



COURSE DESCRIPTION FOR THE ACCOUNTING CURRICULUM

Course Code: 2504102

Course Name: Financial Accounting

Credit Hours: (3 credit hours)

Prerequisites: None

This course introduces the financial accounting concepts and principles for various business entities based on the Generally Accepted Accounting Principles (GAAP). It also introduces the procedures for accounting cycle and the preparation, presentation and analyzing financial statements, and communicating accounting information.

It discusses the common accounting techniques which are implemented in generating and using management accounting information for decision making and planning and controlling business activities. Students will be introduced to cost terms, cost behaviour, cost-volume-profit analysis, variable costing, budgeting, and relevant costs for decision making.

Course Code: 2504202

Course Name: Intermediate Accounting (1)

Credit Hours: (3 credit hours)

Prerequisites: 2504102

Essential financial accounting concepts and principles and adjusting entries related to corporate reporting with special emphasis on preparation of financial statements. Areas to be studied include cash, receivables, inventory, plant and equipment, and revenue recognition.

Course Code: 2504302
Course Name: Intermediate Accounting (2)
Credit Hours: (3 credit hours)
Prerequisites: 2504202

Continuation of financial accounting concepts and standards related to corporate reporting. Areas to be studied include current and long-term liabilities, owners' equity, leases, statement of cash flows, and accounting changes and error analysis.

Course Code: 2504304
Course Name: Cost Accounting (1)
Credit Hours: (3 credit hours)
Prerequisites: 2504102, 2504202

Analysis of cost accounting methods and procedures, including job order costing, process costing, cost allocation, and cost-volume-profit relationships. It emphasizes on accounting for cost as a managerial tool for analyzing and controlling costs, decision making and planning.

Course Code: 2504413
Course Name: Cost Accounting (2)
Credit Hours: (3 credit hours)
Prerequisites: 2504102

Continued application of cost accounting methods and procedures including flexible budgets, standard costs, variances, direct costing, absorption costing, joint and by-product costs. It continues the emphasis on accounting for cost as a managerial tool.

Course Code: 2504306
Course Name: Auditing (1)
Credit Hours: (3 credit hours)
Prerequisites: 2504102, 2504302

The course is an introduction to the basic concepts of auditing, quality control standards and professional ethics code. It also covers several topics including audit evidence, audit program, basic components of the internal control system and assessing its risk, estimating the audit risk and materiality.

Course Code: 2504402
Course Name: Auditing (2)
Credit Hours: (3 credit hours)
Prerequisites: 2504306

This course covers the study of substantive audit tests for expenses, revenues, assets, liabilities, and stockholder's equity. Statistical sampling for internal control and substantive tests, introduction to audit reports and other assurance services will be addressed.

Course Code: 2504303
Course Name: Government Accounting
Credit Hours: (3 credit hours)
Prerequisites: 2504102

It introduces a comprehensive study of the recording of transactions by governmental units and the financial statements required by generally accepted accounting principles for governmental units including colleges, universities, healthcare entities and other non-profit organizations.

Course Code: 2504307
Course Name: Accounting Information Systems
Credit Hours: (3 credit hours)
Prerequisites: 2504202

This course covers the concepts and procedures related to information systems in general and the accounting information system in particular and the system design and implementation for computerized accounting systems. The relationship between accounting information systems and other information systems within the organization, flowcharts, computer applications, and other tools will also be studied.

Course Code: 2504403
Course Name: Financial Institutions Accounting
Credit Hours: (3 credit hours)
Prerequisites: 2504102

In depth study to the accounting practices of interest based, and interest free banks and insurance companies. The course focuses on the preparation of financial statements and the performance evaluation of these financial institutions.

Course Code: 2504404
Course Name: Advanced Accounting
Credit Hours: (3 credit hours)
Prerequisites: 2504302

The course includes an introduction to accounting for business combinations and consolidated financial statements. International accounting transactions, currency translations, accounting for partnership and liquidation and interim reporting are also included.

Course Code: 2504406
Course Name: Financial Statements Analysis
Credit Hours: (3 credit hours)
Prerequisites: 2504302

This course elaborates on the performance evaluation from an accounting and financial perspective. It shows how to use time series, ratios and trends analysis in analyzing the financial and cash flow statements. In addition, special attention is given to the balanced scorecards as performance measures.

Course Code: 2504407
Course Name: International Accounting
Credit Hours: (3 credit hours)
Prerequisites: 2504102

This course presents accounting issues related to the international business transactions, harmonization of accounting principles, and comparative accounting systems. Topics covered include changes of the accounting environments, accounting of changing prices, international financial statement analysis, auditing for global operations, taxation, managerial accounting issues, and the International Accounting Standards (IAS).

Course Code: 2504408
Course Name: Petroleum Accounting
Credit Hours: (3 credit hours)
Prerequisites: 2504102

It includes the application of principles of accounting in the petroleum industry: exploration and production activities. It also includes the preparation and analysis of financial reports in the oil and gas companies and accounting methods in planning and control.

Course Code: 2504409
Course Name: Tax accounting
Credit Hours: (3 credit hours)
Prerequisites: 2504102

This study introduces the principles of taxation and accounting methods used in calculating the direct and indirect taxes. Special attention will be given to company laws in the State of Qatar and GCC countries.

Course Code: 2504410
Course Name: Feasibility Studies
Credit Hours: (3 credit hours)
Prerequisites: 2501105, 2501106

This course explains the definition of feasibility studies, importance and development of capital investment appraising, and the sources of capital investment ideas and how these ideas can be filtered. It also elaborates on the primary feasibility study for capital investments and the framework for preparing a feasibility study which includes the marketing, technical, finance and financial appraising techniques.

Course Code: 2504101
Course Name: Accounting Theory
Credit Hours: (3 credit hours)
Prerequisites: 2504102, 2504302

This course deals with the philosophical and theoretical framework of accounting with concentration particularly on financial accounting. It includes such topics as nature of accounting science, its field, objectives and relation to other disciplines and the historical roots of contemporary accounting. The course will shed lights on the role of individuals and organizations participated in the development of the accounting science, the contemporary trends for developing accounting science and its future, how the generally accepted accounting principles are implemented as a scientific framework for accounting and the scientific research approaches used in developing those principles.