



2020-2021 PROGRAM SPECIFICATION

Diploma of Business Administration (Accounting and Finance) (2020-2021s)

Awarding Institution	A' Sharqiyah University	
College / Centre	College of Business Administration	
Program Title	Accounting and Finance	
Final Award	Diploma of Business Administration (Accounting and Finance)	
Credit hours	66	
Mode of Study	Full time	
Language of Study	English and Arabic	
Benchmarks	AACSB and QAA	
Entry requirements	<p>A student</p> <ul style="list-style-type: none"> - should have successfully completed the courses of all subjects of the general education diploma or equivalent; - should achieve the standards set for the subjects of the General Foundation Program; - should have studied subjects which qualify him/her to be enrolled in programs in the College of Business Administration, namely: Applied Mathematics and English language. - Must be medically fit. 	
Minimum period of registration	FULL-TIME: 2 Years	PART-TIME: 3 Years
Maximum period of registration	FULL-TIME: 4 Years	PART-TIME: 5 Years
Date specification produced	February 2010	
Date specification last reviewed	December 2020	



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1. THE COLLEGE OF BUSINESS ADMINISTRATION

The College of Business Administration (COBA) at A' Sharqiyah University (ASU) offers a number of programs at undergraduate level and also offers opportunities for research. Areas of study include Management, Management Information Systems, and Accounting & Finance.

The College is staffed by a team of enthusiastic and caring professionals, both teaching and support staff who work hard to make students' educational experience successful and enjoyable.

2. PROGRAM OUTLINE

This program offers students the opportunity to study for a high-quality academic diploma degree with strong vocational emphasis. The program has been designed to address the needs of students wanting to train for a career in accounting or finance, or continue to bachelor degree in accounting. The program's content and approach to teaching and learning, was designed specifically around the concept of the 'well rounded accountant'. This concept is explained in the following section.

3. PROGRAM AIM/S

The aim/s of this program are:

- To provide students with subject-specific knowledge and subject-related skills for career accountancy, finance, business or related area. These include:
 1. How the design, operation and validation of accounting systems affect, and are affected by, individuals, organizations, markets, society and the environment; informed by perspectives from the social sciences. Such perspectives may include, but are not restricted to, the behavioral, the economic, the political and the sociological;
 2. The design and operation of financial systems, structures and instruments and, in particular, to understand the pricing of financial assets, the measurement and management of risk, and the possibilities for value maximizing behavior by the firm and household. Such study can be pursued from a variety of perspectives, including, but not restricted to, the behavioral, ethical, economic, sustainable and statistical/mathematical;
- To develop transferrable skills which are applicable widely to a range of occupations;
- To develop an appreciation of the concepts and characteristics of accounting and finance as an area of academic and applied study;
- Acquire both the skills and techniques required as a practitioner, together with grounding in other related disciplines;
- Develop knowledge and understanding with particular reference to your chosen technical areas of accounting in order to apply the knowledge and skills in specific situations;
- Develop an independent applied and reflective approach to the practice of Accounting;
- Enhance your intellectual and professional development;
- Provide the opportunity for future employment at graduate level.



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4. LEARNING OUTCOMES (Definitive)

Upon successful completion of the program, students will be able to:

<p>A. KNOWLEDGE AND UNDERSTANDING</p>	<ul style="list-style-type: none"> • Demonstrate transactional skills in keeping financial records and presentation skills in preparing financial statements and reports, within both Oman and international regulatory systems; • Apply management accounting techniques to planning and decision making within organizations at both operational and strategic level and critically appraise the theories and techniques; • Demonstrate an understanding of audit methodologies and evaluate the role of auditing in relation to the requirement of stakeholders; • Appreciate the interdisciplinary nature of accounting and financial scenarios in conjunction with modules from other faculties and departments.
<p>B. SUBJECT-SPECIFIC INTELLECTUAL SKILLS</p>	<ul style="list-style-type: none"> • Develop an ability to collect quantitative and qualitative data and form structured evidence that can be utilized for problem solving; • Recognize and evaluate the importance and use of both published and internally generated financial information; • Select and apply software solutions to given problems within a financial environment; • Develop appropriate study skills, including the use of relevant financial information databases.
<p>C. PROFESSIONAL / PRACTICAL SKILLS</p>	<ul style="list-style-type: none"> • Investigate current audit issues and apply the techniques used in the decision-making process and evaluation of evidence. • Advise on the effects of taxation for a variety of personal and/or business situations • Apply their accountancy / business knowledge and skills base within the work environment; • Initiate research activity if a suitable research project is identified
<p>D. GENERAL COMPETENCE</p>	<ul style="list-style-type: none"> • Communicate ideas, principles, theories and information effectively by oral, written and visual means; • Demonstrate their ability to work within a professional framework and apply that framework to the political and theoretical debates about the changing uses of accounting information. The ethical implications of the use of data follow from this;

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	<ul style="list-style-type: none"> • Work effectively as part of a group, or Independently; • Evaluate the appropriateness of data for alternate purposes and handle complex data.
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5. PROGRAM STRUCTURE

Students must achieve the required credit hours for the program by completing University Required and Elective courses listed in sections 5.1 to 5.5 below:

5.1 University Requirements: Total Credit hours **12**

Course Code	Course Title	Pre-Requisites (P) Co-Requisites (C)	Credit hours
ISLM101	Islamic Civilization		3
ENGL101	English Communication Skills I		3
ENGL102	English Communication Skills II		3
MNGT313	Entrepreneurship		3
TOTAL			12

5.2 College Requirements: Total Credit hours **30**

Course Code	Course Title	Pre-Requisites (P) Co-Requisites (C)	Credit hours
MNGT102	Business Ethics		3
ECON101	Principles of Microeconomics		3
MNGT201	Principles of Management		3
ACCT101	Introduction to Financial Accounting		3
ACCT201	Introduction to Managerial Accounting	ACCT101	3
MATH105	Business Mathematics		3
MNGT207	Introduction to Business communication	MNGT201	3
MIFS307	Computer Applications for Business		3
MRKT201	Principle of Marketing		3
FINA201	Principle of Finance	ACCT201	3
TOTAL			30

5.3 Program Requirements: Total Credit hours **24**



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Course Code	Course Title	Pre-Requisites (P) Co-Requisites (C)	Credit hours
ACCT102	Corporate Accounting	ACCT101	3
ACCT201	Accountant in Business	ACCT101	3
ACCT301	Intermediate Financial Accounting	ACCT201	
ACCT304	Intermediate Managerial Accounting	ACCT201	3
ACCT307	Accounting Information System	ACCT301	
FINA301	Financial Management and Analysis	FINA201 & ACCT301	3
ACCT310	Auditing and Accountability	ACCT301	3
FINA310	Corporate Finance	FINA310	3
TOTAL			24

6. PROGRAM REFERENCE POINTS

This Program has been designed with reference to:

- AACSB Standards;
- QAA benchmarks;
- Sultan Qaboos University (SQU) made on the 28TH February 2010;
- Oklahoma State University (OSU) made in February 2010.

7. TEACHING AND LEARNING METHODS (indicative)

The program utilizes a mixture of learning methods that focus on and the student learning experience through:

- A series of lectures and seminars that promote student participation
- A number of tutorials and practical sessions that enforce student learning
- A number of problems solving, individual and group, activities that enhance student understanding and skills
- A series of student-based activities such as presentations

In a lecture period, a member of the academic staff presents ideas or information to a body of students. In a seminar, ideas are discussed by a group of students and moderated by one or more members of staff. In a tutorial the students solve problems under the watch of a member of staff with whom they can also discuss information presented in a previous lecture

8. ASSESSMENT METHODS (Indicative)

To reflect the program objectives and learning outcomes each taught course is usually assessed through a combination of various assessment techniques. These typically include group work and individual work, written reports, examinations, quizzes and essays. The main component of assessment is a written examination.

Recognizing that this program relies heavily on knowledge and practical skills, there is

a significant emphasis on classroom-based assignments. Assessment criteria for individual courses can be found in course descriptors included in this handbook as well as the individual module handbooks that will be made available during classes.

9. CAREER and STUDY OPPORTUNITIES

Graduates of this program would typically work in accounting or financial practices. Their graduate skills would mean that they would be likely to progress quickly to a position of leadership, leading a team of accountants. In addition to developing a successful career within accounting, graduates can follow pathways in higher education both in Oman and abroad.

10. STUDENT SUPPORT

Students attend an orientation program at the start of their studies. They are supported by a Course Coordinator and the Head of Department is also available to advise on program-related queries.

Academic advising is an essential element of the educational process. Students are assigned academic advisors who help them in selecting their course of study and in planning their schedules. Academic advisors also approve students' schedules each semester. The academic advisor assists students in obtaining a well-balanced education and in interpreting university policies and procedures, it is ultimately the students' individual responsible for selecting their courses, meeting course prerequisites, and adhering to university policies and procedures. Students may also consult faculty, department or program chairs, program coordinators, and deans.

Students have access to the University's library with a range of reading materials, online resources and study support.

The University's Student Affairs Office supports students in adjusting to university life and advises on issues such as finance, regulations, legal matters, accommodation, transportation, disabilities and career guidance. Opportunities are also provided for students to participate in various extra-curricular activities.

The Student Council is also an important source of support and guidance.

The University has a Student Fund which considers applications on a case by case basis.

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4. PROGRAM STRUCTURE DIAGRAM

Bachelor of Business Administration (DBA) in Accounting and Finance

Diploma in Accounting and Finance

YEAR 1		YEAR 2		YEAR 3		YEAR 4	
Fall semester	Spring semester	Fall semester	Spring semester	Fall semester	Spring semester	Fall semester	Spring semester
ACCT101 Introduction to Financial Accounting (CR1)	ECON101 Principles of Microeconomics (CR)	FINA201 Principles of Finance (REQ ACCT201) (CR)	ACCT307 Accounting Information System (REQ ACCT301)	FINA301 Financial Mgmt. & Analysis (REQ FINA201,ACCT301) (MR)			
MRKT201 Principles of Marketing (CR)	MIFS307 Computer Applications for Business (CR)	ACCT202 Accountant in Business (REQ ACCT101) (MR)	MNGT207 Intro to Business Communication (REQ MNGT201) (CR)	ACCT310 Auditing & Accountability (REQ ACCT301) (MR)			
MNGT102 Business Ethics (CR)	ACCT102 Corporate Accounting (REQ ACCT101) (MR)	ACCT301 Intermediate Financial Accounting (REQ ACCT201) (MR)	ACCT304 Intermediate Managerial Accounting (REQ ACCT201) (MR)	* DIPLOMA AWARD *			
MNGT201 Principles of Management (CR)	MATH105 Bus Maths (CR)	ENGL102 Eng Communication Skills II (REQ ENGL101) (UR)	FINA310 Corporate Finance (REQ FINA201) (MR)				
ENG101 Eng Communication Skills I (UR)	ACCT201 Intro to Managerial Accounting (REQ ACCT101) (CR)	MNGT313 Entrepreneurship (UR)	ISLM101 Islamic Civilization (UR)				
			* DIPLOMA AWARD * 66 credits				

KEY UNIVERSITY REQUIREMENT COLLEGE REQUIREMENT MAJOR REQUIREMENT

PROGRAM SPECIFICATION

11. MAPPING of ASSESSMENT of LEARNING OUTCOMES YEAR 1

KEY: F = Formative assessment S = Summative assessment FS = Formative AND Summative assessment

Upon completion of the program, students will be able to:

REQUIRED COURSES:

	MRK201	ACCT101	ENGL101	MATH105	MNGT102	MNGT201	ECON101	MIFS307	ACCT102	ACCT201
KNOWLEDGE AND UNDERSTANDING										
Demonstrate transactional skills in keeping financial records and presentation skills in preparing financial statements and reports, within both Oman and international regulatory systems		FS							FS	FS
Apply management accounting techniques to planning and decision making within organizations at both operational and strategic level and critically appraise the theories and techniques									F	FS
Demonstrate an understanding of audit methodologies and evaluate the role of auditing in relation to the requirement of stakeholders										
Appreciate the interdisciplinary nature of accounting and financial scenarios in conjunction with modules from other faculties and departments									FS	FS
SUBJECT-SPECIFIC INTELLECTUAL SKILLS										
Develop an ability to collect quantitative and qualitative data and form structured evidence that can be utilized for problem solving.		S							FS	FS
Recognize and evaluate the importance and use of both published and internally generated financial information.		FS						FS	FS	FS
Select and apply software solutions to given problems within a financial environment										
Develop appropriate study skills, including the use of relevant financial information databases.								F	FS	

PROGRAM SPECIFICATION

Upon completion of the program, students will be able to:

REQUIRED COURSES:

	MRK201	ACCT101	ENGL101	MATH105	MNGT102	MNGT201	ECON101	MIFS307	ACCT102	ACCT201
PROFESSIONAL / PRACTICAL SKILLS										
Investigate current audit issues and apply the techniques used in the decision-making process and evaluation of evidence.		FS							FS	F
Advise on the effects of taxation for a variety of personal and/or business situations										
Apply their accountancy/business knowledge and skills base within the work environment.		S							F	FS
Initiate research activity if a suitable research project is identified.										
GENERAL COMPETENCE (INCLUDING FOR EMPLOYABILITY)										
Communicate ideas, principles, theories and information effectively by oral, written and visual means.		FS							FS	
Demonstrate their ability to work within a professional framework and apply that framework to the political and theoretical debates about the changing uses of accounting information. The ethical implications of the use of data follow from this.									FS	F
Work effectively as part of a group, or independently.									F	FS
Evaluate the appropriateness of data for alternate purposes and handle complex data.										

PROGRAM SPECIFICATION

12. MAPPING of ASSESSMENT of LEARNING OUTCOMES YEAR 2

KEY: F = Formative assessment S = Summative assessment FS = Formative AND Summative assessment

Upon completion of the program, students will be able to:

REQUIRED COURSES:

	FINA201	ACCT202	ENGL102	MNGT313	ISLM101	ACCT307	ACCT301	FINA310	ACCT304	MNGT207
KNOWLEDGE AND UNDERSTANDING										
Demonstrate transactional skills in keeping financial records and presentation skills in preparing financial statements and reports, within both Oman and international regulatory systems		FS				FS	FS	FS	FS	
Apply management accounting techniques to planning and decision making within organizations at both operational and strategic level and critically appraise the theories and techniques	FS	FS	FS						FS	
Demonstrate an understanding of audit methodologies and evaluate the role of auditing in relation to the requirement of stakeholders		FS								
Appreciate the interdisciplinary nature of accounting and financial scenarios in conjunction with modules from other faculties and departments	F	FS	F					FS		
SUBJECT-SPECIFIC INTELLECTUAL SKILLS										
Develop an ability to collect quantitative and qualitative data and form structured evidence that can be utilized for problem solving.						S				
Recognize and evaluate the importance and use of both published and internally generated financial information.	FS				FS		F	FS	FS	F
Select and apply software solutions to given problems within a financial environment					FS					
Develop appropriate study skills, including the use of relevant financial information databases.	FS	FS				FS				F

PROGRAM SPECIFICATION

Upon completion of the program, students will be able to:

REQUIRED COURSES:

	FINA201	ACCT202	ENGL102	MNGT313	ISLM101	ACCT307	ACCT301	FINA310	ACCT304	MNGT207
PROFESSIONAL / PRACTICAL SKILLS										
Investigate current audit issues and apply the techniques used in the decision-making process and evaluation of evidence.	F	FS						FS		
Advise on the effects of taxation for a variety of personal and/or business situations								F		
Apply their accountancy/business knowledge and skills base within the work environment.		FS					FS		FS	
Initiate research activity if a suitable research project is identified.										
GENERAL COMPETENCE (INCLUDING FOR EMPLOYABILITY)										
Communicate ideas, principles, theories and information effectively by oral, written and visual means.	FS						F	F	F	
Demonstrate their ability to work within a professional framework and apply that framework to the political and theoretical debates about the changing uses of accounting information. The ethical implications of the use of data follow from this.		FS					F			
Work effectively as part of a group, or independently.	FS						FS		FS	
Evaluate the appropriateness of data for alternate purposes and handle complex data.	FS	FS				FS		FS		

PROGRAM SPECIFICATION

12. MAPPING of ASSESSMENT of LEARNING OUTCOMES YEAR 3

KEY: F = Formative assessment S = Summative assessment FS = Formative AND Summative assessment

Upon completion of the program, students will be able to:

REQUIRED COURSES:

	FINA301	ACCT310												
KNOWLEDGE AND UNDERSTANDING														
Demonstrate transactional skills in keeping financial records and presentation skills in preparing financial statements and reports, within both Oman and international regulatory systems	F													
Apply management accounting techniques to planning and decision making within organisations at both operational and strategic level and critically appraise the theories and techniques														
Demonstrate an understanding of audit methodologies and evaluate the role of auditing in relation to the requirement of stakeholders		S												
Appreciate the interdisciplinary nature of accounting and financial scenarios in conjunction with modules from other faculties and departments	F													
SUBJECT-SPECIFIC INTELLECTUAL SKILLS														
Develop an ability to collect quantitative and qualitative data and form structured evidence that can be utilised for problem solving.														
Recognise and evaluate the importance and use of both published and internally generated financial information.	FS	F												
Select and apply software solutions to given problems within a financial environment														
Develop appropriate study skills, including the use of relevant financial information databases.	FS													

PROGRAM SPECIFICATION

12. MAPPING of ASSESSMENT of LEARNING OUTCOMES YEAR 3

KEY: F = Formative assessment S = Summative assessment FS = Formative AND Summative assessment

Upon completion of the program, students will be able to:

REQUIRED COURSES:

	FINA301	ACCT310												
PROFESSIONAL / PRACTICAL SKILLS														
Investigate current audit issues and apply the techniques used in the decision-making process and evaluation of evidence.		FS												
Advise on the effects of taxation for a variety of personal and/or business situations														
Apply their accountancy/business knowledge and skills base within the work environment.	FS	FS												
Initiate research activity if a suitable research project is identified.		S												
GENERAL COMPETENCE (INCLUDING FOR EMPLOYABILITY)														
Communicate ideas, principles, theories and information effectively by oral, written and visual means.		S												
Demonstrate their ability to work within a professional framework and apply that framework to the political and theoretical debates about the changing uses of accounting information. The ethical implications of the use of data follow from this.		S												
Work effectively as part of a group, or independently.	FS	FS												
Evaluate the appropriateness of data for alternate purposes and handle complex data.														

PROGRAM SPECIFICATION



PROGRAM SPECIFICATION

Upon completion of the program, students will be able to:

REQUIRED COURSES:

KNOWLEDGE AND UNDERSTANDING															
SUBJECT-SPECIFIC INTELLECTUAL SKILLS															
PROFESSIONAL / PRACTICAL SKILLS															
GENERAL COMPETENCE (INCLUDING FOR EMPLOYABILITY)															
Communication Skills															
Teamwork and interpersonal skills															
Information Literacy and Study Skills															

PROGRAM SPECIFICATION

Upon completion of the program, students will be able to:

REQUIRED COURSES:

Numeracy														
Leadership and entrepreneurship														

PROGRAM SPECIFICATION

13. MAPPING of ASSESSMENT of LEARNING OUTCOMES YEAR 3

KEY: F = Formative assessment S = Summative assessment FS = Formative AND Summative assessment

Upon completion of the program, students will be able to:

REQUIRED COURSES:

KNOWLEDGE AND UNDERSTANDING																
SUBJECT-SPECIFIC INTELLECTUAL SKILLS																
PROFESSIONAL / PRACTICAL SKILLS																

PROGRAM SPECIFICATION

Upon completion of the program, students will be able to:

REQUIRED COURSES:

GENERAL COMPETENCE (INCLUDING FOR EMPLOYABILITY)														
Communication Skills														
Teamwork and interpersonal skills														
Information Literacy and Study Skills														
Numeracy														
Leadership and entrepreneurship														

12. MAPPING of ASSESSMENT of LEARNING OUTCOMES YEAR 4

KEY: F = Formative assessment S = Summative assessment FS = Formative AND Summative assessment

Upon completion of the program, students will be able to:

REQUIRED COURSES:

KNOWLEDGE AND UNDERSTANDING														
SUBJECT-SPECIFIC INTELLECTUAL SKILLS														
PROFESSIONAL / PRACTICAL SKILLS														

13. GRADUATE ATTRIBUTE

KEY: ✓ ✗

Upon completion of the program, students will be able to:

COURSES:

Knowledge Of A Discipline													
Commitment To National Development And Omani Ethical Values													
Innovative Spirit													
Global Insight													
Adaptability To Changing Environments													

