Program Matrix

Faculty	Business
Program	Accountancy
Award	Diploma of Accountancy
Credit Hours	131
Academic Year	Cohort 2026/2027 Onwards

Level	Semester 1					Semester 2					Semester 3				
	Course Code	Course Name	Pre-requisite	Core/ Elective	Credit Hours	Course Code	Course Name	Pre-requisite	Core/ Elective	Credit Hours	Course Code	Course Name	Pre-requisite	Core/ Elective	Credit Hours
	BUMG1110	Principles of Management	N/A	Core	4	BUMK1201	Principles of Marketing	N/A	Core	4					
	BUMG1105	Business Statistics	N/A	Core	4	BULA1201	Introduction to Business Law	N/A	Core	4					
1	BUMG1104	Introduction to Microeconomics	N/A	Core	4	BUMG1202	Introduction to Macroeconomics	N/A	Core	4					
	BUAC1101	Principles of Accounting	N/A	Core	4	UNIR1100	Communication Skills I	N/A	Core	3					
	UNIR1002	Arabic Language Skills	N/A	Core	2	UNIR1003	Oman the State and People	N/A	Core	2					
	BUAC2101	Financial Accounting	BUAC1101	Core	4	BUAC2201	Intermediate Accounting I	BUAC2101	Core	4					
	BUAC2102	Financial Management	BUAC1101	Core	4	BUAC2202	Fundamentals of Islamic Finance	BUAC2102	Core	4					
2	BUAC2103	Cost Accounting	BUAC1101	Core	4	BUAC2204	Auditing I	N/A	Core	4					
	UNIR2100	Communication Skills II	UNIR1100	Core	3	BUAC2203	Managerial Accounting	BUAC2101	Core	4					
	UNIR2001	Entrepreneurship	N/A	Core	2				Choose an item.						

Diploma Exit Award:
Internship course (or an equivalent) is a mandatory requirement for students exiting at Diploma level. The internship course is non-credit-bearing and must be successfully completed to fulfill program requirements.

Level 1	
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.
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.
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
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.
UNIR1002	يتناول هذا المقرر عددًا من القضايا النحوية والصرفية والإملائية والبلاغية التي تسهم في إكساب المهارات اللغوية. هذه القضايا تتعلق بأقسام الكلام، وأنواع الإعراب، والجملة الاسمية، والجملة الفعلية، ومكملات الجملة، والخبر، والإنشاء. ويتوصل الطالب إلى فهم هذه القضايا عن طريق نصوص تطبيقية مختارة، مع التركيز على تنمية المهارات اللغوية الأساسية (الاستماع، والقراءة، والكتابة، والتحدث).
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.
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.
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.
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.
UNIR1003	يشتمل هذا المقرر على نطاق عريض من المعارف والمهارات والقيم التي تعزز وعي الطلبة بهوية المجتمع العماني وقيمه، وفهم دور المتغيرات التراثية والتاريخية والديمغرافية والثقافية والمؤسسية في تشكيل الهوية العمانية وتحديد سماتها. ويركز المقرر على التنظيم الإداري للدولة، ومنطلقات النهضة العمانية المعاصرة ومؤشراتها من خلال تسليط الضوء على فكر حضرة صاحب الجلالة السلطان هيثم بن طارق المعظم، ويركز المقرر أيضا على تعزيز قيم الانتماء والولاء والمواطنة وعلاقتها بحقوق الإنسان، والتعريف بعلاقة السلطنة بمحيطها الخليجي والعربي والإقليمي والدولي بما في ذلك المواثيق الدولية، بالإضافة إلى تسليط الضوء على الأمن الفكري والتحديات المعاصرة، ودور مؤسسات الدولة المدنية والعسكرية في خدمة الوطن.

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.
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.
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.
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.
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.
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.
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.
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.
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.
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.

Internship Course:

This course provides students with the opportunity to apply the knowledge and skills acquired during their studies in a workplace environment, enhance their career readiness, and develop their professional and practical competencies in alignment with the program learning outcomes and labour market requirements. The course is a compulsory component of the academic program, where applicable, depending on the nature of the program. It is governed by the University's approved policies and procedures and is supervised by academic staff in collaboration with the host training organisations. The specific requirements, duration, and assessment methods vary according to the academic program.