1. College Requirements

a. Compulsory Courses

11101 Arabic Language 1- (3) Credit Hours
This course aims at examining the diversity of syntactical issues through texts, which enable students to perfect their pronunciation and writing. It also intends to teach students the method of using classical and modern dictionaries and some aspects of spelling.

11103 The History of Oman- (3) Credit Hours
This course discusses the pre/post-Islamic history of Oman, highlighting its role during Islamic rule. It also explains the rise, development and characteristics of Omani civilization and culture. Prominent Omani scientists and their contributions will also be emphasized. In addition, aspects of cultural activity during Islamic rule and modern era shall be tackled.

11108 Entrepreneurship- (3) Credit Hours
This course is an introductory course in Entrepreneurship and Innovation. The course aims to expose undergraduate student of various academic backgrounds of business venturing and entrepreneurial activity. Students will apply themselves through developing their own business ideas and assessing them using knowledge and skills acquired during the course.

b. Elective Courses

11102 Arabic Language 2- (3) Credit Hours
Written language competence is reinforced through the study of grammar, related exercises, prose and unseen translation, with particular emphasis on developing mastery of syntax and widening active vocabulary. Oral competence is developed in conversation classes and by using audio material. It is reinforced through different drills in class.

11105 Contemporary Issues- (3) Credit Hours
This course deals with some contemporary social issues such as development, environment, development and cultural identity in order to highlight and understand their local, national, and international dimensions and implications.

11106 Arab Islamic Civilization- (3) Credit Hours
This course aims at identifying the emergency and progress of the Arab Islamic Civilization during the various historical epochs. It intends to demonstrate the impact of this civilization on the Arabs and Muslims in all walks of life and its contributions to other world civilizations.

11107 Man and Environment- (3) Credit Hours
The course defines environment as consisting of natural and human components. It also introduces components of ecosystem, biogeochemical cyclones spheres of the earth. Some environmental problems like pollution and ways of protection are examined. A model of environmental education in Jordan in 21st century will be discussed.

2. Department Requirements
a. Compulsory Courses

23101 Financial Accounting 1 - (3) Credit Hours
In this course, students will be introduced to Financial Accounting by focusing on the importance of knowing and understanding accounting information, the recording process, which include journalizing, posting to the ledger accounts, computing balances, and preparing the trail balance. It also covers adjusting the accounts, completing the accounting cycle, closing books and preparing the financial statements.

23102 Financial Accounting 2 - (3) Credit Hours
This course covers the basic accounting for assets accounts, which include cash, receivable, short-term investments, inventories, plant assets (Tangible and intangible) in addition to the short-term liabilities.

24101 Principles of Microeconomics- (3) Credit Hours
This course emphasizes on the importance of economic science. The main issues of this course are economic concept, the demands and supply of products, product prices, the customer balance and organizational profits. Beside the above topics, the competition and monopoly take place as basic information can assets the students to deal with in the future.

24201 Principles of Macroeconomics- (3) Credit Hours
This course includes such topics that related to the government sectors. The basics issues are gross product, investment, international trading sector, government budget, financial policy for government sector the importance of money, and its functions. Beside the mentioned topics, the course includes some information about quantitative theory of money and financial markets.

24204 Financial Management 1 - (3) Credit Hours
This course aims to provide student with many useful subject in the field of financial management such as ,- meaning of finance, financial statements, security markets, risk analysis, capital budgeting, time value of money and analyzing profitability.

24413 Feasibility Studies- (3) Credit Hours
This course provides a business analysis and feasibility overview of proposed company. It will discuss a descriptive of the purpose of company and the current business organizations and IT systems already in place, requirements and options for change to current business organizations and IT systems, recommended options, and associated expenditures, risk, issues and business benefits. Finally, the student need analysis the feasibility some kind of business.

25102 Principles of Management- (3) Credit Hours
This course provides the student with the concepts and principles of managerial process. It also emphasizes on the management thoughts that enable the managers to achieve their functions, which are planning, organizing, staffing, directing and controlling.

25103 Principles of Statistics1 - (3) Credit Hours
This course aims to provide the basic of statistical analysis and the main statistical tools or techniques such as central tendency techniques and deviations measurements.

25203 Principles of Marketing- (3) Credit Hours
This course provides the student with marketing principles that can be applied by today's business organization to attain the competitive advantages. The main topics in this course are marketing concepts, marketing strategies, and promotional strategies.

25205 Quantitative Methods in Decision Making- (3) Credit Hours
This course formulation of linear programs, geometry of linear programming problem, simplex method and duality, sensitivity analysis, transportation, networks and various geometric concepts, and game theory.

25301 Scientific Research Methods- (3) Credit Hours
This course introduces basic concept of research method and business research process, starting with exploration of business data in a firm, identification of business problem, formulation of the business problem, formulation of hypotheses, choice of analytical models, data gathering, data analysis, hypotheses testing drawing conclusions, recommendation, and policy implication. The course objectives are to (1) develop student research skills and (2) improve the ability to make business decision.

25302 Commercial Law- (3) Credit Hours
This course provides the student with main topics in Oman commercial law such as types of commercial companies, bonds, cheques and any other forms of financial obligations to deal with commercial exchange and facilitate the commercial credits.

3. Major Requirements
a. Compulsory Courses

23202 Corporate Accounting- (3) Credit Hours
This course covers the characteristics of private companies and all types of funds precisely, the course deals with the legal and accounting issues of founding a company and the activities it handles. It also tackles the factors affecting the company such as Accounting proving for foundation, identifying the shares in the capital concerning private companies, issuing shares and bonds in the contributing companies.

23203 Intermediate Accounting- (3) Credit Hours
The first of two in-depth financial accounting courses. Theory, the conceptual framework, development of generally accepted accounting principles, and applications are stressed. Topics include the income statement, the statement of cash flows and the balance sheet, specifically asset accounts, time value of money, current and non-current liabilities, leases, deferred taxes, retirement benefits, stockholders' equity, earning per share, accounting changes and errors, and statement of cash flows.

23204 Computer Applications in Accounting- (3) Credit Hours
The course focuses on ready programmers such as Access, Excel, word to prepare forms and reports and in the application of accounting for financial statements. In addition, the course emphasizes the usage of microcomputer general software, spreadsheets of database systems, in model building.

23301 Cost Accounting 1- (3) Credit Hours
This course covers the fundamentals of cost accounting and cost accounting systems and related topics such as include cost/volume/profit relationships and analysis; job order and process costing; spoilage & waste; budgeting and responsibility accounting; flexible budgets; standard costs; materials, labor, overhead; cost behavior; relevant costing and capital budgeting; direct and absorption costing.

24212 Financial Mathematics- (3) Credit Hours
This course introduces the basic mathematical concepts and techniques which are used in finance and business and includes topics from calculus, linear algebra and probability, emphasizing their inter-relationships and applications to the financial area. It introduces students to the use of computers in mathematics; develops problem-solving skills with a particular emphasis on financial and business applications, such as the different types of interest (simple interest, discount interest, compound interest), annuities, debt retirement methods, investing in stocks and bonds.

23205 Auditing- (3) Credit Hours
This course introduces the nature and environment of auditing. It also provides an overview and understanding of the public accounting profession with special attention to auditing standards, professional ethics, the legal

liability inherent in the attest function, the study and evaluation of internal control, the nature of evidence, the growing use of statistical sampling, the impact of electronic data processing, and the basic approach to planning an audit. Other topics include such as materiality, risk of error in financial statements, professional judgment, quality control, the reporting function of the auditor, sundry audit techniques (e.g. audit of group accounts, reliance on the work of other auditors, provision of advisory services), special engagements/ investigations.

23302 Field Training- (3) Credit Hours

This course provides the student to chance to practice, what she has learned from different accounting subjects, in real either in the accounting section in different types of companies and industries or in auditing and accounting firms and office in Oman. At the end of the training, the student has to write a report.

23304 Accounting for Financial Institutions- (3) Credit Hours

This course provides the student with the banking system and, notably, the characteristics of accounting system in a commercial bank, accounting for Treasury section, accounting for current accounts, accounting for time deposit and saving accounts, accounting for financial securities and commercial papers, accounting for guarantees and loans, accounting for letters of credit and credit cards, accounting for foreign exchanges and clearing operations, prepare financial statements in a commercial bank. In addition to, this course will cover the accounting systems in Islamic banks, and in an insurance company.

24209 Financial Analysis- (3) Credit Hours

This course provides a broad framework for using financial statement analysis to evaluate a firm's business operations and to predict its future condition. The student will understand the connections between firms' operation strategies and their financial statements for developing a critical, user's perspective to analyze and interpret financial statements to gain further insights into firms' performance. Important tools and skills provide throughout the course with cases based on actual companies' financial statements. Main topics include, but are not limited to, ratio and profitability analysis, analysis of the statement of cash flows, pro forma forecasting, (credit and governance) risk analysis and earnings quality analysis.

23306 Cost Accounting 2 - (3) Credit Hours

This course is an in-depth study of cost accounting focusing on its role in internal reporting and the resulting decision-making processes. The student will evaluate the foundation, ethics and basic costing systems employed in the management accounting profession; analyze budgeting, cost behavior, pricing and profitability concepts and principles; determine how cost allocations, product quality, and investment decisions are applied by management accountants to determine how current trends in various industries impact cost accounting.

23309 Governmental Accounting- (3) Credit Hours

This course is designed to provide a framework for understanding the special accounting and reporting requirements of nonprofit organizations. The emphasis is on reporting concepts and budgeting principles for governmental and non-profit economic entities.

23310 Accounting Information Systems- (3) Credit Hours

This course familiarizes students with the importance of Accounting Information Systems in business. Most accounting functions are performed with information systems. Students in accounting and finance departments must acquire a common body of knowledge relating to information systems if they are to succeed in today's increasingly competitive, computer laden and technologically driven business environment. This course focuses on two major components of accounting information systems: Conceptual models and physical implementation. Using your knowledge of accounting transactions, this course will teach you accounting systems from an accounting cycles' perspective so that you can create, gather, and disseminate information about an entity's business process.

23207 International Financial Reporting Standards - (3) Credit Hours

The course attempts to cover the major elements of reporting under IFRS. The emphasis is on the practice of financial reporting and developing appreciation of how accounting standards are applied in real-life situations. The course content will include the conceptual framework of the IASB and a discussion of the major

determinants and to the consequences of reporting under International Financial Reporting Standards (IFRS). The covered topics will include: how do we set standards, determinants of financial reporting, first-time adoption of IFRS, the role of accounting in decision-making, measurement issues and fair value debate, the role of accounting information in contracts, earnings management, and economic consequences of IFRS reporting. All topics will cover relevant International Financial Reporting Standards as a background.

23402 Advanced Financial Accounting- (3) Credit Hours

The course covers business combinations, the equity and cost methods of accounting for investments in common stock, and consolidated financial statements. This emphasizes the importance of business combinations and consolidations in advanced accounting courses as well as in financial accounting and reporting practices. In addition, it introduces the complete equity method of accounting as a one-line consolidation. It introduces the preparation of consolidated financial statements. Students learn how to record the fair values of the subsidiary's identifiable net assets and implied goodwill, and introducing working paper techniques and procedures. It focuses on the preparation of consolidated financial statements for foreign subsidiaries.

23403 Managerial Accounting- (3) Credit Hours

The course introduces a business-management approach to the development and use of accounting information. Major topics include cost behavior, cost analysis, profit planning and control measures. Accounting for decentralized operations, capital budgeting decisions, and ethical challenges in managerial accounting are also covered.

23404 Contemporary Issues in Accounting- (3) Credit Hours

This course provides students with deeper understanding of the role of accounting in today's complex business environment. It also introduces them to the role of theory and research in understanding existing practice and guiding the evolution of accounting within a changing economic environment. Topics include theories in accounting, research areas in accounting, earnings management, corporate governance, fair value accounting, corporate failure, and special reporting issues.

23405 Accounting Theory - (3) Credit Hours

In this course, students will be introduced to a survey of current financial accounting theory. The purpose of the course is to develop accounting thought that can be applied to the practical understanding of the financial reporting process, the accounting profession, and the controversial role of accounting in today's dynamic business environment. Major course topics include the nature of accounting theory; the historical development of accounting, the FASB's Conceptual Framework project; and the influence of standard setting agencies on the economic consequences of financial reporting. Specific topics like concepts of income and valuation, earnings management, and the role of the auditing professional give an indication of the state of the accounting profession and the impact of issues facing the future of accounting in the world.

23406 Tax Accounting- (3) Credit Hours

This course provides the student with the Conceptual Framework on the tax system, estimation and collection methods, double taxation, tax evasion; Oman income tax law: taxable & exempted income: accepted and unaccepted expenses for tax, procedures, tax ratios, cases studies; taxable & exempted income: types of income in law; taxes on salaries: Jobs income, bonuses; tax recognition; obliged categories for tax reporting, methods of presenting reports, treatment of fines; tax on who holds regular accounts, procedures; value added tax law in Oman: legal characteristics, procedures, and accounting treatment.

23408 Comparative International Accounting- (3) Credit Hours

This course is designed to covers a broad and consistent text on international reporting. It covers a study of comparative international financial reporting. Many countries are considered simultaneously when examining the causes of the major areas of difference. In addition, it is possible to put accounting systems into groups and discussing the progress of international harmonization of accounting. This course also deals with financial reporting in the United States, UK, Europe, China and Japan.

23409 Graduate Project
This course is designed to build upon previous research methodologies in all upper- level accounting courses and provide a capstone experience for accounting majors by challenging them to identify accounting issues, locate and research appropriate accounting concepts, standards, statements, pronouncements or tax authorities, and then provide a thorough analysis for determination of an appropriate conclusion for the decision-making process. Communication of such research and analysis will require students to prepare organized/structured written final research project.

b. Elective Courses

23206 Internal Auditing- (3) Credit Hours
This course is an introduction to the works performed by internal auditors, the auditing process, audit planning, and the test methodologies in internal auditing. Topics covered include internal auditing standard, fundamentals of organizational control, internal auditing operational approach, and internal auditing activities. After taking this course, students are expected to acquire a comprehensive understanding of internal auditing for the purpose of improving financial and managerial performance.

23308 Petroleum Accounting- (3) Credit Hours
This course is designed to provide a framework for understanding the special accounting and reporting requirements for the petroleum industry where accounting methods used by oil and gas exploration and production companies are different from the methods used in other industries because of the unique nature of oil and gas operations. It provides basic understanding and hands-on practice of the accounting concepts involved in petroleum accounting on an international basis for financial reporting purposes.

23407 Agricultural Accounting- (3) Credit Hours
This course involves the application of basic accounting principles to agriculture operations as used in the preparation and analysis of financial statements in order to appropriately analyze the financial performance and position of the agricultural firm.

24210 Islamic Banks- (3) Credit Hours
This course involves the role of Islamic banks in the economy, goals and functions, Analyzing Bank performance, Islam perception of Usury, customer profitability analysis, the calculation and distribution of profits between shareholders and investors.

24205 Money and Banking- (3) Credit Hours
The purpose of this course is to introduce students with the concept of money and its role in the economic activities, the function of banking , limitations of supply and demand, inflation , and the importance of banking and financial institution in the field of investment and financing.

25206 Human Resource Management- (3) Credit Hours
This course aims to present the basic knowledge about human recourses management, the main topics that can be taught to the students are HR planning, Job evaluation and design Training programs, Job analysis and performance appraisal.

24207 Insurance Management- (3) Credit Hours
The purpose of this course is to introduce the student with the concept of insurance. Risk and types of Risk, Insurance procedures, Insurance policy, Insurance premium, Insurance Reserves, Reinsurance, Fire insurance, Marine Insurance , and life insurance are of major subject in this course.

24304 Financial Management 2- (3) Credit Hours
This course covers the issues related to working capital; net working capital; the tradeoff between profitability and risk; cash management, the cash conversion cycle, cash budget; inventory management, inventory levels, accounts receivables management, the criteria for selecting credit, credit terms ; management of receipts and

disbursements management, spontaneous liabilities, managing accounts payable, accruals, secured and unsecured short-term loans.

25207 Production & Operations Management 1- (3) Credit Hours
This course provides the student with information necessary to apply in the work setting especially in the industrial organizations. The main topics included in this course are production management concept, development of production planning and design, and total quality management as a contemporary technique in achieving good quality of products.

25104 Principles of Statistics 2 - (3) Credit Hours
This course is designed to provide students majoring in management, accounting, economics and other fields of business administration with an introductory survey of the many applications of descriptive and inferential statistics. The students will be able to organize, analyze, interpret and summarize the data in a useful and informative manner, calculate the central tendency and interpret the meaning and applications of dispersion, measure the growth rate, inflation or price index and real value, understand, calculate and interpret the regression and correlation concept, understand and know the usefulness of probability in decision making, estimate the mean and proportion of population from sample information, and calculate the trade-off between sample size and error.

25401 Management Information Systems- (3) Credit Hours
The course provides a review of the use of information technology from managerial perspectives. To enhance the learning process, discussions of a variety of issues related to management practices in the area of information technology are directed into potential areas for implementing the technology. Topics include data management, application of information technology in business, and various current issues in management information systems.

25312 Business Ethics- (3) Credit Hours
This course introduces Business ethics as the modern managerial approach to ethical questions in business environment. It gives not only understanding of main theoretical concepts, but also developing skills of identification, analysis and permission of ethical dilemmas on a workplace and managing ethics in organizations.

4. Free Course
The student is free to select a course from other department majors' courses or other college department courses.