جامعة صحار
Sohar University

Programme Matrix	
Faculty	Business
Program	Accountancy
Award	Bachelor of Accountancy
Credit Units / Hours	68/131
Academic Year	2025/2026

Level	Semester 1											
	Course Code	**Course Name**	**Pre-requisite**	**Core/ Elective**	**Units**	**Hours**	**Course Code**	**Course Name**	**Pre-requisite**	**Core/ Elective**	**Units**	**Hours**
1	BUMG1110	Principles of Management	N/A	Core	2	4	BUMK1201	Principles of Marketing	N/A	Core	2	4
	BUMG1105	Business Statistics	N/A	Core	2	4	BULA1201	Introduction to Business Law	N/A	Core	2	4
	BUMG1104	Introduction to Microeconomics	N/A	Core	2	4	BUMG1202	Introduction to Macroeconomics	N/A	Core	2	4
	BUAC1101	Principles of Accounting	N/A	Core	2	4	UNIR1100	Communication Skills I	N/A	Core	2	3
	UNIR1002	Arabic Language Skills	N/A	Core	1	2	UNIR1001	Oman and Islamic Culture	N/A	Core	1	2
2	BUAC2101	Financial Accounting	BUAC1101	Core	2	4	BUAC2201	Intermediate Accounting I	BUAC2101	Core	2	4
	BUAC2102	Financial Management	BUAC1101	Core	2	4	BUAC2202	Fundamentals of Islamic Finance	BUAC2102	Core	2	4
	BUAC2103	Cost Accounting	BUAC1101	Core	2	4	BUMG2204	Auditing I	N/A	Core	2	4
	UNIR2100	Communication Skills II	UNIR1100	Core	2	3	BUAC2203	Managerial Accounting	BUAC2101	Core	2	4
	UNIR2001	Entrepreneurship	N/A	Core	2	2						
3	UNIR3100	Communication Skills III	UNIR2100	Core	2	3	BUAC3201	Accounting Information Systems	BUAC2101	Core	2	4
	BUAC3101	Intermediate Accounting II	BUAC2201	Core	2	4	BUAC3202	Tax Accounting	BUAC2101	Core	2	4

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	BUAC3102	Auditing II	BUAC2101	Core	2	4	BUAC3203	Financial Reporting & Analysis	BUAC2101	Core	2	4
	BUMG3101	Operations Research	BUMG1110	Core	2	4	BUMG3203	Operations Management	BUMG1110	Core	2	4
4	BUAC4101	International Accounting Standards	BUAC2201	Core	2	4	BUAC4201	Advanced Accounting	BUAC2201	Core	2	4
	BUAC4102	Accounting Theory	BUAC2201	Core	2	4	BUMG4202	Governance & Business Ethics	BUMG1110	Core	2	4
	BUAC4103	Accounting for Extractive Industries	BUAC2201	Core	2	4	BUMG4201	Strategic Management	BUMG1110	Core	2	4
	BUMG4104	Business Research Methods	BUMG1110	Core	2	4	BUMG4204	Research Project	BUMG4104	Core	2	4

Level 1	Course Requirement
BUMG1110 Introduction to management principles, concepts and techniques, management process and functions including: 1) Planning and decision-making, organizing, staffing, leadership, motivation, communication, and control. 2) Nature and importance of business and its objectives, development of a fundamental understanding of some basic functions in business such as production and operations, marketing, finance, and human resource management.	Faculty Requirement
BUMG1105 Basic statistical concepts and techniques such as sample, population, parameter, statistic, descriptive statistics, probability concepts, theoretical discrete and continuous probability distributions (Binomial, Poisson, and Normal), inferential statistics (confidence intervals and Hypothesis testing) as applied in business and economics.	Faculty Requirement
BUMG1104 Fundamental economics concepts, opportunity cost, scarcity, demand, supply, price mechanisms, household behavior, government role, utility, market structure, profit maximization, theory of the firm, income, applied microeconomics	Faculty Requirement
BUAC1101 Accounting as a source of information for decision-makers in profit and non-profit organizations. The basic concepts of accounting such as revenues, expenses, assets, liabilities, profit and capital. Introduction to double entry and elementary bookkeeping. Recording simple transactions, adjusting the accounts for prepayments and accruals, completing the accounting cycle and preparing elementary financial statements. Accounting for a complete cycle for merchandising enterprises (perpetual inventory systems) and preparing bank reconciliation.	Faculty Requirement
UNIR1002 يعتني هذا المقرر بتطور مهارات اللغة العربية لدى الطلبة، وما يتعلق بها من قواعد نحوية وإملائية، كما يعتني بتقنيات الكتابة في مجموعة من الأنماط الوظيفية، كالسيرة الذاتية، وعرض الكتاب ونقده، وكتابة التقرير.	University Requirement
BUMK1201 Introduction to marketing principles from conceptual, analytical and managerial points of view; Marketing mix; Marketing Environment; Consumer Markets and Consumer Buyer behavior and their application; Business Markets and e-marketing.	Faculty Requirement
BULA1201 The course focuses on the introduction to legal systems and principles, sources of law, business law in Oman, essential elements of contract law, basic business structures in Oman, and the law of agency. The final part of the course will introduce students with alternative dispute resolutions in business.	Faculty Requirement
BUMG1202 The main areas, which will be covered in this course, are the objectives of macroeconomic policies, GDP, economic growth, Inflation, employment, Interest rate, Investment, taxation, government expenditure, fiscal and monetary policies, balance of payments, relations with international economy and contemporary issues.	Faculty Requirement
UNIR1100 This course is designed to provide students with the performance-based skills required to communicate effectively and efficiently in their future workplace. Team Based Learning is introduced to actively engage students in a learning process, to have better learning outcomes and to develop their collaborative skills and build up their confidence in communicating in English.	University Requirement

UNIR1001 يتضمن هذا المقرر عرضاً لمدخل دراسة الثقافة الإسلامية، وأهميتها، ومصادرها وخصائصها، ومقوماتها، والمعالم الثقافية التي امتازت، ودور الثقافة الإسلامية في بناء الشخصية المسلمة، وكيفية مواجهة التحديات المعاصرة التي تعصف بالأمة المسلمة اليوم، وأساليب الغزو الفكري، كما يستعرض إسلام أهل عمان، وأبرز ملامح الثقافة الإسلامية في المجتمع العماني، ودور العمانيين في بناء الحضارة الإسلامية ونشر الإسلام، وإسهاماتهم في المجالين التجاري والحضاري.	University Requirement
Level 2	
BUAC2101 This course is compulsory for all business students who pursue a diploma in all business streams. The students will be introduced to Accounting for Receivables, Accounting for Plant assets; Natural resources and Intangibles; Accounting for Liabilities; Accounting for Partnerships and Corporations; Financial Statements preparation, Cash Flow Statement in particular.	Faculty Requirement
BUAC2102 Background to corporate financial decision-making and behavior of capital markets. Financial mathematics with emphasis on discounting techniques, capital budgeting, investment appraisal. Short-term asset management, costs of funds.	Faculty Requirement
BUAC2103 Relevant costs for decision-making. Different types of costing - job costing and process costing. Standard costing and calculation of variances. Cost estimation, activity-based costing, customer costing versus product costing.	Faculty Requirement
UNIR2100 The purpose of the course is to equip students with the necessary language skills that are required in communicating in an effective way. A major focus of the course will be on writing skills including paragraph organization, structure and using appropriate language for oral communication. This course also aims to familiarize students with the use of relevant language elements for describing graphs, charts and their trends. Team Based Learning instructional strategies are used in this course.	University Requirement
UNIR2001 This course is an introductory course in entrepreneurship and innovation. The course aims to expose undergraduate students of various academic backgrounds to 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.	University Requirement
BUAC2201 This course is the continuation of accounting courses in Level 1 of the program. It expands the scope of accounting topics to the students aiming major in accounting. The course focuses on income statement, inventory valuation, depreciation, intangibles, current and non-current liabilities, and financial reporting.	Faculty Requirement
BUAC2202 This course provides an overview of the development and emergence of Islamic finance, accounting treatments and disclosures of various Islamic finance activities, and the differences between Islamic and conventional finance. It critically examines the role of regional and international standard setting bodies, (e.g. Accounting and Auditing Organization of Islamic Financial Institutions (AAOIFI). The course also highlights other contemporary issues in specialized areas, such as the governance of Islamic Financial Institutions, ethics, characteristics of the Islamic banking system and insurance, and the underpinning regulatory framework.	Faculty Requirement

BUMG2204 This course introduces audit procedures and processes by focusing on internal audits. The course shall cover topics that are relevant for students who would wish to work as internal auditors and in industry. The relevant topics will include (but are not limited to): the definition of internal auditing and its standards, corporate governance and control issues, fraud risks, and auditing techniques, and conducting internal audit engagements.	Faculty Requierment
BUAC2203 Role of management accounting information for planning, controlling, and performance evaluation. Cost objects and cost accumulation, cost behavior, cost-volume-profit-analysis, incremental analysis, and planning for capital investments.	Faculty Requierment
Level 3	
UNIR3100 The purpose of the course is to enhance students' performance-based competence, reinforce essay composition skills and introduce students to the practices and finer points of writing for academic purposes. It further develops academic writing skills including note-taking, paraphrasing, summarizing, direct quotation, and Harvard-style citation. The course will place equal or greater emphasis on composition skills such as: essay structure, paragraph structure, coherence and general language skills	University Requierment
BUAC3101Building up from students' knowledge and understanding from previous accounting courses, this course shall apply most of the concepts introduced by providing more challenging topics that are more relevant to students at Level 3. For instance, this course shall include: preparing financial statements with adjustments, describing and applying the method of determining a lease type (i.e. an operating or finance lease), explaining the effect of taxable temporary differences on accounting and taxable profits and calculating the earning per share (EPS) and diluted EPS in accordance with relevant accounting standards.	Faculty Requierment
BUAC3102 Auditing course is offered basic orientation in accounting so that students can understand its connectivity among other courses of accounting program.	Faculty Requierment
BUMG3101 It aims to introduce linear programming models, transportation and assignment models, CPM, and PERT. The objectives of the course are to: • Provide students with an understanding of the basic concepts of operations research. • Understand different decision-making situations and help them in contemplating optimum solutions under constraints. • Understand the process of modeling and apply some basic tools and software for problem-solving. • Develop within them project management skills using network-based techniques and analysis.	Faculty Requierment
BUAC3201 This course provides knowledge and understanding of the roles of accounting information systems and their emergence in current business processes in enhancing the quality of financial information and internal control systems. Students shall be introduced to different types of accounting software and their advantages and disadvantages. The course shall	Faculty Requierment

cover topics relating to transaction processing, system documentation, revenue cycle and expense cycle, and other related topics.	
BUAC3202 This course introduces the concepts of income tax and the different types of taxation. The course shall cover the following topics: Introduction to taxation, personal and corporation income tax, capital gains tax, goods and services tax; jurisdiction to tax; assessable income, including taxation of capital gains and losses; non-assessable income; deductions; tax accounting; tax treatment of tax entities; and tax compliance process.	Faculty Requierment
BUAC3203 This course provides students with the theoretical and technical knowledge required to conduct financial reporting and analysis. Topics covered in the course include the development of financial reporting, the reporting and analysis of financial statements (statement of cash flows, income statement, and balance sheet), and the limitations of relying on financial statements. The course also provides students with the techniques used to assess the quality of earnings and to predict the firm's financial failure.	Faculty Requierment
BUMG3203 "The course aims to introduce operations management tools to increase the productivity of services and productions. The objectives of the course are to: • Provide students with an understanding of the basic concepts of operations management. • Equip students with the concepts and tools to understand and solve different operations challenges. • Outline to the students the process of solving different challenges of Operations Management."	Faculty Requierment
Level 4	
BUAC4101 This course provides an overview of the accounting issues uniquely confronted by companies involved in international business. This includes how accounting is practiced by different countries around the world in comparison to the US. In addition, the focus will also be on Global rules and regulations issued by professional accounting bodies such as the International Financial Reporting Standards (IFRS) and the International Accounting Standards Board (IASB) which are evolving due to international entities requiring global standardization. This course provides accountants or graduates, possessing relevant country-specific qualifications or work experience with an up to date and relevant conversion course, providing a practical and detailed knowledge of the key international financial reporting standards (IFRSs) and how they are interpreted and applied.	Faculty Requierment
BUAC4102 This course is an overview of the theory of accounting. It covers the Contrast between balance sheet and transactions-based approaches, Limitations of historical cost accounting and alternative approaches such as current cost accounting, Valuation of intangible assets and liabilities and Contemporary issues in accounting theory.	Faculty Requierment
BUAC4103 This course will focus on oil and gas accounting and is based on International Accounting Standards. It will emphasize on acquisition, exploration, development, and production of oil and gas activities. The topics covered in this course include the successful efforts method, full cost method, reserve reporting, the unit of production method, take-or-pay arrangements, and joint interest accounting, as well as industry-specific controls that should be considered.	Faculty Requierment

BUMG4104 The course is designed to equip students with skills to develop a research proposal. The course covers the fundamentals of a research project such as research objectives and research questions, literature review, various elements of qualitative and quantitative methods, negotiating access, ethical issues, data collection and data analysis.	Faculty Requierment
BUAC4201 Mergers and acquisitions and joint ventures. Accounting for corporate group structures including basic consolidation and equity accounting. International operations and transfer pricing. Valuation of companies. Accounting for Goodwill, non-controlling interest, and other intangible assets such as trademarks and brands.	Faculty Requierment
BUMG4202 This course discusses and applies principles, tools, and methods to successfully implement change and innovation within organizations. Using several perspectives to assess organizational performance ensure that students are not trapped by a single-best approach to change management. Topics outlined in this course include: strategies to design, implement, communicate and sustain change; techniques for mapping and assessing when and where change is needed in an organization; organizational development techniques; as well as barriers and enablers to fostering an environment conducive to change and innovation.	Faculty Requierment
BUMG4201 "This course introduces the students to the theory and practice of strategic management with a view to building and applying skills in conceptualizing strategic planning and developing actual strategic plans for various organizational settings."	Faculty Requierment
BUMG4204This course is built on the fundamentals of Business Research Methods course; students are expected to conduct an independent research through which they are expected to demonstrate a command of the research process including identification of business problems, data collection, interpretation, and presentation. The area of focus will be accounting and finance.	Faculty Requierment