



جامعة التقنية والعلوم التطبيقية بالمصنعة  
University of Technology and Applied Sciences - AL Mussanah

Department of Business Studies

<b>BAAC 3102</b>	<b>Banking and Insurance Accounting</b>	3 Credit Hours
<b>Prerequisites:</b>		
<b>Goal</b>	The main goal of this course is to introduce the students the banking and insurance business environment and their broader accounting practices.	
<b>Objectives</b>	<b>Outcomes</b>	
To provide a brief outline about banking transactions and how businesses concerns deal with such bank transactions. This course will also provide a basic outlook on how banks and insurance companies prepare their accounts.	The students should be able to: <ol style="list-style-type: none"><li>1. Explain clearly the various banking terminologies like deposits, loans, interest, bills discounting, maturity, and repayment, services rendered by banks</li><li>2. Explain the different types of insurance like life insurance, general insurance, Insurance companies –services rendered by insurance</li><li>3. Prepare Income statement and balance sheets of banks</li><li>4. Prepare annual accounts of insurance companies</li></ol>	





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<b>BAAC3205</b>	<b>CORPORATE ACCOUNTING 2</b>	<b>Credit Hours: 3</b>
<b>Pre-requisite(s):</b>	<b>BAAC2202 Corporate Accounting 1</b>	
<b>Course Description:</b>	<p>Corporate Accounting 2 is an intermediate level course in financial accounting designed to provide students with necessary background to understand the basic characteristics of corporations.</p> <p>This course focuses on the equity reporting of corporations including the components of equity, accounting for equity transactions relating to contributed capital and retained earnings, earnings per share and reporting income information.</p>	
<b>Objectives</b>		<b>Learning Outcomes</b>
<p>This course in Corporate Accounting 2 aims to:</p> <ul style="list-style-type: none"> <li>• Develop the students' <i>knowledge and understanding of the components of equity;</i></li> <li>• Develop the students' <i>ability to prepare journal entries for equity transactions relating to contributed capital and retained earnings;</i> and</li> <li>• Develop the students' <i>competency in preparing and reporting income information such as continuing operations, discontinued segments, extraordinary items and changes in accounting principles and estimates including related disclosures.</i></li> </ul>		<p>On successful completion of this course, the students should be able to:</p> <p><b>Chapter 1 – Components of Equity</b></p> <ul style="list-style-type: none"> <li>• <i>Describe</i> the different components of equity;</li> <li>• <i>Compare and contrast</i> between common shares and preferred shares, par value and no-par value shares, and cumulative and non-cumulative dividends, and</li> <li>• <i>Explain</i> the meaning of voting rights, number of shares authorized, issued or outstanding and accumulated earnings</li> </ul> <p><b>Chapter 2 –Equity Transactions Relating to Contributed Capital</b></p> <ul style="list-style-type: none"> <li>• <i>Describe and illustrate</i> the accounting for equity transactions relating to contributed capital from issuance, stock splits and re-acquisition of shares and</li> <li>• <i>Prepare</i> journal entries</li> </ul> <p><b>Chapter 3 – Equity Transactions Relating to Retained Earnings</b></p> <ul style="list-style-type: none"> <li>• <i>Describe and illustrate</i> the accounting for equity transactions relating to retained earnings such as cash dividends, stock dividends and property dividends and</li> <li>• <i>Prepare</i> journal entries</li> </ul> <p><b>Chapter 4 – Earnings per Share</b></p> <ul style="list-style-type: none"> <li>• <i>Calculate</i> for the basic and diluted earnings per share, and</li> <li>• <i>Understand</i> the complicating factors in the calculation of the basic and diluted earnings per share such as treasury shares, stock splits and stock dividends</li> </ul>

## Chapter 5 – Reporting Income Information

- *Present and report income information such as continuing operations, discontinued segments, extraordinary items and changes in accounting principles and estimates*





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<b>BAAC3100</b>	<b>INTERMEDIATE ACCOUNTING 2</b>	<b>Credit Hours: 3</b>
<b>Pre-requisite(s):</b>	BAAC2206 <i>Intermediate Accounting 1</i>	
<b>Course Description:</b>	<p>Intermediate Accounting 2 is an intermediate level course in financial accounting designed to provide students with necessary understanding of the balance sheet as a means of measuring financial position, the income statements as a means of measuring the results of operating performance and the statement of cash flows as a means of measuring the effects of operating, investing and financing activities.</p> <p>This course focuses on the generally accepted accounting principles (GAAP) and practices for particular topics such as financial assets, leases, long-term liabilities and stockholders' equity.</p>	
<b>Objectives</b>		<b>Learning Outcomes</b>
<p>This course in Intermediate Accounting 2 aims to:</p> <ul style="list-style-type: none"> <li>Develop the students' <i>understanding of the meaning of financial assets, leases, long-term liabilities and capital stock including the understanding and application of the recognition criteria for assets and liabilities;</i></li> <li>Develop the students' <i>ability to prepare journal entries for transactions involving financial assets, leases, long-term liabilities and capital stock;</i> and</li> <li>Develop the students' <i>competency in preparing a complete set of financial statements in accordance with the International Financial Reporting Standards.</i></li> </ul>		<p>On successful completion of this course, the students should be able to:</p> <p><b>Chapter 1 – Accounting for Financial Assets</b></p> <ul style="list-style-type: none"> <li><i>Understand</i> the meaning of financial asset including its classification and</li> <li><i>Understand and differentiate</i> the different types of strategic equity investments and non-strategic equity investments</li> </ul> <p><b>Chapter 2 –Accounting for Leases</b></p> <ul style="list-style-type: none"> <li><i>Understand</i> issues involving leases, and</li> <li><i>Apply</i> the principles for recognition, measurement, presentation and disclosure of leases</li> </ul> <p><b>Chapter 3 – Accounting for Long-term Liabilities</b></p> <ul style="list-style-type: none"> <li><i>Calculate</i> the issue price and subsequent market value of bonds with various cash flow patterns using present value techniques,</li> <li><i>Prepare</i> journal entries for long-term bonds at the date of issue, during each subsequent period prior to maturity, and at maturity, and</li> <li><i>Understand</i> the reasons why the book value of bonds at any date may differ from the market value of the bonds</li> </ul> <p><b>Chapter 4 – Accounting for Stockholders' Equity</b></p> <ul style="list-style-type: none"> <li><i>Understand</i> the most common components of stockholders' equity and the economic events that alter stockholders' (or owners') equity and how to account for them</li> </ul>

	<p><b>Chapter 5 – the Balance Sheet – Measuring Financial Position</b></p> <ul style="list-style-type: none"> <li>• <i>Understand</i> the purpose of the balance sheet and</li> <li>• <i>Apply</i> the concepts for assets and liability recognition and valuation in accordance with the International Financial Reporting Standards (IFRS)</li> </ul> <p><b>Chapter 6 – the Income Statement – Measuring the Results of Operating Performance</b></p> <ul style="list-style-type: none"> <li>• <i>Understand</i> the difference between the cash basis and accrual basis of income recognition, and</li> <li>• <i>Apply</i> the concepts for revenue and expense recognition and measurement under the accrual basis</li> </ul> <p><b>Chapter 7 – the Statement of Cash Flows – Measuring the Cash Flow Effects of Operating, Investing and Financing Activities</b></p> <ul style="list-style-type: none"> <li>• <i>Understand</i> the rationale for, and the information value of, the statement of cash flows and</li> <li>• <i>Prepare</i> statement of cash flows from income statement and balance sheet data</li> </ul>
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<b>BAMG 4201</b>	<b>Production &amp; Operations Management</b>	<b>3 Credit Hours</b>
<b>Prerequisites:</b>		
<b>Goal</b>	The main aim of this course is to provide students with knowledge on the principles and practices of production, operations management	
<b>Objectives</b>	<b>Outcomes</b>	
<ul style="list-style-type: none"><li>To enable the students to develop a critical awareness of the key issues involved in the production and operations management</li></ul>	<p>The students should be able to:</p> <ol style="list-style-type: none"><li>1. Fundamentals of Production and Operations Management, production process, operations management decisions and product life cycle</li><li>2. Design of production and operations process</li><li>3. Planning and control of production and operations practices</li><li>4. Suggesting operations improvements and preventing failures</li><li>5. Role and challenges of operations management in modern corporate environment</li></ol>	





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<b>BAMA 3113</b>	<b>Research Methodology</b>	3 Credit Hours
Prerequisites:	None	
<b>Goal</b>	<ul style="list-style-type: none"> <li>Enhance the students understanding and appreciation of the importance of research in business community.</li> <li>Enhance the student's independent enquiry and exercise of judgment.</li> <li>Strengthen student's interaction with the business community.</li> <li>Enhance student's logical and critical abilities.</li> </ul>	
<b>Objectives</b>		<b>Outcomes</b>
<p>The course should enable the student to:</p> <ol style="list-style-type: none"> <li>Understand and appreciate the meaning of research techniques.</li> <li>Learn the scientific methods for conducting research.</li> <li>Learn how to present the results.</li> </ol>		<p>The students should be able to:</p> <ol style="list-style-type: none"> <li>Apply the knowledge and understanding gained</li> <li>Apply the principles of research techniques and methods.</li> <li>Recognize types and sources of data required for conducting a research.</li> <li>Conduct and prepare sampling surveys.</li> <li>Apply scientific methods of data collection.</li> <li>Present survey results in a readable way using tables and graphical methods.</li> <li>Present findings in a properly formatted research reports.</li> <li>Apply the basic principles of quantitative methods.</li> <li>Identify the appropriate technique for each problem</li> <li>Plan and conduct enquiries</li> <li>Present, analyze, &amp; interpret results for decision- making process</li> <li>Explain and report the finding to the management.</li> </ol>







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<b>BAAC3204</b>	<b>COST ACCOUNTING 2</b>	<b>Credit Hours: 3</b>
<b>Pre-requisite(s):</b>	BAAC2101 <i>Principles of Accounting 2</i>	
<b>Course Description:</b>	Cost Accounting 2 is an intermediate level course designed to provide accounting students with comprehensive knowledge and understanding of the different types of costing methods, the typical costing systems, and the basic mechanics of job order and process costing. This course will also focus on standard costing, variance analysis and accounting for joint and by-products.	
<b>Objectives</b>		<b>Learning Outcomes</b>
This course in Cost Accounting 2 aims to: <ul style="list-style-type: none"><li>• Develop the students' <i>knowledge and understanding of the different types of costing methods and costing systems;</i></li><li>• Develop the students' <i>ability to prepare journal entries under job order costing and process costing systems;</i></li><li>• Develop the students' <i>knowledge and understanding of the concept of standard cost including the ability to calculate and account for standard cost;</i></li><li>• Develop the students' <i>ability to determine and analyze various variances and explain the reasons for the variances;</i> and</li><li>• Develop the students' <i>ability to allocate joint costs and determine the price of joint and by-products.</i></li></ul>		On successful completion of this course, the students should be able to:  <b>Chapter 1 – Job Order Costing Systems</b> <ul style="list-style-type: none"><li>• <i>Discuss</i> the basic mechanics of job order costing system,</li><li>• <i>Prepare</i> journal entries for job costing from raw materials to finished goods,</li><li>• <i>Calculate</i> for the predetermined overhead rate, the amount of applied overhead, the amount of under or over applied overhead and the total cost of a job, and</li><li>• <i>Prepare</i> a manufacturing statement and schedule of cost of goods sold</li></ul> <b>Chapter 2 – Process Costing Systems</b> <ul style="list-style-type: none"><li>• <i>Discuss</i> the basic mechanics of process costing system,</li><li>• <i>Prepare</i> journal entries for process costing from raw materials to finished goods,</li><li>• <i>Calculate</i> for the equivalent units and unit costs using weighted average and first-in, first-out methods</li></ul> <b>Chapter 3 – Standard Costing</b> <ul style="list-style-type: none"><li>• <i>Discuss</i> the usefulness of standard cost including its advantages and disadvantages and</li><li>• <i>Calculate</i> for the standard unit costs for direct materials, labor and overhead</li></ul> <b>Chapter 4 – Variance Analysis</b> <ul style="list-style-type: none"><li>• <i>Understand</i> the basic logic of analysis of variance,</li><li>• <i>Calculate and interpret</i> variances, and</li><li>• <i>Record and report</i> variances</li></ul> <b>Chapter 5 – Joint and By-Product Costing</b> <ul style="list-style-type: none"><li>• <i>Explain</i> joint and by-products costing,</li><li>• <i>Allocate</i> joint costs and</li><li>• <i>Determine</i> the price of joint and by-products</li></ul>







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<b>BAFI4302N</b>	<b>FINANCIAL MANAGEMENT 2 (NEW)</b>	<b>Credit Hours: 3</b>
<b>Pre-requisite(s):</b>	BAFI2109 <i>Financial Management 1</i>	
<b>Course Description:</b>	Financial Management 2 is an intermediate to advanced level course designed to provide students with an in-depth knowledge and understanding of the major decision-making areas of managerial finance such as cost of capital, capital structure and financing, business valuations, dividend policy, forecasting and risk management.	
<b>Objectives</b>	<b>Learning Outcomes</b>	
<p>This course in Financial Management 2 aims to:</p> <ul style="list-style-type: none"> <li>Develop the students' <i>knowledge and understanding of the major financial decisions within organizations;</i></li> <li>Develop the students' <i>ability to calculate for the cost of capital and determine the optimal capital structure of the firm;</i></li> <li>Develop the students' <i>ability to perform valuation of stocks and bonds using different valuation models;</i></li> <li>Develop the students' <i>competency in evaluating the firm's dividend policy and identify the factors that affect the firm's dividend policy;</i></li> <li>Develop the students' <i>ability to prepare forecasted financial statements;</i> and</li> </ul> <p>Develop the students' <i>knowledge and understanding of the types of risk and approaches to risk management, causes of exchange rate and interest rate fluctuations, and ability to apply the basic methods of risk management.</i></p>	<p>On successful completion of this course, the students should be able to:</p> <p><b>Chapter 1 – Cost of Capital</b></p> <ul style="list-style-type: none"> <li><i>Explain</i> the meaning of cost of capital,</li> <li><i>Calculate</i> for the cost of equity and debt using different models, and</li> <li><i>Determine</i> the weighted average cost of capital of firms</li> </ul> <p><b>Chapter 2 – Capital Structure and Financing</b></p> <ul style="list-style-type: none"> <li><i>Explain</i> the meaning of capital structure,</li> <li><i>Determine</i> the optimal capital structure of the firm, and</li> <li><i>Calculate</i> for the operating leverage and financial leverage</li> </ul> <p><b>Chapter 3 – Business Valuations</b></p> <ul style="list-style-type: none"> <li><i>Discuss</i> the nature and purpose of valuing businesses and financial assets,</li> <li><i>Determine</i> the information needed for valuation,</li> <li><i>Perform</i> valuation of stocks and bonds using different model,</li> <li><i>Explain</i> the meaning of efficient market hypothesis, and</li> <li><i>Evaluate</i> the different practical considerations in asset valuation</li> </ul> <p><b>Chapter 4 – Dividend Policy</b></p> <ul style="list-style-type: none"> <li><i>Discuss</i> the different models and theories on dividends,</li> <li><i>Evaluate</i> the firm's dividend policy,</li> <li><i>Identify</i> the factors that affect dividend policy, and</li> <li><i>Understand</i> the nature of stock splits and stock dividends</li> </ul> <p><b>Chapter 5 – Forecasting Financial Statements</b></p> <ul style="list-style-type: none"> <li><i>Discuss</i> the role of financial forecasting in planning, and</li> <li><i>Prepare</i> forecasted financial statements</li> </ul>	

	<p><b>Chapter 6 – Financial Risk Management</b></p> <ul style="list-style-type: none"> <li>• <i>Explain</i> the different types of risk as well as approaches to risk management,</li> <li>• <i>Describe</i> the causes of exchange rate and interest rate fluctuations, and</li> <li>• <i>Apply</i> the basic methods of currency risk and interest rate risk management</li> </ul>
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ساعتان معتمدتان	التخاطب باللغة العربية	PHIL 3200
	لا يوجد	المتطلبات السابقة
	تقوية صلة الطالب بلغته العربية والأعزاز بها وتأكيد دورها في حياته العلمية والعملية لاستيعاب ما يتلقاه من معارف وعلوم.	الهدف العام
الأهداف الخاصة	النتائج	
<ol style="list-style-type: none"> <li>1. أن يمتلك الطالب المهارات الاساسية للتخاطب باللغة العربية حديثا وكتابة.</li> <li>2. أن يكتسب الطالب وسائل الاقناع لعرض ما يريد من أفكار و آراء بأسلوب واضح ومعاني دقيقة.</li> <li>3. أن يعمل الطالب على زيادة معرفته واهتمامه بلغته العربية لتنمية ذوقه الجمالي وزيادة مهاراته فيها.</li> <li>4. أن يتمكن الطالب من توظيف معلوماته اللغوية لصالح ما اكتسبه من علوم وخبرات.</li> </ol>	<ol style="list-style-type: none"> <li>1. قدرة الطالب على الكتابة والحديث بأسلوب علمي تقل فيه الأخطاء الاملائية والاسلوبية.</li> <li>2. المام الطالب بمهارات الاختصار والايجاز في رسائل المخاطبات.</li> <li>3. احتفاظ الطالب بالكثير من المعلومات التي اكتسبها في ثقافته الادبية واللغوية خلال تعليمه وتنقيفه الذاتي.</li> <li>4. زيادة مهارات الطالب في لغته العربية حديثا وكتابة.</li> </ol>	





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<b>BAAC 3203</b>	<b>GOVERNMENT ACCOUNTING</b>	<b>3credit hours</b>
<b>Pre-requisite</b>		
<b>Goal</b>	The course aims to make students aware of the dynamism of government and not -for -profit accounting and of the intellectual challenges that it presents.	
<b>Objectives</b>	<b>Outcomes</b>	
	<p>Students should be able to :</p> <ol style="list-style-type: none"><li>1. Understand the characteristics that distinguish government and not-for-profit organizations from businesses, and the accounting and reporting implications of these characteristics.</li><li>2. Explain the nature of funds, including why they are used and the interrelationship among them.</li><li>3. The basic fund types, used by governments: Government Funds, Proprietary Funds, Fiduciary Funds, Account Groups.</li><li>4. Government Funds: General Fund, Special Revenue Funds, Capital Projects Fund, Debt Service Fund, Special Assessment Fund.</li><li>5. Account groups: General Fixed Asset Group of Accounts, General Long Term Debt Group of Accounts.</li><li>6. Proprietary Funds: Enterprise Fund, Internal Service Fund.</li><li>7. Fiduciary Funds: Trust funds and agency.</li></ol>	



## ENGL3100 - Public Speaking

ENGL3100	Public Speaking	3 Credit Hours
Prerequisites	None	
Goal	To introduce the student to the principles of public speaking to foster critical thinking and to equip him/her with the skills necessary for producing effective and credible presentations that are suitable for their audiences and purposes.	
Objectives		Outcomes
<p>The course will enable the student to:</p> <ol style="list-style-type: none"><li>1. Understand the basic principles of public speaking</li><li>2. Acquire the skills for performing different types of presentations suited to different audiences and purposes</li><li>3. Understand the principles of informative speaking and persuasive speaking</li><li>4. Be acquainted with the analysis of speeches</li><li>5. Understand rhetorical sensitivity and critical thinking</li></ol>		<p>The students should be able to:</p> <ol style="list-style-type: none"><li>1. Develop skills in speech development strategies and delivery techniques</li><li>2. Develop skills in rhetorical sensitivity and critical thinking</li><li>3. Observe, analyze, critique, and provide feedback on developing speech forms</li><li>4. Describe the basic principles of public speaking</li><li>5. Organize an informative and persuasive speech</li><li>6. Analyze audiences for the purpose of preparing speeches</li><li>7. Prepare visual aids proper to the purpose of the speech</li><li>8. Describe the different methods of persuasion</li><li>9. Perform an introductory speech, a demonstration speech, an informative speech, a persuasive speech, and a special occasion speech</li><li>10. Identify and define personal speaking styles to</li></ol>

business, government, and industry functions





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<b>BAAC 3206</b>	<b>Contemporary Issues in Accounting</b>	3 Credit Hours
<b>Prerequisites:</b>		
<b>Goal</b>	The main goal is to introduce the new issues in accounting and make the students aware of the practices of the contemporary issues in accounting and their impact on the normal accounting practices and procedures.	
<b>Objectives</b>		<b>Outcomes</b>
The Course will enable the student to some current issues in accounting such as Current cost accounting, Human resources accounting, Social responsibility accounting and Inflation accounting.		<p>The students should be able to:</p> <ol style="list-style-type: none"><li>1. Understand the Criticism of Historical Cost accounting and alternatives of Historical Cost accounting.</li><li>2. Identify Current cost accounting features, advantages and disadvantages.</li><li>3. Understand the need and Concept of Human Resources Accounting</li><li>4. Identify the Corporate Social Responsibility, Social Accounting</li><li>5. Understand the concept of Inflation Accounting</li></ol>







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<b>BAFI3301</b>	<b>PROJECT APPRAISAL</b>	<b>Credit Hours: 3</b>
<b>Pre-requisite(s):</b>	BAFI2109 <i>Financial Management 1</i>	
<b>Course Description:</b>	<p>Project Appraisal is an intermediate level course designed to provide accounting students with comprehensive knowledge and understanding of the application of several investment appraisal techniques for analyzing and evaluating the financial impact or feasibility of projects involving large capital expenditures based on cash flow and the time value of money.</p> <p>This course will also demonstrate the use of sensitivity analysis and probability analysis to refine these decisions and measure risk and the evaluation of other specific investment decisions such as lease or buy, asset replacement and capital rationing.</p>	
<b>Objectives</b>	<b>Learning Outcomes</b>	
<p>This course in Project Appraisal aims to:</p> <ul style="list-style-type: none"> <li>Develop the students' knowledge and understanding of the different investment appraisal methods and techniques;</li> <li>Develop the students' ability to calculate and analyze the effects of inflation and taxation on discounted cash flows;</li> <li>Develop the students' ability to apply sensitivity analysis and probability analysis to investment projects; and</li> <li>Develop the students' ability to evaluate specific investment decisions such as lease or buy, asset replacement, and capital rationing.</li> </ul>	<p>On successful completion of this course, the students should be able to:</p> <p><b>Chapter 1 – Introduction to Project Appraisal</b></p> <ul style="list-style-type: none"> <li>Discuss the nature and importance of project appraisal,</li> <li>Classify different investment projects, explain the basic principles of capital investment,</li> <li>Differentiate between accounting profits and cash flows, and</li> <li>Calculate relevant cash flows for investment projects</li> </ul> <p><b>Chapter 2 – Project Appraisal Methods and Techniques</b></p> <ul style="list-style-type: none"> <li>Apply the basic capital investment appraisal methods and techniques to evaluate capital projects,</li> <li>Calculate for payback period, ARR, NPV and IRR, and</li> <li>Compare the usefulness and limitations of different capital investment appraisal methods</li> </ul> <p><b>Chapter 3 – Discounted Cash Flows with Inflation and Taxation</b></p> <ul style="list-style-type: none"> <li>Explain the difference between real and nominal interest rates, and</li> <li>Calculate and evaluate the impact of taxation and inflation on cash flows</li> </ul> <p><b>Chapter 4 – Adjusting for Risk and Uncertainty in Investment Appraisal</b></p> <ul style="list-style-type: none"> <li>Explain the difference between risk and uncertainty, and</li> <li>Apply sensitivity analysis, probability analysis and other techniques of adjusting for risk and uncertainty in investment projects</li> </ul> <p><b>Chapter 5 – Specific Asset Investment Decisions</b></p> <ul style="list-style-type: none"> <li>Evaluate other specific investment decisions such as lease or buy, asset replacement, and capital rationing</li> </ul>	



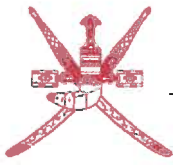


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<b>BAMG 4203</b>	<b>Total Quality Management</b>	3 Credit Hours
Prerequisites:	(BAMG 1207) Principles of Management	
<b>Goal</b>	To introduce students to the methods used to apply principles of total quality management (TQM) in various organizational settings to improve quality and productivity.	
Objectives		Outcomes
The course will enable students to understand Total Quality Management, its applications and components. They also will learn to apply all the concepts learned in this course to a TQM project directly applicable to real workplace situations		<p>The students should be able to:</p> <ol style="list-style-type: none"><li>1. Define and apply TQM Concepts and principles</li><li>2. Evaluate the requirements of TQM in an organization and form teams for implementations</li><li>3. Develop data gathering models</li><li>4. Conduct TQM presentations</li><li>5. Evaluate the use of TQM initiatives, tools, and techniques in an organization</li><li>6. Recognize the concept of benchmarking</li><li>7. Define the meaning of ISO 9000</li><li>8. Recognize the methodologies of continuous improvements, quality assessments, and quality control</li></ol>





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<b>BAFI 3200</b>	<b>PORTFOLIO MANAGEMENT</b>	<b>3 Credit Hours</b>
<b>Prerequisites:</b>		
<b>Goal</b>	The main goal of this course is to introduce the investment markets and securities to the students and to introduce the main functions of stock exchange and the concept of portfolio management	
<b>Objectives</b>	<b>Outcomes</b>	
<p>This course takes accounting students further step in understanding more developed ideas and techniques about management accounting and decision making areas. More concentration is given to relevant information for different types of decision making and management accounting areas. Practices from real world of how accounting can provide management with the necessary information to face difficult and emergency cases are given adequate attention and provided with each chapter.</p>	<p>Students should be able to</p> <ol style="list-style-type: none"> <li>1. Investment – objectives and risk Art of investment – maximization of return- minimum of risk – investment choices or decisions – factual or informational premises – expectational premises – valuational premises – speculation -investment – gambling – increasing popularity of investment</li> <li>2. Financial markets Classification of financial markets – based on financial claims – based on maturity claims – based on new issues and outstanding issues – based on timing of delivery – based on organizational structure - Debt market – Equity Market – Money Market – Capital Market – Primary Market- Secondary Market- Cash or Spot Market- Forward or Future Market – Exchange Traded Market- OTC market. Functions of financial market.</li> <li>3. Portfolio Management Process: specification of investment objectives and constraints- choice of asset mix- formulation of portfolio strategy- Selection of securities- Portfolio execution – Portfolio revision – Performance evaluation</li> <li>4. Investment alternatives: Selecting investments in a global market: Fixed income investments –Financial assets- Real assets- Savings Accounts – Certificate of Deposits (CDs) – T-Bills – Capital Market Instruments – Preferred stock- Equity instruments – Financial derivatives or special equity instruments- Options – warrants – Puts and Calls –Future Contracts- Financial futures – Mutual funds.</li> <li>5. Muscat Security Market ( MSM)</li> </ol>	



# جامعة التقنية والعلوم التطبيقية بالمصنعة

## University of Technology and Applied Sciences - AL Mussanah

### Department of Business Studies

	<p>Foundation of MSM – Structuring the Capital Market- objectives – tasks of CMA – tasks of MSM- Muscat Depository and Registration Company- Objective – Process of dealing in securities – Issue ,subscription and allotment of securities- listing and trading – clearance and settlement- Deposit and registration- Regular market- Parallel market – Third Market ( OTC market) Electronic Trading System – goals of electronic trading- Stages of electronic trading – shareholders code - Index-Index usage- MSM 30 index – Selection criteria of MSM 30 sample</p>
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