسته و بعد تخرجه	<ol style="list-style-type: none">5. أن يتعرف الطالب على مصطلح الاتصال و عناصره العلمية الاتصالية.6. أن يطبق الطالب السلوكيات الواجب توافرها في عملية استقبال اللغة و مهارات استعمال اللغة الشفوية من حيث الأفاز و الأساليب و الدلالة.7. أن يمتلك بعض مهارات الاتصال الشفوي مثل التحدث و السؤال و القراءة و غيرها.8. أن يتقن الطالب بعض المهارات الكتابية مثل كتابة التقارير ومحاضر الاجتماعات و الرسائل الرسمية و السيرة الذاتية وغيرها.	

على المشاركة الإيجابية
في ممارسات الأنشطة
التي تتعلق باللغة.