

Program Structure: MSB – Accounting and Auditing Students 2025–26

Semester 1		
Course Name	Advanced Microeconomics and Quantitative Techniques	This course examines advanced microeconomic theories and quantitative techniques used in managerial and economic decision-making. It explores the behavior of consumers and producers under different market structures, including perfect competition, monopoly, oligopoly, and monopolistic competition, as well as the effects of externalities on market efficiency. The course analyzes pricing strategies, market performance, and public policies designed to address market inefficiencies. Through discussions, case studies, and problem-solving exercises, students develop analytical skills for evaluating economic behavior and business decisions in complex market environments.
Code	ECON 202-EC00	
# of Credits	3 Credits	
Course Name	Decision Making for Business and Strategic Choices	This course examines the principles and processes of managerial decision-making and strategic choice in organizations. It explores how managers formulate, evaluate, and implement strategies that align with organizational goals and enhance performance. The course analyzes strategic management concepts, organizational principles, and decision-making frameworks used to address complex business challenges. Through case studies and applied exercises, students develop the skills needed to assess strategic alternatives and support effective organizational decision-making.
Code	MGMT 202-EC00	
# of Credits	3 Credits	
Course Name	Research Methods in Business	This course introduces students to the principles and methods of scientific research in business from both methodological and epistemological perspectives. It provides a structured approach to formulating research questions, developing theoretical frameworks, and designing research projects. The course examines key data collection methods and analytical techniques used in business research and develops students' ability to interpret, structure, and communicate research findings effectively. Through this process, students acquire the skills needed to conduct rigorous and relevant business research.
Code	MRCH 201-EC00	
# of Credits	3 Credits	
Semester 2		
Course Name	Legal Environment and Tax Regulations	This course examines the legal and regulatory framework governing business activities in Lebanon. It provides an overview of key areas of law, including commercial law, civil law, civil procedure, labor law, and taxation. Topics include the judicial system, contracts, property transactions, commercial instruments, partnerships, corporations, commercial representation, franchise agreements, banking operations, labor relations, and social security provisions. The course also introduces the main principles and regulations of the Lebanese income tax system, enabling students to understand the legal and tax implications of business decisions.
Code	ECON 201-EC00	
# of Credits	3 Credits	
Course Name	Advanced Macroeconomics	This course examines advanced macroeconomic theories and their application to the analysis of economic conditions and policy decisions. It explores the behavior of open economies and analyzes the short- and long-term effects of macroeconomic policies on economic performance. Topics include aggregate demand and aggregate supply, the IS–LM model, the Mundell–Fleming model under different exchange rate regimes, and the relationship between inflation and unemployment. Through theoretical and applied analysis, students develop the skills needed to evaluate macroeconomic issues and policy outcomes in a global environment.
Code	ECON 203-EC00	
# of Credits	3 Credits	
Course Name	Strategic Management	This course examines the principles and practices of strategic management at the organizational level. It explores how senior managers formulate, implement, and evaluate strategies to achieve sustainable competitive advantage and long-term organizational success. The course focuses on strategic decision-making, resource allocation, market positioning, and the alignment of organizational capabilities with environmental opportunities and challenges. Through strategic frameworks and applied analysis, students develop the skills needed to assess strategic alternatives and guide organizational performance in competitive markets.
Code	MGMT 895-EC10	
# of Credits	3 Credits	
Semester 3		
Course Name	Advanced Audit	This course provides an advanced study of auditing principles, standards, and professional practices. It examines the planning, execution, and documentation of audit engagements, with particular attention to auditing standards and regulatory requirements. Topics include audit evidence, analytical procedures, audit sampling, written representations, fraud detection and prevention, internal auditing, and the preparation of audit reports. Through the analysis of practical cases, students develop the skills needed to apply audit procedures effectively and address complex auditing issues in professional settings.
Code	ACCT 205-EC00	
# of Credits	3 Credits	
Course Name	Advanced Accounting	This course examines advanced accounting principles and complex financial reporting issues. It focuses on the preparation and analysis of consolidated financial statements, including the accounting treatment of goodwill, intangible assets, business combinations, and intercompany transactions. The course also addresses foreign currency transactions and financial statement translation, with particular attention to the functional currency concept. In addition, students explore accounting practices specific to nonprofit organizations. Through applied cases and financial reporting scenarios, students develop the skills needed to address advanced accounting challenges in professional environments.
Code	ACCT 206-EC00	
# of Credits	3 Credits	
Course Name	Contemporary Issues in Accounting	This course examines contemporary issues in accounting, with a particular focus on forensic accounting and fraud detection. It explores the causes, identification, prevention, and investigation of financial fraud, using real-world cases to illustrate current challenges and practices. The course introduces fraud examination techniques, internal control mechanisms, and procedures for detecting and responding to fraudulent activities. Students also develop accounting, auditing, financial, and investigative skills required to collect, analyze, evaluate, and communicate evidence in forensic and fraud-related engagements.
Code	ACCT 207-EC00	
# of Credits	3 Credits	
Semester 4		
Course Name	Advanced Managerial Accounting	This course examines advanced managerial accounting techniques used to support planning, control, and strategic decision-making within organizations. It focuses on the use of accounting information to evaluate performance, allocate resources, and improve operational effectiveness. The course emphasizes forward-looking analyses that assist managers in making informed decisions related to operations, investments, and the management of organizational resources, including facilities, equipment, and human capital. Through applied cases and analytical tools, students develop the skills needed to address complex managerial challenges in dynamic business environments.
Code	ACCT 208-EC00	
# of Credits	3 Credits	
Course Name	Senior Project	This capstone course enables students to integrate and apply the knowledge, skills, and analytical techniques acquired throughout the graduate program. Students undertake a substantial project on a topic of academic or professional interest, which may take the form of a research study, a feasibility analysis for a new venture, or a field-based project addressing a real organizational challenge. Under the guidance of a qualified mentor, students conduct independent work that demonstrates critical thinking, problem-solving, and professional competence while contributing to academic knowledge or organizational development.
Code	MGMT 501-EM10	
# of Credits	3 Credits	