

## Academic Form-38: PROGRAM MATRIX

<b>Faculty</b>	Business
<b>Program</b>	Accounting
<b>Award</b>	Bachelor in Accounting
<b>Credit Units</b>	68
<b>Academic Year</b>	2021/2022

Level	Semester 1					Semester 2				
	Course Code	Course Name	Pre-requisite	Core/Elective	Units	Course Code	Course Name	Pre-requisite	Core/Elective	Units
1	BUMG1110	Principles of Management	N/A	Core	2	BUMK1201	Principles of Marketing	N/A	Core	2
	BUMG1105	Business Statistics	N/A	Core	2	BULA1201	Introduction to Business Law	N/A	Core	2
	BUMG1104	Introduction to Microeconomics	N/A	Core	2	BUMG1202	Introduction to Macroeconomics	N/A	Core	2
	BUAC1101	Principles of Accounting	N/A	Core	2	UNIR1100	Communication Skills I	N/A	Core	2
	UNIR1002	Arabic Language Skills	N/A	Core	1	UNIR1001	Oman and Islamic Culture	N/A	Core	1

2	BUAC2101	Financial Accounting	BUAC1101	Core	2	BUAC2201	Intermediate Accounting I	BUAC2101	Core	2
	BUAC2102	Financial Management	BUAC1101	Core	2	BUAC2202	Fundamentals of Islamic Finance	BUAC2102	Core	2
	BUAC2103	Cost Accounting	BUAC1101	Core	2	BUMG2204	Auditing I	N/A	Core	2
	UNIR2100	Communication Skills II	UNIR1100	Core	2	BUAC2203	Managerial Accounting	BUAC2101	Core	2
	UNIR2001	Entrepreneurship	N/A	Core	2					

3	UNIR3100	Communication Skills III	UNIR2100	Core	2	BUAC3201	Accounting Information Systems	BUAC2101	Core	2
	BUAC3101	Intermediate Accounting II	BUAC2201	Core	2	BUAC3202	Tax Accounting	BUAC2101	Core	2

	BUAC3102	Auditing II	BUAC2101	Core	2	BUAC3203	Financial Reporting & Analysis	BUAC2101	Core	2
	BUMG3101	Operations Research	BUMG1101	Core	2	BUMG3203	Operations Management	BUMG1101	Core	2

4	BUAC4101	International Accounting Standards	BUAC2201	Core	2	BUAC4201	Advanced Accounting	BUAC2201	Core	2
	BUAC4102	Accounting Theory	BUAC2201	Core	2	BUMG4202	Governance & Business Ethics	BUMG1101	Core	2
	BUAC4103	Accounting for Extractive Industries	BUAC2201	Core	2	BUMG4201	Strategic Management	BUMG1101	Core	2
	BUMG4104	Business Research Methods	BUMG1101	Core	2	BUMG4204	Research Project	BUMG4104	Core	2