



**Accounting Curriculum, 2018**  
**College of Business Administration**  
**Kuwait University**

**1. Non-Credit Courses**

|          |  |
|----------|--|
| ELU 096  | English Language (<60% score in KU admission test) |
| MATH 091 | Pre-Calculus (or passing the admission test)       |

**2. General Education Requirements (61 Credits)**

**2.1. English Language Skills (4 Credits)**

|         |                  |   |
|---------|------------------|---|
| ELU 106 | English Language | <i>ELU 096 or 60-80% score in KU admission test</i> |
|---------|------------------|---|

**2.2. Analytical & Quantitative Skills (9 Credits)**

|          |                        |   |
|----------|------------------------|---|
| QMIS 110 | Business Math          | <i>QMIS 098 or passing admission test</i> |
| QMIS 120 | Business Statistics I  | <i>QMIS 110</i>                           |
| QMIS 220 | Business Statistics II | <i>QMIS 120</i>                           |

**2.3. Communication Skills (15 Credits)**

|         |  |  |
|---------|--|--|
| AR 101  | Arabic Language                            |  |
| AR 102  | Arabic Language                            |  |
| ELU 126 | English for academic purposes I            | <i>ELU 106 or ≥ 80% score in KU admission test</i> |
| ELU 146 | English for academic purposes II           | <i>ELU 126</i>                                     |
| MKT 303 | Business Communications and report writing | <i>ELU 126</i>                                     |

**2.4 Social & Behavioral Studies (12 Credits)**

|           |                              |                 |
|-----------|------------------------------|-----------------|
| PSYCH 101 | Introduction to Psychology   |                 |
| ECON 110  | Principles of Microeconomics |                 |
| ECON 111  | Principles of Macroeconomics | <i>ECON 110</i> |

*Choose one course from the following*

|           |                                    |          |                           |
|-----------|------------------------------------|----------|---------------------------|
| HIST 101  | Modern Arab History                | SOC 101  | Introduction to Sociology |
| GEOG 101  | Man and Environment                | 0840 102 | Home Economics            |
| PS 103    | Government and Politics of Kuwait  | SOC 171  | Anthropology              |
| PSYCH 205 | Social Psychology <i>PSYCH 101</i> |          |                           |

**2.5 Humanities, Physical & Biological Science (9 Credits)**

|          |                                      |                                    |
|----------|--------------------------------------|------------------------------------|
| LAW 110  | Legal environment for Business       |                                    |
| HIST 102 | History of Arab-Islamic Civilization | <i>Or list of approved classes</i> |

*Choose one course from the following*

|          |                                    |          |                                       |
|----------|------------------------------------|----------|---------------------------------------|
| PHIL 101 | Philosophy of Science              | PHIL 102 | Introduction to Logic                 |
| SIS 102  | Islamic Culture                    | PHIL 103 | Principles of Philosophy              |
| LAW 105  | Human Rights                       | PHIL 108 | Moral and Modern Society              |
| PE 101   | Petroleum Fundamentals             | BOT 101  | Biology                               |
| GEOL 101 | Physical Geology                   | GEOL 102 | Historical Geology                    |
| BOT 105  | Environmental Conservation         | PHYS 111 | Man and Energy                        |
| Z 111    | Introduction to Biology and Nature | GEOL 111 | Earth and Universe                    |
| GEOL 112 | Natural Resources                  | Z 112    | Human Biology                         |
| GEOL 113 | The Changing Earth                 | GEOL 227 | Environmental Geology <i>GEOL 101</i> |
| BOT 261  | Principles of Ecology              | CHEM 100 | Chemistry and Life                    |

**2.6 Information Technology (6 Credits)**

|          |  |                 |
|----------|--|-----------------|
| QMIS 130 | Computer- Based Applications in Business |                 |
| QMIS 240 | Introduction to Information Systems      | <i>QMIS 130</i> |

**2.7 Free Electives (6 Credits)**

Any 2 courses offered outside the CBA

### 3. Business Core Requirements (36 Credits)

|          |   |                                      |
|----------|---|--------------------------------------|
| ACC 111  | Introduction to Financial Accounting I  |                                      |
| ACC 112  | Introduction to Financial Accounting II | ACC 111                              |
| MKT 201  | Principles of Management                |                                      |
| MKT 205  | Organizational Behavior                 | MKT 201 & PSY 101                    |
| QMIS 205 | Introduction to Management Science      | QMIS 110                             |
| FIN 220  | Principles of Financial Management      | QMIS 110 & ACC 111 OR ACC 141        |
| QMIS 210 | Operations Management                   | MKT 201                              |
| ECON 212 | Money and Banking                       | ECON 110 & ECON 111                  |
| ACC 214  | Intro. to Cost & Management Accounting  | ACC 112                              |
| MKT 220  | Principles of Marketing                 | ECON 110                             |
| PA 307   | Business, Ethics and Society            |                                      |
| MKT 450  | Strategic Management                    | MKT 220, MKT 201, FIN 220 & QMIS 210 |

### 4. Major Requirements (27 Credits)

#### 4.1 Major Required Courses (21 Credits)

|         |                                      |                              |
|---------|--------------------------------------|------------------------------|
| ACC 201 | Intermediate Financial Accounting I  | ACC112                       |
| ACC 202 | Intermediate Financial Accounting II | ACC201                       |
| ACC 308 | Topics in Financial Reporting        | ACC202                       |
| ACC 321 | Principles of Auditing               | ACC202                       |
| ACC 407 | Advanced Financial Accounting        | ACC308                       |
| ACC 416 | Cost and Managerial Accounting       | ACC 214                      |
| ACC 444 | Accounting Information Systems       | ACC 202, ACC 214, & QMIS 240 |

#### 4.2 Major Elective Courses (6 Credits)

##### Choose two courses from the following

|         |  |                          |
|---------|--|--------------------------|
| ACC 333 | Accounting for gov. and not-for-profit organizations | ACC201 & ACC214          |
| ACC 335 | Accounting for Financial Institutions                | ACC201 & ACC214          |
| ACC 342 | Accounting for Taxation and Zakat                    | ACC201 & ACC214          |
| ACC 421 | Advanced Auditing                                    | ACC321                   |
| ACC 435 | Petroleum & Minerals Accounting                      | ACC201 & ACC214          |
| ACC 440 | International Accounting                             | ACC202                   |
| ACC 460 | Financial Analysis                                   | ACC 308 & FIN 220        |
| ACC 470 | Seminar in Accounting                                | ACC321, ACC407 & ACC416  |
| ACC 480 | Internship in Accounting                             | completion of 90 credits |

### 5. Support of Major Area (6 Credits)

|         |   |         |
|---------|---|---------|
| FIN 327 | Intermediate Financial Management                 | FIN220  |
| FIN 425 | Capital Budgeting & long term financing decisions | FIN 327 |

Legend



|         |                   |         |
|---------|-------------------|---------|
| XXX 442 | Class Class Class | YYY 333 |
|---------|-------------------|---------|