

**«Accounting (4 Years/240 ECTS, B.Sc.)»**

**TABLE 2: COURSE DISTRIBUTION PER SEMESTER**

| A/A                            | Course Type | Course Name                                     | Course Code | Periods per week | Period duration | Number of weeks/Academic semester | Total periods/Academic semester | Number of ECTS |
|--------------------------------|-------------|---|-------------|------------------|-----------------|-----------------------------------|---------------------------------|----------------|
| <b>1<sup>st</sup> Semester</b> |             |   |             |                  |                 |                                   |                                 |                |
| 1.                             | Compulsory  | Principles of Microeconomics                    | AEF100      | 3                | 50              | 14                                | 42                              | 6              |
| 2.                             | Compulsory  | Numerical Applications and Methods for Business | BUS210      | 3                | 50              | 14                                | 42                              | 6              |
| 3.                             | Compulsory  | Introduction to Financial Accounting            | AEF110      | 3                | 50              | 14                                | 42                              | 6              |
| 4.                             | Compulsory  | Introduction to Business                        | BUS100      | 3                | 50              | 14                                | 42                              | 6              |
| 5.                             | Compulsory  | Principles of Management                        | MGT100      | 3                | 50              | 14                                | 42                              | 6              |
| <b>2<sup>nd</sup> Semester</b> |             |   |             |                  |                 |                                   |                                 |                |
| 6.                             | Compulsory  | Business Statistics                             | AEF105      | 3                | 50              | 14                                | 42                              | 6              |
| 7.                             | Compulsory  | Principles of Macroeconomics                    | AEF115      | 3                | 50              | 14                                | 42                              | 6              |
| 8.                             | Compulsory  | Intermediate Accounting I                       | AEF120      | 3                | 50              | 14                                | 42                              | 6              |
| 9.                             | Compulsory  | Introduction to Managerial Accounting           | AEF125      | 3                | 50              | 14                                | 42                              | 6              |
| 10.                            | Compulsory  | Tax Framework                                   | AEF130      | 3                | 50              | 14                                | 42                              | 6              |
| <b>3<sup>rd</sup> Semester</b> |             |   |             |                  |                 |                                   |                                 |                |
| 11.                            | Compulsory  | Intermediate Accounting II                      | AEF200      | 3                | 50              | 14                                | 42                              | 6              |
| 12.                            | Compulsory  | Introduction to Auditing                        | AEF205      | 3                | 50              | 14                                | 42                              | 6              |
| 13.                            | Compulsory  | Advanced Cost and Managerial Accounting         | AEF210      | 3                | 50              | 14                                | 42                              | 6              |
| 14.                            | Compulsory  | Advanced Business Taxation                      | AEF215      | 3                | 50              | 14                                | 42                              | 6              |
| 15.                            | Elective    | Free Elective                                   |             | 3                | 50              | 14                                | 42                              | 6              |
| <b>4<sup>th</sup> Semester</b> |             |   |             |                  |                 |                                   |                                 |                |
| 16.                            | Compulsory  | Advanced Financial Reporting/Consolidations     | AEF220      | 3                | 50              | 14                                | 42                              | 6              |
| 17.                            | Compulsory  | Advanced Audit and Internal Review              | AEF225      | 3                | 50              | 14                                | 42                              | 6              |
| 18.                            | Compulsory  | Performance Management I                        | AEF230      | 3                | 50              | 14                                | 42                              | 6              |
| 19.                            | Compulsory  | Essentials of Financial Analysis                | AEF135      | 3                | 50              | 14                                | 42                              | 6              |
| 20.                            | Elective    | Free Elective                                   |             | 3                | 50              | 14                                | 42                              | 6              |
| <b>5<sup>th</sup> Semester</b> |             |   |             |                  |                 |                                   |                                 |                |
| 21.                            | Compulsory  | Advanced Financial Reporting                    | AEF300      | 3                | 50              | 14                                | 42                              | 6              |
| 22.                            | Compulsory  | Performance Management II                       | AEF305      | 3                | 50              | 14                                | 42                              | 6              |
| 23.                            | Compulsory  | Financial Management and Control                | AEF310      | 3                | 50              | 14                                | 42                              | 6              |
| 24.                            | Compulsory  | Business Research                               | BUS315      | 3                | 50              | 14                                | 42                              | 6              |
| 25.                            | Elective    | Free Elective                                   |             | 3                | 50              | 14                                | 42                              | 6              |
| <b>6<sup>th</sup> Semester</b> |             |   |             |                  |                 |                                   |                                 |                |
| 26.                            | Compulsory  | Corporate and Business Law I                    | AEF320      | 3                | 50              | 14                                | 42                              | 6              |
| 27.                            | Compulsory  | Writing for Business Studies                    | ENB220      | 3                | 50              | 14                                | 42                              | 6              |
| 28.                            | Elective    | Accounting/Finance/<br>Business Electives       |             | 3                | 50              | 14                                | 42                              | 6              |
| 29.                            | Elective    | Accounting/Finance/<br>Business Electives       |             | 3                | 50              | 14                                | 42                              | 6              |
| 30.                            | Elective    | Accounting/Finance/<br>Business Electives       |             | 3                | 50              | 14                                | 42                              | 6              |

| 7 <sup>th</sup> Semester |            |   |        |   |    |    |    |   |
|--------------------------|------------|---|--------|---|----|----|----|---|
| 31.                      | Elective   | Accounting/Finance/<br>Business Electives |        | 3 | 50 | 14 | 42 | 6 |
| 32.                      | Elective   | Accounting/Finance/<br>Business Electives |        | 3 | 50 | 14 | 42 | 6 |
| 33.                      | Elective   | Accounting/Finance/<br>Business Electives |        | 3 | 50 | 14 | 42 | 6 |
| 34.                      | Elective   | Accounting/Finance/<br>Business Electives |        | 3 | 50 | 14 | 42 | 6 |
| 35.                      | Elective   | Accounting/Finance/<br>Business Electives |        | 3 | 50 | 14 | 42 | 6 |
| 8 <sup>th</sup> Semester |            |   |        |   |    |    |    |   |
| 36.                      | Elective   | Accounting/Finance/<br>Business Electives |        | 3 | 50 | 14 | 42 | 6 |
| 37.                      | Elective   | Accounting/Finance/<br>Business Electives |        | 3 | 50 | 14 | 42 | 6 |
| 38.                      | Compulsory | Corporate and Business Law<br>II          | AEF405 | 3 | 50 | 14 | 42 | 6 |
| 39.                      | Compulsory | Business Communication in<br>English      | ENB230 | 3 | 50 | 14 | 42 | 6 |
| 40.                      | Compulsory | Strategic Management                      | BUS400 | 3 | 50 | 14 | 42 | 6 |

**Additional Information for Students:**

The Department recommends that students who are interested to obtain an accounting professional qualification such as ICAEW or ACCA after their studies, select 10 out of the 13 following courses:

| Accounting Electives |                                     | ECTS |
|----------------------|-------------------------------------|------|
| AEF420               | Business Tax Planning II            | 6    |
| AEF425               | Business Tax Planning III           | 6    |
| AEF345               | Tax Compliance II                   | 6    |
| AEF430               | Tax Compliance III                  | 6    |
| AEF360               | Audit & Assurance I                 | 6    |
| AEF365               | Audit & Assurance II                | 6    |
| AEF435               | Audit & Assurance III               | 6    |
| AEF440               | Financial Accounting Reporting I    | 6    |
| AEF445               | Financial Accounting Reporting II   | 6    |
| AEF450               | Financial Accounting Reporting III  | 6    |
| AEF335               | Computer Applications in Accounting | 6    |
| AEF400               | Internship                          | 6    |
| AEF410               | Internal Audit                      | 6    |

*Note 1: This group of electives is focused purely on accounting topics. The students that follow this group acquire nine exemptions from ACCA, eight from ICAEW and under certain requirements (see note 2) up to twelve from ICAEW (eight exemptions and four courses are treated as pass).*

*Note 2: If a student achieves a degree higher than 60% in the final exams for AEF425 and/or AEF430 and/or AEF435 and/or AEF450, he/she will be able to claim up to four additional courses from ICAEW.*

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The Department recommends that students who are interested to obtain a professional qualification in finance such as CFA after their studies or to continue with a Master degree in Finance (or related field), select 10 out of the 12 following courses:

| <b>Finance Electives</b> |  | <b>ECTS</b> |
|--------------------------|--|-------------|
| AEF245                   | Financial Markets Regulations and Compliance | 6           |
| AEF315                   | Money and Banking                            | 6           |
| AEF350                   | Investments                                  | 6           |
| AEF355                   | Portfolio Management                         | 6           |
| AEF455                   | Multinational Corporate Finance              | 6           |
| AEF460                   | Financial Risk Management                    | 6           |
| AEF470                   | Options and Futures                          | 6           |
| BUS405                   | Undergraduate Thesis                         | 12          |
| AEF400                   | Internship                                   | 6           |
| AEF240                   | Mathematics for Economists                   | 6           |
| AEF475                   | Econometrics I                               | 6           |
| AEF410                   | Internal Audit                               | 6           |

*Note 1: This group of electives is focused purely on Finance topics. The students that follow this group acquire nine exceptions from ACCA and eight from ICAEW.*

*Note 2: The students that select BUS405 should select nine courses in total.*

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