



# Bachelor of Science in Accounting



DANESHPAJOOHAN PISHRO HIGHER EDUCATION INSTITUTE

- **COURSE CHART**
- **SYLLABUS**
- **SEMESTER CHART**

## Accounting Undergraduate Course Chart

General Courses						
Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
61-11-004	Islamic Thoughts-I	2	2	0	----	----
61-11-011	Islamic Thoughts-II	2	2	0	Islamic Thoughts-I	----
61-11-003	Rite of Life (Applied Ethics)	2	2	0	----	----
61-11-012	Islamic Revolution of Iran	2	2	0	----	----
61-11-014	Analytical History of Islam	2	2	0	----	----
61-15-001	Persian Language	3	3	0	----	----
61-15-002	English Language	3	3	0	----	----
61-15-015	Physical Education	1	0.5	0.5	----	----
61-15-016	Exercise-I	1	0	1	Physical Education	----
61-15-007	Family and Population Knowledge	2	2	0	----	----
61-11-008	Introduction to Constitution	2	2	0	----	----
61-11-013	The Holy Quran Exegesis	2	2	0	----	----
<b>Total Credits</b>		22	Note1: Only one course between 'Islamic Revolution of Iran' and 'Introduction to Constitution' shall be taken.			

Science Courses						
Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2072013	Organizational Psychology	2	2	0	----	----
2071053	Applied Math-I	3	3	0	----	----
2071054	Applied Math-II	3	3	0	Applied Math-I	----
2071055	Applied Statistics-I	2	2	0	----	----
2071056	Applied Statistics-II	2	2	0	Applied Statistics-I	----
2071057	Research Method	2	2	0	Applied Statistics-II	----
2072003	Microeconomics	3	3	0	----	----
2072004	Macroeconomics	3	3	0	Microeconomics	----
2071083	Money, Foreign Exchange and Banking	3	3	0	Macroeconomics	----
2071058	Capital Market and Islamic Financing Instruments	3	3	0	Money, Foreign Exchange and Banking	----
2071059	Public Finance and State Financial Policy Control	2	2	0	Macroeconomics	----
2071060	Fundamentals of State Budget Control	2	2	0	Public Finance and State Financial Policy Control	----
2071061	Organizational Behavior	3	3	0	----	----
2071062	Operation Research	3	3	0	----	----
2071063	Business Law	3	3	0	----	----
2071064	Finance-I	3	3	0	Accounting Principles-II	----
2071065	Finance-II	3	3	0	Finance-I	----
2071066	Business Communications and Reporting	2	2	0	Business Law	----
2071067	Practical Software in Accounting	3	3	0	Accounting Principles-II, Applied Statistics-II	----
<b>Total Credits</b>		50				

Accounting Courses						
Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071016	Accounting Principles-I	4	4	0	----	----
2071017	Accounting Principles-II	4	4	0	Accounting Principles-I	----
2071019	Intermediate Accounting-I	4	4	0	Accounting Principles-II	----
2071020	Intermediate Accounting-II	4	4	0	Intermediate Accounting-I	----
2071068	Costing-I	3	3	0	Accounting Principles-II	----
2071069	Costing-II	3	3	0	Costing-I	----
2071070	Introduction to Managerial Accounting	3	3	0	Costing-II	----
2071021	Advanced Accounting-I	3	3	0	Intermediate Accounting-II	----
2071022	Advanced Accounting-II	3	3	0	Intermediate Accounting-II	----
2071071	Internal Control and Corporate Governance	3	3	0	Intermediate Accounting-I	----
2071072	Principles of Auditing-I	3	3	0	Internal Control and Corporate Governance	----
2071073	Principles of Auditing-II	3	3	0	Principles of Auditing-I	----
2071074	Introduction to Public Sector Accounting	3	3	0	Accounting Principles-II, Fundamentals of State Budget Control	----
2071075	Public Sector Accounting and Auditing	3	3	0	Principles of Auditing-I, Introduction to Public Sector Accounting	----
2071076	English for Accounting Students-I	2	2	0	English Language, Intermediate Accounting-I, Costing-I	----
2071077	English for Accounting Students-II	2	2	0	English for Accounting Students-I	----
2071078	Taxation-I	2	2	0	Accounting Principles-II, Business Law	----
2071079	Taxation-II	2	2	0	Taxation-I	----
2071080	Accounting for Specific Issues	2	2	0	Costing-II, Advanced Accounting-I	----
2071081	Accounting for Islamic Instruments and Contracts	2	2	0	Investment Management, Advanced Accounting-I	----
2071082	Investment Management	2	2	0	Finance-II	----
<b>Total Credits</b>		60				

## Organizational Psychology

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2072013	Organizational Psychology	2	2	0	-----	-----

This course applies behavioral science knowledge to professional organizations. The goal of this course is to understand how businesses can be designed so that both efficiency and the quality of employee life are improved. Topics will include the history of Organizational psychology, job analysis, psychological assessments, personnel decisions, training and development, organizational change, teamwork, motivation, leadership, and work stress and health.

## Applied Math-I

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071053	Applied Math-I	3	3	0	-----	-----

- **Limits and Continuity:** Continuity Applied to Inequalities;
- **Differentiation:** The Derivative, Rules for Differentiation, The Derivative as a Rate of Change, The Product Rule and the Quotient Rule, The Chain Rule, Derivatives of Logarithmic Functions, Derivatives of Exponential Functions, Implicit Differentiation, Logarithmic Differentiation, Newton's Method, Higher-Order Derivatives;
- **Curve Sketching:** Relative Extrema, Absolute Extrema on a Closed Interval, Concavity, The Second-Derivative Test, Asymptotes, Applied Maxima and Minima;
- **Integration:** Differentials, The Indefinite Integral, Integration with Initial Conditions, Techniques of Integration, The Definite Integral, The Fundamental Theorem of Integral Calculus, Approximate Integration, Area between Curves, Consumers' and Producers' Surplus;
- **Methods and Applications of Integration:** Integration by Parts, Integration by Partial Fractions, Integration by Tables, Average Value of a Function, Differential Equations, Applications of Differential Equations, Improper Integrals;
- **Continuous Random Variables:** Continuous Random Variables, The Normal Distribution, The Normal Approximation to the Binomial Distribution;
- **Multivariable Calculus:** Partial Derivatives, Applications of Partial Derivatives, Implicit Partial Differentiation, Higher-Order Partial Derivatives, Chain Rule, Maxima and Minima for Functions of Two Variables, Lagrange Multipliers, Lines of Regression, Multiple Integrals.

## Applied Math-II

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071054	Applied Math-II	3	3	0	Applied Math-I	-----

**Mathematics of Finance:** Compound Interest, Present Value, Interest Compounded Continuously, Annuities, Amortization of Loans, Perpetuities;

**Matrix Algebra:** Matrices, Matrix Addition and Scalar Multiplication, Matrix Multiplication, Solving Systems by Reducing Matrices, Solving Systems by Reducing Matrices, Inverses, Leontief's Input-Output Analysis, Determinants The Properties of Determinants, Permutations and Cofactors, Cramer's Rule, Inverses, and Volumes;

**Linear Programming:** Linear Inequalities in Two Variables, Linear Programming, Multiple Optimum Solutions, The Simplex Method, Degeneracy, Unbounded Solutions, and Multiple Solutions, Artificial Variables, Minimization, The Dual.

## Applied Statistics-I

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071055	Applied Statistics-I	2	2	0	-----	-----

The main goal of this course is to provide students with an introduction of Descriptive Statistics methods, the concept of Probability, and Statistical Distributions.

## Applied Statistics-II

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071056	Applied Statistics-II	2	2	0	Applied Statistics-I	-----

The main goal of this course is to provide students with an introduction to methods of Decision Making in conditions of certainty, Statistical Perception, Sampling methods and Variables Behavior Anticipation.

## Research Method

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071057	Research Method	2	2	0	Applied Statistics-II	-----

Introduction to research, The scientific approach and alternative approaches to investigation , The broad problem area and defining the problem statement , The critical literature review , Theoretical framework and hypothesis development, Elements of research design , Data collection methods: (Interviews, Observation, Questionnaires), Experimental designs , Measurement of variables: (Operational definition, Scaling, reliability, validity), Sampling, Quantitative data analysis, Hypothesis testing, Qualitative data analysis , The research report and Writing.

## Microeconomics

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2072003	Microeconomics	3	3	0	-----	-----

**Introduction to Economics:** Economics and the economy, Tools of economic analysis, Demand, supply, and the market, Elasticities of demand and supply;

**Microeconomics:** Consumer choice and demand decisions, Introducing supply decisions, Costs and supply, Perfect competition and pure monopoly, Market structure and imperfect competition, The labor market, Different types of labor, Factor markets and income distribution, Risk and information, The information economy;

**Welfare Economics:** Welfare economics, Government spending and revenue, Industrial policy and competition policy, Natural monopoly.

## Macroeconomic

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2072004	Macroeconomics	3	3	0	Microeconomics	-----

**Macroeconomics:** Intro to macroeconomics, Output and aggregate demand, Fiscal policy and foreign trade, Money and Banking, Interest rates and monetary transmission, Monetary and fiscal policy, Aggregate supply, prices and the adjustment to shocks, Inflation, expectations, and credibility, Unemployment, Exchange rates and the balance of payments, Open economy macroeconomics, Economic Growth, Business cycles, Macroeconomics: taking stock;

**The World Economy:** International trade, Exchange rate regimes, European integration, Less developed countries.

## Money, Foreign Exchange and Banking

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071083	Money, Foreign Exchange and Banking	3	3	0	Macroeconomics	-----

**Introduction:** Importance of Studying Money, Banking, and Financial Markets, An Overview of the Financial System;

**Financial Markets:** Understanding Interest Rates, The Behavior of Interest Rates, The Risk and Term Structure of Interest Rates, The Stock Market, the Theory of Rational Expectations, and the Efficient Market Hypothesis;

**Financial Institutions:** An Economic Analysis of Financial Structure, Banking and the Management of Financial Institutions, Economic Analysis of Financial Regulation, Banking Industry: Structure and Competition;

**Central Banking and the Conduct of Monetary Policy:** The Money Supply Process, Tools of Monetary Policy, Central Banks` Monetary Policy Goals, Strategy, and Tactics;

**Monetary Policy:** The Demand for Money, The ISLM Model, Monetary and Fiscal Policy in the ISLM Model, Aggregate Demand and Supply Analysis, Transmission Mechanisms of

Monetary Policy: The Evidence, Money and Inflation, Rational Expectations: Implications for Policy.

## Capital Market and Islamic Financing Instruments

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071058	Capital Market and Islamic Financing Instruments	3	3	0	Money, Foreign Exchange and Banking	-----

Introduction to Capital Market and its structure; Clarifying the role of Capital Market in the economy of the country; Introduction to active institutions in Capital Market; Introduction to Financing Instruments and their operational mechanisms. These topics will be explained from an Islamic point of view.

## Public Finance and State Financial Policy Control

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071059	Public Finance and State Financial Policy Control	2	2	0	Macroeconomics	-----

This course provides students with an introduction to financial issues of the governments together with financing methods and effects of each of them on the financial conditions of the country, policy making processes of the government, determining the incomes and expenses of the government, role of the government in the market, and financial and monetary policies of the government.

## Fundamentals of State Budget Control

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071060	Fundamentals of State Budget Control	2	2	0	Public Finance and State Financial Policy Control	-----

This course provides students with an introduction to budget adjustment process, understanding the problems of budget adjustment, the connection between incomes and expenses, the relation between budget and national planning, and budget control and etc.

## Organizational Behavior

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071061	Organizational Behavior	3	3	0	-----	-----

An overview & Learning; Values and Attitudes; Personality & Personality Attributes; Perception & Attribution Social perception; Motivation: Principles, applications and exercises; Emotions & E.I; Group Processes & Teams in Organizations; Interpersonal Communications; Leadership; Power & Politics at work; Conflict, Negotiations & Stress Management.

## Operation Research

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071062	Operation Research	3	3	0	-----	-----

Linear programming – problem formulation, simplex method, duality and sensitivity analysis; Transportation and assignment models; Network flow models, constrained optimization and Lagrange multipliers; Simple queuing models; Dynamic programming; simulation – manufacturing applications; PERT and CPM, time-cost trade-off, resource leveling.

## Business Law

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071063	Business Law	3	3	0	-----	-----

This course provides an understanding of business communication system, responsibilities from business activities, characteristics, duties and rights of individuals and legal entities, and business law. Topics covered in this course:

Business deals; Merchants: real or natural merchant; Real businessmen: definition of merchant, trade, traders' requirements; Legal merchants: Generalities, history, company contract. Company's nationality, company's residential; various types of Companies: Commercial companies, cooperative; Business documents; Business contracts; Bankruptcy and liquidation.

## Finance-I

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071064	Finance-I	3	3	0	Accounting Principles-II	-----

Introduction to Financial Management, An Overview of Financial Management , Financial Markets and Institutions, Fundamental concepts in financial management, Financial Statements, Cash Flow, and Taxes, Analysis of Financial Statements, Common Size and Percent Change Analyses, Time Value of Money, Continuous Compounding and Discounting, Growing Annuities, Financial assets, Interest Rates, Bonds and Their Valuation, Zero Coupon Bonds, Bond Risk and Duration, Bankruptcy and Reorganization, Risk and Rates of Return, Calculating Beta Coefficients, Stocks and Their Valuation, Stock Market Equilibrium, Investing in long-term assets: capital budgeting, The Cost of Capital, The Cost of New Common Stock and WACC , The Basics of Capital Budgeting, Cash Flow Estimation and Risk Analysis, Tax Depreciation, Refunding Operations.

## Finance-II

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071065	Finance-II	3	3	0	Finance-I	-----

Using the CAPM to Estimate the Risk-Adjusted Cost of Capital, Techniques for Measuring Beta Risk, Comparing Mutually Exclusive Projects with Unequal Lives, Real Options:

Investment Timing, Growth, and Flexibility, Capital structure and dividend policy, Capital Structure and Leverage, Degree of Leverage, Distributions to Shareholders: Dividends and Share Repurchases, Working capital management, forecasting, and multinational financial management, Working Capital Management, Inventory Management, Short-Term Loans and Bank Financing, Financial Planning and Forecasting, Forecasting Financial Requirements When Financial Ratios Change, Multinational Financial Management.

## Business Communications and Reporting

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071066	Business Communications and Reporting	2	2	0	Business Law	-----

This course introduces you to a variety of technical and business writing theories and practices designed to be applicable to the production of business communication in the real world. It teaches the fundamentals of good business writing, including protocols for business letters, memoranda, electronic mail, good and bad messages, persuasive messages and formal reports and proposals. In addition, there will be instruction in oral presentation and in depth practice on both an individual and a collaborative basis. Students will learn how to enhance their business communication with technically based media.

## Practical Software in Accounting

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071067	Practical Software in Accounting	3	3	0	Accounting Principles-II, Applied Statistics-II	-----

Introduction to concepts of information systems and the effect of information technology on its development; Introduction to Excel and its application in Accounting; Introduction to the market of financial software; Teaching how to use small businesses financial software.

## Accounting Principles-I

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071016	Accounting Principles-I	4	4	0	-----	-----

**The Building Blocks of Accounting:** The Basic Accounting Equation, Using the Accounting Equation, Financial Statements;

**The Recording Process:** Adjusting the Accounts, Completing the Accounting Cycle, The Classified Balance Sheet, Accounting for Merchandising Operations;

**Inventories:** Classifying and Determining Inventory, Inventory Costing, Basic Concepts of Accounting Information Systems, Fraud and Internal Control, Cash Controls;

**Accounting for Receivables:** Types of Receivables, Accounts Receivable, Notes Receivable; **Plant Assets; Natural Resources; and Intangible Assets.**



## Accounting Principles-II

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071017	Accounting Principles-II	4	4	0	Accounting Principles-I	-----

**Current Liabilities and Payroll Accounting; Accounting for Partnerships:** Liquidation of a Partnership;

**Corporations:** Accounting for Issues of Common Stock, Accounting for Treasury Stock, Accounting for Preferred Stock, Dividends, Retained Earnings, and Income Reporting, Long-Term Liabilities;

**Bond Basics:** Accounting for Bond Issues, Accounting for Bond Redemptions, Accounting for Other Long-Term Liabilities;

**Investments:** Accounting for Debt Investments, Accounting for Stock Investments, Valuing and Reporting Investments.

## Intermediate Accounting-I

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071019	Intermediate Accounting-I	4	4	0	Accounting Principles-II	-----

Financial Accounting and Accounting Standards, Conceptual Framework for Financial Reporting, The Accounting Information System, Income Statement and Related Information, Statement of Financial Position and Statement of Cash Flows, Accounting and the Time Value of Money, Cash and Receivables, Valuation of Inventories: A Cost-Basis Approach, Inventories: Valuation Issues, Acquisition and Disposition of Property, Plant, and Equipment., Depreciation, Impairments, and Depletion, Intangible Assets.

## Intermediate Accounting-II

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071020	Intermediate Accounting-II	4	4	0	Intermediate Accounting-I	-----

Current Liabilities, Provisions, and Contingencies, Non-Current Liabilities, Equity, Dilutive Securities and Earnings per Share, Investments, Revenue, Accounting for Income Taxes, Accounting for Pensions and Postretirement Benefits, Accounting for Leases, Accounting Changes and Error Analysis, Statement of Cash Flows, Presentation and Disclosure in Financial Reporting.

## Costing-I

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071068	Costing-I	3	3	0	Accounting Principles-II	-----

Cost Accounting: Information for Decision Making, Cost Concepts and Behavior, Fundamentals of Product and Service Costing, Job Costing, Process Costing, Activity-Based Costing.

## Costing-II

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071069	Costing-II	3	3	0	Costing-I	-----

Fundamentals of Cost Management, Service Department and Joint Cost Allocation, Fundamentals of Management Control Systems, Planning and Budgeting, Business Unit Performance Measurement, Fundamentals of Variance Analysis.

## Introduction to Managerial Accounting

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071070	Introduction to Managerial Accounting	3	3	0	Costing-II	-----

The course covers approaches to providing accounting and processing information for effective management of for-profit and nonprofit organizations.

## Advanced Accounting-I

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071021	Advanced Accounting-I	3	3	0	Intermediate Accounting-II	-----

Accounting for Mergers, Acquisitions, and Liquidations, Introduction to Business Combinations and the Conceptual Framework, Accounting for Business Combinations, Consolidated Financial Statements-Date of Acquisition, Consolidated Financial Statements after Acquisition, Allocation and Depreciation of Differences between Implied and Book Values, Branch Accounting, Elimination of Unrealized Profit on Intercompany Sales of Inventory, Elimination of Unrealized Gains or Losses on Intercompany Sales of Property and Equipment.

## Advanced Accounting-II

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071022	Advanced Accounting-II	3	3	0	Intermediate Accounting-II	-----

Intercompany Bond Holdings and Miscellaneous Topics-Consolidated Financial Statements, Insolvency-Liquidation and Reorganization, Accounting in the International Marketplace, International Financial Reporting Standards, Accounting for Foreign currency Transactions and Hedging Foreign Exchange Risk, Translation of Financial Statements of Foreign Affiliates, Reporting for Segments and for Interim Financial Periods, Partnership Accounting: Formation, Operation, and Ownership Changes, Partnership Liquidation.

## Internal Controls and Corporate Governance

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071071	Internal Control and Corporate Governance	3	3	0	Intermediate Accounting-I	-----

The main topics covered in this course are:

- Recent changes in Listing Rules regarding internal control
- Developing a strategic internal audit function
- Internal control framework
- Risk management process
- Practical approach in internal control review

## Principles of Auditing-I

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071072	Principles of Auditing-I	3	3	0	Internal Control and Corporate Governance	-----

The Profession of Auditing, The Assurance Services Market, The Audit Standards' Setting Process, Audit Reports, Legal Liability Considerations for Auditors, Ethics and the Audit Profession, The Process of Auditing, Audit Responsibilities and Objectives, Nature and Type of Audit Evidence, Audit Planning, Considering Materiality and Audit Risk, Internal Control, Risk of Fraud, Implications of Information Technology for the Audit Process, Developing the Overall Audit Plan and Audit Program.

## Principles of Auditing-II

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071073	Principles of Auditing-II	3	3	0	Principles of Auditing-I	-----

Application of the Audit Process, Audit of the Sales and Collection Cycle: Tests of Controls and Substantive Tests of Transactions ,Audit Sampling for Tests of Controls and Substantive Tests of Transactions ,Completing the Tests in the Sales and Collection Cycle: Accounts Receivable ,Audit Sampling for Tests of Details of Balances, Application of the Audit Process to Other Cycles, Audit of the Acquisition and Payment Cycle: Tests of Controls, Substantive Tests of Transactions, and Accounts Payable, Completing the Tests in the Acquisition and Payment Cycle: Verification of Selected Accounts, Audit of the Inventory and Warehousing Cycle, Audit of the Payroll and Personnel Cycle, Audit of the Capital Acquisition and Repayment Cycle, Audit of Cash and Financial Instruments, Audit Completion.

## Introduction to Public Sector Accounting

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071074	Introduction to Public Sector Accounting	3	3	0	Accounting Principles-II, Fundamentals of State Budget Control	-----

Upon successful completion of the requirements for this course, students will be able to:

1. Explain the role of government in a modern democratic society;
2. Critically evaluate the differences between the public sector and the business sector parts of the economy, and the implications of these differences for accountability, financial management, accounting, budgeting and performance measurement;

3. Identify and analyze major issues in public sector accountability, financial management, accounting, and budgeting and performance measurement.

## Public Sector Accounting and Auditing

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071075	Public Sector Accounting and Auditing	3	3	0	Principles of Auditing-I, Introduction to Public Sector Accounting	-----

After the course, the student is expected to:

1. Have acquired understanding and knowledge about different conditions relevant for public sector organizations both from a financial and a legal perspective.
2. Have acquired basic understanding and knowledge about management and control of public sector organizations concerning different aspects important to accounting and auditing.
3. Be able to identify and apply relevant laws and regulations to given cases.
4. Independently analyze accounting reports.

## English for Accounting Students-I & -II

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071076	English for Accounting Students-I	2	2	0	English Language, Intermediate Accounting-I, Costing-I	-----

These two courses provide students with an introduction to the necessary English vocabulary and expressions within the fields of Accounting, Management, Financial Reporting and etc. to be able to understand international related news, and also be capable of communicating with foreign organizations and companies.

## Taxation-I

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071078	Taxation-I	2	2	0	Accounting Principles-II, Business Law	-----

This course introduces students to the tax concepts applicable to sole proprietorships, partnerships, corporations, estates, and trusts. Emphasis is placed on differences between tax and financial accounting concepts.

## Taxation-II

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071079	Taxation-II	2	2	0	Taxation-I	-----

Students will be exposed to accounting periods and methods, deferred compensation, tax planning, ethical practices, and tax research.

## Accounting for Specific Issues

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071080	Accounting for Specific Issues	2	2	0	Costing-II, Advanced Accounting-I	-----

The main goal of this course is to develop students' ability to apply their knowledge to register and report events related to specific fields within Accounting, and their correlation with Accounting and Financial Reporting standards.

## Accounting for Islamic Instruments and Contracts

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071081	Accounting for Islamic Instruments and Contracts	2	2	0	Investment Management, Advanced Accounting-I	-----

Islam, as an all-inclusive religion does not allow Muslims to use all types of instruments and contracts, and has put some limitations on them. This course clarifies the factors that make registering and reporting them difficult, including: interests, obligations and uncertainties.

## Investing Management

Course Code	Course Title	Credits	Theoretical	Practical	Pre-requisite	Simultaneous
2071082	Investment Management	2	2	0	Finance-II	-----

The course studies financial markets, principally equity markets, from an investment decision-making perspective. The course develops a set of conceptual frameworks and analytical tools and then applies these to particular investments and investment strategies chosen from a fairly broad array of companies, securities, and institutional contexts. The focus is on adding value across the spectrum of decisions ranging from position-taking in particular securities, to portfolio risk management, and to the delegation to and oversight of professional investment managers. In conjunction, the course explores the competitive dynamics among investment organizations, products, and markets.

Total Units	Guide				Course Title		Bachelor of Science in Accounting Semester Chart							Semester	
	AC	Accounting	G	General Course											
	S	Science	E	Elective Course	Credits	Course type									
18	Persian Language		Organizational Psychology		Applied Math-I		Business Law		Accounting Principles-I		Microeconomics			1	
	3	G	2	S	3	S	3	S	4	AC	3	S			
18	English Language		Applied Math-II		Macroeconomics		Accounting Principles-II		Applied Statistics-I		Islamic Thoughts-I		Physical Education		2
	3	G	3	S	3	S	4	AC	2	S	2	G	1	G	
17	Finance-I		Applied Statistics-II		Money, Foreign Exchange and Banking		Organizational Behavior		Intermediate Accounting-I		Islamic Thoughts-II			3	
	3	S	2	S	3	S	3	S	4	AC	2	G			
17	Practical Software in Accounting		Capital Market and Islamic Financing Instruments		Intermediate Accounting-II		Public Finance and State Financial Policy Control		Costing-I		Rite of Life (Applied Ethics)			4	
	3	S	3	S	4	AC	2	S	3	AC	2	G			
18	Internal Control and Corporate Governance		Finance-II		Costing-II		Taxation-I		Fundamentals of State Budget Control		Islamic Revolution of Iran (or Introduction to Constitution)		Advanced Accounting-I		5
	3	AC	3	S	3	AC	2	AC	2	S	2	G	3	AC	
16	Principles of Auditing-I		Advanced Accounting-II		Introduction to Managerial Accounting		Investment Management		Introduction to Public Sector Accounting		Analytical History of Islam			6	
	3	AC	3	AC	3	AC	2	S	3	AC	2	G			
14	Principles of Auditing-II		English for Accounting Students-I		Public Sector Accounting and Auditing		Accounting for Specific Issues		Business Communications and Reporting		Family and Population Knowledge			7	
	3	AC	2	AC	3	AC	2	AC	2	S	2	G			
14	Accounting for Islamic Instruments and Contracts		Taxation-II		Exercise-I		English for Accounting Students-II		Research Method		The Holy Quran Exegesis		Operation Research		8
	2	AC	2	AC	1	G	2	AC	2	S	2	G	3	S	