



المملكة العربية السعودية
المؤسسة العامة للتدريب التقني والمهني
الإدارة العامة لتصميم وتطوير المناهج

الكليات التقنية

CURRICULUM

FOR

Department

Administrative Technology

Major:

Accounting





Program Description:

Accounting bachelor program provides the students the knowledge and skills in accounting, it prepares them to work as strategic business advisors who can analyze and understand today's complex business environment. Students gain expertise in the traditional accounting arenas of managerial accounting, financial reporting, systems, auditing, as well as in the nontraditional areas of technology, marketing, strategic planning and finance.

Our program emphasizes on technical knowledge and analytical ability, interpersonal skills and intercultural understanding, and ethically based leadership and social responsibility. In the department of Accountancy, students learn to integrate accounting concepts and business applications in the context of communication, ethics, values and technology.

Most organizations are hunting the graduate how is carrying good background on his field and is commitment and willing to work and improve him solve and that is our program' goals to have such graduate.



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Seventh Trimester

	Course Code	Course Name	Prereq	No. of Units				
				CRH	L	P	T	CTH
1	ENG 305	General English Language (1)		2	2	0	2	4
2	CMT 385	Advanced Computer Applications		2	0	4	0	4
3	ISL 305	Islamic Culture -III		2	2	0	0	2
4	MGT327	Financial Mathematics		4	3	2	0	5
5	LAW 325	Principles of Law		3	3	0	1	4
6	ACC 301	Topics in Accounting		3	2	2	1	5
Total				16	12	8	4	24

CRH: Credit Hours, L = Lecture Hours, P = Practical , T = Tutorial , CTH: contact Hours

Eighth Trimester

	Course Code	Course Name	Prereq	No. of Units				
				CRH	L	P	T	CTH
1	ENG 306	General English Language (2)		2	2	0	2	4
2	CMT325	Computer Programming		2	0	4	0	4
3	LAW 326	Business Law	LAW 325	3	3	0	1	4
4	MGT328	Financial Management		4	3	2	0	5
5	ACC 303	Advanced Accounting	ACC 301	3	2	2	1	5
Total				14	10	8	4	22

CRH: Credit Hours, L = Lecture Hours, P = Practical , T = Tutorial , CTH: contact Hours

Ninth Trimester

	Course Code	Course Name	Prereq	No. of Units				
				CRH	L	P	T	CTH
1	ENG 307	General English Language (3)		2	2	0	2	4
2	GMS435	Introduction to Management & Leadership		2	2	0	2	4
3	ECO 329	Macroeconomic		4	3	2	0	5
4	ACC 305	Accounting Information Systems	ACC 301	4	3	2	0	5
5	ACC 307	Managerial Accounting	ACC 301	3	2	2	1	5
Total				15	12	6	5	23

CRH: Credit Hours, L = Lecture Hours, P = Practical , T = Tutorial , CTH: contact Hours



Tenth Trimester								
	Course Code	Course Name	Prereq	No. of Units				
				CRH	L	P	T	CTH
1	ENG 308	General English Language (4)		2	2	0	2	4
2	ARB 305	Arabic (2)		2	2	0	0	2
3	ACC 401	Accounting for Non- profit organization	ACC 301	3	2	2	1	5
4	ACC 403	International Accounting	ACC 301	3	2	2	2	6
5	ACC 405	Enterprise Resource Planning	ACC 305	3	2	2	1	5
Total				13	10	6	6	22

CRH: Credit Hours, L = Lecture Hours, P = Practical , T = Tutorial , CTH: contact Hours

Eleventh Trimester								
	Course Code	Course Name	Prereq	No. of Units				
				CRH	L	P	T	CTH
1	ENG 309	General English Language (5)		2	2	0	2	4
2	GMS438	Quality Tools & Applications		3	3	0	2	5
3	ACC 407	Advanced Spreadsheet Specialized	ACC 307	3	1	4	0	5
4	ACC 409	E-Commerce in Accounting	ACC 305	3	1	4	0	5
5	ACC 411	Internal audit & Control	ACC 307	3	2	2	1	5
Total				14	9	10	5	24

CRH: Credit Hours, L = Lecture Hours, P = Practical , T = Tutorial , CTH: contact Hours

Twelfth Trimester								
	Course Code	Course Name	Prereq	No. of Units				
				CRH	L	P	T	CTH
	NTS 499	Cooperative Training		4	420			
Total				76	53	38	24	115
The total training hours				1915				

CRH: Credit Hours, L = Lecture Hours, P = Practical , T = Tutorial , CTH: contact Hours



ACC 301 Topics in Accounting

This course introduces the framework of intellectual financial accounting and deepens understanding of the problems related to measurement, presentation and disclosure of assets, liabilities and property rights, in particular in the sharing companies as well as a certain accounting topics of special nature such as accounting changes and correction of errors and the accounting treatment for special cases for the recognition of revenue and the statement of cash flows.

ACC 303 Advanced Accounting

This course aims to advanced study of accounting principles and procedures relating to mergers and acquisitions and accounting processes associated with them, particularly the accounting treatment of the acquisitions that result in the integration of companies or that result in control of those companies which require consolidation. In addition this course aims to definition of the foundations of accounting for enterprises with branches and accounting for operations in foreign currencies as well as the foundations of accounting firms in persons.

ACC 305 Accounting Information Systems

This course aims to introduce the accounting information systems in terms of its definition and its importance, types and components and how to design, operation and evaluation, development and rules of their own data and their relationship to information and control procedures appropriate their own technology.

ACC 307 Managerial Accounting

This course provides the skills and knowledge of accounting methods and techniques utilized by companies, cost systems, budgeting, and utilization of accounting data for cost accounting, decision making, and planning and control.

ACC 401 Accounting for Non- profit organization

This course gives knowledge how the organizations enjoy certain privileges in exchange for abiding by laws that restrict the use of the organization's assets and require governance by a board. Nonprofits also agree to organize and operate solely to fulfill a charitable mission.

ACC 403 International Accounting

The primary objective of this course will be to familiarize the trainers with different countries accounting policies and practices with focus on IFRS(international standards) and its affect on financial reporting and accounting transactions which are unique to multinational enterprises competing in a global economy.

ACC 405 Enterprise Resource Planning



This course provides the skills and knowledge of how to deal with the accounting applications such as Oracle & SAP system, it focus in practicable way how to create the chart of accounting and entering the journal entries .

ACC 407 Advanced spreadsheet Specialized

This course is intended to increase the ability and skills in using Microsoft Excel or most other spreadsheet applications to accomplish the accounting tasks such as fixed assets , bank reconciliation and others especial tasks.

ACC 409 E-Commerce in Accounting

This course is addressing the Electronic commerce which is the trading in products or services using computer networks, such as the Internet. It draws on technologies such as mobile commerce, electronic funds transfer, supply chain management, Internet marketing, online transaction processing, electronic data interchange (EDI), inventory management systems, and automated data collection systems

ACC 411 Internal audit & Control

The course provide the understanding of the role of internal auditing such as governance, risk management and internal controls; it allows the student to get to know how to prepare internal audits and performing audit procedures completion, reporting, audit findings.



Department	Administrative Technology	Major	Accounting
Course Name	Topics in Accounting	Course Code	ACC 301
Prerequisites		Credit Hours (L,W,T)	5 (2,2,1)

Course description :

This course introduces to the trainees 1- in-depth study of generally accepted accounting principles with concentration on the valuation techniques and procedures underlying the financial statements. Accounting for current assets and current liabilities. Accounting for acquisition and disposition of plant assets including depreciation and depletion. Accounting for intangible assets. 2- In-depth study of stockholders' equity including issuance and reacquisition of capital stock, dividends and retained earnings. Accounting for short-term and long-term investments in securities. Advanced study of cash flows, price level adjustments, capital leases, and interpretation and analysis of financial statements.

Topics :

- Environment of financial accounting and the development of accounting statement.
- Conceptual framework underlying financial accounting.
- Review of accounting process.
- Cash and receivables.
- Valuation of inventories.
- Acquisition and disposition of property, plant and equipment.
- Depreciation and depletion.
- Intangible assets.
- Recognition and measurement of current and long-term liabilities.
- Stockholders' equity in sharing companies.
- Earnings per share calculations.
- Revenue recognition.
- Statement of cash flows.
- Disclosure and financial reporting.

Experiments: if applicable it will support the theoretical topics.

References :

- Kieso, Donald E., Jerry J. Weygandt, and Terry D. Warfield. Intermediate accounting: IFRS edition. Vol. 2. John Wiley & Sons, 2010.



Detailed of Theoretical Contents			
	Contents	Week no.	Hours
1	<p>The environment and conceptual framework of financial accounting:</p> <ul style="list-style-type: none"> - Nature and environment of financial accounting - The development of accounting standards. - The need to develop standards. - Nature of a conceptual framework. - Development of a conceptual framework. 	2	10
2	<p>Accounting process :</p> <ul style="list-style-type: none"> - Double-entry accounting recording process. - The accounting cycle. - Identification and recording of transactions and other events. - Journalization and posting to the ledger. - Trial balance - Statements of income and balance sheet. 	1	5
3	<p>Cash and receivables :</p> <ul style="list-style-type: none"> - Nature and Composition of cash. - Management and control of cash. - Reporting cash - Accounts and notes receivable. 	1	5
4	<p>Inventories:</p> <ul style="list-style-type: none"> - Major classifications of inventory. - Management interest in accounting for inventories. - Determining inventory quantities. - Basic issues in inventory valuation. - Costs to be included in inventory. 	1	5
5	<p>Acquisition and disposition of property, plant and equipment:</p> <ul style="list-style-type: none"> - Acquisition of property, plant and equipment. - Acquisition and valuation. - Subsequent to acquisition. - Dispositions of plant assets. 	1	5
6	<p>Depreciation and depletion:</p> <ul style="list-style-type: none"> - Method of cost allocation. - Factors involved in the depreciation process. - Methods of cost depreciation. - Disclosure of property, plant and equipment and depreciation. 	1	5
7	<p>Intangible assets:</p> <ul style="list-style-type: none"> - Valuation of purchased intangibles. - Amortization of intangible assets. - Goodwill. - Research and development costs. - Deferred charges and long-term prepayment. - Develop and invoke functions with array arguments. 	1	5



8	<p>Recognition and measurement of current and long-term liabilities:</p> <ul style="list-style-type: none"> - Nature of current and long-term liabilities. - Valuation of current and long-term liabilities. - Disclosure of current and long-term liabilities in financial statements. 	1	5
9	<p>Stockholders' equity in sharing companies and Earnings per share calculations:</p> <ul style="list-style-type: none"> - Nature of stockholders' equity. - Corporate form of entity. - Accounting for the issuance of stock. - Computing earnings per share. 	1	5
10	<p>Revenue recognition:</p> <ul style="list-style-type: none"> - Guidelines for revenue recognition. - Revenue recognition at point of sale. - Revenue recognition before and after delivery. 	1	5
11	<p>Statement of cash flow:</p> <ul style="list-style-type: none"> - Purpose of the statement of cash flow. - Classification of cash flows. - Format of statement of cash flows. - Preparation of statement. 	1	5
12	<p>Disclosure and financial reporting:</p> <ul style="list-style-type: none"> - Full disclosure principles. - Increase in reporting requirements. - Notes to the financial statements. 	1	5
Textbook:	<ul style="list-style-type: none"> • Kieso, Donald E., Jerry J. Weygant, and Terry D. Warfield. Intermediate accounting: IFRS edition. Vol. 2. John Wiley & Sons, 2010. 		



Department	Administrative Technology	Major	Accounting
Course Name	Advanced Accounting	Course Code	ACC 303
Prerequisites	ACC 301	Credit Hours (L,W,T)	5 (2,2,1)

Course description :

In this course, trainees examine a number of complex topics and their effect on financial reporting and disclosure. Topics include an introduction to international accounting and the development of accounting standards; temporary and long-term investments in debt and equity securities; business combinations; consolidation at acquisition; consolidation subsequent to acquisition; consolidation and intercompany profit in inventory and land; consolidation and intercompany company in depreciable assets; foreign currency transactions; translation and consolidation of international operations.

Topics :

- Apply conceptual principles when selecting appropriate accounting policies.
- Demonstrate the ability to assess a situation, identify issues and alternatives, and provide a recommendation using advanced accounting knowledge and ethical professional judgment.
- Classify and account for various financial instruments using International Financial Accounting Standards.
- Explain the concept of business combinations and the main theories and methods of accounting for business combinations.
- Prepare consolidated financial statements at acquisition and in subsequent years for both fully owned and partially owned subsidiaries.
- Apply the equity method of accounting for joint ventures.
- Translate foreign currency transactions and account for fair value and cash flow hedges.
- Choose and apply the proper method to translate and consolidate foreign operations.

Experiments: if applicable it will support the theoretical topics.

References :

- Kieso, Donald E., Jerry J. Weygandt, and Terry D. Warfield. Intermediate accounting: IFRS edition. Vol. 2. John Wiley & Sons, 2010.



Detailed of Theoretical Contents			
	Contents	Week no.	Hours
1	Introduction: <ul style="list-style-type: none"> - Survey of international accounting unting - Development of accounting standards. 	2	10
2	Temporary and long-term investments in debt and equity securities : <ul style="list-style-type: none"> - Investments in both debt and equity. - Investments in associates. - Cost method. - Equity method. 	2	10
3	Business Combinations: <ul style="list-style-type: none"> - Types of business combinations. - Joint ventures. 	1	5
4	Consolidation at Acquisition : <ul style="list-style-type: none"> - Consolidation theories and methods. - Consolidation on date of acquisition. 	2	10
5	Consolidation Subsequent to Acquisition : <ul style="list-style-type: none"> - Consolidation subsequent to acquisition. - NCI calculations subsequent to acquisition. 	1	5
6	Consolidation - Intercompany Profit in Inventory and Land: <ul style="list-style-type: none"> - Intercompany profits in inventory and land. - Consolidated financial statements. - Impairment. 	2	10
7	Consolidation - Intercompany Profit in Depreciable Assets: <ul style="list-style-type: none"> - Intercompany profits in depreciable assets. - Intercompany bond-holdings. 	1	5
8	Foreign Currency Transactions: <ul style="list-style-type: none"> - Accounting for foreign currency transactions. - Hedges. - Fair value hedge. - Cash flow hedge. 	1	5
9	Translation and Consolidation of International Operations: <ul style="list-style-type: none"> - Functional currency. - Foreign currency transactions approach> - Foreign operation approach - Translation gains and losses 	1	5



Textbook:

- Hilton, M., & Herauf, D. *Modern advanced accounting in Canada (with Connect Access Card)*. 7th ed. Toronto, ON: McGraw-Hill Ryerson, 2013.



Department	Administrative Technology	Major	Accounting
Course Name	Accounting Information Systems	Course Code	ACC 305
Prerequisites	ACC 301	Credit Hours (L,W,T)	5 (3,2,0)

Course description :

This course introduces to the trainees the Principles and concepts that providing information support for managerial activities in the functional areas of logistics, marketing, personnel, and finance. Internal control in manual and computerized accounting systems. Design and implementation of accounting systems with emphasis on decision support systems, expert systems, and local area networks.

Topics :

- Understand and apply foundation principles relating to computerized information systems in contemporary organizations.
- Explain the role of data analysis tools and data mining.
- Illustrate typical network configurations and identify the components of a network.
- Evaluate accounting information system architecture and generate models of business events.
- Identify organizational risk and generate systems that control that risk.
- Analyze, synthesize and apply the concepts underpinning systems planning development and implementation.

Experiments: if applicable it will support the theoretical topics.

References :

- Hall, James. Accounting information systems. Cengage Learning, 2012.
- Gelinas, Ulric, Richard Dull, and Patrick Wheeler. Accounting information systems. Cengage Learning, 2011.



Detailed of Theoretical Contents			
	Contents	Week no.	Hours
1	<p>Introduction:</p> <ul style="list-style-type: none"> - Evolution of accounting information systems. - Types of accounting information systems. - Practical skills in implementing Accounting information systems. - Integration with management information systems. 	2	10
2	<p>database concepts:</p> <ul style="list-style-type: none"> - Systems and storage models. 	2	10
3	<p>Corporate networks:</p> <ul style="list-style-type: none"> - Network architecture. - Typical network configurations. - Network components. - E Commerce. - Modelling business processes and systems documentation. 	3	15
4	<p>Risk and controls:</p> <ul style="list-style-type: none"> - Risk analysis. - Developing a control philosophy. - Types and objectives of internal controls. - Computer crime and ethical issues with respect to accounting systems. 	3	15
5	<p>Systems applications:</p> <ul style="list-style-type: none"> - The revenue cycle. - Expenditure cycle and general ledger reporting cycle. - Standard and ad hoc report generation. - Systems development life cycle. - Systems development tools. 	3	15
Textbook:		<ul style="list-style-type: none"> • Hall, James. Accounting information systems. Cengage Learning, 2012. • Gelinas, Ulric, Richard Dull, and Patrick Wheeler. Accounting information systems. Cengage Learning, 2011. 	



Department	Accounting	Major	Accounting
Course Name	Managerial Accounting	Course Code	ACC 307
Prerequisites	ACC 301	Credit Hours (L,P,T)	3(2, 2 , 1)

Course description :

This course provides the skills and knowledge of accounting methods and techniques utilized by companies, cost systems, budgeting, and utilization of accounting data for cost accounting , decision making , and planning and control.

Topics :

- 1- Introduce students to managerial decision making process and the use of accounting information by managers of a business.
- 2- Understand job order and process costing.
- 3- To recognize and comprehend various components of a company's financial statements.
- 4- To obtain a proficiency in Excel and financial calculators in managerial and financial issues.
- 5- Demonstrate techniques used in cost-volume-profit analysis
- 6- Understanding learning curve and its affect in cost management.
- 7-Apply cost concepts used in special management decisions and capital budgeting.
- 8- To obtain proficiency in master budgets , flexible budgets and standard costing.
- 9- Understand Activity-based-costing and analysis.
- 10- Prepare a statement of cash flows(**if not addressed in other course) otherwise instead are responsibility accounting and transfer prices can be addressed here**)
- 11-Understand the time value of money concepts(**if not addressed in other course) otherwise JIT and cost reduction can be a substitute here**)
- 12- Balance score card as a tool of control and evaluaton.**

References :

1. Managerial Accounting/by weygandt, Kimmel, Kieso publisher : wiley
2. Managerial Accounting/ by Lester E. Hitger and Serge Matulich, 1986



Detailed of Theoretical Contents			
	Contents	Week no.	Hours
1	Introduction: - Introduction to managerial decision making process. - The use of accounting information.	2	10
2	Job order and process costing : - Job order - Process costing .	2	10
3	Financial statements: - Comprehend various components of financial statements.	3	15
4	Cost-volume-profit analysis: - techniques used in cost-volume-profit analysis.	2	15
5	Cost concepts: - Special management decisions - Capital budgeting.	2	10
	Budgets: - master budgets - flexible budgets - standard costing.	2	10
Textbook:		<ul style="list-style-type: none"> • Managerial Accounting/by weygandt, Kimmel, Kieso publisher : wiley • Managerial Accounting/ by Lester E. Hitger and Serge Matulich, 1986. 	



Department	Administrative Technology	Major	Accounting
Course Name	Accounting for Non- profit organization	Course Code	ACC 401
Prerequisites	ACC 301	Credit Hours (L,P,T)	3(2,2,1)

Course description :

This course gives knowledge how the organizations enjoy certain privileges in exchange for abiding by laws that restrict the use of the organization's assets and require governance by a board. Nonprofits also agree to organize and operate solely to fulfill a charitable mission.

Topics :

- 1- Comparison between Nonprofit & for Profit
- 2- Fundraising Events
- 3- Contributions
- 4- Public and private grants
- 5- Program revenues
- 6- Investments income
- 7- Program expenses
- 8- Supporting services expenses
- 9- Management and general fundraising.

References :

- Accounting for Governmental and Nonprofit Entities, by Earl R. Wilson , Jacqueline L. Reck, Susan C. Kattelus. 2015



Detailed of Theoretical Contents			
	Contents	Week no.	Hours
1	Comparison between Non-profit & for Profit: -	2	10
2	Fundraising Events: -	2	10
3	Contributions: -	2	10
4	Public and private grants: -	2	10
5	Program revenues: -	1	5
6	Investments income: -	2	10
7	Program expenses: -	1	5
8	Supporting services expenses: -	1	5
Textbook:		<ul style="list-style-type: none"> Accounting for Governmental and Nonprofit Entities, by Earl R. Wilson , Jacqueline L. Reck, Susan C. Kattelus. 2015. 	



Department	Administrative technology	Major	Accounting
Course Name	International Accounting	Course Code	ACC 403
Prerequisites	ACC 301	Credit Hours (L,P,T)	(2, 2 , 2)

Course description :

The primary objective of this course will be to familiarize the trainers with different countries accounting policies and practices with focus on IFRS (international standards) and its affect on financial reporting and accounting transactions which are unique to multinational enterprises competing in a global economy.

Topics :

- 1-Introduction to IFRS: conceptual framework for financial reporting: fair value measurement (IFRS 13)
- 2-First-time adoption of IFRS: accounting policies , changes in accounting estimate, and errors(IAS 8)
- 3-Financial statement presentation (IAS 1): cash flow statement (IAS 7)
- 4-Inventories (IAS 2)
- 5-Property, plant and equipment (IAS 16)
- 6-Intangible assets (IAS 38) impairment of assets (IAS 36)
- 7-Financial instruments (IFRS 9/IAS 39, IFRS 7, IAS 32)
- 8-Business combination
- 9-Consolidated financial statements (IFRS 10)
- 10-Investments in associates (IAS 28), Joint arrangements (IFRS 1)
- 11-The Effects of changes in foreign exchange rates(IAS 21)
- 12-The prices level changes(inflation and depression) and its effect in financial statements of multinational companies
- 13-Current topics

References : trainers get access to eIFRS through annual membership in IAAER at a cost of \$US20 (visit www.iaaer.org).

Instructional materials will be posted on-line and/or distributed in class.

Recommended:

www.iasb.org

www.iasplus.com

www.ifrs.com



Detailed of Theoretical Contents			
	Contents	Week no.	Hours
1	Introduction to IFRS: - conceptual framework - fair value measurement	2	10
2	First-time adoption of IFRS: - accounting policies - changes in accounting estimate - errors	1	5
3	Financial statement presentation: -	2	10
4	Inventories: -	2	10
5	Property, plant and equipment: -	1	5
6	Investments income: -	2	10
7	Intangible assets: -	1	5
8	Consolidated financial statements: -	1	5
9	Investments in associates:	1	5
Textbook:		<ul style="list-style-type: none"> • access to eIFRS through annual membership in IAAER. 	



Department	Administrative Technology	Major	Accounting
Course Name	Enterprise Resource Planning	Course Code	ACC 405
Prerequisites	ACC 305	Credit Hours (L,P,T)	3(2,2,1)

Course description :

This course provides the skills and knowledge of how to deal with the accounting applications such as Oracle & SAP system, it focus in practicable way how to create the chart of accounting and entering the journal entries .

Topics :

- 2- Introduction to Enterprise Resource Planning (ERP)
- 3- Module of General Ledger: how to create the chart of accounts & entering the journal entries, knowing how to control over deletion of account with a non-pro balance or transactions in the current and prior year, provide daily, weekly, monthly, quarterly, and annual information, and how to budgeting.
- 4- Module of Inventory: how to enter an item with all details & how interrelated with other modules.
- 5- Modules of Sales & Account receivable: get knowledge of sales and accounts receivable; generate professional quotes, sales orders and invoices and their scales, ability to differentiate between business (clients) and other AR such staff.
- 6- Modules of Purchase & Account payable: knowing how to purchase and accounts payable scales work and how to generate purchase orders and invoices& differentiate between business companies and other AP such staff & suppliers .
- 7- Module of fixed Assets: knowledge of doing assets group such as vehicles, IT, furniture & fixture, depreciation rates for each type and monthly automatic recurring journals depreciation transaction.
- 8- Module of human resources : ability to know the data base of each staff such as name, nationality, position & etc , also to issue monthly salaries, benefits and deductions reports and automatic integration with general accounts and to calculate GOSI .

References :

3. The user manual of the accounting application implements.



Detailed of Theoretical Contents			
	Contents	Week no.	Hours
1	Introduction to Enterprise Resource Planning: - conceptual framework -	1	5
2	General Ledger: - chart of accounts - journal entries - Financial statements	3	15
3	Module of Inventory: - enter an item	2	10
4	Sales & Account receivable: - Add client - sales orders - invoices	2	10
5	Purchase & Account payable: - Add supplier - purchase orders - cycle	2	10
6	Fixed Assets: - Add Asset - Depreciation	2	10
7	Human resources: - issue monthly salaries - calculate GOSI	1	5
Textbook:		<ul style="list-style-type: none"> • The user manual of the accounting application implements. 	



Department	Administrative Technology	Major	Accounting
Course Name	Advanced spreadsheet Specialized	Course Code	ACC 407
Prerequisites	ACC 307	Credit Hours (L,P,T)	3(1,4,0)

Course description :

This course is intended to increase the ability and skills in using Microsoft Excel or most other spreadsheet applications to accomplish the accounting tasks such as fixed assets , bank reconciliation and others especial tasks.

Topics :

- 1- Introduction to Excel spreadsheet.
- 2- Advance skills in Excel spreadsheet: Freeze Panes, Formatting Cells, Formatting Within A Cell and others features.
- 3- Advance Formulas and Functions in Excel: Name Ranges, Embedded Formulas, Intermediate Formulas, Paste Special, SumIf, CountIf and others.
- 4- Financial Accounting models: Aging Account Receivable, Bank Reconciliation, Merchandising company financial statements.
- 5- Fixed Assets: Asset Acquisition Sheet, Straight-Line Depreciation, Declining-Balance Depreciation, Variable Decling Balance, Sum-Of-Year's-Digits Depreciation, Units of Activity.
- 6- The Relationship between cost, volume and profit analysis : Breakeven analyses with different methods.
- 7- Standard costs and analyze deviations: the concept of fixed and static budget, concept and characteristics of flexible budget and deviations analysis.
- 8- Value & Loan: Present Value, Future Value, Loan Payments, Payment To Principle, Cumulative Payment To Principle, Interest Payment, Cumulative Payment To Interest.

References :

- Excel Applications for Accounting Principles by Gaylord N. Smith 2015. Published by South-Western College Pub.
- Solving Accounting Problems Using Excel for Windows: Rex A Schildhouse Lieutenant Commander, 2005 :http://lums.edu.pk/docs/mba2015/solving_accounting_problems.pdf
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Detailed of Theoretical Contents			
	Contents	Week no.	Hours
1	Introduction: <ul style="list-style-type: none"> - Introduction to Excel spreadsheet - conceptual framework 	1	5
2	Advance skills in Excel spreadsheet: <ul style="list-style-type: none"> - Freeze Panes - Formatting Cells - Formatting Within A Cell - others features 	1	5
3	Advance Formulas and Functions in Excel: <ul style="list-style-type: none"> - Name Ranges - Embedded Formulas - Intermediate Formulas - Paste Special - SumIf - CountIf 	1	5
4	Financial Accounting models: <ul style="list-style-type: none"> - Aging Account Receivable - Bank Reconciliation - Merchandising - financial statements 	2	10
5	Fixed Assets: <ul style="list-style-type: none"> - Asset Acquisition Sheet - Straight-Line Depreciation - Declining-Balance Depreciation - Variable Decling Balance - Sum-Of-Year's-Digits Depreciation - Units of Activity 	2	10
6	The Relationship between cost, volume and profit analysis: <ul style="list-style-type: none"> - Breakeven analyses with different methods - 	2	10
7	Standard costs and analyze deviations: <ul style="list-style-type: none"> - the concept of fixed and static budget - concept and characteristics of flexible budget - deviations analysis - 	2	10



8	<p>Value & Loan:</p> <ul style="list-style-type: none"> - Present Value & Future Value. - Loan Payments - Payment To Principle - Cumulative Payment To Principle - Interest Payment - Cumulative Payment To Interest - 	2	10
Textbook:	<ul style="list-style-type: none"> • Excel Applications for Accounting Principles by Gaylord N. Smith 2015. Published by South-Western College Pub • Solving Accounting Problems Using Excel for Windows: Rex A Schildhouse Lieutenant Commander, 2005 :http://lums.edu.pk/docs/mba2015/solving_accounting_problems.pdf • 		



Department	Administrative Technology	Major	Accounting
Course Name	E- Commerce in Accounting	Course Code	ACC 409
Prerequisites	ACC 305	Credit Hours (L,P,T)	3(1,4,0)

Course description :

This course is addressing the Electronic commerce which is the trading in products or services using computer networks, such as the Internet. It draws on technologies such as mobile commerce, electronic funds transfer, supply chain management, Internet marketing, online transaction processing, electronic data interchange (EDI), inventory management systems, and automated data collection systems.

Topics :

- 1- Introduction to E-Commerce .
- 2- Basic technology of the internet and e-commerce Business.
- 3- Market opportunity analysis.
- 4- Business Models.
- 5- Strategy Formulation: customer interface
- 6- Website development process.
- 7- Human and Financial Capital.
- 8- Accounting aspect & cases.

References :

- Introduction to e-Commerce , Jeffrey F. Rayport & Bernard J. Jaworski, Tata McGraw-Hill Publishing.
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Detailed of Theoretical Contents			
	Contents	Week no.	Hours
1	Introduction to to E-Commerce: - Framework for E Commerce -	1	5
2	Basic technology of the internet and e-commerce Business: - Webpages - Hyperlink & protocols - Traffic , customer services	1	5
3	Market opportunity analysis: -	2	10
4	Business Models: -	2	10
5	Strategy Formulation: customer interface: -	2	10
6	Website development process: -	2	10
7	Human and Financial Capital: -	1	5
8	Accounting aspect & cases: - E payment process - Accounting cases	2	10
Textbook:		<ul style="list-style-type: none"> • Introduction to e-Commerce, Jeffrey F. Rayport & Bernard J. Jaworski, Tata McGraw-Hill Publishing. 	



Department	Administrative Technology	Major	Accounting
Course Name	Internal audit & Control	Course Code	ACC 411
Prerequisites	ACC 307	Credit Hours (L,P,T)	3(2,2,1)

Course description :

The course provide the understanding of the role of internal auditing such as governance, risk management and internal controls; it allows the student to get to know how to prepare internal audits and performing audit procedures completion, reporting, audit findings.

Topics :

- 1- Understand internal auditing: Internal audit definition, important role in governance, risk management and internal controls in an organization.
- 2- Governance & Control
- 3- Prepare plans for internal audits such as planning the assignment, performing audit procedures completion, reporting, audit findings
- 4- Internal audit Standards: Attribute Standards, Performance standards
- 5- Be in a better position to look out for red flags for frauds and other abuses
- 6- Audit Committee.
- 7- Appreciate the problems, issues, challenges in internal auditing
- 8- External auditors

References :

- American Accounting Association, **A Statement of Basic Auditing Concepts**, Florida, 1973
- Champlain, J. **Auditing Information Systems**, John Wiley & Sons, Inc. 1998.
- - Taylor, D. & William, G. **Auditing: Integrated Concepts and Procedures**, John Wiley & Sons, Inc. 1994.



Detailed of Theoretical Contents			
	Contents	Week no.	Hours
1	Introduction: - Internal audit definition - important role in governance - risk management - internal controls	2	10
2	Internal Controls: -	2	10
3	Internal Audits plans: - planning the assignment - performing audit procedures - reporting - audit findings	2	10
4	Internal audit Standards: -	2	10
5	frauds: -	1	5
6	Audit Committee: -	2	10
7	External auditors: -	2	10
Textbook:		<ul style="list-style-type: none"> • American Accounting Association, A Statement of Basic Auditing Concepts, Florida, 1973 • Champlain, J. Auditing Information Systems, John Wiley & Sons, Inc. 1998. • Taylor, D. & William, G. Auditing: Integrated Concepts and Procedures, John Wiley & Sons, Inc. 1994. 	



Department	Administrative Technology	Major	Accounting
Course Name	Financial Mathematics	Course Code	MGT 327
Prerequisites		Credit Hours (L,P,T)	4 (3,2,0)

Course Descriptions:

This Course introduces to the is the science aims to introduce the concept of interest simple and compound types, and methods of calculation, the Basic Law of the interest simple, correct Interest commercial interest, and repay the loans in installments, and payments of all kinds, and current accounts, and how to debt settlement, bond issuance, and evaluated, and methods of consumption, and depreciation of fixed assets, and the relationship of ways fixed income tax depreciation.

Used in sports funding with the financial entities they have a strong relationship with the economy.

Topics:

- The Wholesale Act with simple interest.
- The short-term equal payments.
- Short-term debts discount.
- Short-term debt settlement.
- Short-term debt consumption.
- The Wholesale Act with compound interest.
- The current value and the compound discount.

Experiments: If Applicable it Will Support the Theoretical Topics.



Detailed of Theoretical Contents			
	Contents	Week no.	Hours
1	Chapter 1 : The Wholesale Act of simple interest <ul style="list-style-type: none"> • Simple interest concept. • The wholesale concept. • Commercial interest and correct interest. • Review exercises for chapter 1 	2	10
2	Chapter 2 : The short-term equal payments <ul style="list-style-type: none"> • equal payment concept. • usual payments. • finding the equal payment interests. • Review exercises for chapter 2 	2	10
3	Chapter 3 : Short-term debts discount <ul style="list-style-type: none"> • Debts discount concept. • Commercial discount. • The relation between the commercial discount and the correct discount. • The difference between the commercial discount and the correct discount. • Review exercises for chapter 3 	2	10
4	Chapter 4 : Short-term debt settlement <ul style="list-style-type: none"> • Debt settlement concept. • The old debts. • The new debts. • The relation between the old and new debts. • Review exercises for chapter 4 	2	10
5	Chapter 5 : Short-term debt consumption <ul style="list-style-type: none"> • Debt consumption concept. • The repayment of loans and its benefits at the end of the period. • Repay the loans with equal installments from the origin and benefits together. • Repay the loans and the interest at the end of the term periodically. • Review exercises for chapter 5 	1	5
6	Chapter 6 : The Wholesale Act with compound interest <ul style="list-style-type: none"> • Compound interest concept. • The used symbols. • The Basic wholesale act with compound interest. • The relation between the simple and compound interest. • The real and nominal rates. • Review exercises for chapter 6 	2	10
7	Chapter 7 : The current value and the compound discount <ul style="list-style-type: none"> • Current value concept. • The commercial compound discount. • The correct compound discount. 	2	10



	<ul style="list-style-type: none">• The relation between the compound rate discount and the interest rate.• Finding the current value with compound discount rate.• Formulas summary.• Review exercises for chapter 7		
Textbook:	•		



Department	Administrative Technology	Major	Accounting
Course Name	Financial Management	Course Code	MGT328
Prerequisites		Credit Hours (L,P,T)	3(3,2,0)

Course description :

The course provides students with basic knowledge about financial management of businesses and the environment in which they operate.

Topics :

- 1- INTRODUCTION TO FINANCIAL MANAGEMENT.
- 2- FINANCIAL STATEMENT ANALYSIS
- 3- SOURCES OF FINANCING
- 4- CAPITALIZATION
- 5- CAPITAL STRUCTURE
- 6- COST OF CAPITAL.
- 7- LEVERAGE
- 8- DIVIDEND DECISION
- 9- CAPITAL BUDGETING
- 10- WORKING CAPITAL MANAGEMENT

References :

- Brigham, E. F., Ehrhardt, M. C.: Financial Management, 11th Edition, Thomson, South-Western, 2005
- Brealey, R. A., Myers, S. C.: Principles of Corporate Finance, 7th Edition, McGraw Hill, 2003



Detailed of Theoretical Contents			
	Contents	Week no.	Hours
1	<p>CHAPTER - 1 INTRODUCTION TO FINANCIAL MANAGEMENT</p> <p>Introduction Meaning of Finance Definition of Finance Definition of Business Finance Types of Finance Definition of Financial Management Scope of Financial Management Objectives of Financial Management Approaches to Financial Management Functions of Finance Manager Importance of Financial Management</p>	1	5
2	<p>CHAPTER - 2 FINANCIAL STATEMENT ANALYSIS</p> <p>Introduction Meaning and Definition of Financial Statement Types of Financial Statement Analysis Techniques of Financial Statement Analysis Difference between funds flow and cash flow statement Ratio Analysis</p> <ul style="list-style-type: none"> • Liquidity ratio • Activity ratio • Solvency ratio • Profitability ratio 	1	5
3	<p>CHAPTER - 3 SOURCES OF FINANCING</p> <p>Introduction</p> <ul style="list-style-type: none"> • Long-term financial requirements or Fixed capital requirement • Short-term financial requirements or Working capital requirement <p>Sources of Finance Security Finance Equity Shares Preference Shares Deferred Shares No Par Shares Creditorship securities Internal Finance Loan Financing</p>	1	5
4	<p>CHAPTER -4 CAPITALIZATION</p> <p>Introduction Meaning of Capital Capitalization Types of Capitalization</p> <ul style="list-style-type: none"> • Over capitalization 	1	5



	<ul style="list-style-type: none"> • Under capitalization • Watered capitalization 		
5	<p>CHAPTER - 5 CAPITAL STRUCTURE</p> <p>Introduction</p> <ul style="list-style-type: none"> • Meaning of capital structure • Definition of capital structure <p>Financial Structure</p> <p>Optimum Capital Structure</p> <p>Factors Determining Capital Structure</p> <p>Capital Structure Theories</p>	1	5
6	<p>CHAPTER - 6 COST OF CAPITAL</p> <p>Introduction</p> <p>Meaning of cost of capital</p> <p>Assumption of cost of capital</p> <p>Classification of Cost of Capital</p> <p>Computation of Cost of Capital</p> <p>Importance of cost capital</p>	1	5
7	<p>CHAPTER - 7 LEVERAGE</p> <p>Introduction</p> <p>Meaning of leverage</p> <p>Definition of leverage</p> <p>Financial Leverage</p> <p>Degree of financial leverage</p> <p>Alternative definition of financial leverage</p> <p>Uses of financial leverage</p> <p>Combined Leverage</p> <p>Working Capital Leverage</p>	1	5
8	<p>CHAPTER - 8 DIVIDEND DECISION</p> <p>Introduction</p> <ul style="list-style-type: none"> • Meaning of dividend <p>Types of Dividend/Form of Dividend</p> <p>Dividend Decision</p> <p>Irrelevance of Dividend</p> <p>Factors Determining Dividend Policy</p>	1	5
9	<p>CHAPTER - 9 CAPITAL BUDGETING</p> <p>Introduction</p> <p>Definitions</p> <p>Need and importance of capital budgeting</p> <p>Capital Budgeting Process</p> <p>Kinds of Capital Budgeting Decisions</p> <p>Methods of Capital Budgeting of Evaluation</p> <p>Risk and Uncertainty in Capital Budgeting</p> <p>Risk adjusted cut off rate</p> <p>Certainly equivalent method</p> <p>Sensitivity technique</p> <p>Probability technique</p> <p>Standard deviation method</p> <p>Co-efficient of variation method</p> <p>Decision tree analysis</p>	1	5



<p>10</p>	<p>CHAPTER - 10 WORKING CAPITAL Meaning of working capital Concept of working capital Component of working capital Types of working capital Need of working capital Factors determining working capital requirements</p>	<p>1</p>	<p>5</p>
<p>11</p>	<p>CHAPTER - 11 WORKING CAPITAL MANAGEMENT Meaning of working capital management Meaning of Inventory Management Kinds of inventories Objectives of inventory management Techniques of inventory management Techniques Based on the order quantity of Inventories • Stock level • Minimum level • Re-order level • Maximum level • Danger level • Average stock level • Lead time • Safety stock • Economic order quantity (EOQ) Techniques Based on the Classification of Inventories • A-B-C analysis • Aging schedule of inventories • VED analysis • HML analysis Techniques on the Basis of Records Inventory budget Inventory reports Valuation of inventories Cash management</p>	<p>1</p>	<p>5</p>
<p>Textbook:</p>	<p>•</p>		



Department	Law	Major	Law
Course Name	Principle of Law	Course Code	LAW 325
Prerequisites		Credit Hours <i>(L,W,T)</i>	3 (3,0,0)

Course description :

The course explores the role of law in establishing the social system. It looks at how rights are determined and obligations imposed. Section I of the course examines the concept of law, the sources of law, types of legal rules, and how law is interpreted and practiced in society. Section II considers the definition of rights, typologies of rights, who enjoys certain rights and how rights can be forfeited.

Topics :

- Legal Rule.
- Public Law and Private Law.
- Types of Legal rules.
- Law sources.
- Application and Interpretation of legal rules.
- Right and its sources and implementation of rights.

Experiments: If applicable, it will support the theoretical topics.

References :

- International business publication. Company Law and Regulation handbook. Washington Dc, USA. (2012)

Detailed of Theoretical Contents

	Contents	Week no.	Hours
1	Legal rule Law and society	2	6



2	Public Law and Private law	2	6
3	Types of Legal rules and norms	1	3
4	Law sources	2	6
5	Legal rules: Interpretation & Implementation	4	12
6	Understanding the Right Types of right	4	12
7	Sources of right and its limitation.	2	6
Textbook:		<ul style="list-style-type: none"> • Hage, Akkermans, and others. Introduction to law. (2014) Switzerland. Springer. • Bankar, and Travers, An introduction to law and social theory. (2002) the University of Michigan, Hart. 	



Department	Law	Major	Law
Course Name	Business Law	Course Code	LAW 326
Prerequisites	LAW 101	Credit Hours (L,W,T)	3 (3,0,0)

Course description :

This course lays the foundation for understanding the basic concepts and the broad realm of commercial law. Topics discussed are: differentiating commercial from civil transactions; types of commercial activities, commercial papers, trader obligations and registering commercial records.

Topics :

- Introduction to Commercial Law
- Merchant.
- Commercial Books.
- Competition.
- Elements of Commercial entities.

Experiments: If applicable, it will support the theoretical topics.

References :

- Q. Javed, and Lerrick. Saudi Business and Labor Law. (1987) 2nd edition. London. Graham & Trotman
- International business publication. Company Law and Regulation handbook. Washington Dc, USA. (2012)

Detailed of Theoretical Contents

	Contents	Week no.	Hours
1	Commercial Law and its features. Differences between Commercial and civil transactions.	2	6
2	Merchant: the registration conditions. (نظام المحكمة التجارية السعودي)	1	3



3	Types of Commercial activities (transaction) (نظام المحكمة التجارية السعودي)	3	9
4	Bookkeeping (نظام الدفاتر التجارية السعودي)	3	9
5	Trade register (نظام السجل التجاري السعودي)	3	9
6	Illegal Commercial Competition (نظام المنافسة السعودي)	2	6
7	Consideration and its elements (المحل التجاري وعناصره)	3	9
Textbook:		<ul style="list-style-type: none"> • Q. Javed, and Lerrick. Saudi Business and Labor Law. (1987) 2nd edition. London. Graham & Trotman. • Kay, Ernest. Legal Aspects of Business in Saudi Arabia. (1980) London, Graham & Trotman. 	



Department	Administrative Technology Major:	Major	Accounting
Course Name	Macroeconomic	Course Code	ECO 329
Prerequisites		Credit Hours <i>(L,W,T)</i>	3 (3,2,0)

Course description :

This course will provide an overview of macroeconomic issues: the determination of output, employment, unemployment, interest rates, and inflation. Monetary and fiscal policies are discussed, as are public debt and international economic issues. It will teach students the basic tools of macroeconomics and apply them to real world economic policy. The goals of the course are for students to (a) understand how to evaluate macroeconomic conditions such as unemployment, inflation, and growth (b) understand how monetary policy and fiscal policy can be used to influence short-run macroeconomic conditions (c) understand media accounts of macroeconomic events. Upon completion, students should be able to evaluate national economic components, conditions, and alternatives for achieving socioeconomic goals

Topics :

- Introduction to Macroeconomics
- National Income
- Determination of Income & Employment (Classical & Keynesian Theory)
- Consumption & Saving
- IS- LM Model
- Theories of Investment, Multiplier, Accelerator and Business Cycle
- National Budget
- Monetary System & Monetary Policy
- International Trade, Finance, Balance of Payments and Exchange Rate
- Economic Growth & Development

Experiments : if applicable it will support the theoretical topics.

References :

Macroeconomics, 9th Edition by N. Gregory Mankiw; Worth Publishers; New York, USA



Detailed of Theoretical Contents			
	Contents	Week no.	Hours
1	Introduction: Nature and Scope of Macro Economics; Differences between microeconomics and macroeconomics; Goal & Importance of macroeconomics; Tools of macroeconomics; Major Issues and Concerns of Macroeconomics; Post-Keynesian Developments in Macroeconomic Monetarism, Supply- side Economics and Rational Expectations Theory,	2	10
2	National Income: Concepts- Gross Domestic Product (GDP), Gross National Product (GNP) at market price and factor cost, Real & Nominal, Deflator, etc;	1	5
3	Determination of Income and Employment (Classical and Keynesian Theory): Classical Theory of Employment,; Keynesian theory of employment- Aggregate demand & Aggregate Supply; Inflation & Deflation- Causes and Remedies; wages and unemployment (Phillips Curve)	1	5
4	Consumption and Saving , Determinants of National Saving and Investment . The intersection of the "investment–saving" (IS) and "liquidity preference–money supply". IS- LM Model: Concepts, features and determination.	2	10



5	National Budget: Concept and types of budget, Government deficit and debt, Fiscal policy, Review Questions, Internal Assessment.	2	10
6	Monetary System and Monetary Policy: Money and its types and functions; Meaning and Functions of Central Bank and Commercial Banks; Monetary policy of Central Bank.	2	10
7	International Trade, Finance, Balance of Payment and Exchange Rate: Theories of International Trade; International Financing, Meaning and components of Balance of Payments; Meaning, types and determination of Exchange Rate.	1	5
8	Economic Growth & Development: Meaning, determinants and differences between Economic growth and development, Theories of Economic growth and development.	1	5
Textbook:		Macroeconomics, 9th Edition by N. Gregory Mankiw; Worth Publishers; New York, USA	