

BBA- Forensic Accounting-Course Description

ACT 112 Principles of Accounting 1

This course concentrates on accounting for merchandise operations, proprietorship, specialized books of original entry, and the voucher system including emphasis on the financial aspects of accounting. Also, accounting concepts and principles, accounting for cash and receivables, inventory systems, inventory costing methods, accounting of acquisitions, depreciation and disposal of plant assets will be covered in this course.

Prerequisite: None

ACT 212 Principles of Accounting 2

This course covers modern financial and managerial accounting theory and practices applied to an organization's liabilities, planning, budgeting, and control. Topics include: Organization, capita stock transactions, and dividends, income and corporate income taxes, liabilities, financial statement analysis, managerial accounting concepts and principles, cost behavior and cost-volume-profit analysis, budgeting and differential analysis.

Prerequisite: ACT 112

ECO 222 Principles of Macroeconomics

This course examines the basic principles of macroeconomics from a market economics perspective. Exploring how to measure national economic activity, looking specifically at GDP, unemployment and inflation, and their relationship to the business cycle, analyzing international economics and the theories of economic growth and development, comparing theories of the macro economy with the classical-Keynesian debate, as well as examining the monetary system, including the federal reserve system, money markets and fractional reserve banking. **Prerequisite: None**

ECO 221 Principles of Microeconomics

This course focuses on the tools necessary for analyzing and investigating various microeconomic problems, such as issues of scarcity and choice, the tools of price determination and elasticity, perfect competition, monopolistic competition and oligopoly, factor pricing, factor mobility, labor markets, and the importance and role of economic policy in our everyday lives. Topics include: Economic Decisions, Demand and Supply Analysis, Elasticity of Demand and Supply, Consumer Choice and Demand, Production and Cost in the Firm, Perfect Competition, Monopolistic Competition and Oligopoly, Resource Markets, Capital, Interest, and Corporate Finance, Economic Regulation and Antitrust Policy..

Prerequisite: None

FIN 201 Managerial Finance

This course provides a conceptual framework of financial management at the introductory level. Analysis, planning and control of internal and external finance decisions of a firm with emphasis on corporate structure. Topics include: financial statement analysis, markets and institutions, risk and rates of return, time value of money, bond and stock valuation, capital budgeting **Prerequisite: ACT-112**

HRM 210 Human Resource Management

This course is designed to introduce the fundamental issues associated with Human Resource Management (HRM). An examination of the major topics related to HRM and current issues are addressed to better understand the important role of human resources as a source of competitive advantage for organizations in today's ever-changing environment. **Prerequisite: MGT-202**

MGT 311 Business Research Methods

This course is designed to allow undergraduate students to explore the role of research in business decision-making. The aim is to introduce students to the terminology, concepts, processes and methodologies used in conducting research. Moreover, a major part of this course is dedicated to the development of a business research proposal, thus enhancing students' skills, knowledge and competencies in conducting research. **Prerequisite: QBA-341**

MGT 202 Principles of Management

Effective management is a universal requirement of all organizations, whether large or small. This course introduces students to the roles, responsibilities, and functions of management and serves as a foundational course for subsequent business courses. Topics include: the Four functions of management: leading, planning, organizing, and controlling; Managing in a global environment; Organizational structure and culture; Strategic Management; Social responsibility and managerial ethics; Managerial Decision Making, and Managing teams. **Prerequisite: None**

MGT 210 Business Report Writing

This course provides students with an intensive study and practice in writing for professional settings. The course focuses on the fundamentals of the technical and business workplace communication such as memoranda, proposals, reports, instructional manuals, business letters and the elements of documents design. **Prerequisite: LNG 172**

MGT 231 Legal Environment of Business

This course introduces the basic underlying concepts, principles and rules of law and equity that govern business activities. This course provides an overview of law in general; the UAE, the North American and British based legal systems, court procedures, Alternative Dispute Resolution, the different impacts of statutory and judicial law and administrative procedures. Students will also be introduced to contracts; company formation, employment law, products and premises liability, UAE bribery laws, cybercrimes, business ethics, Value Added Tax (VAT) and business related UAE Laws.. **Prerequisite: LNG-172; MGT-202**

MGT 320 Organizational Behaviour

Organizational success and performance is dependent upon employee commitment and well-being. Thus, the goal of this course is to enhance students' managerial and organizational skills by developing a sound understanding of the dynamics of individual and group behavior in organizations. It explores management styles, leadership styles, employee motivation and attitudes, team development, diversity, stress management, and employee relations. It also explores the impact of organizational structure and culture on employee performance.. **Prerequisite: HRM-210**

MGT 361 Operations Management

This course is an examination of how organizational processes add value as they transform inputs to outputs. Student will appreciate the common key factors and challenges typified in managing common global business organization operations. Through a project, student will be guided in applying the various operations management techniques in appreciating an existing business process, solicits productivity improvement and eventually evaluate the proposed suggestion. **Prerequisite: MGT-202, QBA-341**

MGT 405 Business Ethics and Social Responsibility

This course will examine the practical issues of managers in addressing ethical and moral problems in business. It will draw on a variety of materials and experiences as a basis for analyzing and evaluating the manager's and the firm's options and decisions. **Prerequisite: 90 CR.H.**

MGT 470 Strategic Management

This course approaches the understanding of the total enterprise from senior management's point of view, the operating environment, management's overall objectives and strategic plan and the implementation and execution of the chosen strategy. It is concerned with managerial decisions and actions that affect the performance and survival of business enterprises. It is concerned with managerial decisions and actions that affect the performance and survival of business enterprises. **Prerequisite: HRM-210, ECO-222, ECO-221, FIN-201, MKT-201, MGT-361 plus 90 credits**

MKT 201 Principles of Marketing

This course sets the foundations in the field of marketing to provide an understanding of the analytical techniques required to develop successful marketing strategies. Theoretical and conceptual issues in marketing are discussed, along with their implications in formulating marketing strategies, as well as examining the managerial focus on the external environments and decision elements of the marketing mix (Product, price, place and promotion) faced by marketers at the corporate and entrepreneurial levels of business. **Prerequisite: LNG-171**

QBA 241 Quantitative Business Analysis

This course consists of two parts. The first part covers the most popular graphical and numerical methods of descriptive statistics to summarize univariate data sets with a focus on their practical interpretation. The second part is an introduction to probability theory and commonly used discrete and continuous random variables which are generated by the Binomial distribution, Poisson Distribution, Uniform distribution, and Normal distribution and their applications. SPSS and Excel will be used in the weekly Lab sessions to illustrate the notions which will be covered in the lectures. **Prerequisite: None**

QBA 341 Quantitative Approaches to Decision-making

This course enables the students to know the scientific approach to decision making when solving business problems. It will focus on Quantitative methods: The first part covers the importance of sampling distribution of the mean, parameter estimation, and testing hypotheses. The second part covers simple and multiple linear regression models along with their applications, and forecasting methods. The third part of the course covers Linear Programming Method to determine the most efficient use of limited resources in maximizing/minimizing using the graphical method or algebraic method, and it also covers the most profitable distribution pattern for transporting products from factories to markets. SPSS and Excel will be used in Lab sessions for illustrating advanced statistical methods using real data sets. **Prerequisite: QBA-241**

SWS 351 Management Information Systems

This course introduces the study of organizations as systems supported by information processing. It focuses on describing information systems (IS) requirements and applying IT on business and management. Topics include: IS in the Enterprise, Electronic Business and Electronic Commerce, IT Infrastructure and Platforms, Managing Data Resources, Security and Control, Enterprise Applications and Business Process Integration, Management

Decision-Making for the Digital Firm, Redesigning the Organization with IS, Understanding the Business Value of Systems, Managing International IS. **Prerequisite: None**

INB 360 International Business

This course focuses on the environment of international business, the differences between domestic and international business, globalization issues, cultural and societal, economic and legal environment, import and export trade, entry modes, regional economic integration, emerging markets, financial institutions, marketing and management strategy. The institutional and competitive environment and managerial challenges of firms engaged in international business. It considers the activities of multinational enterprises and government policies toward them, drawing policy implications for the management of these enterprises. It also covers international trade theories, foreign direct investment, international financial institutions, differences in political economy and culture, barriers to trade, foreign exchange, business-government relations, and the strategic alternatives available to companies operating in the global economy. The conduct of international business transactions, including terms of sale (INCOTERMS), financing arrangements, means of payment, credit insurance, shipping and insurance issues, support services, and trade facilitation. **Prerequisite: MGT 202**

ENT 241 Entrepreneurship I

Introduction to entrepreneurship theory and practice. Business plan development and execution. Funding possibilities and investments. Definition of entrepreneurship; classical and modern management theories and identification of opportunities; strategic planning and execution. **Pre-Requisite: ENT-142**

ENT 242 Entrepreneurship II

Business plan and pitch development and execution. Funding possibilities and investments. Definition of entrepreneurship; classical and modern management theories and identification of opportunities; strategic planning and execution. **Pre-Requisite: ENT-241**

FIN 325 Financial Markets and Institutions

This course examines the nature of money and the banking system in a global economic environment. It introduces students to monetary policy and considers how monetary policy influences interest rates and asset markets of GCC. International aspects of the monetary system are also considered such as foreign exchange markets and exchange rate targeting policies in GCC. The course also starts with an exposition of financial market and its instruments and proceeds to discuss shari'ah viewpoints concerning different financial market instruments such as equity shares, preferred shares, bonds and financial derivatives. **Pre -Requisite: ECO-222**

MGT 310 Tourism Management

The objective of this course is to presents an introduction to tourism management and its operations. Also, the course will deliver students with the operational skills required for career employment in the tourism business and in destination organizations. Topics includes: sustainable tourism management, destination stakeholders and cultures, globalization and travel patterns, leadership in tourism. **Prerequisite: MGT-202**

SPT 112 Introduction to Sport Management

This course is designed to provide students with the fundamentals and functions of sport administration in terms of administration responsibilities, organizational structure, finance, economics, human resources, marketing, decision making, assessing risk management and conflicts solving, ethics, skills and competencies necessary for sport administrators. **Prerequisite: None**

BUS 205 Social & Digital Media

This course introduces the students to the basic concepts of: establishing the first presence of the business project on the web. This includes designing the web & mobile sites, online marketing techniques and online analytics. The course is taught through the implementation of different stages as part of an online business project with special focus on integrating social media. **Prerequisite: None**

ACT 310 Management Accounting

This course provides a study of the generation, communication, and interpretation of internal information, both financial and non-financial, for operational and strategic decision-making purposes. The course demonstrates how managers can use internal information that is generated, communicated and interpreted to implement plans and improve the process of providing goods and services to customers. The scope of the course embraces the use of accounting information for planning and control purposes in both operational and strategic decision-making. **Prerequisite: ACT 212**

FIN 310 Corporate Finance

This course provides and surveys an introduction to the theories and the methodologies of corporate finance. The concepts emphasized and developed in this course are based on previous foundation courses. Topics include: Investment decision rules, Capital budgeting, Risk and return in capital markets and Cost of capital. **Prerequisite: FIN-201**

FIN 320 Financial Statement Analysis

This course provides a conceptual framework of Financial Statement Analysis at the advanced level. Analysis of the Financial Statements of the companies and see the effect of using different accounting and quantitative analysis tools on the financial analysis and on the cash flow analysis. Topics include: Understanding Balance Sheet And Income Statement, Preparing Cash Flow Statement by using different methods and types of off balance sheet financing. **Prerequisite: FIN-201**

ACT 325 Forensic Accounting

This course introduces the basics of forensic accounting, its key areas, and the required set of skills to succeed as a forensic accountant. The course also gives students, through some real-life cases, a glimpse into the actual practice of forensic accounting. Topics covered include legal environment of forensic accounting, staging the engagement, gathering evidence, financial statement fraud, fraud investigation, money laundering, business valuation, and digital forensics. **Prerequisite: ACT-212**

ACT 330 International Financial Reporting Standards

This course presents International Financial Reporting Standards and considers comparisons between the two commonly applied sets of accounting standards in the world (the US GAAP and IFRS). The aim of the course is to develop of a critical thinking approach to financial accounting and reporting. The objective of this course is to invite the student to better understand the links between the underlying transactions, their reporting standards applications, and the financial reports from an international perspective. This course will equip the students with basic understandings of IFRS, a relatively new set of accounting standards being widely accepted globally and being considered for adoption in the US. **Prerequisite: ACT 212**

ACT 430 Accounting Information Systems

This course will be providing a background and training in the uses and implementation of Peachtree software. The business accounting records in the software are set up to handle chart of accounts, merchandise, customers and receivables, vendors and payables, Application based Bank Reconciliation, Payroll Processing system and reports.

Prerequisite: ACT-212

ACT 450 Auditing

The course is designed for imparting knowledge to students regarding the audit functions and the topics includes concepts and philosophy of audit and audit standard. It also includes the preparation of audit report and audit sampling. The scope of the course includes the audit functions both profit and not-for profit organizations. **Prerequisite:** ACT-310, ACT-330

ACT 451 Professional Auditing Practices

This course builds on and extends the material covered in auditing. It covers professional code of conduct, acceptance of clients, design and audit programs and detailed substantive audit tests and procedures for financial statement accounts, the application of audit process to the sales and collection cycle, the acquisitions and payment cycle, the inventory and warehouse cycle, the payroll and personal cycle and the capital acquisition cycle. Also it covers the process of completing the audit. **Prerequisite:** ACT-450

ACT 455 Fraud Examination

This course addresses fraud concepts, detection, and examination. It includes nature of fraud and its motivation, symptoms of fraud, schemes of financial statement fraud, fraud prevention, and fraud detection tools and examination. It also covers fraud reports and dispute resolution. **Prerequisite:** ACT-451

ACT 315 Digital Forensic

This course addresses forensics in computerized systems that use Windows as the operating system. This course focuses on operating system analysis, file system analysis, web and email analysis, and handling forensic evidence at court. **Prerequisite:** ACT-212 & SWS-351

ACT 328 Money Laundering

This course addresses money-laundering operations that are designed to take the proceeds of illegal activities, such as profits from fraud, and make them appear to come from a legitimate source. The course explores the laundering process; methods used to launder funds, and discuss local and international regulations to combat money laundering. It also addresses techniques used to investigate suspected laundering activities. **Prerequisite:** ACT-212

ACT 335 Advanced Financial Accounting

This course examines the theory and practice of accounting for inter-corporate investments, business combinations, and consolidation of financial statements of multinational firms. It also addresses segment and interim reporting as well as special accounting problems such as corporate liquidation. **Prerequisite:** ACT-212