



الجامعة السعودية الإلكترونية
SAUDI ELECTRONIC UNIVERSITY
2011-1432

Vice Presidency of Academic Affairs
College of Administrative and Financial Sciences
BSBA - Major in Accounting
Courses Descriptions

September 2022



Course Title	Principles of Accounting
Course Code	ACCT 101
Pre-requisite(s)	Passing the first year
Credit hours	3
Contact hours	4.5
Course Description	This course is an introduction to accounting, emphasizing how general-purpose financial statements communicate information about the business corporation's performance and position for users external to management. Approximately one-third of the course emphasizes how the accountant processes and presents the information and includes exposure to recording transactions, adjusting balances, and preparing financial statements for service and merchandise firms according to established rules and procedures. Additionally, the course examines major elements of financial statements such as cash, receivables, inventory, long-lived assets, depreciation, payroll, bonds, and other liabilities and stocks.

Course Title	Financial Accounting
Course Code	ACCT 201
Pre-requisite(s)	ACCT 101
Credit hours	3
Contact hours	4.5
Course Description	Financial accounting is the basic means of recording and reporting financial information in a business. After reviewing how accounting functions as an information development and communication system that supports economic decision-making and provides value to entities and society, students will discover the uses and limitations of financial statements and related information and apply analytical tools in making both business and financial decisions. Topics examined include those related to corporate financial position, operating results, cash flows, and financial strength. Students will study the basic accounting system and will be shown how the various accounting alternatives for recording financial transactions impact on the usefulness of the information provided for decision-making. During coverage of relevant topics, reference will be made to recent lapses in ethical reporting and the resulting impact on the financial markets and society.



Course Title	Cost Accounting
Course Code	ACCT 301
Pre-requisite(s)	ACCT 101
Credit hours	3
Contact hours	4.5
Course Description	This course provides students with practical cost accounting procedures with emphasis on job order process costs, standard cost and profit planning including differential costs, internal profit and price policies, and capital budgeting.

Course Title	Advanced Financial Accounting
Course Code	ACCT 302
Pre-requisite(s)	ACCT 201
Credit hours	3
Contact hours	4.5
Course Description	The course examines selected advanced accounting topics. It deals with advanced issues in accounting, most notably related to big companies with many branches and which need a process of consolidation to establish the whole company's financial statements. In addition, the course highlights the activities of multinational corporates, partnerships, and the accounting of governmental general and special funds.

Course Title	Government and Non-Profit Accounting
Course Code	ACCT 321
Pre-requisite(s)	ACCT 201
Credit hours	3
Contact hours	4.5
Course Description	This course is designed to provide a framework for understanding the special accounting and reporting requirements of non-profit organizations. The emphasis is on reporting concepts and budgeting principles for governmental and non-profit economic entities.

Course Title	Managerial accounting
Course Code	ACCT 322
Pre-requisite(s)	ACCT 301
Credit hours	3
Contact hours	4.5
Course Description	Managerial accounting is a company's internal language and is used for decision-making, production management, product design, and pricing and for motivating and evaluating employees. This course introduces a business-management approach to the development and use of accounting information. It examines the principles, techniques, and uses of accounting in the planning and control of business organizations from a management perspective. Identified are the budgetary process and related performance evaluation techniques, cost-volume-profit relationship, and product costing methods.

Course Title	Auditing Principles & Procedures
Course Code	ACCT 401
Pre-requisite(s)	ACCT 302
Credit hours	3
Contact hours	4.5
Course Description	The course is a study of the planning, evidence gathering, internal control review, sampling, and application of procedures used to audit assets, liabilities, equity, and related income statement accounts of a profit-oriented enterprise. Includes an evaluation of the audit profession, including professional standards, ethics, and liability of CPAs. Also includes a student-prepared audit case for hands-on application of audit procedures. The reporting requirements for compilation and review services and a thorough study of the types of audit opinions will also be studied.

Course Title	Introduction to Accounting Information Systems
Course Code	ACCT 402
Pre-requisite(s)	ACCT 101 + MIS 201
Credit hours	3
Contact hours	4.5
Course Description	This course creates a framework for accounting information systems by combining knowledge about business as it relates to information systems, information technology, and accounting. Students will examine the REA enterprise ontology as it relates to databases that can be used to store and retrieve information for decision-making within an organization. Students learn that in the competitive organizations of today and tomorrow, accountants cannot simply prepare and report information; they must take a more active role in understanding and creating systems and processes that impact the organization's bottom line.

Course Title	Accounting Research and Practice
Course Code	ACCT 403
Pre-requisite(s)	None
Credit hours	3
Contact hours	4.5
Course Description	This course is designed to build upon previous research assignments in all upper-level accounting courses and provide a capstone experience for accounting majors by challenging them to identify accounting issues, locate and research appropriate accounting concepts, standards, statements, pronouncements, or tax authorities, and then provide a thorough analysis for determination of an appropriate conclusion for the decision-making process. Communication of such research and analysis will require students to prepare organized/structured written papers utilizing appropriate methodology.

Course Title	Accounting of Financial Institutions
Course Code	ACCT 405
Pre-requisite(s)	ACCT 201
Credit hours	3
Contact hours	4.5
Course Description	This course emphasizes financial accounting concepts as they apply to financial institutions. Analyzes financial statements of a variety of financial institutions with an emphasis on understanding the accounting structure of financial institutions, ratio analysis as it is used to evaluate financial performance, and accounting control systems.

Course Title	Tax and Zakat Accounting
Course Code	ACCT 422
Pre-requisite(s)	ACCT 201
Credit hours	3
Contact hours	4.5
Course Description	This course introduces the theoretical foundations and applications of accounting in tax systems and the Zakat system. Particular emphasis is placed upon the measurement of taxable income and funds subject to Zakat, and the preparation of Tax and Zakat reports. Saudi Taxes Law is presented in a way to assist students in understanding factors affecting doing Business environment in Saudi Arabia. Moreover, Tax inspection skills and techniques are presented in addition to Accounting for Zakat within different legal entities and enterprises.



Course Title	Insurance Accounting
Course Code	ACCT 424
Pre-requisite(s)	ACCT 201
Credit hours	3
Contact hours	4.5
Course Description	This course aims to introduce students to basic accounting procedures and premises in the specific field of insurance accounting. The emphasis is put on fundamental differences between insurance accounting compared to the accounting of firms and companies. Students will be taught basic terms in valuation, financial placement, and technical reserves, focusing on specific problems in commercial insurance companies in compliance with the KSA legislation and with the alternative approach to insurance and reinsurance companies according to the International Accounting Standards.

Course Title	Internship
Course Code	ACCT 430
Pre-requisite(s)	Students must complete 90 credit hours to enroll for internship
Credit hours	6
Contact hours	9
Course Description	Field experience training is an important part of any academic program as it provides students with the opportunity to practically apply the knowledge and skills acquired throughout their academic programs. In this course, students will be assessed based on periodic reports, field evaluations, the final report, and the final presentation.