Course	Course Description
ENGL012: English Language Foundation	This is a preparatory course designed to meet the needs of non-native English speakers to develop their English language aptitudes and communicate without hesitation in an academic environment. Students develop their skills to understand and produce oral and written texts and interact efficiently with English speaking people.
Math 095: Basic Mathematics	This is a basic course in mathematics. It is designed for students with minimal previous arithmetic, algebra and mathematics background. This course provides students with skills to do basic mathematics manipulations and use mathematical applications - particularly on the topics of simple and complex fractions, decimals, ratios, rates, proportion and percent. The course also covers topics on basic Algebra such as the real number system, equations, inequalities, linear equations and inequalities in two variables, exponents, polynomials, exponents and scientific notation.
ENGL103: English for Academic Purposes I	This is an introductory course that prepares the students to communicate in correct English for academic and professional purposes. Students enhance their reading, writing, listening as well as speaking skills through classroom activities and compose ideas in varied specified formats. This course will help the students to develop contextual analysis, teamwork, word processing, documentation and professional communication.
ENGL104: English for Academic Purposes 2	This is a course that develops the interpretative skills related to listening, speaking, reading and writing tasks that constitute professional communication. This course covers a process-based approach namely brainstorming, drafting, developing, revising as well as editing in writing and speaking tasks, plus skimming as well as scanning for the interpretation of the text in reading and listening tasks systematically. This course helps the students describe events, make comparisons and express their preferences and recommendations.
ENGL202: English Writing for Communication	This is a course in English as a foreign Language that builds upon the critical, analytical and research skills to prepare students for future academic study. This covers compiling reviews, reports, notes, summaries, presentations as well as cite references. This course develops the students' academic reading strategies, ability to differentiate literal and inferential meanings plus competent speaking skills to defend their observations.
GS111:مهارات اللغة العربية	دراسة أساسيات اللغة العربية صياغةً وتركيبًا ومعجمًا ودلالة وإملاءً ، ومعالجة أساليبها قراءةً وتذوقًا ونقدًا، وبيان خصائصها الجمالية وقيمها

	الدلالية والتعبيرية من خلال نصوص تتناول الأجناس الأدبية شعرًا ونثرًا.
GS133: تاريخ البحرين	يتناول المقرر موقع البحرين وأهميته عبر العصور ، كما يبرز الخصائص الجغرافية للبحرين ، ويركز في تاريخ البحرين القديم والوسيط والحديث والمعاصر ، فيبرز التطورات والتحولات السياسية والاقتصادية والاجتماعية والثقافية وصولا إلى بيان أهمية الدولة المعاصرة وإنجازاتها .
IT 102: Introduction to Computer Applications	This is an introductory course that focuses on fundamental concepts of computer hardware and software and provides students with fundamental knowledge of a wide range of computer applications, including word processing, spreadsheets, databases, and multimedia presentations. This course covers internet-based applications, working with email and browsing the websites. This course helps the students to learn basic computer applications.
LAW106: حقوق الإنسان	يتناول هذا المقرر المفاهيم الأساسية لحقوق الإنسان في القانون الدولي والمواثيق العالمية والمعاهدات والتوصيات المنبثقة عن المؤتمرات والتجمعات الدولية، كما يتناول دراسة الحقوق والحريات الأساسية بموجب الاتفاقيات الدولية والحماية المقررة للأفراد بموجب الدساتير والإعلان العالمي لحقوق الإنسان.
GS102: Creative Thinking	This course is divided into three sections: Section 1: An entry point for creative thinking, in this section the student learns about the intellectual background and theoretical aspects of creative thinking, namely: 1. Analysis of the concept of creative thinking. 2. A study of the components of creativity, and its constraints. Section 2: Creative Thinking Skills, in this section the student recognizes the queens of intellectual creativity, in order to train them and learn to employ them in various aspects of life. Section 3: Creative Thinking Tools, tools designed to facilitate creative thinking processes, including: Forced Fit Tool, Ratings List Tool, Ideas Processing Tool, All Factors Consideration Tool, Global and Inclusive tool, fragmentation and division tool, balancing power tool, abstraction ladder tool, brainstorming tool, scumper tool, morphological matrix tool, rolling stone tool, concept opposition tool, six-hat tool for thinking.
ACCT 111: Financial Accounting I	This is an introductory course in accounting which focuses on fundamental accounting principles and concepts. This course covers the mechanics of accounting cycle, recording journal, ledger entries, trial balance, and balance sheet. This course helps the students to prepare financial statements in accordance with International Financial Reporting Standards.

ACCT 112: Financial Accounting II	This is an intermediate course which significantly extends the knowledge and skills developed in Financial Accounting- I. This course covers accounting for merchandising, inventories, cash, plant assets and current liabilities. This course will help the students to become understand the key concepts and principles and relate this knowledge to the implications of international financial reporting standards (IFRS).
ACCT 216: Cost and Management Accounting	This is an introductory course which helps the students to understand the principles, concepts and practices of cost and management accounting. This course covers classification of manufacturing and non-manufacturing cost, cost accumulation and allocation, job order and process costing systems, activity-based costing, budgeting and variance analysis. This course will help the students to prepare cost statements for manufacturing and nonmanufacturing concerns, income statement and budgets.
ECON 101: Microeconomics	This is an introductory course on the basic economic concepts, principles, and analytical techniques necessary for understanding and evaluating the market economy. The course covers topics on the fundamental principles of microeconomics, demand and supply, theories of the firm and individual behaviour and models of market structure. This course will strengthen the students' microeconomic way of thinking in dealing with contemporary policy issues.
ECON 203: Macroeconomics	This is an intermediary course in Economics which focuses on the aggregate behaviour of households, firms, government, or the economy. The course covers topics on gross domestic product, national income, unemployment, inflation, CPI, economic growth, business cycle, monetary system, aggregate supply and demand, and macroeconomic policies. This course will help the students to develop a robust knowledge on the economic analysis of macro-economic problems facing modern society.
FIN 210: Financial Management	This is an introductory course in finance which deals with the scope and objectives of financial management. This course covers the analysis of financial position, financial forecasting, capital budgeting decision, working capital management and leverage analysis. This course will help the students to analyze financial statements and make financial decision.
FIN 323: Islamic Finance and Banking	This is an intermediate course which offers an overview of Islamic banking and finance, focusing on its principles and practices. Students will explore key concepts such as Shariah financial instruments and products, including Musharaka, Mudaraba, Murabaha,

	Istisna, Salam, Ijarah, Takaful, Sukuk, etc. The course will examine the differences between Islamic banking and conventional one, emphasizing the prohibition of interest (Riba) and unethical investments. Additionally, students will analyze the features and roles of Islamic financial institutions and markets. Key topics will also include risk management and governance within Islamic finance, addressing the unique challenges and frameworks that ensure compliance with Shariah principles. Through case studies, participants will gain insights into the operational frameworks, regulatory challenges, and dynamics of Islamic financial markets, preparing them to navigate the evolving landscape of Islamic finance.
LAW 203: Business and Company Law	This is an intermediate course which deals with various branches of law with a focus on sources of business law, and commercial law. This course covers the definition of law and its origin and Islamic commercial law and its significance. This course helps the students to understand MENA Laws, Middle East legal system and relevance of the Labour Market Regulatory Authority.
MATH 104: Mathematics for Business	This is an introductory course which focuses on the basic mathematical skills needed to understand, analyse, and solve mathematical problems related to business, finance, and investment decision-making. This course covers topics on simple and compound interest, bank discount, annuities, debt amortization, sinking funds and mathematics of buying. This course will help the students to take advanced courses in Business Statistics and Quantitative Methods.
MGT 102: Principles of Management	This is an introductory course on management. This course covers the basic concepts of management, and its major functions such as planning, organizing, leading, and controlling. This course will help the students to gain knowledge on contemporary business, its purpose, formation, and organizational structure.
MGT 323: Business Ethics	This is an advanced course focusing on the ethical dimensions of business decisions. This course covers concepts and theories, ethics in various functional areas, ethical decision-making, corporate governance and social responsibility. This course helps the students to examine issues and conflicts, that have ethical implications that typically arise in business.
MGT 441: Strategic Management	This is an advanced course focusing on the objectives, corporate mission, goals and their place in the strategic operation of a company. This course covers cultural, ethical, political, and regulatory issues of business environment and the need for leadership for successful management of strategic change. This course helps the

	students to comprehend the role of the chief executive and the board in strategic planning.
MKT 201: Principles of Marketing	This is an introductory course focusing on marketing theories and methods. This course covers importance of marketing, interrelationship of different phases of marketing, differences between the marketing of goods and services. This course helps the students to understand the process of wholesaling, retailing, pricing strategies, analysis of markets, advertising and promotion, and distribution.
MGT 213: Entrepreneurship	This is an intermediate course, which focusing on important concepts and theories of entrepreneurship. This course covers evolution, roles, social responsibilities of entrepreneurs as well as entrepreneurial process, business plan and entrepreneurial marketing. This course helps the students to acquire entrepreneurial skills.
QM 203: Business Statistics	This is an intermediate course which focuses on the basic concepts of statistics. This course covers probability distribution, sampling distribution, methods of data collection and statistical procedures as applied in practical business and managerial decision-making problems. This course will prepare students to utilize analytical tools needed to make informed business decision using statistical data.
QM 204: Quantitative Methods for Business	This course provides students with a strong foundation in quantitative methods and their applications in decision-making and problem-solving within various management contexts. It equips students with the necessary tools and techniques to analyze complex business problems, make informed decisions, and optimize organizational performance.
RES 302: Research methods for Business	This is an intermediate course on business research. This course covers the areas such as business research process, development of research design and hypotheses, sampling techniques, data collection and preparation of research report. This course helps the students to identify and apply appropriate research methodologies to plan, conduct and evaluate basic research in the organization.
ACCT 214: Intermediate Accounting I	This is an intermediate course in accounting which focuses on different topics such as the conceptual framework, financial statements, receivables, accounting for property plant and equipment according to International Financial Reporting Standards (IFRS). This course helps students to understand different accounting techniques which help them in evaluating the financial position and performance of firms.

ACCT 217: Advanced Management Accounting	This is an advanced course in accounting which focuses on preparing management reports for planning, controlling and decision-making purposes. This course covers cost volume-profit-analysis, relevant costs, make or buy decisions. This course will help students to gain an advanced knowledge in planning, controlling and monitoring performance.
ACCT 316: Intermediate Accounting II	This is an intermediate course in accounting which focuses on different issues in accounting. This course covers topics such as non-current liabilities, equity, investments and others under (IFRS). This course will help students to gain new accounting techniques for better understanding of the financial position and performance of the firms.
ACCT 317: Computerized Accounting	This is an advanced course in accounting which focuses on the technical environment of financial accounting. This course covers accounting fundamentals using Excel spreadsheets and accounting software as an integrated accounting package to create a chart of accounts and to enter customer and vendor transactions, process payroll, and print reports in both service and merchandising businesses. This course will help students to gain an advanced knowledge in accounting software.
ACCT 318: Auditing	This is an advance level course in accounting. This course covers the concepts of auditing, the types of audit, audit report, audit process, management and auditor's responsibility and the auditing cycle. This course will help the students to understand the fundamental principles of professional ethics and to gain specialized knowledge in auditing.
ACCT 421: Advanced Financial Accounting	This is an advanced course in accounting. This course emphasises on business combinations, consolidated financial statements and accounting for foreign exchange transactions. This course helps the students to gain an advanced knowledge in financial reporting environment.
ACCT 422: Financial Statement Analysis	This is an advanced course in accounting which focuses on analysis of financial statements. This course covers short term and long-term assets and its debt paying ability and measuring the profitability of the firms. This course will help the students to gain knowledge in financial reporting from the perspective of financial statement users.
ACCT 487: Industrial Training	This is an advanced course in industrial training where students work in private/ public/ government organizations as a student trainee. This course provides the motivation for students to comprehend and appreciate real-life working experiences and to relate

	academic theory to practice. Students may realize their ambition and ascertain their career path from the experience gained during industrial training. The course provides students with the opportunity to meet and network with people in the industry and gives the host organization the opportunity to identify talents and potential of possible future employees. This course will help the students to identify and specialize in a niche area and build their career.
ACCT 499: Project	This undergraduate project course is designed to ensure students recognize and understand the business processes and problems related to accounting. This course covers reviewing literature, formulation of research design, data collection, analysis and interpretation of the results in the area of finance and accounting and the submission of project report. This course helps the students to develop research and analytical skills.
FIN 314: Investment Analysis and Portfolio Management	This is an advanced course in financial investment and portfolio management. This course covers securities investment, measurement of risk, return, diversification of portfolios and the evaluation of the portfolio performance. This course will help the students to analyze securities movement and develop recommendations for investment decision making.
FIN 321: Insurance and Risk Management	This is an intermediate course which focuses on the general nature of risk and its management. This course covers the types of risk, insurance and its principles, risk management techniques, regulation and compliance within the financial services sector. This course will help the students to gain an advanced knowledge about theoretical and applied aspects of insurance and risk management.
FIN 324: Financial Institutions and Markets	This is an intermediate course which provides the student with the core elements of the financial system and its components. This course covers different types of financial markets and financial institutions, the flow of funds in the economy, determination of interest rates, money, bond, mortgage, stock, foreign exchange and capital markets. This course will help the students to analyze the flow of funds and financial securities through the financial system and enable them to develop recommendations for financial decision making.
FIN 331: Corporate Finance	This is an intermediate course in finance which deals with different concepts related to the theory and practice of corporation finance such as the cost of capital, capital structure theories, dividend policy, business valuation, and mergers and acquisitions. This course will help the students to understand the theory

	of corporate finance and possessed the needed tools to take financial decisions targeting the maximization of the firm's value.
ACCT 415: International Financial Reporting Standards (IFRS)	This is an advanced course in accounting which focuses on applications and interpretations of international accounting standards (IAS) and international financial reporting standards (IFRS). This course covers recognition criteria, measurement bases and disclosures. The course will help the students to gain an advanced knowledge in reporting the important elements of financial statements.
FIN 333: International Financial Management	This is an advanced course in finance, which deals with international financial management and foreign exchange markets. In this course the students are exposed to advanced concepts related to the operation and regulation of foreign exchange markets, foreign exchange rate, foreign exchange exposure such as transaction, translation, economic, political exposures, and internal and external techniques to manage these exposures. This course will help students to gain in-depth understanding of international financial management.
Elective Courses:	
ACCT 435: Taxation	This is an advanced course in finance and accounting. This course covers securities basic income tax computation, property transactions, taxes and investment and financing decisions. This course will help the students to make financial decision considering the tax issues for taxpayers including individuals and businesses.
FIN 462: Financial Derivatives	This is an advanced course of finance. It covers the markets for futures, forward, and option contracts and explains the activities of hedgers. The course also covers determination of forward and futures prices, and the nature of swaps and how they are valued. This course will help the students to analyze the different hedging strategies using the derivatives and develop recommendations supporting the process of decision making.
MGT 477: Bank Management	This course is an advanced course on banking. This course covers the areas such as financial services, conventional and Islamic banking, customer relationship management, deposit and loan services, risk management and the management of technology in the banking industry. It helps the students in demonstrating how management techniques are applied for effective customer relationships, credit management, risk management, investment management, FOREX, and management of technology in a globalized era.

ACCT 446: Governmental and Nonprofit Organization Accounting	This is an advanced course in accounting. This course covers the accounting concepts and theories related to governmental agencies and not for profit organizations, the procedures of recording, reporting, budgeting, and evaluating the financial performance of government agencies. This course helps the students to gain in depth knowledge about theoretical and practical aspects of accounting system used in governmental institutions and non-profit organizations.
FIN 456: Public Finance	This is an advanced course in public finance which focuses on the economic role of government in modern society. This course covers the government functions in resource allocation, income distribution and economic stabilization, scope and control of public revenue, expenditure, and debt through government budget, impact of fiscal policy on governmental economic and financial functions and activities. This course will help the students to explain the role of the public sector in the economy and the rationale for privatization and economic reforms.
FIN 461: Corporate Capital Budgeting	This is an advanced course of finance. This course covers the estimation of cash flows, the evaluation of capital projects under conditions of certainty and uncertainty. The course covers traditional and discounted cash flow techniques of project evaluation, and the selection of projects under capital rationing. This course will help the students to analyze projects and investments cash flows and develop recommendations for investment decision making.
FIN 466: Advanced Financial Management	This is an advance course in Finance which deals with goals and governance of the corporation, private and public placement of securities, long term debt and lease financing, common and preferred stock financing, dividend policy and retained earnings, convertibles, and warrants. This course will help the students to analyze the financial information and make financial decisions.
FIN 470: Current Trends in Finance	This is an advance course in finance & accounting and finance & banking which deals with different concepts related to the reviews in the most recent accounting, banking and finance research and literature. This course will help the students to understand recent trends in accounting, finance and banking. This course also helps students to analyse cases and prepare projects on recent trends in accounting, banking and finance.
FIN 473: Entrepreneurial Finance and Venture Capital	This is an advanced course focusing on financing the new and innovative businesses and the use of venture capital as a source of finance. This course covers the Evaluating Entrepreneurial Opportunities, qualitative framework for evaluating an entrepreneurial firm; Quantitative Valuation, DCF, and the venture capital

	Model. Evaluating high growth startups, evaluating a spinoff opportunity. This course will help the students to understand the challenges facing entrepreneurs seeking early-stage funding, and how these challenges can be overcome.
FIN 475: Financial Technology (FinTech)	This is an advanced course in Finance which covers the new innovations used financial sector services such as artificial Intelligence, blockchain, distributed ledgers, cryptocurrencies, Initial Coin Offering (ICO) and the Internet of Things (IoT). This course will help the students to discover the recent technology employed in the financial sector and provide them with the necessary tools to make appropriate decisions related to the use of this technology in the financial sector.