

Program Structure: Accounting, Control, and Auditing (96 Credits)

Students 2025–26

Year 1		
<i>Remedials if Bridging Student</i>		
Course Name	Remedial - Economy	This course explores the theoretical foundations and practical applications of performance management systems within organizations. It emphasizes the strategic role of performance management in aligning individual performance with organizational goals, fostering employee development, and enhancing organizational effectiveness. The course also examines its integration with other human resource functions, including job analysis, training and development, and compensation and benefits. Through evidence-based frameworks, best practices, and case studies, students gain the knowledge and skills needed to design, implement, and evaluate effective performance management systems.
Code	ECON 901-EC00	
Language	English	
Program	BBA - Bridging	
# of Credits	3 Credits	
Prerequisite Course	Enroll in the first semester	
Course Name	Remedial - Mathematics	This course provides first-year ASB students with the technical and methodological foundations required for further mathematical studies supporting their major, particularly for students with a BT3 background. It facilitates access to the mathematical concepts required for courses in the ASB.
Code	MATH 901-EC00	
Language	English	
Program	BBA - Bridging	
# of Credits	3 Credits	
Prerequisite Course	Enroll in the first semester	
Course Name	Remedial - Statistics	This course introduces first-year ASB students to fundamental statistical principles and techniques, particularly for students with a BT3 background. It equips students with statistical tools that enable them to empirically validate and reinforce their knowledge. The course covers key statistical concepts, including arithmetic mean, median, mode, standard deviation, combinatorics, probability calculation, discrete random variables, graphical optimization, and bivariate statistics.
Code	STAT 901-EC00	
Language	English	
Program	BBA - Bridging	
# of Credits	3 Credits	
Prerequisite Course	Enroll in the first semester	
Semester 1		
Course Name	Principles of Accounting 1	Accounting is often described as the “language of business,” through which a company communicates with internal and external stakeholders. Accounting information enables internal stakeholders to make informed managerial decisions and external stakeholders to make sound investment decisions. In this course, students learn to distinguish between different types of companies, classify basic accounts, prepare journal entries and financial statements, and complete merchandising operations. The knowledge gained in Principles of Accounting 1 forms a cornerstone for further studies in business.
Code	ACCT 101-EC00	
Language	English	
Program	BBA - Common Course	
# of Credits	3 Credits	
Prerequisite Course	Passing the Math Entrance Exam	
Course Name	Math for Business	This course provides first-year ASB students with the technical and methodological foundations needed to study mathematics in support of their specialization. It facilitates access to the mathematical concepts required for courses in statistics, probability, financial mathematics, quantitative methods for business, and microeconomics.
Code	MATH 501-EC00	
Language	English	
Program	BBA - Common Course	
# of Credits	3 Credits	
Prerequisite Course	Passing the Math Entrance Exam	
Course Name	Introduction to Business	Introduction to Business is a first-year foundation course that introduces the basic concepts of business and management. It covers topics such as the business mindset, managerial roles and responsibilities, basic economics, communication, ethics and corporate social responsibility, forms of ownership, and the global marketplace. These topics are designed to spark interest and provide a strong foundation for students to pursue their bachelor’s degree studies.
Code	MGMT 101-EC00	
Language	English	
Program	BBA - Common Course	
# of Credits	3 Credits	
Prerequisite Course	Passing English Level A2.2 + Co-Requisite Remedial B1.1	
Course Name	Introduction to Computer Facilities	This course aims to develop students’ skills in using Microsoft Office software. It trains students to use Microsoft Word, Excel, and PowerPoint to handle common business situations. Through lab practice, students learn to prepare professional university projects and strengthen their digital competencies. The course also supports students in completing projects and presentations in other courses, particularly internship reports and final projects.
Code	SSKL 102-EP00	
Language	English	
Program	BBA - Common Course	
# of Credits	3 Credits	
Semester 2		
Course Name	Principles of Accounting 2	This course introduces students to the accounting processes of two forms of business organizations: partnerships and corporations. It also expands their knowledge of key topics such as depreciation and its various methods, disposal of plant assets, accounting for receivables, and the preparation of the statement of cash flows. The course covers accounting for plant assets and depreciation, partnerships, corporations, receivables, and the statement of cash flows.
Code	ACCT 102-EC10	
Language	English	
Program	BBA - Common Course	
# of Credits	3 Credits	
Prerequisite Course	Principles of Accounting 1	
Course Name	Microeconomics	This course examines the behavior of individuals in a perfectly competitive market. It explains how consumers maximize their satisfaction under budget constraints by choosing the optimal combination of goods to consume, and how producers maximize profits given production costs and resource allocation. The course also explores how equilibrium between supply and demand is established under conditions of pure competition.
Code	ECON 101-EC00	
Language	English	
Program	BBA - Common Course	
# of Credits	3 Credits	
Prerequisite Course	Math for Business	
Course Name	Financial Math	This first-year course provides students with the skills and tools needed to address financial situations involving simple and compound interest. It covers future and present value, moving forward and backward in the equation of time, annuities, amortization, and sinking funds.
Code	MATH 502-EC00	
Language	English	
Program	BBA - Common Course	
# of Credits	3 Credits	
Prerequisite Course	Passing the Math Entrance Exam	
Course Name	Marketing Principles and Practice	This course introduces the fundamental concepts and language of marketing, with an emphasis on developing responsive marketing strategies that meet customer needs. It examines the role of marketing within organizations and its impact on society. Topics include market segmentation, product development, promotion, distribution, and pricing.
Code	MRKT 101-EC00	
Language	English	
Program	BBA - Common Course	
# of Credits	3 Credits	
Course Name	Statistics for Business	This course provides first-year ASB students with a basic understanding of statistics. It introduces a framework of technical and methodological principles through which students learn and apply statistical concepts, without formal proofs. The course covers descriptive statistics and probability, including mean, median, standard deviation, correlation between variables, estimation, conditional probability, and probability laws and distributions. Applications are general in nature, with exercises drawn from business, economics, health, medicine, engineering, and the social sciences.
Code	STAT 401-EC00	
Language	English	
Program	BBA - Common Course	
# of Credits	3 Credits	
Prerequisite Course	Passing the Math Entrance Exam	

Year 2		
Semester 1		
Course Name	Cost Accounting	This course introduces the principles of management accounting and distinguishes its role from that of financial accounting. It examines various types of costs, costing methods used in different industries, and cost allocation tools applied by management accountants. The course also introduces the fundamentals of sales budgeting and develops students' skills in preparing and calculating sales budgets, enabling them to make informed cost management decisions.
Code	ACCT 103-EC10	
Language	English	
Program	BBA - Common Course	
# of Credits	3 Credits	
Prerequisite Course	Principles of Accounting 2	
Course Name	Business Law	This course introduces the fundamental legal principles relevant to business administration. It provides an overview of the basic concepts of law, its branches, sources, and the organization of public authorities. The course examines key topics including financial liability, obligations and contracts, contractual and tort liability, commercial law and business organizations, labor law and employment contracts, intellectual property rights, and cybercrime. By the end of the course, students gain a comprehensive understanding of the legal framework governing business activities. The knowledge acquired enables them to recognize their rights and responsibilities in professional contexts and to apply legal principles in various areas of business administration, including commercial operations, corporate structures, employment relations, and the protection of business activities in the digital environment.
Code	LEGL 101-EC10	
Language	Arabic	
Program	BBA - Common Course	
# of Credits	3 Credits	
Prerequisite Course	Introduction to Business	
Course Name	Quantitative Methods for Business	This course introduces quantitative analysis techniques used to support decision-making in business and finance. It presents methods from operations research and probability that help managers evaluate alternatives and make informed, data-driven decisions. These approaches enable managers to assess risk, expected profitability, and select the most appropriate solution among several feasible options.
Code	MATH 505-EC10	
Language	English	
Program	BBA - Common Course	
# of Credits	3 Credits	
Prerequisite Course	20 Credits	
Course Name	Human Resource Management	This course introduces the main functions of human resource management (HRM) within organizations, including job analysis, workforce planning, recruitment, selection, training and development, and other HR practices. It familiarizes students with the employee–employer relationship and the role of HRM in managing this relationship. Through case studies, the course connects students with real-world HR practices and highlights the involvement of various organizational stakeholders.
Code	MGMT 102-EC10	
Language	English	
Program	BBA - Common Course	
# of Credits	3 Credits	
Prerequisite Course	Introduction to Business	
Course Name	Fundamentals of Finance	This course introduces the fundamental principles of finance and their role in wealth management and organizational value creation. It examines how corporate finance manages the creation and circulation of funds within an organization to ensure their effective use and long-term sustainability. The course covers key financial concepts that help managers understand and manage financial resources, regardless of their area of specialization.
Code	FINA 101-EC10	
Language	English	
Program	BBA - Common Course	
# of Credits	3 Credits	
Prerequisite Course	Principles of Accounting 2	
Semester 2		
Course Name	Macroeconomics	This course provides a comprehensive introduction to macroeconomics. It develops the theories and analytical skills needed to understand the overall economy and evaluate its performance in terms of national income, as well as the impact of major economic policies on output and interest rates. The course also examines key macroeconomic issues such as unemployment, inflation, deflation, and economic growth. Topics include aggregate output, unemployment, inflation and long-run growth, goods and financial markets, the IS–LM model, the labor market, and the Phillips curve.
Code	ECON 102-EC10	
Language	English	
Program	BBA - Common Course	
# of Credits	3 Credits	
Prerequisite Course	20 Credits	
Course Name	Total Quality Management	This course introduces the fundamental concepts of total quality management and the importance of achieving sustainable quality through continuous business process improvement. It familiarizes students and future managers with the concept of quality in products and services to meet diverse customer needs. The course also explains how to translate the voice of the customer (VOC) into a value proposition and define the quality attributes associated with that value.
Code	MGMT 109-EC10	
Language	English	
Program	BBA - Common Course	
# of Credits	3 Credits	
Prerequisite Course	Introduction to Business + 24 Credits	
Course Name	Taxation	This course examines applied taxation within the framework of the tax system, which is based on three main pillars: tax policy, tax legislation, and tax administration. It explores how tax policy determines the scope and sources of taxation in light of economic, political, and social factors, in accordance with the principles of public finance. The course also analyzes the role of tax legislation in establishing tax rules and regulations, as well as the function of tax administration in implementing these laws, collecting taxes, and ensuring compliance. Through exercises and case studies, students develop a practical understanding of tax and fee laws relevant to business administration.
Code	ACCT 109-EC10	
Language	Arabic	
Program	BBA - Accounting	
# of Credits	3 Credits	
Prerequisite Course	Principles of Accounting 2	
Course Name	Companies Accounting 1	This course introduces the accounting treatment of equity and debt as forms of financing and investment. It covers different types of shares, dividend distributions, and the accounting for dilutive instruments. The course also examines methods of recording investments, including the fair value and equity methods, as well as topics such as revenue recognition, franchises, and leases.
Code	ACCT 105-EC10	
Language	English	
Program	BBA - Accounting	
# of Credits	3 Credits	
Prerequisite Course	Principles of Accounting 2	
Course Name	Practicum	This internship provides students with practical experience in a professional environment. It enables them to gain a better understanding of how organizations operate and to observe the practical application of principles, theories, and best practices introduced during their first two years of study. Students also develop insight into workplace relationships, the use of organizational resources, and the role of business and management knowledge in supporting effective participation in organizational activities. The practicum further aims to strengthen students' motivation to excel in their studies and to build valuable professional experience for their future careers.
Code	MGMT 107-EP10	
Language	English	
Program	BBA - Common Course	
# of Credits	3 Credits	
Prerequisite Course	Oral and Written Communication Skills + 48 Credits	

Year 3

Semester 1

Course Name	Entrepreneurial and Small Business	This course explores the entrepreneurial process of conceiving, evaluating, creating, managing, and potentially selling a business. It addresses key business areas—such as finance, accounting, marketing, and management—while emphasizing the creative and strategic aspects of entrepreneurship. Through classroom discussions, case analyses, and the development of feasibility and business plans, students learn to design comprehensive strategies for launching and managing a business. The course also encourages interaction with the business community, teamwork, and active participation in practical exercises.
Code	MGMT 106-EC10	
Language	English	
Program	BBA - Common Course	
# of Credits	3 Credits	
Prerequisite Course	Introduction to Business + 45 Credits	
Course Name	Business Policy and Strategic Management	This course introduces the fundamental concepts and terminology of strategic management and presents a comprehensive framework for strategic planning. It examines how strategic management brings order and discipline to an organization's internal processes and external activities. The course enables students to understand and apply various strategies to enhance an enterprise's competitiveness.
Code	MGMT 117-EC10	
Language	English	
Program	BBA - Common Course	
# of Credits	3 Credits	
Prerequisite Course	Introduction to Business + 45 Credits	
Course Name	Companies Accounting 2	This course examines accounting issues related to corporate combinations and changes in corporate structure. It introduces the concept of consolidation and the preparation of consolidated financial statements. The course also covers accounting for insurance contracts and construction accounting systems.
Code	ACCT 106-EC10	
Language	English	
Program	BBA - Accounting	
# of Credits	3 Credits	
Prerequisite Course	Companies Accounting 1	
Course Name	Internal Audit	This course introduces the principles and practices of internal auditing, with a focus on risk-based internal auditing (RBIA). It examines the role of internal audit within organizations, including professional standards, ethical considerations, governance, and risk management, and highlights how internal auditing contributes to organizational value. The course also addresses fraud and fraud detection through practical cases that illustrate common schemes and warning signals. Emphasis is placed on the Institute of Internal Auditors (IIA) professional standards and on developing the critical thinking and practical skills required for a career in internal audit.
Code	ACCT 107-EC10	
Language	English	
Program	BBA - Accounting	
# of Credits	3 Credits	
Prerequisite Course	Principles of Accounting 2	
Course Name	International Accounting Standards	This course introduces the principles of international accounting standards used in the preparation of financial reports and in supporting economic decision-making. It enables students to understand the context and public interest underlying the use of international accounting standards and to develop an international perspective in accounting practice. The course examines standards related to fixed assets, inventories, foreign currency transactions, investments, revenue recognition, leasing, and contingencies occurring after the end of the financial year.
Code	ACCT 108-EC10	
Language	English	
Program	BBA - Accounting	
# of Credits	3 Credits	
Prerequisite Course	Companies Accounting 1	

Semester 2

Course Name	Business Communication	This course focuses on developing effective business communication skills essential for professional success and leadership. It emphasizes the importance of interpersonal communication in the workplace and encourages students to strengthen their communication abilities in business contexts. As a capstone course, it prepares students to become effective and confident leaders in their future careers.
Code	MGMT 133-EC10	
Language	English	
Program	BBA - Common Course	
# of Credits	3 Credits	
Prerequisite Course	Introduction to Business + 45 Credits	
Course Name	Audit	This course introduces the principles of auditing and other assurance services. It examines the auditor's decision-making process in the audit of financial statements and the evaluation of internal control over financial reporting. The course also covers the foundations of international auditing, including the audit environment, client risk assessment, ethical standards, internal control evaluation, audit procedures and tests, and the preparation of the audit report.
Code	ACCT 110-EC10	
Language	English	
Program	BBA - Accounting	
# of Credits	3 Credits	
Prerequisite Course	International Accounting Standards	
Course Name	Accounting Information Systems	This course introduces accounting information systems and their role in supporting financial, managerial, and tax accounting, as well as auditing activities. It examines both manual and computerized accounting systems, including electronic commerce applications. The course also covers internal controls, systems analysis and design, and system implementation.
Code	ACCT 111-EC10	
Language	English	
Program	BBA - Accounting	
# of Credits	3 Credits	
Prerequisite Course	Companies Accounting 2	

FUC: Formation Universitaire Commune (3 credits x 3 courses)

Course Name	FUC - Citizenship and Society	This course examines citizenship as a set of formal and informal institutions that define the rights and duties of members within political communities. It explores key theories and research on citizenship, its historical forms, and major contemporary issues such as multiculturalism, international migration, and globalization. The course also analyzes the relationship between citizenship, politics, the economy, and culture, and examines how evolving social and political factors shape modern regimes of citizenship.
Code	SCOP 202-AC00	
Language	Arabic	
# of Credits	3 Credits	
Course Name	FUC - Oral and Written Communication Skills	This course introduces the principles of communication and the main methods of oral and written expression in academic and professional contexts. It develops students' abilities to prepare organized, persuasive, and informative presentations and to communicate effectively with different audiences through both face-to-face and written formats. Emphasis is placed on critical thinking, reasoning, and the ethical use of evidence in communication. The course also promotes values aligned with the identity of Antonine University and is offered according to students' second language proficiency (English or French), while allowing the use of Arabic when appropriate.
Code	COMM 300	
Language	English	
# of Credits	3 Credits	
Prerequisite Course	Remedial English Level B1.2	
Course Name	FUC - Ethics in Life and Pluralism	This course introduces students to the principles of ethics in life, studies, and research. It promotes ethical discernment based on universal human values while encouraging respect for diversity and interreligious dialogue, in line with the values of Antonine University. The course encourages critical and analytical thinking and fosters responsible attitudes in a diverse society such as Lebanon. Students also learn strategies to avoid bias and develop basic information literacy skills to support well-reasoned arguments in real-world contexts.
Code	ETHI 300-EC00	
Language	Arabic	
# of Credits	3 Credits	

Elective Courses: Choose 2 courses x 3 credits

Course Name	Elective - Business Ethics	This course examines the role of ethics in business and highlights ethical behavior as a sustainable long-term strategy for organizations. It explores the ethical issues faced by managers in modern business environments and the competitive advantages that responsible practices can provide. The course also introduces key ethical principles and concepts and analyzes how they apply to real-world business dilemmas, helping students navigate ethical challenges in their professional lives.
Code	ETHI 201-EC10	
Language	English	
Program	BBA - Elective Course	
# of Credits	3 Credits	
Prerequisite Course	21 Credits	
Course Name	Elective - Family Business	This course examines the importance of family businesses and the challenges they face. It combines theoretical perspectives with practical insights drawn from the realities of family businesses in Lebanon. The course encourages entrepreneurial thinking and supports students interested in developing or managing family enterprises. Students learn to design action plans, manage growth opportunities, and apply analytical frameworks and decision-making tools relevant to family business management.
Code	MRKT 114-EC10	
Language	English	
Program	BBA - Elective Course	
# of Credits	3 Credits	
Prerequisite Course	21 Credits	
Course Name	Elective - Project Management	This course introduces the principles and practices of project management, a key skill required in modern organizations. It provides a comprehensive overview of the challenges involved in managing projects and examines the main stages of the project management process, including project selection, planning, organization, and control. The course also develops students' analytical and interpersonal skills and highlights the use of computerized project management systems, such as JIRA and Microsoft Project, to support effective project implementation.
Code	MGMT 114-EC10	
Language	English	
Program	BBA - Elective Course	
# of Credits	3 Credits	
Prerequisite Course	21 Credits	
Course Name	Elective - Management Information Systems	This course provides an in-depth understanding of how organizations use information systems and technologies to achieve business objectives. It examines the role of information systems in improving operational efficiency, supporting decision-making, developing new products and services, and gaining competitive advantage. The course highlights the importance of effectively applying information technologies across different business functions, making the knowledge gained valuable for students pursuing careers in accounting, finance, management, operations, or marketing.
Code	MGMT 123-EC00	
Language	English	
Program	BBA - Elective Course	
# of Credits	3 Credits	
Prerequisite Course	21 Credits	
Course Name	Elective - Social Media for Business	This course examines the role of social media as a key driver of marketing communication and business growth. It equips students with the skills to design and implement platform-specific strategies aligned with business objectives, including audience analysis, brand voice development, content planning, and performance measurement using analytics tools. Topics include social commerce, influencer marketing, AI-driven automation, crisis management, ethics, privacy, and the differences between B2B and B2C communication. Through case studies and a group project, students develop an integrated, multi-platform social media campaign and gain practical experience in strategic planning, content creation, and performance optimization.
Code	MRKT 103-EC10	
Language	English	
Program	BBA - Elective Course	
# of Credits	3 Credits	
Prerequisite Course	21 Credits	
Course Name	Elective - Introduction to Lean Six Sigma	This course introduces the basic concepts of Lean Six Sigma and its role in achieving sustainable quality through continuous business process improvement. It presents the principles and tools used to enhance process capabilities, increase efficiency and speed, reduce errors, and improve customer satisfaction. The course also highlights how Lean Six Sigma practices contribute to organizational performance and profitability.
Code	MGMT 134-EC10	
Language	English	
Program	BBA - Elective Course	
# of Credits	3 Credits	
Prerequisite Course	21 Credits	
Course Name	Elective - Défi et enjeux contemporains de l'entreprise	Ce cours examine les défis contemporains auxquels les entreprises sont confrontées dans un monde de plus en plus complexe et globalisé. Il analyse l'impact des catastrophes naturelles ou provoquées par l'activité humaine sur les sociétés, l'environnement et les écosystèmes. Le cours explore également le rôle et les responsabilités des entreprises, publiques et privées, dans la prévention, l'adaptation et la gestion des crises, ainsi que dans la prise de décisions face aux enjeux économiques, sociaux et environnementaux actuels.
Code	MGMT 1035-EC10	
Language	French	
Program	BBA - Elective Course	
# of Credits	3 Credits	
Prerequisite Course	21 Credits	
Course Name	Elective - Basics of Logical Thinking and Game Theory	This course introduces the basic principles of logical thinking and game theory as applied to management, economics, and finance. It explores different forms of reasoning, including mathematical, verbal, cognitive, and propositional logic, and their role in scientific and managerial decision-making. Through selected examples and practical exercises, students develop analytical and problem-solving skills and become familiar with logical reasoning tests commonly used in academic and professional selection processes.
Code	MATH 507-EC10	
Language	English	
Program	BBA - Elective Course	
# of Credits	3 Credits	
Prerequisite Course	21 Credits	
Course Name	Elective - Game Theory (BA)	This course introduces the principles of game theory and the analysis of strategic interactions among decision-makers. It examines how individuals, firms, governments, and other agents choose strategies when their outcomes depend on the actions of others. The course explores key concepts such as competition, cooperation, and interdependence, and applies game theory to real-world situations including pricing, production, bargaining, auctions, voting, and the management of shared resources. Through these applications, students gain insights into decision-making in business, economics, and public policy.
Code	MGMT 125-EC10	
Language	English	
Program	BBA - Elective Course	
# of Credits	3 Credits	
Prerequisite Course	21 Credits	
Course Name	Elective - Tourism and Hospitality Marketing	This course introduces students to the core marketing principles and strategies tailored to the tourism and hospitality industry in both national and international contexts. It explores key marketing concepts, including service marketing, segmentation, targeting and positioning (STP), destination branding, and digital marketing. The course also provides theoretical and practical insights into managing tourism and hospitality businesses in a globalized and dynamic environment.
Code	MRKT 115-EC00	
Language	English	
Program	BBA - Elective Course	
# of Credits	3 Credits	
Prerequisite Course	21 Credits	
Course Name	Elective - Other UA Course Approved by ASB	

Note: Each program covers 96 credits

57 Credits - All Concentrations

9 Credits - FUC (University Common Courses)

6 Credits - Elective Courses

21 Credits - Program Specific Courses

3 Credits - Practicum (Internship - 2 months)