



PHAROS UNIVERSITY IN ALEXANDRIA
FACULTY OF FINANCIAL AND ADMINISTRATIVE SCIENCES

Program Specifications

B.Sc. in Financial and Administrative
Science Degree, Area of Specialization:
Accounting



University: Pharos – Alexandria.

Faculty: Financial and Administrative Sciences (FFAS).

Program Specification

A-Basic Information:

1- Program Title: B.Sc. in Financial and Administrative Science Degree, Area of Specialization: Accounting

2- Program Type: Single Double Multiple

3- Department (s): Accounting/Marketing/ Finance and investment

Program Coordinator: Prof. Dr. Mohammad Mahrous

Date of program approval: 23/4/2017

B-Specialized Information:

1- Graduate Attributes:

In addition to the attributes of Faculty of Commerce graduates, the Accounting Program graduates should be able to:

1. Acquire basic knowledge of accounting and auditing.
2. Locate, analyze and synthesize information of the accounting cycle and interprets it.
3. Conduct an audit and engage in tax examination
4. Prepare periodical accounting reports.
5. Prepare budgets and set cost standards
6. Use accounting information system
- 7 Understand the economic, political and social environment that businesses operate in and its consequences on different operational elements.
- 8 Possess and develop self-confidence, independence and self-learning



2- Intended Learning Outcomes (ILOs):

2.1- Knowledge and Understanding:

By completion of the program, accounting students should be qualified to:

A1. Identify different types of business organizations, their characteristics, economic activities and management functions and skills needed to deal with various environmental factors.

A2. Outline the general framework of information systems (micro and macro) and their influence on decision making.

A3. Identify the basic accounting knowledge and its relationship with related disciplines

A4. Recognize the determinants of the accounting theory, standards and applications.

A5. Identify different accounting rules and judgments

A6. Outline steps of feasibility study preparation for projects, evaluation of assets, liabilities and methods for financial planning.

A7. Explain the auditing of financial statements.

A8. Differentiate between stock exchange transactions (bonds, stocks).

A9. Label various users of accounting data and communicate such data effectively, as well as provide knowledgeable recommendations.

A10. Identify and explain circumstances providing for increased exposure to fraud and define preventative internal control measures.

A11. Outline legal frameworks of different organizations and the corresponding taxation frameworks.

2.2- Intellectual Skills:

By completion of the program, accounting students should be qualified to:

B1. Analyze data to assess various business situations, define problems and draw reasoned conclusions through logical and critical thinking to provide optimal and alternative solutions.

B2. Interpret economic activities and their consequential financial transaction.



- B3. Determine the accounting method relevant to the nature of the business
- B4. Interpret accounting data and numbers and its inference To Whom It May Concern
- B5. Create and design accounting system and suggest continuous improvement according to recent changes.
- B6. Explain current auditing standards and acceptable practices, as well as the impact of audit risk.
- B7. Discover the audit process from the planning stage through completion of the audit, as well as the rendering of an audit opinion via the various report options.
- B8. Evaluate the business performance using cost accounting methods.
- B9. Specify taxation of individual income.
- B10 Analyze financial information to aid users to make appropriate decisions.
- B11. Recommend appropriate decisions regarding financial analysis derived from knowledge of accounting theory

2.3 Professional and Practical Skills:

By completion of the program, accounting students should be able to:

- C1. Use and allocate various organizational resources effectively.
- C2. Use accurate and relevant data and appropriate tools in providing support to decision makers.
- C3. Apply different accounting methods and procedures to prepare financial reports and financial statements.
- C4. Prepare financial planning budgets, monetary budgets and feasibility studies.
- C5. Demonstrate accurate presentation of information through accounting reports.
- C6. Calculate and choose the proper sample to audit and apply proper procedures in every situation
- C7. Conduct review, audit and compare, infer and document financial



information.

C8. Practice financial, tax and administrative consultation.

C9. Solve professional tests in the accounting and auditing field.

C10. Comply with new trends in accounting and auditing and practice self-learning.

2.4- General and Transferable Skills:

By completion of the program, accounting students should be qualified to:

D1. Work individually and in teams to meet expected deadlines.

D2. Communicate effectively with accounting professionals using English and Arabic

D3. Work under stress and handle possible conflicts.

3. Academic Standards of Program Specification:

- National Academic Reference Standards (NARS), 2009

3.1. National Academic Reference Standards (NARS) for the B.Sc. in Accounting

3.1.1. Knowledge and Understanding:

In addition to the knowledge and understanding acquired by Faculty of Commerce (FOC) graduates, the graduates of the Accounting Program should demonstrate the knowledge and understanding of:

A1. The basic knowledge of different types of businesses, institutions and organizations, their economic activities.

A2. The general framework of information systems (micro and macro) and their influence on decision making.

A3. Basic accounting knowledge and its relationship with related disciplines

A4 Determinants of the accounting theory, standards and applications.

A5. Recording, posting, analyzing and interpreting financial transactions and operations both manually and electronically

A6. Applications of accounting knowledge in practice.

A7. Feasibility study preparation for projects, evaluation of assets, liabilities and methods for financial planning.



A8. Legal frameworks of different organizations and the corresponding taxation frameworks commercial and tax laws and regulations and applications.

A9. Internal auditing financial statements.

A10. External auditing of financial statements.

A11. Difference between stock exchange transactions (bonds, stocks).

3.1.2. Intellectual Skills

In addition to the intellectual skills acquired by Faculty of Commerce (FOC) graduates, the graduates of the Accounting Program should be able to:

B1. Interpret economic activities and their consequential financial transaction.

B2. Determine the accounting method relevant to the nature of the business

B3. Interpret accounting data and numbers and its inference To Whom It May Concern

B4. Create and design accounting system and suggest continuous improvement according to recent changes.

3.1.3. Practical and Professional Skills

In addition to the practical and professional skills acquired by Faculty of Commerce (FOC) graduates, the graduates of the Accounting Program should be able to:

C1. Apply different accounting methods and procedures to prepare financial reports and financial statements.

C2. Prepare financial planning budgets, monetary budgets and feasibility studies.

C3. Demonstrate accurate presentation of information through accounting reports.

C4. Calculate and choose the proper sample to audit and apply proper procedures in every situation

C5. Conduct review, audit and compare, infer and document financial information.

C6. Practice financial, tax and administrative consultation.

C7. Solve professional tests in the accounting and auditing field.

**3.2. The Relationship between ILOs of (NARS) and ILOs of the Program:
B.Sc. in Financial and Administrative Sciences Degree- Area of
Specialization: Accounting, awarded by Pharos University in Alexandria
(PUA)**

		Program ILOs (Knowledge and Understanding)										
		A1	A2	A3	A4	A5	A6	A7	A8	A9	A10	A11
NARS ILOs (Knowledge and Understanding)	A1											
	A2											
	A3											
	A4											
	A5											
	A6											
	A7											
	A8											
	A9											
	A10											
	A11											

		Program ILOs (Intellectual Skills)										
		B1	B2	B3	B4	B5	B6	B7	B8	B9	B10	B11
NARS ILOs (Intellectual Skills)	B1											
	B2											
	B3											
	B4											
Additional to NARS												

		Program ILOs (Practical and Professional Skills)									
		C1	C2	C3	C4	C5	C6	C7	C8	C9	C10
NARS ILOs (Practical and Professional Skills)	C1										
	C2										
	C3										
	C4										
	C5										
	C6										
	C7										
Addition to NARS											

NARS does not include General Skills for the B.Sc. of Accounting.

4. External References for Standards (Benchmarks):

-Dublin Institute of Technology (DIT) Academic Standards. Available at:
<http://www.dit.ie/qualityassuranceandacademicprogrammerecords/handbook/>

5- Program Structure and Contents:

5.1. General Features of the B. sc. Program at PUA-FFAS):

- Length of Study: A Four-year Program

- No. of credit hours: Core 36 Specialized 69 Humanities 17

University Requirements 12 Elective 6

- Practical/Field Training: 21 days.



5.2. Study Load for each Semester:

Year of Study	Semester	Total Study Load (Credit hours)	Core (Credit hours)	University Requirements (Credit hours)	Specialized (Credit hours)	Humanities (Credit hours)	Elective (Credit hours)
First Year	1	19	15	4	0	0	0
	2	16	12	4	0	0	0
Second Year	3	16	3	2	6	5	0
	4	18	6	0	9	3	0
Third Year	5	18	0	0	18	0	0
	6	19	0	2	8	6	3
Fourth Year	7	17	0	0	11	3	3
	8	17	0	0	17	0	0
Total		140	36	12	69	17	6

5.3. Program Modules (in credit hour system)

5.3.1. Core Modules:

The student has to pass ALL the following Core Modules:

serial	Code	Title	Credit Hours
1	BE 101	Microeconomics	3
2	BA 102	Quantitative Methods 1	3
3	BT 103	Management 1	3
4	BA 104	Accounting 1	3
5	BM 105	Marketing	3
6	BE 208	Macroeconomics	3
7	BA 209	Quantitative Methods 2	3
8	BT 210	Management 2	3
9	BA 211	Accounting 2	3
10	BA 318	Intermediate Accounting 1	3
11	BT 423	Operations Management	3
12	BT 424	Human Resource Management (HRM)	3
Total Core Hours			36



5.3.2. Specialized Modules:

Accounting Students have to pass All of the following Specialized Accounting Modules

serial	Code	Title	Credit Hours
1	BT 316	Information Management 1	3
2	BT 319	Management Science 1	3
3	BT 422	Information Management 2	3
4	BA 425	Intermediate Accounting 2	3
5	BT 426	Management Science 2	3
6	BA 528	Management. Accounting for Business 1	3
7	BA 529	Advanced Management Accounting 1	3
8	BM 530	Managing Marketing Strategy	3
9	BT 531	Supply Chain Management	3
10	BA 532	Taxation 1	3
11	BF 533	Corporate Finance	3
12	BT 637	Entrepreneurship	2
13	BF 639	Financial Reporting	3
14	BA 641	Auditing	3
15	BT 741	Strategic Management 1	3
16	BT 742	Research Project 1	2
17	BT 744	Total Quality Management (TQM)	3
18	BE 747	Financial Services	3
19	BA 749	Taxation 2	3
20	BT 850	Strategic Management 2	3
21	BT 851	Research Project 2	2
22	BT 852	Strategic Information System	3
23	BF 857	Financial Strategy	3
24	BA 859	Advanced Management Accounting 2	3
Total Specialized credit hours			69

5.3.3. Humanities

Accounting Students should pass All of the following Humanities Modules

serial	Code	Title	Credit Hours
1	BT 315	Business Law 1	3
2	UC01B	Communication Skills	2
3	BT 421	Business Law 2	3
4	BT 635	Research Methods	3
5	BT 640	Contemporary Issues in Human Resource Management	3
6	BT 743	Business and Society	3
Total Humanities Hours			17

5.3.4. University Requirements

serial	Code	Title	Credit Hours
1	UGE 01	English 1	2
2	UEC 01	Computer skills and programming Concepts 1	2
3	UGE 02	English 2	2
4	UEC 02	Computer skills and programming Concepts 2	2
5	UGA 03	Arabic Language Skills	2
6	UGE03	English 3	2
Total Hours of other Modules			12

5.3.5. Elective Modules

Accounting Students should select Three credit hours from the following:

serial	Code	Title	Credit Hours
1	BM 638	Marketing Research	3
2	BE 636	International economics	3
3	BF 639	Financial Reporting	3
4	BE 747	Financial Services	3
5	BT 745	International Human Resource Management	3



6	BT 746	Consumer Behavior	3
7	BE 748	Financial Econometrics	3
8	BT 853	Employee Relations	3
9	BM 854	Strategic Marketing	3
10	BM 855	Marketing Communication	3
11	BT 856	Strategic Supply Chain	3
12	BF 858	Islamic Finance	3
Total Hours of Elective Modules			36

Subject Areas	NARS Percentage	ARS Percentage	Tolerance
Core Modules	25%	26%	+1%
Specialized Marketing Modules	50%	49%	-1%
Humanities	12.5%	12%	-0.5%
University Requirements (Other Modules) and elective modules	12.5%	13%	+0.5%
Total	100 %	100 %	0%

5.4. Program Courses Contents:

Course Code or Number: BE 101

Course Title: Microeconomics

Course Contents This course is an introductory undergraduate course that teaches the fundamentals of microeconomics. This course introduces microeconomic concepts and analysis, supply and demand analysis, theories of the firm and individual behavior, competition and monopoly, and welfare economics. Students will also be introduced to the use of microeconomic applications to address problems in current economic policy throughout the semester.

Prerequisite: None

Course Code or Number: BA102

Course Title: Quantitative Methods 1

Course Contents: This course is designed to provide the business student with the necessary mathematical skills for finding the best feasible solution to a decision problem in any organization by analyzing all available alternatives. The course aims to demonstrate competency in the following topics: Linear programming, Break even Analysis, Transportation problems, Simulation, Decision Modeling, Network Modeling (Including PERT/CPM), Decision trees...etc. There will be some discussion of computer applications of



management. Also, this course provides students with quantitative modeling and data analysis skills that are invaluable in business. In addition, it provides students with a relevant background for careers in fields such as management consulting, business analytics, risk management, and so on. This course is ideal for students to be able to handle the management problems in a mathematical approach to improve productivity in such organizations.

Prerequisite: None

Course Code or Number: BT103

Course Title: Management 1

Course Contents: The objective of this course is to describe what management is, understand the main functions of business management and the different levels of management. Understand the role of a manager. Explain the decision making process. Describe the different leadership styles in a work setting. Explain what motivation is, and its importance to get highest performance.

Prerequisite: None

Course Code or Number: BA104

Course Title: Accounting 1

Course Contents: This course is an introduction to the basic concepts and standards underlying financial accounting systems. It includes a focus on the two sides (assets, liabilities and owner's equity) of the balance sheet: Cash, accounts and notes receivable, inventory, marketable securities, equity investments, and intangibles. The course also covers revenue and expense recognition issues, and generally accepted accounting principles that affect the format and presentation of the financial statements. Several important concepts will be studied in detail, including: Accounting equation- double entry bookkeeping, revenue recognition, inventory, long-lived assets, present value, and long term liabilities. The course emphasizes the construction of the basic financial accounting statements - the income statement, balance sheet, and cash flow statement - as well as their interpretation.

Prerequisite: None

Course Code or Number: BM105

Course Title: Marketing

Course Contents: An introduction to the basic concepts of market definition, and the principal marketing functions: product line development, pricing, distribution, promotion, sales force management, advertising, research and planning, and methodologies utilized in the efficient and effective staffing of organizations.

Prerequisite: None



Course Code or Number: UGE01

Course Title: English 1

Course Contents: This course aims to consolidate the English language skills the students acquired during their primary and secondary education. The course focuses on honing the students' Speaking, Writing, Reading and Listening abilities. These objectives are realized by providing the students with a curriculum that is commensurate with the scientific studies they have chosen to pursue. The curriculum is taught by qualified and experienced lecturers and/or instructors supported by texts, access to computers, and a library, all delivered in state of the art facilities, and a first class learning environment.

Prerequisite: None

Course Code or Number: UEC01

Course Title: Computer Skills and Programming Concepts 1

Course Contents: This course aims to provide students with a brief introduction to the world of computers including: number systems and data representation, computer system components: hardware & software, storage and input/output systems, Operating systems and Utility Systems, software applications. Also, the course gives an overview about computer networks and internet: data communication, transmission modes, transmission media, computer networks, internet protocol, and internet services. In addition, it practices some computer applications in the laboratory such as Internet Access, word processing and power point. It gives students a practical experience on developing projects related to the specialty of each faculty.

Prerequisite: None

Course Code or Number: BE208

Course Title: Macroeconomics

Course Contents: This course is designed to introduce classic macroeconomic issues such as growth, inflation, unemployment, interest rates, exchange rates, technological progress, and budget deficits. The course will provide a unified framework to address these issues and to study the impact of different policies, such as monetary and fiscal policies, on the aggregate behavior of individuals. These analytical tools will be used to understand the recent experience of the United States and other countries and to address how current policy initiatives affect their macroeconomic performance.

Prerequisite: None

Course Code or Number: BA209

Course Title: Quantitative Methods 2

Course Contents: This course helps the students to understand the basic statistical concepts and techniques and how they can be applied in the field of business and economics as modern managers. The main objective of this course



is to build student's back ground and to give them the statistical skills necessary to meet the needs of business and the real-world decision making problems. This course will introduce the basic concepts and methods of statistics, as applied to business and computing. It introduces the use of statistical methods and tools in evaluating research data for business applications. Emphasis is placed on basic probability, measures of spread and dispersion, central tendency, and sampling.

Prerequisite: BA102

Course Code or Number: BT210

Course Title: Management 2

Course Contents: This course provides students with a brief introduction for advanced managerial skills, tools and techniques. It allows students to define the strategic management, planning tools and techniques and to identify different communication and information technology. It also explains human resources management skills, complete the management skills to build a developed manager and distinguish between the different leadership styles in a work setting. Additionally, it introduces a brief understanding of motivation is, and its importance to get highest performance. It summarizes the different approaches to communication in the workplace.

Prerequisite: BT103

Course Code or Number: BA211

Course Title: Accounting 2

Course Contents: provides an understanding of financial accounting fundamentals for prospective consumers of corporate financial information, such as managers, stockholders, financial analysts, and creditors. The course focuses on understanding how economic events like corporate investments, financing transactions and operating activities are recorded in the three main financial statements (i.e., the income statement, balance sheet, and statement of cash flows). Along the way, students will develop the technical skills needed to analyze corporate financial statements and disclosures for use in financial analysis, and to interpret how accounting standards and managerial incentives affect the financial reporting process. This course is recommended for students who want a more in-depth overview of the financial accounting required for understanding firm performance and potential future risks through analysis of reported financial information, such as students intending to go into security analysis and banks.

Prerequisite: BA104



Course Code or Number: UGE02

Course Title: English 2

Course Contents: This course aims to consolidate the English language skills the students acquired during their freshmen tertiary education. The course focuses on perfecting the skills acquired during their English 101 studies. These objectives are realized by providing the students with a curriculum that is commensurate with the scientific studies they have chosen to pursue. And again, the curriculum is taught by qualified and experienced lecturers and/or instructors supported by texts, access to computers, and a library, all delivered in state of the art facilities, and a first class learning environment.

Prerequisite: UGE01

Course Code or Number: UEC02

Course Title: Computer Skills and Programming Concepts 2

Course Contents: This course aims to provide students with the concepts and terminologies of spreadsheet, database, database management systems, and the concept of hypertext markup language (HTML). Also, It practices some computer applications in the laboratory such as Microsoft Excel, Microsoft Access, and HTML. In addition, it gives students a practical experience on developing projects related to the specialty of each faculty.

Prerequisite: UEC01

Course Code or Number: BT315

Course Title: Business Law 1

Course Contents: This course covers theoretical, ethical, and legal issues of business law. It discusses the Key concepts, principles, and implications of rules of business law and studies the origin of law and the legislative function of parliament that determines the articles and rules of law. It discusses also the nature and types of business that can be treated by items of business law. It covers the relationship between business partners in the forms of contracts. It discusses the nature of contract, its types, items and conditions. Also it focusing on its main function of organizing the relationship of any business or commercial partners, the advantages of its use and the disadvantages of any defects that may be resulted due to no application of its legal items or articles.

Prerequisite: None

Course Code or Number: BT316

Course Title: Information Management 1

Course Contents: This course provides an overview of information management in the business world. It presents an organizational view of how to use information management to create competitive firms, manage global organizations, and provide useful products and services to customers. Topics include hardware, software, databases, telecommunication systems, the



strategic use of information technology, developing information technology applications, and social and ethical issues involved with information technology. In addition, this course explains how can information management achieve and maintain competitive advantage?, how can information management reform the organizations and industries?, how can information management support managerial decision making?, and what managers should know about information management to survive in today's environment?. This course provides participants an opportunity to develop this vision, knowledge and skills so they will be able to manage their enterprises with more efficiency.

Prerequisite: *None*

Course Code or Number: UGE03

Course Title: English 3

Course Contents: The curriculum framework for English 3 builds on and extends the academic skills taught and practiced in English 1 and 2. The students are required to apply the target skills using materials relevant to the different disciplines at the university. Language continues to develop through the course as the students are engaged in activities which integrate the four language skills.

Prerequisite: *UGE02*

Course Code or Number: BA318

Course Title: Intermediate Accounting 1

Course Contents: The first of two in-depth financial accounting courses. Theory, the conceptual framework, development of International Finance Reporting Standards (IFRS), and applications are stressed. Topics include an in-depth analysis of the conceptual framework of accounting, income statement, the statement of cash flows and the statement of financial position. Other topics include cash, receivables, inventories, non-current assets.

Prerequisite: *BA211*

Course Code or Number: BT319

Course Title: Management Science 1

Course Content: The objective of this course is to provide practical methods and tools, managers can use to positively impact the quality of decisions made in an organization. This course helps to better analyze and understand the interrelationships of variables in a complex system. It also provides approaches that facilitate problem definition and organization and adds enormous value by giving structure to the underlying reasoning.

Prerequisite: *BT210*

Course Code or Number: UC01B

Course Title: Communication Skills



Course Content: The course provides an overview on basics of the communication process and its effective benefits and various types and methods of communication in current environment and the development of recent methods that used practical and the ways to overcome the barriers of successful communication.

Prerequisite: *None*

Course Code or Number: BT421

Course Title: Business Law 2

Course Content: This course covers theoretical, practical, ethical, and legal issues of business law that discusses the partnership issues, the concept of property , its types and focuses on the meaning of franchising, its nature. Also discussing the advantages, problems of this type of legal commercial link. It studies also the employment law and disputes. The patent and inheritance issues and that of gifts, their types and conditions

Prerequisite: *BT315*

Course Code or Number: BT422

Course Title: Information Management 2

Course Content: The aim of this module is directed to the role of computers in enhancing productivity in organizations and creates new workplace challenges. Also, this module aims to let the student understand the main issues concerned with the economics aspects of information technology/systems. The course emphasizes 'Systems Thinking;' i.e., the conceptualization of Information Systems as structured configurations of elements behaving collectively to serve the information needs of an organization.

Prerequisite: *BT316*

Course Code or Number: BT423

Course Title: Operation Management

Course Content: This course introduces students to the operations management. The aim of this course is to build and strengthen students' knowledge about operations management & its functions: Forecasting, Product and service design, Strategic capacity Planning for products and Services, Process Selection and Facility Layout, Location Planning and Analysis in addition to operations management application such as: decision tree, transportation model...etc.

Prerequisite: *None*

Course Code or Number: BT424

Course Title: Human Resources Management

Course Content: This course examines the role of the human resource professional as a strategic partner in managing today's organizations. Key functions such as recruitment, selection, development, appraisal, retention,



compensation, and labor relations are examined. Implications of legal and global environments are appraised and current issues such as diversity training, sexual harassment policies, and rising benefit costs are analyzed. Best practices of employers of choice are considered.

Prerequisite: None

Course Code or Number: BA425

Course Title: Intermediate Accounting 2

Course Content: The course builds on technical skills and conceptual understanding developed in earlier courses. Its primary focus is on accounting for long-term inter-corporate investments, particularly methods of consolidation accounting; but accounting for foreign currency transactions. These topics of the course require a working knowledge of GAAP and International Finance Reporting Standards (IFRS).

Prerequisite: BA318

Course Code or Number: BT426

Course Title: Management Science 2

Course Content: This course provides students with a sound understanding of the role of management science (operations research/decision sciences) in the business decision – making process. The course shows the students how management science has successfully been used in various business environments. It introduces the student to the concepts and applications of quantitative (mathematical) techniques for business decision-making. Emphasis is placed on understanding of various algorithms as well as applicability of techniques.

Prerequisite: BT319

Course Code or Number: BT527

Course Title: International Management

Course Content: This course is designed to help students gain insights into the complexities of managing across borders and cultures. The goal is to provide a robust, yet lively, discussion of the various issues involved in managing operations of international, multinational, transnational, and global firms. This course describes theories of international management in the context of current and emerging realities in the global marketplace.

Prerequisite: BT210

Course Code or Number: BA528

Course Title: Management Accounting for Business 2

Course Content: This course examines the principles, techniques, and uses of accounting in the planning and control of business organizations from a management perspective. Identified are the budgetary process and related



performance evaluation techniques, cost-volume-profit relationship, product costing methods, Job-order, Just-In-Time (JIT) manufacturing, and Activity Based Costing (ABC). Related theory and application will also be reviewed. It considers the first part of the course presents alternative methods of preparing managerial accounting information. Managerial accounting is a company's internal language, and is used for decision-making, production management, product design and pricing and for motivating and evaluating employees.

Prerequisite: BA425

Course Code or Number: BA529

Course Title: Advanced Management Accounting 1

Course Content: This course is designed to develop an appreciation for the uses of cost information in the administration and control of business organizations. Emphasis is on how accounting data can be interpreted and used by management in planning and controlling business activities. Upon completion, students should be able to analyze and interpret cost information and present this information in a form that is usable by management. Accounting computer problems involving preparation and completion of spreadsheets are integrated throughout the course.

Prerequisite: BA425

Course Code or Number: BM530

Course Title: Managing Marketing Strategy

Course Content: This course addresses how to design and implement the best combination of marketing efforts to carry out a firm's strategies in its target markets. The course analyzes the competitive strategic planning for marketing dynamics to achieve the business objectives, including marketing ethics and social responsibilities. Emphasis will be on the managerial aspects of marketing plans, including analysis of the external environment. A key element of the course will include the relationship of the "marketing mix" to strategic planning. The course gives attention to marketing strategy formulation, implementation and control, decision-making processes related to strategy formulation and implementation in global settings. The course assesses strategies for the functional areas of marketing (product, pricing, distribution and promotion). The course uses lectures and case discussions, case write-ups, student presentations, and a comprehensive final examination to achieve course objectives.

Prerequisite: BM105

Course Code or Number: BT531

Course Title: Supply Chain Management

Course Content: A supply chain management (SCM) is a network of supplier, manufacturing, assembly, distribution, and logistics facilities that perform the functions of procurement of materials, transformation of these materials into



intermediate and finished products, and the distribution of these products to customers. Supply chains arise in both manufacturing and service organizations. SCM is a systems approach to managing the entire flow of information, materials, and services from raw materials suppliers through factories and warehouses to the end customer.

Prerequisite: *None*

Course Code or Number: BA532

Course Title: Taxation 1

Course Content:

This course is initiation of tax accounting courses that prepare students for individual and business decisions relating to government taxation in Egypt. Current tax laws governing recognition of items of gross income, exclusions, deductions, capital gains and losses, credits, estimated taxes, employment taxes and the calculation of taxable income for an individual and sole proprietor.

Prerequisite: BA425

Course Code or Number: BF533

Course Title: Corporate Finance

Course Content: This course examines advanced aspects of the financial management of corporate issues with an emphasis on issues in financial planning and strategy, Firm governance and the role of shareholders and stakeholders, the management of corporate debt and equity, mergers and acquisitions.

Prerequisite: *None*

Course Code or Number: BA634

Course Title: Management Accounting for Business 2

Course Content: This course provides a more in-depth look into the topics of management accounting and introduces a business management approach to the development and use of accounting information to manipulate the process of making decisions. Also, explain the main conditions in today's competitive marketplace, an excellent internal accounting system is essential for organizations to make better decisions. This course covers firms' internal accounting systems and their use in decision-making, planning and control. Major topics include cost classification, cost behavior, cost-volume-profit analysis, budget and variance analysis, and decision-making.

Prerequisite: BA518

Course Code or Number: BT635

Course Title: Research Methods

Course Content: This course introduces students to a number of research methods useful for academic and professional investigations of information practices, texts and technologies. By examining the applications, strengths and



major criticisms of methodologies drawn from both the qualitative and quantitative traditions, this course permits an understanding of the various decisions and steps involved in crafting (and executing) a research methodology, as well as a critically informed assessment of published research. The course offers an overview of the different approaches, considerations and challenges involved in social research. In addition to reviewing core human research methods such as interviews, ethnographies, surveys and experiments, we will explore methods used in critical analysis of texts and technologies (discourse/content/design analysis, historical case studies), with an emphasis on the digital (e.g. virtual worlds, videogames, and online ethnographies). We will also discuss mixed method approaches, case studies, participatory and user-centered research, as well as research involving minors.

Prerequisite: *None*

Course Code or Number: **BE 636**

Course Title: **International Economics**

Course Content: This course covers, with a focus on theory and empirics, advanced topics in international trade. It includes the study of positive issues, such as: Why do countries trade? What goods do countries trade? What are the implications of openness for the location of production, industries, occupations, and innovative activity? And, what impedes trade and why do some countries deliberately erect policy impediments to trade? The course also concerns normative issues, such as: Is trade openness beneficial to a representative agent? And, Are there winners and losers from trade and if so, can we identify them? Throughout, these issues are approached in neoclassical settings as well as those with market failures, at the industry-level as well as the firm-level, and in the presence of both mobile and immobile factors (e.g., foreign direct investment (FDI), off shoring of tasks, multinational firms and immigration).

Prerequisite: *BE208*

Course Code or Number: **BT637**

Course Title: **Entrepreneurship**

Course Content: This course will provide students with an interesting introduction to launching and owning a small business. To understand the roles, origin, purpose and scope of the small business process. This course discusses financial, human resource, operations and marketing issues that face entrepreneurs and small business owners whose businesses are confronted with significant growth potential or that have matured.

Prerequisite: *None*

Course Code or Number: **UGA03**

Course Title: **Arabic language skills**

Course Content:



يلفت المقرر الد ارسيين الى اهمية اللغة العربية في حقول التخصص المختلفة , وأهمية استخدامها في الكتابة الاجرائية و الوظيفية لذا يشمل المقرر على: التراكييب العربية مع الاهتمام بتصويب الاخطاء الشائعة، الالتزام اللغوي و خاصة في المجالات العلمية ، الجملة العربية البسيطة و المركبة و استخدامات كل منها، التلخيص و المبادئ ،قواعد صياغة التقارير و اعدادها ،قواعد صياغة الفقرة في اللغة العربية ، المكاتبات الرسمية و اهم قواعد صياغتها استخدام العربية في العرض السريع و الموجز للقضايا المطروحة، د ارسية الاخطاء الناجمة عن النقل من الكتب الاجنبية دون الالتفات الى طبيعة اللغة العربية.

Prerequisite: None

Course Code or Number: BM638

Course Title: Marketing research

Course Content:

This course is designed to provide a basic foundation and an overview of marketing research and its use in making more effective marketing decisions. With these foundational skills, students can develop the marketing knowledge needed to make effective strategic decisions across all of the marketing disciplines. Both primary and secondary research and information resourcing along with the application of basic math concepts used in marketing situations will be explored. The Course also provide a basis from which student may pursue additional study in order to become a research specialist. Emphasis is given to the development of a strong theoretical base in the systematic selection, collection, and interpretation of marketing information leading to sound policies and strategies. Specifically, the course examines marketing research process; steps of research design, questionnaire construction, sampling, data analysis, evaluation/presentation of findings, online research, and web surveys.

Prerequisite: BM105

Course Code or Number: BF639

Course Title: Financial Reporting

Course Content: This Course addresses the more complex international accounting standards, accounting for combinations, the international dimension and current developments in financial reporting. It covers the use of financial instruments, specific financial reporting issues, risk-management, auditing and prudential supervision.

Prerequisite: BA425

Course Code or Number BT640

Course Title: Contemporary Issues in Human Resources Management

Course Content: This course critically examines Contemporary Issues in Human Resource Management (HRM). The issues selected for study will reflect the dynamic nature of the current HRM environment. These issues to be selected from local, national & international environments. These issues shall include: human resources diversity, measuring the contribution of HR,



expatriates issues, talent management, learning organization, off shoring & outsourcing of HR services ...etc.

Prerequisite: BT424

Course Code or Number BA641

Course Title: Auditing

Course Content

This course is designed to provide an introduction to auditing. The course includes principles and practices used by public accountants and internal auditors in examining financial statements and supporting data, the need and importance of auditing, the planning of auditing, the auditing procedures and an introduction to International Financial Reporting Standards. Special emphasis will be given to assets and liabilities. The course address techniques for gathering, summarizing, analyzing and interpreting the data presented in financial statements and procedures used in verifying the fairness of the information. Also emphasizes ethical and legal aspects and considerations.

Prerequisite: BA425

Course Code or Number: BT741

Course Title: Strategic Management 1

Course Content: This course assists the student to investigate the role of strategy in achieving organizational success in commercial environments. It examines the nature of organizational objectives, capabilities and strategies and, in particular, the role of corporate and business strategies as determinants of superior performance. This course covers: nature of strategic management, development of mission statements, SWOT Analysis and strategic objectives, evaluation of internal and external business environments, environmental forecasting, strategy formulation and evaluation, strategic analysis and choice, strategy implementation, Control of organization Strategy.

Prerequisite: BM210

Course Code or Number: BT742

Course Title: Research Project 1

Course Content: This course provides you with an opportunity to develop insights into, and an appreciation for, the academic research process. Working in groups, you will examine a number of academic research papers encompassing topics in financial accounting, auditing, and professional practice. You will demonstrate your understanding of the research papers through a combination of a written submission, discussions, presentations and a final exam.

Prerequisite: BT635

Course Code or Number: BT743

Course Title: Business and society



Course Content: In this course, students explore the role of primary and secondary stakeholders both within and associated with organizations. Students investigate ethics and social responsibility and look at where organizational activities fall within different continuums. Students also examine broad forces in business, society, and globalization, and look at how stakeholders can influence the destiny of both business and society.

Prerequisite: *None*

Course Code or Number: **BT744**

Course Title: **Total Quality Management**

Course Content: The aim is to develop an understanding of Total Quality and how to manage quality with statistical tools. To gain insight on TQM philosophies, strategies and important quality concepts such as customer focus, team working, employee empowerment, and continuous improvement. To understand Statistical Process Control and related techniques, interpret control-charts and recognize their importance in TQM.

Prerequisite: *BM531*

Course Code or Number: **BT745**

Course Title: **International Human Resources Management**

Course Content: This course examines Human Resource management issues from the perspective of the multinational firm. Topics include globalization and human resource strategy, management and the structure of multinational firms, dealing with intercultural differences, selecting employees for foreign assignments, training and developing expatriate employees, evaluation and compensation of employees in international assignments. This course provides an introduction to the critical issues facing organizations in simultaneously managing their human resources at home and abroad. It focuses on the connection between corporate strategies and the effective management of human resources, which at times, may require differing policies across countries. The course is based on the notion that competitive firms and economies require appropriate structures, policies, and strategies for managing their employees at every level of the enterprise

Prerequisite: *BM424*

Course Code or Number: **BT 746**

Course Title: **Consumer Behavior**

Course Content: This course introduces the student to the influence that consumer behavior has on marketing activities. Students will apply theoretical concepts to marketing strategies and decision making. Topics include consumer and marketing segments, environmental influences, individual determinants, decision processes, information research and evaluation.

Prerequisite: *BM105*



Course Code or Number: BE747

Course Title: Financial Services

Course Content: This course will give an understanding of the importance and role of Financial Services and covering issues relevant to an overview of the financial services industry and its structure, Evaluating stocks, bonds, financial futures, forwards, stock options, and swaps instruments, market characteristics, analysis of various pricing models, hedging and trading strategies, portfolio insurance, techniques for measuring risk and methods for managing risks, and trading techniques and the use information technology will e examined in the course.

Prerequisite: BF533

Course Code or Number: BE748

Course Title: Financial Econometrics

Course Content: This course introduces students to how econometric techniques can be applied in the financial field. The key objective is to provide students with the fundamental technical statistical skills required to research in economics and finance. This course should also enable students to have a greater understanding of technical publications in economics and finance.

Prerequisites: BE208 and BA209

Course Code or Number: BA749

Course Title: Taxation 2

Course Content: This course provides a more in-depth look into the Egyptian tax system. Topics include Examines the tax issues arising from the formation, operation and liquidation of partnerships. It includes a study of the consequences of acquisition and transfer of partnership interests, compensation and distributions to partners and basis adjustments. tax consequences of asset and stock sales, debt financings (including debt vs. equity issues, cancellation of indebtedness, and the regulations dealing with modifications of debt instruments), complex like-kind exchanges, installment sales, involuntary conversions, leasing transactions (including sale-leasebacks) and tax shelters.

Prerequisite: BA532

Course Code or Number: BT850

Course Title: Strategic Management 2

Course Content: This course is the Advanced Strategic Management course aims to further develop the strategic competencies of the students, by presenting and discussing world-class advanced strategic practices and concepts in the business context, such as: balanced scorecard, KPIs, strategic audit, learning organizations, knowledge management, and risk



management....etc. This course aims to prepare the student for a successful business career with a broad understanding of the importance and complexity of strategic decisions and the way they integrate other aspects of business operations. It deals with decisions which determine the future direction and effectiveness of an organization. It integrates the knowledge gained in previous courses and develops an awareness of the impact of external forces and of actions by the firm and its rivals on the firm's strategies. It focuses on the skills required of the manager in diagnosing and finding solutions for critical problems in complex business situations, implementing & evaluating them.

Prerequisite: BT741

Course Code or Number: BT851

Course Title: Research Project 2

Course Content: This course is a complementary part of Research project I. this course provides an opportunity to develop insights into, and an appreciation for, the academic research process. Working in groups, you will examine a number of academic research papers encompassing topics in financial accounting, auditing, and professional practice. You will demonstrate your understanding of the research papers through a combination of a written submission, discussions, presentations and a final exam

Prerequisite: BT742

Course Code or Number: BT852

Course Title: Strategic Information Systems

Course Content:

This course examines the value of computer-based information systems to enable organizations to achieve competitive advantage, increase their operational efficiency, and make effective decisions. It explores information systems' relationships with and effects on organizational strategies. It examines tools for developing and evaluating information systems strategies for their alignment with and contributions to organizational strategies. Lastly, it stresses considerations of business ethics in these strategic applications of information systems. Students will learn and apply concepts introduced in this course through case studies and a group project to analyze and solve business problems.

Prerequisite: BT316

Course Code or Number: BT853

Course Title: Employee Relations

Course Content: This course covers theoretical, practical, ethical, and legal issues of employee relations. It describes the employer-employee relationship and the relationship between the employer and union. It covers also the nature of relationship regarding the negotiation of employees of organization with the administration concerning such matters of employment as wages, promotional



policies discipline procedures, work and seniority provisions. It covers also the nature of the employer-union relationship and specific agreements between them which affecting the organization's costs and its utilization of employees, as well as influence the decision-making , planning, executing and controlling processes

Prerequisite: BT424

Course Code or Number: BM854

Course Title: Strategic Marketing

Course Content: This course emphasizes strategic aspects of analyzing, planning, implementing and controlling marketing activities. The main objective of this course is to provide students with the available analytical techniques for marketing planning and control and demonstrate how they can be applied to produce superior marketing performance. The course will enable students to develop the practical and integrative skills necessary for the preparation of business & marketing plans. The focus of this course is strategic marketing analysis and marketing planning. Students will learn the components and construction of a strategic marketing plan, and they will gain considerable experience in the analysis of complex marketing decisions. This course provides students with solid experience in creating market-driven and market-driving strategies for the future success of a business. A focus is on discovering and developing a set of unique competencies for a firm that, through strategic differentiation, leads to sustainable competitive advantage in the marketplace. Students are provided ample opportunity to develop and practice creative problem-solving and decision-making skills to simulate the requirements of today's complex market environment. Industry analysts will be performed that include the following: internal/external analysis, customer analysis, competitor analysis, market/submarket analysis, and comparative strategy assessment.

Prerequisite: BM105

Course Code or Number: BM855

Course Title: Marketing Communication

Course Content: This course will equip you with a general understanding of the process of building brand equity through integrated marketing communications. With a prime focus on various key components of marketing communications, such as advertising and sales promotions, various supplemental aspects are also considered. These activities are related to theories of communication and buyer behavior with the aim of developing a practical understanding and application.

Prerequisite: BM105

Course Code or Number: BT856

Course Title: Strategic Supply Chain



Course Content: This course provides a strategic approach to supply management in order to achieve efficient and effective business outcomes. A strategic focus to supply chain management that reflects the latest thinking and practice is taken, with a particular focus on strategic procurement, e-procurement product development, customers, manufacturing, vendors and logistics in both the private and government business sectors. The course commences with a review of the major components of supply management before moving to considerations of supply management in a global business context.

Prerequisite: *BT531*

Course Code or Number: **BF857**

Course Title: **Financial Strategy**

Course Content: This course emphasizes financial decision-making and the development of financial strategies through the examination of a business. Issues involving the mix and costs of debt and equity capital are explored. Capital investment decisions, as well as valuation decisions involving acquisitions and corporate restructurings (e.g., leveraged buyouts). The main of this course is to provide a strategic perspective on the financial aspects of the enterprise . The primary objective is to develop an understanding and working knowledge of how finance practices, techniques, strategies, and theories are currently applied in both domestic and international business case settings.

Prerequisite: *BF533*

Course Code or Number: **BF858**

Course Title: **Islamic Finance**

Course Content: This Course offers a clear and understandable examination of the dynamic area of Islamic finance and Economics. It will help participants to fully understand the fundamental principles underlying modern Islamic Finance and Economics as well as modern practices prevailing in this industry. This course aim to cover different topics in order to enhance the participants' skills regarding Principles of Islamic Economic .Principles of Islamic Banking and Finance, Difference between Conventional and Islamic Finance., Scope of Islamic Economics and Methods of Shari'ah compliant financing.

Prerequisites: *BE208 and BF533*

Course Code or Number: **BA859**

Course Title: **Advanced Management Accounting 2**

Course Content: This course is an in-depth study of cost accounting focusing on its role in internal reporting and the resulting decision-making processes. Students will evaluate the foundation, ethics and basic costing systems employed in the management accounting profession; analyze cost behavior, determine how cost allocations, determine how current trends in various industries impact cost accounting; and demonstrate knowledge that is in



accordance with the educational requirements for the Certified Management Accountant (CMA) exam.

Prerequisite: BA529

6. Program Admission Requirements:

In addition to the admission requirements of PUA, the student should:

- Perform successfully in a formal interview with a panel from DIT.
- Pay the associated DIT Royalty fees.

7. Regulations Rules for Program Course Completion:

- In order to complete the requirements for Bachelor of Marketing degree, the student should pass successfully a total of at least 140 credit hours, through a minimum of 4 years study (8 semesters)
- Academic year consists of 3 semesters (Fall, Spring and Summer).
- Fall and spring semesters = 15 Weeks.
- The minimum study load for students during the fall or spring = 12 credit hours.
- The maximum study load for students during the fall or spring = 21 credit hours.
- The maximum study load for students during the summer = 7 credit hours.
- Each student has the responsibility to insure that he completes all courses required for graduation, completes prerequisites for required courses, and completes all other requirements of the faculty as explained previously.

Examinations Procedure:

The final grade awarded to student in a course is usually based on the grades for the two examinations held during the semester in the 6th and 11th weeks added to the grade from the final examination at the end of each semester. These grades are distributed as follows:

- 20% for the mid-semester evaluation
- 60% for the final examination (2 hrs).
- 20% continuous assessment
- External Examination Board.

- **Grading System:**

Grade		Numerical Average	Grade points
Excellent	A	$X \geq 90$	4.0
Excellent	A-	$85 \leq X < 90$	3.7
Very Good	B+	$80 \leq X < 85$	3.3
Very Good	B	$75 \leq X < 80$	3.0
Good	B-	$70 \leq X < 75$	2.7
Good	C+	$65 \leq X < 70$	2.3
Pass	C	$60 \leq X < 65$	2.0
Pass Conditional	C-	$56 \leq X < 60$	1.7
Pass Conditional	D+	$53 \leq X < 56$	1.3
Pass Conditional	D	$50 \leq X < 53$	1.0
Fail	F	$X < 50$	0.0

X = Percentage Grade.

- **Grades not included in the GPA:**

(I) incomplete, (W) withdrew, (AU) audit, (E) absent with excuse, (NE) absent with non-excuse.

Student gets an (E) or (NE) grade in a course if he/she does not attend the final examination in that course.

The current GPA is an average determined by calculating each grade awarded during one semester study and cumulative GPA is the GPA for the 10 semesters.

$$\text{Cumulative GPA} = \frac{\sum \text{Grade points} \times \text{No Cr. Hrs}}{\sum \text{Cr. Hrs}}$$

- **Graduation Grade:**

A candidate's graduation grade is based on the cumulative GPA, which might be not less than 60%.



- **The number of repetition times:**

Students are allowed to re-register any course (ie, fully re-scheduled) but not more than three times per academic decision (whether mandatory or elective course) and so to correct any repetition of estimates BL , F, NE, or DN

8. Methods and Rules of Student's Evaluation:

Methods	Program Intended Learning Outcomes
Written exams	knowledge & Understandings, Intellectual Skills
Oral exams	knowledge & Understandings, Intellectual Skills, Professional skills and general skills
Research projects	knowledge & Understandings, Intellectual Skills, Professional skills and general skills
Case Studies	knowledge & Understandings, Intellectual Skills, Professional skills and general skills

9. Evaluation of Program Intended Learning Outcomes:

Evaluator	Tool
Students	Questionnaires
Graduate students	Questionnaires
Stakeholders - Banks - Travel agencies - Companies	Meetings and Questionnaires

Program Coordinator
Prof. Dr. Mohammad Mahrous

Faculty Dean
Prof. Dr. Tarek Taha



Pharos University in Alexandria
Quality Assurance Center (QAC)

