

**Faculty of Commerce  
&  
Business Administration**

Departments .....

History.....

Mission.....

Vision.....

Undergraduate Programs .....

    Offered Degrees.....

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Postgraduate Programs:

    Offered Degrees.....

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## **DEPARTMENTS**

- 1- Accounting
- 2- Business Administration
- 3- Economics
- 4- Public Finance
- 5- Statistics, Mathematics & Insurance
- 6- Management Information Systems

## **HISTORY**

The Faculty of Commerce and Business Administration was established in 1961 with three academic departments (Accounting, Business Administration, and Economics and Political Science). Postgraduate studies (Diplomas, Master degrees, PhDs in all fields of specialization) started in the mid 60s.

Since then, the faculty has played a vital role in serving the educational, social and economic needs of Lebanon and the Middle East.

More recently, the faculty has undergone many significant changes deemed crucial in promoting effective and modern programs. In 2002, the faculty changed its entire curriculum of both mandatory and elective courses from Arabic to English inline with the fast developments in the field of Commerce and Businesses Administration. Furthermore, it introduced new fields of specializations such as Management Information Systems in 2003, Tourism and Hotel Management in 2004, and Fiscal, Banking, and Customs Studies in 2005. In 2006, it adopted the Credit hour system thereby offering students much needed flexibility and simplicity in designing their own academic programs in terms of course selection and schedules.

## **MISSION**

The mission of the Faculty of Commerce and Business Administration is focused on providing students with enduring skills and quality education that boosts their market potential and ultimately their employment opportunities through:

- ensuring continuous improvement of its educational programs in concordance with the changes in the global business and domestic environment;
- preparing quality graduates able to meet future challenges by developing their skills in terms of decision-making, independent thinking, problem solving, communication, as well as eagerness to be life-long learners;
- establishing an assessment center for academic and management performance;
- developing training programs for graduates that exploit their business skills and train them in income generating projects such as establishing business incubators;
- addressing market requirements via new training programs; and
- establishing cooperation programs with various organizations in the private and public sectors.

## **VISION**

The vision of the Faculty of Commerce and Business Administration is to provide the business world with quality graduates through specialized educational programs that cater for vocations in the private and public sectors, as well as academic and research careers.

## **UNDERGRADUATE PROGRAMS**

### **OFFERED DEGREES**

The faculty offers a Bachelor Degree in the following fields:

1. Business Administration
2. Accounting
3. Fiscal, Banking & Customs Studies
4. Economics

5. Mathematics, Statistics & Insurance
6. Management Information Systems

## **PROGRAM DESCRIPTION**

The standard duration of study for a bachelor degree is 8 semesters .The first 6 semesters of study are general for all students. Specializations begin in the 7<sup>th</sup> Semester.

The Bachelor Degree requirements consist of 138 Credit hours taken as follows:

- Mandatory Courses: 98 Cr.
- Departmental Elective Courses: 24 Cr. All courses must be selected according to the field of specialization and from courses offered by the relevant department.
- General University Requirements: 16 Cr. divided into:
  - \* University Mandatory Courses: 7 Cr.
  - \* University Elective Courses: 9 Cr.

# BACHELOR DEGREE IN ACCOUNTING

## Curriculum

### (138 Credit Hours)

<b>First Semester</b>			<b>Credit</b>
ACCT	101	Principles of Accounting I	3
ECON	101	Micro Economics	3
BADM	101	Introduction to Business	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>2</sup>	3
		---	14
<b>Second Semester</b>			
ACCT	102	Principles of Accounting II	3
ECON	102	Macro Economics	3
BADM	102	Principles of Management	3
INSS	102	Financial Math	3
BADM	104	Business English	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>2</sup>	3
		---	20
<b>Third Semester</b>			
ACCT	201	Intermediate Accounting I	3
BADM	201	Management Information Systems	3
FINC	201	Public Finance I	3
ECON	201	Advanced Economic Theory I	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>3</sup>	3
		---	17
<b>Fourth Semester</b>			
ACCT	202	Intermediate Accounting II	3
BADM	202	Marketing	3
ECON	202	Money and Banking	3
FINC	202	Public Finance II	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>3</sup>	3
		---	17

<b>Fifth Semester</b>			<b>Credit</b>
BADM	301	Financial Management	3
ACCT	301	Corporation Accounting	3
INSS	301	Statistical Inference for Business	3
FINC	301	Taxation Systems	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>4</sup>	3
			---
			17
 <b>Sixth Semester</b>			
BADM	302	Human Resources Management	3
ACCT	302	Principles of Cost Accounting	3
ECON	302	International Trade	3
FINC	302	Lebanese Tax System	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>4</sup>	3
			---
			17
 <b>Seventh Semester</b>			
ACCT	401	Auditing	3
ACCT	403	Principles of Managerial Accounting	3
ACCT	405	Tax Accounting I	3
FINC	401	Economic & Social Feasibility Studies I	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>5</sup>	3
			---
			17
 <b>Eighth Semester</b>			
ACCT	402	Specialized Accounting Systems	3
ACCT	404	Advanced Financial Accounting	3
BADM	404	Strategic Management	3
ACCT	406	Accounting Information Systems	3
ACCT	499	Research Project	2
		Elective (General) <sup>1</sup>	2
		Elective <sup>5</sup>	3
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			19

<sup>1</sup> A total of 16 credits is required as General University Requirements; 7 credits are selected from the University Mandatory courses list including-ARAB 001 (2 Cr.), ENGL 001 (2 Cr.), CMPG 001 (2Cr.), LAWS 001 (1 Cr.) and another 9 credits are selected from the University Elective courses list.

<sup>2</sup> Selected from INSS 111, ECON 111, BADM 111.

<sup>3</sup> Selected from BADM 211, BADM 212, INSS 211, INSS 212, ECON 211.

<sup>4</sup> Selected from ACCT 311, ACCT 312, BADM 311, BADM 312, BADM 313, ECON 311, ECON 312.

<sup>5</sup> Selected from ACCT 411 to ACCT 418, BMIS 411, BMIS 412, BADM 416.

# BACHELOR DEGREE IN BUSINESS ADMINISTRATION

## Curriculum

### (138 Credit Hours)

<b>First Semester</b>			<b>Credit</b>
ACCT	101	Principles of Accounting I	3
ECON	101	Micro Economics	3
BADM	101	Introduction to Business	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>2</sup>	3
		---	14
<b>Second Semester</b>			
ACCT	102	Principles of Accounting II	3
ECON	102	Macro Economics	3
BADM	102	Principles of Management	3
INSS	102	Financial Math	3
BADM	104	Business English	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>2</sup>	3
		---	20
<b>Third Semester</b>			
ACCT	201	Intermediate Accounting I	3
BADM	201	Management Information Systems	3
FINC	201	Public Finance I	3
ECON	201	Advanced Economic Theory I	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>3</sup>	3
		---	17
<b>Fourth Semester</b>			
ACCT	202	Intermediate Accounting II	3
BADM	202	Marketing	3
ECON	202	Money and Banking	3
FINC	202	Public Finance II	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>3</sup>	3
		---	17

<b>Fifth Semester</b>			<b>Credit</b>
BADM	301	Financial Management	3
ACCT	301	Corporation Accounting	3
INSS	301	Statistical Inference for Business	3
FINC	301	Taxation Systems	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>4</sup>	3
			---
			17
 <b>Sixth Semester</b>			
BADM	302	Human Resources Management	3
ACCT	302	Principles of Cost Accounting	3
ECON	302	International Trade	3
FINC	302	Lebanese Tax System	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>4</sup>	3
			---
			17
 <b>Seventh Semester</b>			
BADM	401	International Business Management	3
BADM	403	Marketing Research	3
ACCT	403	Principles of Managerial Accounting	3
BADM	405	Organizational Analysis & Design	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>5</sup>	3
			---
			17
 <b>Eighth Semester</b>			
BADM	402	Human Resource Planning & Development	3
BADM	404	Strategic Management	3
BADM	406	Banking & Financial Institution Management	3
FINC	401	Economic and Social Feasibility Studies I	3
BADM	499	Research Project	2
		Elective (General) <sup>1</sup>	2
		Elective <sup>5</sup>	3
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			19

<sup>1</sup> A total of 16 credits is required as General University Requirements; 7 credits are selected from the University Mandatory courses list including-ARAB 001 (2 Cr.), ENGL 001 (2 Cr.), CMPG 001 (2Cr.), LAWS 001 (1 Cr.) and another 9 credits are selected from the University Elective courses list.

<sup>2</sup> Selected from INSS 111, ECON 111, BADM 111.

<sup>3</sup> Selected from BADM 211, BADM 212, INSS 211, INSS 212, ECON 211.

<sup>4</sup> Selected from ACCT 311, ACCT 312, BADM 311, BADM 312, BADM 313, ECON 311, ECON 312.

<sup>5</sup> Selected from ACCT 401, BADM 411 to BADM 419.

# BACHELOR DEGREE IN ECONOMICS

## Curriculum

### (138 Credit Hours)

<b>First Semester</b>			<b>Credit</b>
ACCT	101	Principles of Accounting I	3
ECON	101	Micro Economics	3
BADM	101	Introduction to Business	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>2</sup>	3
		---	14
<b>Second Semester</b>			
ACCT	102	Principles of Accounting II	3
ECON	102	Macro Economics	3
BADM	102	Principles of Management	3
INSS	102	Financial Math	3
BADM	104	Business English	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>2</sup>	3
		---	20
<b>Third Semester</b>			
ACCT	201	Intermediate Accounting I	3
BADM	201	Management Information Systems	3
FINC	201	Public Finance I	3
ECON	201	Advanced Economic Theory I	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>3</sup>	3
		---	17
<b>Fourth Semester</b>			
ACCT	202	Intermediate Accounting II	3
BADM	202	Marketing	3
ECON	202	Money and Banking	3
FINC	202	Public Finance II	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>3</sup>	3
		---	17

<b>Fifth Semester</b>			<b>Credit</b>
BADM	301	Financial Management	3
ACCT	301	Corporation Accounting	3
INSS	301	Statistical Inference for Business	3
FINC	301	Taxation Systems	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>4</sup>	3
		---	---
			17
 <b>Sixth Semester</b>			
BADM	302	Human Resources Management	3
ACCT	302	Principles of Cost Accounting	3
ECON	302	International Trade	3
FINC	302	Lebanese Tax System	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>4</sup>	3
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			17
 <b>Seventh Semester</b>			
ECON	401	Advanced Economic Theory II	3
ECON	403	Mathematical Economics	3
BADM	406	Banking & Financial Institution Management	3
FINC	403	Fiscal Policies	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>5</sup>	3
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			17
 <b>Eighth Semester</b>			
ECON	402	Econometrics	3
ECON	404	Economic Development	3
ECON	406	International Economic Institutions	3
FINC	401	Economic & Social Feasibility Studies I	3
ECON	499	Research Project	2
		Elective (General) <sup>1</sup>	2
		Elective <sup>5</sup>	3
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			19

<sup>1</sup> A total of 16 credits is required as General University Requirements; 7 credits are selected from the University Mandatory courses list including-ARAB 001 (2 Cr.), ENGL 001 (2 Cr.), CMPG 001 (2Cr.), LAWS 001 (1 Cr.) and another 9 credits are selected from the University Elective courses list.

<sup>2</sup> Selected from INSS 111, ECON 111, BADM 111.

<sup>3</sup> Selected from BADM 211, BADM 212, INSS 211, INSS 212, ECON 211.

<sup>4</sup> Selected from ACCT 311, ACCT 312, BADM 311, BADM 312, BADM 313, ECON 311, ECON 312.

<sup>5</sup> Selected from ECON 411 to ECON 418.

# BACHELOR DEGREE IN FISCAL, BANKING & CUSTOMS STUDIES

## Curriculum

### (138 Credit Hours)

<b>First Semester</b>			<b>Credit</b>
ACCT	101	Principles of Accounting I	3
ECON	101	Micro Economics	3
BADM	101	Introduction to Business	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>2</sup>	3
		---	14
<b>Second Semester</b>			
ACCT	102	Principles of Accounting II	3
ECON	102	Macro Economics	3
BADM	102	Principles of Management	3
INSS	102	Financial Math	3
BADM	104	Business English	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>2</sup>	3
		---	20
<b>Third Semester</b>			
ACCT	201	Intermediate Accounting I	3
BADM	201	Management Information Systems	3
FINC	201	Public Finance I	3
ECON	201	Advanced Economic Theory I	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>3</sup>	3
		---	17
<b>Fourth Semester</b>			
ACCT	202	Intermediate Accounting II	3
BADM	202	Marketing	3
ECON	202	Money and Banking	3
FINC	202	Public Finance II	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>3</sup>	3
		---	17

<b>Fifth Semester</b>			<b>Credit</b>
BADM	301	Financial Management	3
ACCT	301	Corporation Accounting	3
INSS	301	Statistical Inference for Business	3
FINC	301	Taxation Systems	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>4</sup>	3
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			17
 <b>Sixth Semester</b>			
BADM	302	Human Resources Management	3
ACCT	302	Principles of Cost Accounting	3
ECON	302	International Trade	3
FINC	302	Lebanese Tax System	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>4</sup>	3
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			17
 <b>Seventh Semester</b>			
FINC	401	Economic & Social Feasibility Studies I	3
FINC	403	Fiscal Policies	3
FINC	405	Public Economic Services	3
ACCT	407	Accounting for Financial Institutions	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>5</sup>	3
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			17
 <b>Eighth Semester</b>			
FINC	402	Economic & Social Feasibility Studies II	3
FINC	404	International Finance	3
ACCT	408	Tax Accounting	3
BADM	408	Capital Markets	3
FINC	499	Research Project	2
		Elective (General) <sup>1</sup>	2
		Elective <sup>5</sup>	3
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			19

<sup>1</sup> A total of 16 credits is required as General University Requirements; 7 credits are selected from the University Mandatory courses list including-ARAB 001 (2 Cr.), ENGL 001 (2 Cr.), CMPG 001 (2Cr.), LAWS 001 (1 Cr.) and another 9 credits are selected from the University Elective courses list.

<sup>2</sup> Selected from INSS 111, ECON 111, BADM 111.

<sup>3</sup> Selected from BADM 211, BADM 212, INSS 211, INSS 212, ECON 211.

<sup>4</sup> Selected from ACCT 311, ACCT 312, BADM 311, BADM 312, BADM 313, ECON 311, ECON 312.

<sup>5</sup> Selected from ACCT 401, BADM 406, FINC 411 to FINC 418.

**BACHELOR DEGREE IN STATISTICS,  
MATHEMATICS & INSURANCE  
Curriculum  
(138 Credit Hours)**

<b>First Semester</b>			<b>Credit</b>
ACCT	101	Principles of Accounting I	3
ECON	101	Micro Economics	3
BADM	101	Introduction to Business	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>2</sup>	3
		---	14
 <b>Second Semester</b>			
ACCT	102	Principles of Accounting II	3
ECON	102	Macro Economics	3
BADM	102	Principles of Management	3
INSS	102	Financial Math	3
BADM	104	Business English	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>2</sup>	3
		---	20
 <b>Third Semester</b>			
ACCT	201	Intermediate Accounting I	3
BADM	201	Management Information Systems	3
FINC	201	Public Finance I	3
ECON	201	Advanced Economic Theory I	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>3</sup>	3
		---	17
 <b>Fourth Semester</b>			
ACCT	202	Intermediate Accounting II	3
BADM	202	Marketing	3
ECON	202	Money and Banking	3
FINC	202	Public Finance II	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>3</sup>	3
		---	17

<b>Fifth Semester</b>			<b>Credit</b>
BADM	301	Financial Management	3
ACCT	301	Corporation Accounting	3
INSS	301	Statistical Inference for Business	3
FINC	301	Taxation Systems	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>4</sup>	3
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			17
<b>Sixth Semester</b>			
BADM	302	Human Resources Management	3
ACCT	302	Principles of Cost Accounting	3
ECON	302	International Trade	3
FINC	302	Lebanese Tax System	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>4</sup>	3
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			17
<b>Seventh Semester</b>			
INSS	401	Regression Analysis	3
INSS	403	Maritime Insurance	3
INSS	405	Theory of Statistics	3
FINC	401	Economic & Social Feasibility Studies I	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>5</sup>	3
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			17
<b>Eighth Semester</b>			
INSS	402	People & Property Insurance	3
INSS	404	Experimental Design & Statistical Sampling Theorem	3
INSS	406	Re-Insurance	3
ACCT	407	Accounting for Financial Institutions	3
INSS	499	Research Project	2
		Elective (General) <sup>1</sup>	2
		Elective <sup>5</sup>	3
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			19

<sup>1</sup> A total of 16 credits is required as General University Requirements; 7 credits are selected from the University Mandatory courses list including-ARAB 001 (2 Cr.), ENGL 001 (2 Cr.), CMPG 001 (2Cr.), LAWS 001 (1 Cr.) and another 9 credits are selected from the University Elective courses list.

<sup>2</sup> Selected from INSS 111, ECON 111, BADM 111.

<sup>3</sup> Selected from BADM 211, BADM 212, INSS 211, INSS 212, ECON 211.

<sup>4</sup> Selected from ACCT 311, ACCT 312, BADM 311, BADM 312, BADM 313, ECON 311, ECON 312.

<sup>5</sup> Selected from BADM 403, BADM 408, BADM 420, INSS 411 to INSS 416, FINC 415, FINC 419.

**BACHELOR DEGREE IN MANAGEMENT  
INFORMATION SYSTEMS  
Curriculum  
(138 Credit Hours)**

<b>First Semester</b>			<b>Credit</b>
ACCT	101	Principles of Accounting I	3
ECON	101	Micro Economics	3
BADM	101	Introduction to Business	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>2</sup>	3
		---	14
<b>Second Semester</b>			
ACCT	102	Principles of Accounting II	3
ECON	102	Macro Economics	3
BADM	102	Principles of Management	3
INSS	102	Financial Math	3
BADM	104	Business English	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>2</sup>	3
		---	20
<b>Third Semester</b>			
ACCT	201	Intermediate Accounting I	3
BADM	201	Management Information Systems	3
FINC	201	Public Finance I	3
ECON	201	Advanced Economic Theory I	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>3</sup>	3
		---	17
<b>Fourth Semester</b>			
ACCT	202	Intermediate Accounting II	3
BADM	202	Marketing	3
ECON	202	Money and Banking	3
FINC	202	Public Finance II	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>3</sup>	3
		---	17

<b>Fifth Semester</b>			<b>Credit</b>
BADM	301	Financial Management	3
ACCT	301	Corporation Accounting	3
INSS	301	Statistical Inference for Business	3
FINC	301	Taxation Systems	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>4</sup>	3
		---	---
			17
 <b>Sixth Semester</b>			
BADM	302	Human Resources Management	3
ACCT	302	Principles of Cost Accounting	3
ECON	302	International Trade	3
FINC	302	Lebanese Tax System	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>4</sup>	3
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			17
 <b>Seventh Semester</b>			
BMIS	401	Computer Networks	3
BMIS	403	Computer Programming I	3
BMIS	405	Analysis & Design of Information Systems	3
FINC	401	Economic & Social Feasibility Studies I	3
		Elective (General) <sup>1</sup>	2
		Elective <sup>5</sup>	3
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			17
 <b>Eighth Semester</b>			
BMIS	402	Data Base Management	3
BMIS	404	Computer Programming II	3
BADM	414	Electronic Commerce	3
ACCT	410	Accounting Systems Auditing	3
BMIS	499	Research Project	2
		Elective (General) <sup>1</sup>	2
		Elective <sup>5</sup>	3
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			19

<sup>1</sup> A total of 16 credits is required as General University Requirements; 7 credits are selected from the University Mandatory courses list including-ARAB 001 (2 Cr.), ENGL 001 (2 Cr.), CMPG 001 (2Cr.), LAWS 001 (1 Cr.) and another 9 credits are selected from the University Elective courses list.

<sup>2</sup> Selected from INSS 111, ECON 111, BADM 111.

<sup>3</sup> Selected from BADM 211, BADM 212, INSS 211, INSS 212, ECON 211.

<sup>4</sup> Selected from ACCT 311, ACCT 312, BADM 311, BADM 312, BADM 313, ECON 311, ECON 312.

<sup>5</sup> Selected from BMIS 411, BMIS 412, BADM 404, BADM 421, INSS 417, ECON 418, ECON 419, FINC 420.

## **ELECTIVE COURSES:**

### **Accounting (3 Cr. Each)**

ACCT 311 Partnerships Accounting, ACCT 312 Internal Auditing and Control, ACCT 411 Government Accounting, ACCT 412 Advanced Cost Accounting, ACCT 413 Zakat Accounting, ACCT 414 Advanced Auditing, ACCT 415 Environmental Accounting , ACCT 416 Tax Accounting II, ACCT 417 International Accounting , ACCT 418 Advanced Managerial Accounting .

#### **University Requirement Elective Course**

ACCT 001 Introduction to Accounting (2 Cr.).

### **Business Administration (3 Cr. Each)**

BADM 111 Organizational Behavior, BADM 211 Production and Operation Management, BADM 212 Communication and Negotiation Skills, BADM 311 Purchasing and Inventory Management, BADM 312 Investments, BADM 313 Logistics, BADM 411 Business Economics, BADM 412 Service Marketing, BADM 413 Quantitative Analysis in Management , BADM 414 Electronic Commerce, BADM 415 Financial Stock Markets, BADM 416 Business Ethics, BADM 417 International Marketing , BADM 418 Personal Selling, BADM 419 Management Issues in Today World, BADM 420 Operational Research , BADM 421 Project Management.

#### **University Requirement Elective Course**

BADM 001 Introduction to Marketing (2Cr.), BADM 002 Introduction to Management (2Cr.).

### **Economics (3 Cr. Each)**

ECON 111 Economic Resources, ECON 211 Industrial Economics, ECON 311 Comparative Economics, ECON 312 Economic Policies, ECON 411 Monetary and Fiscal Policies, ECON 412 Environmental Economics, ECON 413 Economics of Human Resources, ECON 414 Labor Economics, ECON 415 Current Arabic Economic Issues, ECON 416 Economic History, ECON 417 Economic of Tourism and Transportation, ECON 418 Digital Economy, ECON 419 Information Economics and Communication Systems.

#### **University Requirement Elective Course**

ECON 001 Introduction to Economics (2 Cr.).

### **Public Finance: Section (Fiscal, Banking & Customs Studies) (3 Cr. Each)**

FINC 411 Accounting Custom Tax, FINC 412 Ports and Customs Management, FINC 413 Tax and Business Sector, FINC 414 Custom System, FINC 415 Social Security, FINC 416 Cargo and International Transportation, FINC 417 Financial Institution Control, FINC 418 Personal Development Skills, FINC 419 Islamic Insurance, FINC 420 E-Government.

#### **University Requirement Elective Course**

FINC 001 Introduction to Feasibility Studies (2 Cr.).

### **Statistics, Mathematics & Insurance (3 Cr. Each)**

INSS 111 Pure Math, INSS 211 Descriptive Statistics, INSS 212 Insurance, INSS 411 Mathematical Insurance, INSS 412 Tourism Information Systems, INSS 413 Statistical Research Methods, INSS 414 Linear Algebra, INSS 415 Time Linear Analysis, INSS 416 Population Statistics, INSS 417 Sampling Theory.

### **Management Information Systems (3 Cr. Each)**

BMIS 411 Expert Systems, BMIS 412 Computerized Business Applications.

## **POSTGRADUATE PROGRAMS OFFERED DEGREES**

The Faculty of Commerce and Business Administration offers a Diploma in Taxation and Business Sector as well as Master and PhD degrees in the following specializations:

1. Accounting & Auditing
2. Business Administration
3. Economics
4. Public Economics
5. Statistics, Mathematics & Insurance

### **PROGRAM DESCRIPTION**

#### **Diploma in Taxation and Business Sector**

The Diploma in Taxation and Business Sector requirements consist of 20 credit hours taken as follows:

- Mandatory Courses: 12 Cr.
- Departmental Elective Courses: 8 Cr.

#### **MASTER DEGREES**

The Master Degree requirements consist of 46 Credit hours taken as follows:

- 1- **Master Introductory Studies** (21 Cr.) that includes:

- a- Mandatory courses: 15 Cr.
- b- Elective courses: 6 Cr.

- 2- **Master Qualified Studies** (13 Cr.) that includes:

- a- Mandatory courses: 7 Cr.
- b- Elective courses: 6 Cr.

- 3- **Thesis:** 12 Cr.

#### **PhD DEGREES**

The PhD Degree requirements consist of 52 Credit hours taken as follows:

- Mandatory courses: 12 Cr. (Two courses in the major field of specialization, 6 Cr. each)
- Elective courses: 12 Cr. (*Two elective courses, 6 Cr. each*, chosen from Mandatory courses offered outside the field of specialization)
- Thesis: 28 Cr.

**DIPLOMA IN TAXATION & BUSINESS SECTOR**  
**Curriculum**  
**(20 Credit Hours)**

<b>First Semester</b>			<b>Credit</b>
FINC	501	Value Added Tax I	2
FINC	503	Income Tax I	2
FINC	505	Comparative Tax System	2
		Elective <sup>1</sup>	4
			---
			<b>10</b>
<b>Second Semester</b>			
FINC	502	Value Added Tax II	2
FINC	504	Income Tax II	2
FINC	506	Indirect Tax & Custom Duties	2
		Elective <sup>2</sup>	4
			---
			<b>10</b>

<sup>1</sup> Selected from FINC 511 Contemporary Tax Policies (2 Cr.), FINC 513 Taxation Conflicts (2 Cr.), FINC 515 Non-Double Tax Agreements (2 Cr.), FINC 517 Social Security (2 Cr.), ACCT 511 Accounting for Non-Business (2 Cr.).

<sup>2</sup> Selected from FINC 512 Public Budget (2 Cr.), FINC 514 Taxation and E-Commerce (2 Cr.), FINC 516 Financial Control (2 Cr.), ACCT 512 Financial Statement Analysis (2 Cr.) , LAWS 550 Commercial and Maritime Law. .

# MASTER DEGREE IN ACCOUNTING AND AUDITING

## Curriculum

### (46 Credit Hours)

#### Master Introductory Courses: (21 Credit Hours)

<b>First Semester</b>			<b>Credit</b>
BADM	601	Strategic Management	3
ECON	601	Economic Theory	3
ACCT	601	Cost and Management Accounting	3
		Elective <sup>1</sup>	2
			---
			11
<b>Second Semester</b>			
FINC	602	Public Finance	3
INSS	602	Applied Statistics	3
		Elective <sup>2</sup>	4
			---
			10

#### Master Qualified Courses in Accounting and Auditing: (13 Credit Hours)

<b>Third Semester</b>			
ACCT	621	Research Methodology	3
		Elective <sup>3</sup>	6
			---
			9
<b>Fourth Semester</b>			
ACCT	622	Research Project	4
			---
			4
<b>Research Thesis</b>			
ACCT	699	Thesis	12
			---
			12

<sup>1</sup> Selected from ACCT 611 Auditing (2 Cr.), FINC 611 Public Services Economics (2 Cr.), FINC 613 Social and Economic Feasibility Studies I (2 Cr.), INSS 611 Sampling and Experimental Design (2 Cr.), ECON 611 Economics of Energy and Environment (2 Cr.), BADM 611 Marketing (2 Cr.), BADM 613 Investment and Stocks Analysis (2 Cr.), BADM 615 (Banking and Financial Institution Management (2 Cr.).

<sup>2</sup> Selected from ACCT 612 Advanced Auditing (2 Cr.), ACCT 614 Accounting Theory (2 Cr.), INSS 612 Statistics Theory (2 Cr.), INSS 614 Advanced Insurance Studies (2 Cr.), FINC 612 Comparative Taxation System (2 Cr.), FINC 614 Social and Economic Feasibility Studies II (2 Cr.), ECON 612 Advanced Economic Theory (2 Cr.), ECON 614 Economic Development (2 Cr.), BADM 612 Organizational Theory (2 Cr.), BADM 614 Management Information Systems (2 Cr.), BADM 616 International Business (2 Cr.), BADM 618 International Marketing (2 Cr.).

<sup>3</sup> Selected from ACCT 623 Advanced Financial Accounting (3 Cr.), ACCT 625 Advanced Managerial Accounting (3 Cr.), ACCT 627 Advanced Accounting Information System (3 Cr.), ACCT 629 Advanced Tax Accounting (3 Cr.).

# MASTER DEGREE IN BUSINESS ADMINISTRATION

## Curriculum (46 Credit Hours)

### Master Introductory Courses: (21 Credit Hours)

<b>First Semester</b>			<b>Credit</b>
BADM	601	Strategic Management	3
ECON	601	Economic Theory	3
ACCT	601	Cost and Management Accounting	3
		Elective <sup>1</sup>	2
			---
			11
<b>Second Semester</b>			
FINC	602	Public Finance	3
INSS	602	Applied Statistics	3
		Elective <sup>2</sup>	4
			---
			10

### Master Qualified Courses in Business Administration: (13 Credit Hours)

<b>Third Semester</b>			
BADM	621	Research Methodology	3
		Elective <sup>3</sup>	6
			---
			9
<b>Fourth Semester</b>			
BADM	622	Research Project	4
			---
			4
<b>Research Thesis</b>			
BADM	699	Thesis	12
			---
			12

<sup>1</sup> Selected from ACCT 611 Auditing (2 Cr.), FINC 611 Public Services Economics (2 Cr.), FINC 613 Social and Economic Feasibility Studies I (2 Cr.), INSS 611 Sampling and Experimental Design (2 Cr.), ECON 611 Economics of Energy and Environment (2 Cr.), BADM 611 Marketing (2 Cr.), BADM 613 Investment and Stocks Analysis (2 Cr.), BADM 615 (Banking and Financial Institution Management (2 Cr.).

<sup>2</sup> Selected from ACCT 612 Advanced Auditing (2 Cr.), ACCT 614 Accounting Theory (2 Cr.) INSS 612 Statistics Theory (2 Cr.), INSS 614 Advanced Insurance Studies (2 Cr.), FINC 612 Comparative Taxation System (2 Cr.), FINC 614 Social and Economic Feasibility Studies II (2 Cr.), ECON 612 Advanced Economic Theory (2 Cr.), ECON 614 Economic Development (2 Cr.) BADM 612 Organizational Theory (2 Cr.), BADM 614 Management Information Systems (2 Cr.) , BADM 616 International Business (2 Cr.) , BADM 618 International Marketing (2 Cr.).

<sup>3</sup> Selected from BADM 623 Production and Operations Management (3 Cr.), BADM 625 Corporate Finance (3 Cr.), BADM 627 International Marketing (3 Cr.), BADM 629 Advanced Human Resource Management (3 Cr.), BADM 631 International Finance (3 Cr.), BADM 633 Portfolio Theory (3 Cr.).

# MASTER DEGREE IN ECONOMICS

## Curriculum

### (46 Credit Hours)

#### Master Introductory Courses: (21 Credit Hours)

<b>First Semester</b>			<b>Credit</b>
BADM	601	Strategic Management	3
ECON	601	Economic Theory	3
ACCT	601	Cost and Management Accounting	3
		Elective <sup>1</sup>	2
			---
			11
<b>Second Semester</b>			
FINC	602	Public Finance	3
INSS	602	Applied Statistics	3
		Elective <sup>2</sup>	4
			---
			10

#### Master Qualified Courses: (13 Credit Hours)

<b>Third Semester</b>			
ECON	621	Research Methodology	3
		Elective <sup>3</sup>	6
			---
			9
<b>Fourth Semester</b>			
ECON	622	Research Project	4
			---
			4
<b>Research Thesis</b>			
ECON	699	Thesis	12
			---
			12

<sup>1</sup> Selected from ACCT 611 Auditing (2 Cr.), FINC 611 Public Services Economics (2 Cr.), FINC 613 Social and Economic Feasibility Studies I (2 Cr.), INSS 611 Sampling and Experimental Design (2 Cr.), ECON 611 Economics of Energy and Environment (2 Cr.), BADM 611 Marketing (2 Cr.), BADM 613 Investment and Stocks Analysis (2 Cr.), BADM 615 (Banking and Financial Institution Management (2 Cr.).

<sup>2</sup> Selected from ACCT 612 Advanced Auditing (2 Cr.), ACCT 614 Accounting Theory (2 Cr.), INSS 612 Statistics Theory (2 Cr.), INSS 614 Advanced Insurance Studies (2 Cr.), FINC 612 Comparative Taxation System (2 Cr.), FINC 614 Social and Economic Feasibility Studies II (2 Cr.), ECON 612 Advanced Economic Theory (2 Cr.), ECON 614 Economic Development (2 Cr.), BADM 612 Organizational Theory (2 Cr.), BADM 614 Management Information Systems (2 Cr.) , BADM 616 International Business (2 Cr.) , BADM 618 International Marketing (2 Cr.).

<sup>3</sup> Selected from ECON 623 Advanced Mathematical Economics (3 Cr.), ECON 625 Regional Economic Blocks (3 Cr.), ECON 627 International Economics (3 Cr.), ECON 629 Economic Development Problems (3 Cr.), ECON 631 Economics of Money and Banking (3 Cr.), ECON 633 Econometrics (3 Cr.).

# MASTER DEGREE IN PUBLIC ECONOMICS

## Curriculum

### (46 Credit Hours)

#### Master Introductory Courses: (21 Credit Hours)

<b>First Semester</b>			<b>Credit</b>
BADM	601	Strategic Management	3
ECON	601	Economic Theory	3
ACCT	601	Cost and Management Accounting	3
		Elective <sup>1</sup>	2
			---
			11
<b>Second Semester</b>			
FINC	602	Public Finance	3
INSS	602	Applied Statistics	3
		Elective <sup>2</sup>	4
			---
			10

#### Master Qualified Courses in Public Economics: (13 Credit Hours)

<b>Third Semester</b>			
FINC	621	Research Methodology	3
		Elective <sup>3</sup>	6
			---
			9
<b>Fourth Semester</b>			
FINC	622	Research Project	4
			---
			4
<b>Research Thesis</b>			
FINC	699	Thesis	12
			---
			12

<sup>1</sup> Selected from ACCT 611 Auditing (2 Cr.), FINC 611 Public Services Economics (2 Cr.), FINC 613 Social and Economic Feasibility Studies I (2 Cr.), INSS 611 Sampling and Experimental Design (2 Cr.), ECON 611 Economics of Energy and Environment (2 Cr.), BADM 611 Marketing (2 Cr.), BADM 613 Investment and Stocks Analysis (2 Cr.), BADM 615 (Banking and Financial Institution Management (2 Cr.).

<sup>2</sup> Selected from ACCT 612 Advanced Auditing (2 Cr.), ACCT 614 Accounting Theory (2 Cr.) INSS 612 Statistics Theory (2 Cr.), INSS 614 Advanced Insurance Studies (2 Cr.), FINC 612 Comparative Taxation System (2 Cr.), FINC 614 Social and Economic Feasibility Studies II (2 Cr.), ECON 612 Advanced Economic Theory (2 Cr.), ECON 614 Economic Development (2 Cr.) BADM 612 Organizational Theory (2 Cr.), BADM 614 Management Information Systems (2 Cr.), BADM 616 International Business (2 Cr.) , BADM 618 International Marketing (2 Cr.).

<sup>3</sup> Selected from FINC 623 Advanced Studies in Public Finance Theory (3 Cr.), FINC 625 Advanced Studies in Public Projects and Service Economics (3 Cr.), FINC 627 Advanced Bank Studies (3 Cr.), FINC 629 Fiscal Policies (3 Cr.).

# MASTER DEGREE IN STATISTICS, MATHEMATICS & INSURANCE

## Curriculum

### (46 Credit Hours)

#### Master Introductory Courses: (21 Credit Hours)

<b>First Semester</b>			<b>Credit</b>
BADM	601	Strategic Management	3
ECON	601	Economic Theory	3
ACCT	601	Cost and Management Accounting	3
		Elective <sup>1</sup>	2
			---
			11
<b>Second Semester</b>			
FINC	602	Public Finance	3
INSS	602	Applied Statistics	3
		Elective <sup>2</sup>	4
			---
			10

#### Master Qualified Courses in Statistics, Mathematics & Insurance: (13 Credit Hours)

<b>Third Semester</b>			
INSS	621	Research Methodology	3
		Elective <sup>3</sup>	6
			---
			9
<b>Fourth Semester</b>			
INSS	622	Research Project	4
			---
			4
<b>Research Thesis</b>			
INSS	699	Thesis	12
			---
			12

<sup>1</sup> Selected from ACCT 611 Auditing (2 Cr.), FINC 611 Public Services Economics (2 Cr.), FINC 613 Social and Economic Feasibility Studies I (2 Cr.), INSS 611 Sampling and Experimental Design (2 Cr.), ECON 611 Economics of Energy and Environment (2 Cr.), BADM 611 Marketing (2 Cr.), BADM 613 Investment and Stocks Analysis (2 Cr.), BADM 615 (Banking and Financial Institution Management (2 Cr.).

<sup>2</sup> Selected from ACCT 612 Advanced Auditing (2 Cr.), ACCT 614 Accounting Theory (2 Cr.) INSS 612 Statistics Theory (2 Cr.), INSS 614 Advanced Insurance Studies (2 Cr.), FINC 612 Comparative Taxation System (2 Cr.), FINC 614 Social and Economic Feasibility Studies II (2 Cr.), ECON 612 Advanced Economic Theory (2 Cr.), ECON 614 Economic Development (2 Cr.), BADM 612 Organizational Theory (2 Cr.), BADM 614 Management Information Systems (2 Cr.), BADM 616 International Business (2 Cr.) , BADM 618 International Marketing (2 Cr.).

<sup>3</sup> Selected from INSS 623 Advanced Regression Analysis (3 Cr.), INSS 625 Special Statistical Topics (3 Cr.), INSS 627 Non-Parametric Statistics (3 Cr.).

**PhD DEGREE IN ACCOUNTING & AUDITING**  
**Curriculum**  
**(52 Credit Hours)**

<b>Courses</b>	<b>Credit</b>
Mandatory Courses <sup>1</sup>	12
Elective Courses <sup>2</sup>	12
	---
	24
<b><u>Research Thesis</u></b>	
ACCT 799 Thesis	28
	---
	28

<sup>1</sup> Selected from courses in the major field of specialization.  
ACCT 701 Seminar in Financial Accounting (6 Cr.), ACCT 702 Seminar in Managerial Accounting (6 Cr.)

<sup>2</sup> Selected from Mandatory courses offered outside the field of specialization.

**PhD DEGREE IN BUSINESS ADMINISTRATION**  
**Curriculum**  
**(52 Credit Hours)**

<b>Courses</b>	<b>Credit</b>
Mandatory Courses <sup>1</sup>	12
Elective Courses <sup>2</sup>	12
	---
	24
<b><u>Research Thesis</u></b>	
BADM 799 Thesis	28
	---
	28

<sup>1</sup> Selected from courses in the major field of specialization.  
BADM 701 Seminar in Strategic Management (6 Cr.), BADM 702 Seminar in Financial Management (6 Cr.), BADM 703 Seminar in International Business (6Cr.), BADM 704 Seminar in Advanced Management Information Systems (6 Cr.), BADM 705 Seminar in Human Resources Management (6 Cr.), BADM 706 Seminar in Production & Operations Management (6 Cr.), BADM 707 Seminar in Marketing Management (6 Cr.).

<sup>2</sup> Selected from Mandatory courses offered outside the field of specialization.

## PhD DEGREE IN ECONOMICS Curriculum (52 Credit Hours)

Courses	Credit
Mandatory Courses <sup>1</sup>	12
Elective Courses <sup>2</sup>	12
	---
	24
<b><u>Research Thesis</u></b>	
ECON 799 Thesis	28
	---
	28

<sup>1</sup> Selected from courses in the major field of specialization.  
ECON 701 Seminar in Advanced Economic Theory (6 Cr.), ECON 702 Seminar in Econometrics (6 Cr.), ECON 703 Seminar in Economic Development (6 Cr.), ECON 704 Seminar in International Economics & Money & Banking (6 Cr.).

<sup>2</sup> Selected from Mandatory courses offered outside the field of specialization.

## PhD DEGREE IN PUBLIC FINANCE - PUBLIC ECONOMICS Curriculum (52 Credit Hours)

Courses	Credit
Mandatory Courses <sup>1</sup>	12
Elective Courses <sup>2</sup>	12
	---
	24
<b><u>Research Thesis</u></b>	
FINC 799 Thesis	28
	---
	28

<sup>1</sup> Selected from courses in the major field of specialization.  
FINC 701 Seminar in Fiscal Policies (6 Cr.), FINC 702 Seminar in Public Finance (6 Cr.), FINC 703 Seminar in Economics of Public Services (6 Cr.), FINC 704 Seminar in Economic and Social Feasibility Study (6 Cr.).

<sup>2</sup> Selected from Mandatory courses offered outside the field of specialization.

**PhD DEGREE IN STATISTICS, MATHEMATICS & INSURANCE**  
**Curriculum**  
**(52 Credit Hours)**

<b>Courses</b>	<b>Credit</b>
Mandatory Courses <sup>1</sup>	12
Elective Courses <sup>2</sup>	12
	---
	24
<b><u>Research Thesis</u></b>	
INSS      799    Thesis	28
	---
	28

<sup>1</sup> Selected from courses in the major field of specialization.

<sup>2</sup> Selected from Mandatory courses offered outside the field of specialization.