جامعة الأمير مساعد بن عبدالرحمن
Prince Musaid Bin Abdulrahman University
2011-1432

Student's Handbook

Bachelor of Science in Business Administration (BSBA) Major Accounting

Accounting Department
College of Administrative and Financial Sciences

June - 2026

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The Program General Information

University	Prince Musaid Bin Abdulrahman University	
College	College of Administrative and Financial Sciences (CAF)	
Department	Accounting Department	
Program Name	Bachelor of Science in Business Administration (BSBA) - Major in Accounting (ACCT)	
Wide field	Business, Management, and Law (04)	
Narrow field	Business and Management (041)	
Detailed field	Accounting and Taxation (0411)	
Specialization Name & Code	Accounting (041101)	
Qualification Level	Level 6	
Qualification Sub-Level	645	
Qualification Name	Bachelor's Degree or equivalent	
Total Credit Hours	130 Credit hours	
Total Contact Hours	2155 Contact hours	
Duration	4 Years	
Number of Levels	8 Levels	
Main Campus	Riyadh-Male	Riyadh-Female
Branches	Dammam-Male	Dammam-Female
	Jeddah-Male	Jeddah-Female
	Jubail-Male	Jubail-Female
	Alula-Male	Alula-Female
	Albaha-Male	Albaha-Female

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1 The Accounting Department

The Accounting Department was established in 2011 as one of the departments within the College of Administrative and Financial Sciences. Since its establishment, the department has sought to achieve excellence in accounting education and professional development. The department is supported by highly qualified faculty members, modern technologies, and innovative e-learning tools, providing students with an engaging and advanced learning environment. The curriculum is designed to develop students' analytical, technical, and research skills in financial accounting, managerial accounting, auditing, taxation, and accounting information systems, in alignment with local and international standards. Quality assurance is integral to all departmental operations. The department adheres to university policies and national accreditation standards through systematic evaluation, curriculum review, and continuous improvement to ensure academic excellence and graduate readiness.

1.1 The Vision of the Accounting Department

To be recognized locally and regionally as a source of high-quality education in accounting by utilizing e-learning technology to support the national economy, labor market, and community.

Keyword 1	Keyword 2	Keyword 3
Excellence	E-learning	Community Impact

1.2 The Mission of the Accounting Department

To prepare ethical and competent accounting professionals through accredited programs that blend theory with practice, supported by qualified faculty and modern learning technologies, and contribute to national economic growth, the accounting profession, and the community.

Keyword 1	Keyword 2	Keyword 3
Ethical and competent accounting professionals	Practice-oriented accredited education	National economic and community development

1.3 The Goals of the Accounting Department

1- Providing high-quality accounting education to equip students with knowledge, skills, and values, preparing them to excel in the labor market.
2- Encouraging faculty members and students to engage in research, knowledge production, and lifelong education.
3- Strengthening partnerships with professional bodies, organizations, industry stakeholders, and the community to enhance practical learning, applied research, and social responsibility initiatives.
4- Ensuring full compliance with national and international accreditation standards by implementing systematic quality assurance processes.
5- Encouraging continuous improvement in teaching, research, technologies, and e-learning tools to maintain academic excellence.

1.4 The Values of the Accounting Department

- Academic Excellence
- Lifelong Learning

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- Teamwork
- Community Partnership
- Institutional Commitment
- Quality and Continuous Improvement

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2 Bachelor of Science in Business Administration - Major in Accounting

The Accounting major is a core discipline within the field of Business Administration that contributes significantly to organizational effectiveness and economic development. The program prepares qualified and ethical accounting professionals committed to integrity, transparency, and professional responsibility, capable of producing, analyzing, and communicating accounting information to support managerial, investment, and strategic decision-making. Through developing professional knowledge, analytical skills, and practical competencies, the program seeks to meet labor market demands and support the national economy with highly qualified graduates.

2.1 The Accounting Program's Mission

Providing high-quality flexible education that utilizes technology and modern teaching methods to all segments of society, and contributes effectively to the production, dissemination, and utilization of knowledge to achieve social, cultural, and economic development.

Keyword 1	Keyword 2	Keyword 3
Professional Competence & Ethics	Applied Accounting Skills & Innovation	Community & Organizational Engagement

2.2 The Accounting Program's Goals

1- Equipping students with practical and research skills and knowledge in accounting concepts, principles, and theories, as well as accounting information systems, to ensure professional competence and support informed decision-making.
2- Promoting regulatory requirements, professional responsibility, ethical behavior, and integrity in the accounting profession.
3- Strengthening collaborations with industry and professional communities to enhance training, employability, and community contributions.
4- Fostering innovative thinking and the use of modern accounting tools and technologies in professional practice.
5- Encouraging students' involvement in volunteer activities and community programs supporting social responsibility, sustainability, and community engagement.
6- Embracing continuous learning, adaptability, and the ability to respond to emerging trends, technologies, and challenges in the accounting profession.

2.3 Program Learning Outcomes (PLOs)

Knowledge and Understanding (K)	
K1	Describe fundamental accounting concepts, principles, and standards, and the use of accounting information systems for financial reporting in accordance with local and international requirements.
K2	Explain managerial and cost accounting concepts and auditing principles used for planning, control, performance evaluation, and ensuring reliable financial and non-financial information.

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K3	Outline zakat, taxation, governmental, nonprofit, financial institution, and insurance accounting principles and regulatory requirements within the Saudi and International context.
K4	Identify core business theories and practices required for accountants to support organizational activities and decision-making.
Skills (S)	
S1	Apply concepts, principles, standards, and procedures of accounting and business to solve real-world problems.
S2	Analyze financial and business information using quantitative, analytical, and critical-thinking techniques to evaluate alternatives, assess performance, and recommend effective solutions.
S3	Use accounting information systems, data analysis tools, and new technologies to record, process, report, and analyze financial and business information.
S4	Communicate accounting information clearly and effectively through written reports, presentations, and professional discussions.
Values, Autonomy, and Responsibility (V)	
V1	Uphold ethical principles and professional responsibility through compliance with accounting standards, regulatory requirements, and codes of ethics.
V2	Demonstrate teamwork and leadership through professional interpersonal skills and understanding of group dynamics in accounting and business contexts.

2.4 The Accounting Program Graduate's Attributes

No.	Accounting Program Graduate Attributes
ACCT.GA. 1	**Accounting Knowledge & Application**
	Graduates of the Accounting Program possess broad and in-depth knowledge of core accounting concepts, principles, and theories, and apply this knowledge effectively to analyze and solve real-world accounting and business problems in diverse professional contexts.
ACCT.GA. 2	**Lifelong Learning & Professional Development**
	Graduates of the Accounting Program will be able to independently pursue self-directed and lifelong learning to continually update their accounting knowledge and professional skills, aligning with their professional, social, and ethical responsibilities.
ACCT.GA. 3	**Critical Thinking & Problem Solving**
	Graduates of the Accounting Program critically analyze accounting information, identify and solve financial and accounting problems, and support decisions using appropriate quantitative and qualitative methods.
ACCT.GA. 4	**Professional Communication**
	Graduates of the Accounting Program communicate accounting information clearly and professionally, using appropriate written, oral, and digital formats to support decision-making and stakeholder engagement.
ACCT.GA. 5	**Digital Competence**

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	Graduates of the Accounting Program effectively use digital tools and information systems to access, evaluate, and manage accounting data, supporting accurate reporting, analysis, and decision-making.
ACCT.GA. 6	**Innovation & Entrepreneurship**
	Graduates of the Accounting Program demonstrate the ability to apply accounting tools to identify opportunities and find innovative accounting solutions that enhance organizational performance and contribute to economic development and entrepreneurship.

2.5 The Accounting Program Graduates Career Opportunities

The BSBA – Major in Accounting prepares graduates to work in a wide variety of sectors, including:

- Public Sector
- Private Sector
- Non-for-profit Sector
- Financial Institutions Sector
- Manufacturing Sector
- Healthcare Sector
- Audit Firms Sector

The BSBA – Major in Accounting prepares graduates to work in a wide variety of professions and jobs, including:

- Accountant
- Accounts Reviewer
- Auditor / Internal Auditor
- Treasury
- Receivable Accountant
- Inventory Accountant
- Cost Accountant
- Managerial Accountant
- Tax and Zakat Accountant

2.6 The Accounting Program Admission Requirements

Admission to the University is based on a competitive selection process according to the weighted score and the number of available seats, provided that applicants meet the following requirements:

- The applicant must be a Saudi national or a legal resident of the Kingdom of Saudi Arabia with a valid residency permit.
- The applicant must hold a high school certificate (General Science Track, Computer Science and Engineering Track, or Business Administration Track), or an equivalent qualification obtained inside or outside the Kingdom.
- The applicant must have a valid score in the General Aptitude Test (GAT), either in Arabic or English (competitive criterion).
- The applicant must have a valid score in an English language proficiency test (STEP or IELTS).

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- The applicant must be medically fit, except for applicants with hearing loss or physical/health disabilities, provided that the upper limbs are fully functional.
- There is no minimum or maximum number of years required since obtaining the high school certificate or its equivalent.
- Applicants who already hold a bachelor's degree (or its equivalent) in a specific major are not eligible to apply for admission to another bachelor's degree in the same major.

2.7 The Accounting Program Teaching Mode

The Bachelor of Accounting Program is delivered using a Blended Learning Mode, which combines face-to-face classroom, e-learning classes, and interactive learning activities. This approach integrates traditional lectures, discussions, and practical exercises with e-learning tools, virtual classrooms, digital assessment platforms, and self-learning materials. The program ensures that all online and on-campus components are aligned to achieve the intended learning outcomes and maintain academic quality standards.

Each course is split as follows:

Program Mode	Course Mode		Credit Hours	Contact Hours	Percentage
Blended	Traditional classroom	F2F Class	3	15	33.33%
	E-learning	Virtual Class		15	33.33%
	Interactive Learning	Self-Learning		15	33.33%
Total			3	45	100%

2.8 Curriculum Structure

Program Structure	Required/ Elective	No. of Courses	Credit Hours	Percentage
University Requirements	Required	10	34	26%
College Requirements	Required	19	57	44%
Program Requirements	Required	11	33	25%
Field Experience Requirements	Required	1	6	5%
Total		41	130	100%

2.8.1 University Requirements

Course Code	Course Title	Required/ Elective	Pre-Requisite	Credit Hour
ENG001	English Language Skills	Required		8
CS001	Introduction to Artificial Intelligence and Computing	Required		3
COMM001	Communication Skills	Required		2
ENG001	English Language Skills	Required		8
MATH001	Fundamentals of Math	Required		3
CI001	Academic Skills	Required		2
ISLM101	Introduction to Islamic Culture	Required		2
ISLM102	Professional Conduct & Ethics in Islam	Required		2
ISLM103	Islamic Economic System	Required	ISLM101	2

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ISLM104	Social System and Human Rights	Required	ISLM102	2
Total University Requirements				34

2.8.2 College Requirements

Course Code	Course Title	Required/ Elective	Pre-Requisite	Credit Hour
LAW101	Legal Environment of Business	Required		3
STAT101	Statistics	Required		3
STAT201	Quantitative Methods	Required	STAT101	3
ACCT101	Principles of Accounting	Required		3
ACCT301	Cost accounting	Required	ACCT101	3
FIN101	Principles of Finance	Required	ACCT101	3
ECON101	Microeconomics	Required		3
ECON201	Macroeconomics	Required		3
ECOM101	E-Commerce	Required		3
ECOM201	Introduction n to e-Management	Required	MGT101	3
MIS201	Management of Information Systems	Required	MGT101	3
MGT101	Principles of Management	Required		3
MGT201	Marketing Management	Required	MGT101	3
MGT211	H.R Management	Required	MGT101	3
MGT301	Organizational Behavior	Required	MGT211	3
MGT311	Intro to Operations Management	Required	MGT101, STAT101	3
MGT321	Intro to International Business	Required		3
MGT322	Logistics Management	Required	MGT101	3
MGT401	Strategic management	Required	MGT201, FIN101	3
Total College Requirements				57

2.8.3 Program Requirements

Course Code	Course Title	Required/ Elective	Pre-Requisite	Credit Hour
ACCT201	Financial Accounting	Required	ACCT101	3
ACCT302	Advanced Financial Accounting	Required	ACCT201	3
ACCT322	Managerial Accounting	Required	ACCT301	3
ACCT401	Auditing Principles & Procedures	Required	ACCT302	3
ACCT402	Introduction to Accounting Information System	Required	ACCT201, MIS201	3
ACCT403	Accounting Research and Practice	Required		3
ACCT422	Tax and Zakat Accounting	Required	ACCT201	3
LAW401	Companies Law	Required	LAW101	3
ACCT405	Accounting of Financial Institutions	Required	ACCT201	3
ACCT321	Government and Non-Profit Accounting	Required	ACCT201	3
ACCT424	Insurance Accounting	Required	ACCT201	3
Total Program Requirements				33

2.8.4 Field Experience Requirement

Course Code	Course Title	Required/ Elective	Pre-Requisite	Credit Hour
ACCT430	Internship – Accounting	Required	Complete 90 credit hours	6

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Total Field Experience Requirements	6

2.9 Program Structure

Year 1

Level 1					
Course Code	Course Title	Required/ Elective	Pre-Requisite	Requirement Type	Credit Hour
ENG001	English Language Skills	Required		University	8
CS001	Introduction to Artificial Intelligence and Computing	Required		University	3
COMM001	Communication Skills	Required		University	2
Level (1) Total		3 Courses			13

Level 2					
Course Code	Course Title	Required/ Elective	Pre-Requisite	Requirement Type	Credit Hour
ENG001	English Language Skills	Required		University	8
MATH001	Fundamentals of Math	Required		University	3
CI001	Academic Skills	Required		University	2
Level (2) Total		3 Courses			13

Year 2

Level 3					
Course Code	Course Title	Required/ Elective	Pre-Requisite	Requirement Type	Credit Hour
ISLM101	Introduction to Islamic culture	Required	Passing the first year	University	2
STAT101	Statistics	Required		College	3
LAW101	Legal Environment of Business	Required		College	3

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ECON101	Microeconomics	Required		College	3
MGT101	Principles of Management	Required		College	3
ACCT101	Principles of Accounting	Required		College	3
Level (3) Total		6 Courses			17

Level 4					
Course Code	Course Title	Required/ Elective	Pre-Requisite	Requirement Type	Credit Hour
ISLM102	Professional Conduct & Ethics in Islam	Required		University	2
STAT201	Quantitative Methods	Required	STAT101	College	3
FIN101	Principles of Finance	Required	ACCT101	College	3
MGT201	Marketing Management	Required	MGT101	College	3
MGT211	H.R Management	Required	MGT101	College	3
ECOM101	E-Commerce	Required		College	3
Level (4) Total		6 Courses			17

Year 3

Level 5					
Course Code	Course Title	Required/ Elective	Pre-Requisite	Requirement Type	Credit Hour
ECON201	Macroeconomics	Required		College	3
MIS201	Management of Information Systems	Required	MGT101	College	3
ECOM201	Introduction n to e-Management	Required	MGT101	College	3
MGT301	Organizational Behavior	Required	MGT211	College	3
MGT311	Intro to Operations Management	Required	MGT101 STAT101	College	3
ACCT201	Financial Accounting	Required	ACCT101	Program	3
Level (5) Total		6 Courses			18

Level 6					
Course Code	Course Title	Required/ Elective	Pre-Requisite	Requirement Type	Credit Hour
ISLM103	Islamic Economic System	Required	ISLM101	University	2
ACCT301	Cost accounting	Required	ACCT101	College	3

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MGT321	Intro to International Business	Required		College	3
MGT322	Logistics Management	Required	MGT101	College	3
ACCT302	Advanced Financial Accounting	Required	ACCT201	Program	3
ACCT405	Accounting of Financial Institutions	Required	ACCT201	Program	3
Level (6) Total		6 Courses			17

Year 4

Level 7					
Course Code	Course Title	Required/ Elective	Pre-Requisite	Requirement Type	Credit Hour
ISLM104	Social System and Human Rights	Required	ISLM102	University	2
MGT401	Strategic management	Required	MGT201 FIN101	College	3
ACCT401	Auditing Principles & Procedures	Required	ACCT302	Program	3
ACCT403	Accounting Research and Practice	Required		Program	3
ACCT402	Introduction to Accounting Information System	Required	ACCT201 MIS201	Program	3
ACCT321	Government and Non-Profit Accounting	Required	ACCT201	Program	3
Level (7) Total		6 Courses			17

Level 8					
Course Code	Course Title	Required/ Elective	Pre-Requisite	Requirement Type	Credit Hour
ACCT422	Tax and Zakat Accounting	Required	ACCT201	Program	3
LAW401	Companies Law	Required	LAW101	Program	3
ACCT322	Managerial Accounting	Required	ACCT301	Program	3
ACCT424	Insurance Accounting	Required	ACCT201	Program	3
ACCT430	Internship	Required	Complete 90 credit hours	Program	6
Level (8) Total		5 Courses			18

3 Advising Services

PMBAU provides several advising services to guide students throughout their academic journey, including academic advising, career counseling and career support, scholarships, international student support, and talent and creativity programs. These services are designed to help students make informed academic and career decisions and achieve their

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educational goals. For more information related to the advising services, units, and related guidelines, visit the following link: https://seu.edu.sa/en/departments/guidance-and-counseling-department/about/

Deanship of Student Affairs Units:

1. Social Counseling Unit
2. Mental Health Support Unit
3. Academic Advising Unit
4. Career Counseling and Career Support Unit
5. Talent and Creativity Unit
6. Disabilities and Special Needs Support Unit

PMBAU is committed to providing an inclusive and supportive learning environment for all students. Special needs support is available through dedicated units, including the Social Counseling Unit, Mental Health Support Unit, Disabilities Support Unit, and Minority Support Unit. These units offer professional support and guidance to help students overcome personal, psychological, or accessibility challenges and fully participate in academic life. Students are encouraged to contact the relevant unit early in the semester to ensure appropriate support arrangements are in place. For more information, visit the following link: https://seu.edu.sa/en/departments/student-support-and-assistance-department/about/

4 Extracurricular Student Activities

The Accounting Department is committed to enhancing students' learning experiences beyond the classroom through a variety of extracurricular activities that support their academic, professional, and personal development. The department has an active Activities and Accounting Club Committee that organizes engaging activities, events, and workshops designed to strengthen students' accounting knowledge, professional skills, and career readiness. https://seu.edu.sa/afsc/ar/caf-student-clubs/

The department regularly organizes workshops and learning sessions for students, in addition to hosting specialized workshops delivered by professional accounting bodies and industry partners, including ACCA, IMA, and SOCPA. These activities provide students with valuable insights into professional certifications, current accounting practices, and career opportunities, while promoting continuous learning and stronger connections with the accounting profession

4.1 IT support

PMBAU provides IT support services to assist students with their educational and technical issues. These services support the effective use of learning management systems, online assessment platforms, and required educational technologies, ensuring a smooth and secure assessment process. Students may contact IT support for assistance with technical issues related to access, submission, or system functionality during assessments and exams.

5 Laws and Regulations

5.1 External Laws and Regulations

Council of Universities Affairs https://www.cua.gov.sa/regulations-and-regulations/

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5.2 Internal Regulations

Attendance

- Students are required to attend all scheduled lectures, whether face-to-face or virtual.
- If a student's absence exceeds 25% of the total lectures without an approved excuse, a Denial (DN) will be applied according to PMBAU regulations.
- Attendance at all examinations is mandatory. Absence from an exam without an approved excuse will result in a zero mark.
- Official excuses for absences must be submitted through the Student Services System within the period specified in the academic calendar.
- Approved excuses may result in the cancellation of the DN or permission to take an alternative exam, subject to university regulations.
- For more information, visit the PMBAU rules and regulations: https://seu.edu.sa/en/deanships/admission-and-registration-deanship/rules-and-regulations/

Academic Integrity

Students are expected to uphold the highest standards of academic integrity and ethical conduct. All submitted work must be the student's own, completed honestly, and give proper credit to the ideas and words of others. Academic misconduct, including but not limited to cheating, plagiarism, fabrication, collusion, or unauthorized assistance in exams or assignments, is strictly prohibited. Any violation of academic integrity will be handled in accordance with PMBAU regulations and may result in disciplinary action, including a zero grade for the assessment, course failure, or further academic penalties.
For more information, visit the following links: Code of Student Conduct and Discipline, and the Students' Rights and Responsibilities Handbook.

Admission deanship

For Information about Academic Procedures Guide, students' code of conduct ,Guidelines for submitting excuses for absence from lectures and exams, students services , examination rules ,
https://seu.edu.sa/enGrades and Evaluation Levels
Course Registration
Student Responsibilities /deanships/admission-and-registration-deanship/rules-and-regulations/

6 Important Links

- PMBAU: https://seu.edu.sa/en/
- PMBAU Student Admission: https://admission.seu.edu.sa/admission
- College of Administrative and Financial Sciences: https://seu.edu.sa/en/colleges/business-administration-college/about/
- Accounting Program: https://seu.edu.sa/en/programs/bachelor-of-science-in-business-administration-major-in-accounting/about/

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- Practical training (co-op): https://seu.edu.sa/en/programs/bachelor-of-science-in-business-administration-major-in-accounting/practical-training/
- Faculty Members Directory: https://seu.edu.sa/afsc/en/staff/

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7 The Accounting Program Courses' Descriptions

Course Title	**English Language Skills**			
Course Code	**ENG001**			
Course Type	☒ University	☐ College	☐ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Distance Learning (Virtual Class, E-learning & Self-Learning)			
Course Credit	16 Credit Hours		120 Contact Hours	
Course Y/L	Year	1	Level	1 & 2
Pre-requisites	No Pre-requisites			
Course Description	A combination of reading, writing, listening, and speaking skills divided into 8 units designed to develop students' English fluency.			
Course Objectives	This course aims to develop communication across all four language skills. By the end of the course, students will be able to identify key points in short, simple listening and reading texts, recognize basic vocabulary, and communicate and participate in short social conversations on familiar topics.			

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Course Title	**Introduction to Artificial Intelligent and Computing**			
Course Code	**CS001**			
Course Type	☒ University	☐ College	☐ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Distance Learning (Virtual Class, E-learning & Self-Learning)			
Course Credit	3 Credit Hours		45 Contact Hours	
Course Y/L	Year	1	Level	1
Pre-requisites	No Pre-requisites			
Course Description	This multidisciplinary course introduces university students to the foundational concepts, techniques, and real-world applications of Artificial Intelligence (AI). Designed for learners from all academic backgrounds, the course presents AI in a clear, accessible manner—without requiring advanced mathematics or programming skills. Through engaging examples and practical case studies, students will explore how AI systems make decisions, solve problems, and adapt to various environments. The course also includes hands-on experience with modern AI tools and cloud-based platforms, enabling students to apply AI concepts in realistic scenarios. Ethical and societal implications of AI are also discussed to foster responsible and informed use of intelligent technologies.			
Course Objectives	This course aims to provide students with foundational knowledge and practical skills in the field of Artificial Intelligence (AI), including: - Understanding the basic structure and function of computer systems and their role in enabling AI technologies - Exploring key AI concepts such as intelligent agents, decision-making, and learning from data - Gaining familiarity with major AI methodologies and their applications across various domains - Developing hands-on experience with AI tools and cloud-based platforms for building intelligent systems - Applying AI techniques in areas such as natural language processing, computer vision, and generative models - Recognizing the ethical, legal, and societal implications of AI technologies By the end of the course, students will be able to use AI tools effectively, integrate AI services into real-world scenarios, and make informed decisions about the responsible use of AI.			

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Course Title	**Communication Skills**			
Course Code	**COMM001**			
Course Type	☒ University	☐ College	☐ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Distance Learning (Virtual Class, E-learning & Self-Learning)			
Course Credit	2 Credit Hours		30 Contact Hours	
Course Y/L	Year	1	Level	1
Pre-requisites	No Pre-requisites			
Course Description	• Defining the nature of communication, its components, types, characteristics, objectives, communication effectiveness, barriers, and tools, as well as the relationship between verbal and non-verbal communication. • The concept of self and self-disclosure. • Persuasion skills, personal interviews, and the personal competencies sought by different sectors. • Résumé (CV) writing skills. • Effective presentation and public speaking skills.			
Course Objectives	• Enable students to understand the fundamental processes of human communication as a means of development and interaction among individuals and groups, allowing them to express themselves effectively and master the art of active listening in order to contribute to positive change and development in society across cultural, social, and economic dimensions. • Equip students with a range of communication skills that serve as key foundations for both individual and organizational growth, enabling them to apply these skills effectively in real-life situations. • Familiarize students with résumé (CV) writing skills, as well as presentation and public speaking skills. • Enable students to use electronic tools and mechanisms that facilitate the effective and efficient application of communication skills.			

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Course Title	**Fundamentals of Math**			
Course Code	**MATH001**			
Course Type	☒ University	☐ College	☐ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Distance Learning (Virtual Class, E-learning & Self-Learning)			
Course Credit	3 Credit Hours		45 Contact Hours	
Course Y/L	Year	1	Level	2
Pre-requisites	No Pre-requisites			
Course Description	This course will address the outcomes of introductory and intermediate algebra. Topics include: basic algebraic properties, integers, simplifying and factoring polynomials, solving and graphing linear equations and inequalities, solving systems of equations in two and three variables, functions, rational expressions, quadratic and rational equations and inequalities, absolute value, graphing systems of equations and inequalities, and other selected topics. Applications will be emphasized, and numeric, algebraic, and graphical modes will be used			
Course Objectives	Upon successful completion of this course, students will be able to: 1. Perform intermediate-level algebraic operations. 2. Apply intermediate-level algebra concepts to application situations. 3. Use their improved logical and analytical reasoning skills. 4. Use their improved skills in communicating mathematics			

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Course Title	**Academic Skills**			
Course Code	**CI001**			
Course Type	☒ University	☐ College	☐ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Distance Learning (Virtual Class, E-learning & Self-Learning)			
Course Credit	2 Credit Hours		30 Contact Hours	
Course Y/L	Year	1	Level	2
Pre-requisites	No Pre-requisites			
Course Description	The course aims to enable students develop their own self-management and organize their competence and abilities to achieve successful in both academic university years and professional life in the future. The course focus in three main skills and knowledge : learning teaching process , research and methods of research and thinking skills			
Course Objectives	Students should be able to apply content learnt in the academic skills course.			

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Course Title	**Introduction to Islamic Culture**			
Course Code	**ISLM101**			
Course Type	☒ University	☐ College	☐ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Hybrid (Traditional Classroom, E-learning & Self-Learning)			
Course Credit	2 Credit Hours		30 Contact Hours	
Course Y/L	Year	2	Level	3
Pre-requisites	Passing the first year			
Course Description	يعد مقرر العقيدة الإسلامية سلم 101 من متطلبات الجامعة الاجبارية لكل طلاب وطالبات جامعة الأمير مساعد بن عبدالرحمن حيث تتم دراسته في احد المستويات الدراسية للطالب حسب رؤية الكلية التي يتبع لها ويقوم بتدريسه احد أعضاء قسم الدراسات الاسلامية			
Course Objectives	التعريف بالعقيدة الإسلامية واهم مصطلحاتها ومصادرها وأركان الايمان واهم التحديات التي تواجه العقيدة الإسلامية			

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Course Title	**Professional Conduct and Ethics in Islam**			
Course Code	**ISLM102**			
Course Type	☒ University	☐ College	☐ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Hybrid (Traditional Classroom, E-learning & Self-Learning)			
Course Credit	2 Credit Hours		30 Contact Hours	
Course Y/L	Year	2	Level	4
Pre-requisites	No Pre-requisites			
Course Description	يعد مقرر الأخلاق وآداب المهنة في الإسلامية متطلبات الجامعة الاجبارية لكل طلاب وطالبات جامعة الأمير مساعد بن عبدالرحمن حيث تتم دراسته في احد المستويات الدراسية للطالب حسب رؤية الكلية التي يتبع لها ويقوم بتدريسه احد أعضاء قسم الدراسات الاسلامية			
Course Objectives	ترسيخ الاخلاق الإسلامية واخلاق المهنة في سلوك الطالب لاسيما في الجوانب الاجتماعية والمهنية			

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Course Title	**Islamic Economic System**			
Course Code	**ISLM103**			
Course Type	☒ University	☐ College	☐ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Hybrid (Traditional Classroom, E-learning & Self-Learning)			
Course Credit	2 Credit Hours		30 Contact Hours	
Course Y/L	Year	3	Level	6
Pre-requisites	ISLM101			
Course Description	يتمثل الهدف الرئيسي للمقرر في تعريف الطالب بمفهوم القضايا الاقتصادية وأهمية دراستها كمدخل وبورصة الأوراق المالية وأقسامها ودورها وحكمها للمقرر وإلى تعريفه بالتأمين وأركانه وخصائصه الشرعي وغسيل الأموال ومفهومه وآثاره والخصخصة وأشكالها وأهدافها وضوابطها والعلوم الاقتصادية ومعناها وأهدافها وأدواتها وآثارها وعلى المعاملات المصرفية الالكترونية وفوائدها ومخاطر بعض التعاملات الالكترونية والتكامل الاقتصادي والتضخم الاقتصادي.			
Course Objectives	تقديم أهم ما يخص النظام الاقتصادي في الإسلام ووسائل التكافل الاجتماعي والمعاملات الاقتصادية الالكترونية وأحكامها			

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Course Title	**Social System and Human Rights**			
Course Code	**ISLM104**			
Course Type	☒ University	☐ College	☐ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Hybrid (Traditional Classroom, E-learning & Self-Learning)			
Course Credit	2 Credit Hours		30 Contact Hours	
Course Y/L	Year	4	Level	7
Pre-requisites	ISLM102			
Course Description	يعد نظام المقرر الاجتماعي وحقوق الانسان في الإسلام من متطلبات الجامعة الاجبارية لجميع طلاب وطالبات جامعة الأمير مساعد بن عبدالرحمن. حيث تتم في احد المستويات الدراسية للطالب حسب رؤية الكلية التي يتبع لها ويقوم بتدريسه احد أعضاء قسم الدراسات الاسلامية			
Course Objectives	يتعرف الطالب على المجتمع المسلم واسس بناء المجتمع			

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Course Title	**Legal Environment of Business**			
Course Code	**LAW101**			
Course Type	☐ University	☒ College	☐ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Hybrid (Traditional Classroom, E-learning & Self-Learning)			
Course Credit	3 Credit Hours		45 Contact Hours	
Course Y/L	Year	2	Level	3
Pre-requisites	Passing the first year			
Course Description	This is a survey course to address everyday legal problems encountered in business with an emphasis on the areas of contracts, agency, employment, property, business organizations, and cases relating to these and other areas			
Course Objectives	Upon successful completion of this course, students will be able to: Define common law and statutory legal principles in substantive law areas. Apply legal principles to fact patterns that emerge on a regular basis in the business world. Recognize, analyze, and discuss various legal problems presented in specific situations. Demonstrate an awareness of ethical issues in the business legal environment. Develop critical thinking and case analysis skills			

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Course Title	**Statistics**			
Course Code	**STAT101**			
Course Type	☐ University	☒ College	☐ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Hybrid (Traditional Classroom, E-learning & Self-Learning)			
Course Credit	3 Credit Hours		45 Contact Hours	
Course Y/L	Year	2	Level	3
Pre-requisites	Passing the first year			
Course Description	This course introduces the student to statistics with business applications. The course covers both descriptive and inferential statistics. Topics included are measures of central tendency; measures of dispersion; graphical displays of data; linear regression; basic probability concepts; binomial and normal probability distributions; confidence intervals; and hypothesis testing of mean, proportion for one or two populations. The course also covers ANOVA and hypothesis tests for Goodness of Fit. These topics will be covered using a basic knowledge of algebra and Microsoft Excel.			
Course Objectives	The purpose of this course is to introduce the basic statistical methods used in Business and IT applications. Students will learn how to select and apply appropriate statistical methods to analyze data from clinical trials, and how to present, interpret and discuss the analyses clearly and concisely. By the end of this module, students should be able to apply the concepts of statistics to a business situations, the concepts of discrete and normal probability distributions, to formulate testing of hypotheses in constructing and interpreting confidence intervals, to analyze data sets using linear regression and correlation and to interpret the results obtained from analyzing data using software packages.			

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Course Title	**Quantitative Methods**			
Course Code	**STAT201**			
Course Type	☐ University	☒ College	☐ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Hybrid (Traditional Classroom, E-learning & Self-Learning)			
Course Credit	3 Credit Hours		45 Contact Hours	
Course Y/L	Year	2	Level	4
Pre-requisites	STAT101			
Course Description	This course addresses the importance of applying quantitative methods and analysis to the solution of business problems using structured problem solving and specialized data analysis software tools. Some of the methodologies covered are linear programming, PERT/CPM analysis, time series, and decision tree analysis and data mining.			
Course Objectives	The main focus of the course is on solutions to problems of inefficiency, poor productivity, and risky situations within the management of business and technical processes, projects, and operations.			

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Course Title	**Principles of Finance**			
Course Code	**FIN101**			
Course Type	☐ University	☒ College	☐ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Hybrid (Traditional Classroom, E-learning & Self-Learning)			
Course Credit	3 Credit Hours		45 Contact Hours	
Course Y/L	Year	2	Level	4
Pre-requisites	ACCT101			
Course Description	This course is designed to survey the field of finance and provide the foundation for more advanced finance coursework. Topics include sources of business and financial information, financial statement analysis, the time-value-of-money, the nature and measurement of risk, financial institutions, investments, and corporate finance.			
Course Objectives	The course objective is to introduce students to the main elements, methods, and principles of finance. It will provide basic knowledge and skills applicable to personal and managerial finance. The course starts with a general overview of finance, introduces financial concepts, instruments, and techniques used in financial decision-making. The first part of the course focuses on basic financial data, financial statements, cash flow, also main financial concepts as time value of money, risk and return, interest rates. The second part of the course deals with financial management			

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Course Title	**Microeconomics**			
Course Code	**ECON101**			
Course Type	☐ University	☒ College	☐ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Hybrid (Traditional Classroom, E-learning & Self-Learning)			
Course Credit	3 Credit Hours		45 Contact Hours	
Course Y/L	Year	2	Level	3
Pre-requisites	Passing the first year			
Course Description	Introduction to Microeconomics is an introduction to economic theory involving the examination of how decision making by firms and individuals is shaped by economic forces. Emphasis is placed on demand, supply, market equilibrium analysis, and basic market structure models. The invisible hand as the driving force for economic decisions as well as market externalities are discussed. The class concentrates on providing a balanced approach to studying economic agents' behavior and the global implications and outcomes			
Course Objectives	1. To impart knowledge about the relationship between various market forces. 2. To discuss the key microeconomic concepts of scarcity, opportunity cost, comparative advantage, and externalities. 3. To analyze the factors of production and their respective economic returns 4. To compare key characteristics among the various market structures of monopoly, oligopoly, monopolistic competition, and perfect competition. 5. To apply supply and demand model to determine market equilibrium. 6. To recognize how changes in supply, demand, and government regulations affect Market outcomes. 7. To understand the concept of elasticity and its applications. 8. To explore the effects of imperfect information on markets. 9. To identify the implications of an economic agent's actions on the global economy Settings. 10. To recognize the challenges and opportunities of sustainable economic Development.			

Course Title	**Macroeconomics**			
Course Code	**ECON201**			
Course Type	☐ University	☒ College	☐ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Hybrid (Traditional Classroom, E-learning & Self-Learning)			
Course Credit	3 Credit Hours		45 Contact Hours	
Course Y/L	Year	3	Level	5
Pre-requisites	ECON101			
Course Description	This course will teach students the basic tools of macroeconomics and how to apply them to real world economic policy. Emphasis is placed on studying the economy as a whole. Issues of inflation, unemployment, the role of fiscal and monetary policies in stabilizing the economy, the role of government policy in promoting long-term economic growth and growth are discussed in the context of the global economic system. The course will be structured around the tools (models) of macroeconomics using primarily graphs, and occasionally equations. However, motivation for these tools and examples of their use will always be taken from current and real world macroeconomics events and conditions			

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Course Objectives	The purpose of this course is to familiarize the student with the generally accepted principles of macroeconomics. Macroeconomics is concerned with such things as, economic growth, unemployment, inflation, and the business cycle. Though ultimately based on the actions of individual households and business firms (microeconomics), macroeconomics deals with aggregates-i.e., consumers as a whole, producers as a whole, exporters and importers as a whole, fiscal policy-the effects of government spending and taxation, and the monetary policy of the central bank.

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Course Title	**E-Commerce**			
Course Code	**ECOM101**			
Course Type	☐ University	☒ College	☐ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Hybrid (Traditional Classroom, E-learning & Self-Learning)			
Course Credit	3 Credit Hours		45 Contact Hours	
Course Y/L	Year	2	Level	4
Pre-requisites	No Pre-requisites			
Course Description	This course provides an overview of electronic commerce in business and technology. It is designed to familiarize students with electronic commerce concepts, the foundation for understanding how to create electronic commerce business, the use of technology to ease the electronic commerce processes, looking at the security threats and solutions with the electronic commerce environment, and the differences between e-payment methods used in electronic commerce businesses. The course will provide, also, students with information related to basic concepts of consumer behavior and purchasing decisions. Students take advantages in learning digital marketing and targeting specific audiences with the campaigns. Learning activities include group projects, and application exercises. Face to Face (F2F) and Virtual (online) classes will each be held once per week.			
Course Objectives	The course is designed to provide students with comprehensive knowledge and technical skills needed to successfully participate in and support the increasingly applied role of electronic commerce in business environment. Also enable students conclude the effectiveness of an electronic commerce Web site. This course will provide the knowledge of social and/or ethical issues and development in electronic commerce.			

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Course Title	**Introduction to E-Management**			
Course Code	**ECOM201**			
Course Type	☐ University	☒ College	☐ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Hybrid (Traditional Classroom, E-learning & Self-Learning)			
Course Credit	3 Credit Hours		45 Contact Hours	
Course Y/L	Year	2	Level	4
Pre-requisites	MGT101			
Course Description	This course aims to introduce students to electronic management and the effects of Information Communication Technologies (ICT) on the management process. The functions of virtual managers will be highlighted in the context of managing virtual teams, resolving conflicts, and leading from a distance. Students will also be introduced to virtual communication tools and best practices, how to increase the team's IQ and performance, and the best practices for building a highly functional virtual team. Face to Face (F2F) and Virtual (online) classes will each be held once per week. Please refer to your class schedule for the days and times of these classes. Your professor will provide instructions on how to attend the virtual class. Participation in these classes is mandatory, and to do well in this course, you are expected to attend all sessions. If there is some reason you cannot attend a class, please notify your professor.			
Course Objectives	1. Define the main element of virtual management. 2. Recognize the major impacts of ICT on the management process. 3. Describe the concepts of the virtual office. 4. Explain the role of the virtual manager 5. Evaluate the issues of virtual leadership 6. Demonstrate virtual management in leading team			

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Course Title	**Management of Information Systems**			
Course Code	**MIS201**			
Course Type	☐ University	☒ College	☐ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Hybrid (Traditional Classroom, E-learning & Self-Learning)			
Course Credit	3 Credit Hours		45 Contact Hours	
Course Y/L	Year		Level	
Pre-requisites	MGT101			
Course Description	This course provides an introduction to information systems for business and management. It is designed to familiarize students with organizational and managerial foundations of systems, the technical foundation for understanding information systems, the role of information systems in enhancing business processes and management decision-making across the enterprise, and the process of building and managing systems in organizations. The course will also provide students with information systems knowledge essential for creating successful and competitive firms. Learning activities include hands-on projects, application software exercises, and a running case study. Face-to-face (F2F) and Virtual (online) classes will each be held once per week.			
Course Objectives	The course is designed to provide students with comprehensive knowledge and technical skills needed to successfully participate in and support the increasingly applied role of information technology in corporate decision-making. Also enables students to conceptualize and manage the specification, design, and implementation of applied information systems. This course will provide the knowledge of contemporary issues related to the field of managing information systems and develop the knowledge and skills required to work effectively in a profession			

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Course Title	**Principles of Management**			
Course Code	**MGT101**			
Course Type	☐ University	☒ College	☐ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Hybrid (Traditional Classroom, E-learning & Self-Learning)			
Course Credit	3 Credit Hours		45 Contact Hours	
Course Y/L	Year	2	Level	3
Pre-requisites	Passing the first year			
Course Description	This course combines management theory and practices, placing emphasis on the development and application of competencies required for effective leadership, including planning, motivating, organizational control, change management, and decision-making, using current domestic and global business issues in the context of ethical, team-centered organizations. The course includes practice in conflict resolution and mediation, fostering the improvement of working relationships, through the use of activities that integrate emotional intelligence and communication skills that help created a productive work environment.			
Course Objectives	1. Define management by examining the functions, roles, and skills of a manager. 2. Examine the functions of planning, organizing, leading, and controlling and how they interrelate. 3. Examine management issues and practices in motivation, organizational culture, structure, and behavior; team dynamics; and communication. 4. Apply tools and techniques of strategic planning, decision-making, and change management. 5. Analyze an organization's role in ethics, diversity, and social responsibility. 6. Create a Management Skill Development Plan			

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Course Title	**Marketing Management**			
Course Code	**MGT201**			
Course Type	☐ University	☒ College	☐ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Hybrid (Traditional Classroom, E-learning & Self-Learning)			
Course Credit	3 Credit Hours		45 Contact Hours	
Course Y/L	Year	2	Level	4
Pre-requisites	MGT101			
Course Description	Marketing is about creating customer value and building profitable customer relationships. This course guides students through the process of understanding customer needs and wants, deciding which target markets the organization can serve best, and developing a compelling value proposition by which the organization can win. Marketing planning and decision making are examined from firms' and consumers' points of view. Students will also explore how to manage the marketing function within an organization, including market analysis, target marketing, branding, advertising, and marketing mix manipulation			
Course Objectives	Upon successful completion of this course, students will be able to: • Analyze marketing opportunities using environmental scanning market data, measurement, and analysis. • Formulate overall marketing goals, objectives, strategies and tactics within the context of an organization's business, mission, and goals. • Develop a marketing plan for an organization. • Use marketing concepts to make business decisions. • Improve familiarity with current challenges and issues in marketing. Identify core concepts of marketing and the role of marketing in business and society. • Knowledge of social, legal, ethical and technological forces on marketing decision-making			

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Course Title	**H.R Management**			
Course Code	**MGT211**			
Course Type	☐ University	☒ College	☐ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Hybrid (Traditional Classroom, E-learning & Self-Learning)			
Course Credit	3 Credit Hours		45 Contact Hours	
Course Y/L	Year	2	Level	4
Pre-requisites	MGT101			
Course Description	This course introduces the human resource function and related elements and activities. The course outlines the roles and functions of members of the human resources (HR) department as well as educating others outside HR in how their roles include HR-related activities. The student will learn about the evolution in human resources management (HRM). Emphasis is placed on the modernday importance of HRM and the new corporate view of the function. Additionally, the student will be exposed to the view of HRM from the perception of both management and subordinate employees. The importance of maintaining fair and equitable compensation and benefit programs will be discussed. The student will be exposed to practical situations and problem-solving regarding areas of employee counseling, discipline, and termination. Equal Employment Opportunity will be discussed for the student to understand its need, importance, and the legal issues surrounding it.			
Course Objectives	1. Demonstrate overall Human Resource concepts, goals, and strategies within the context of organization goals and strategies. 2. Explain the differentiation between the major functions of HR and describe their interdependency. 3. Demonstrate a thorough understanding of HR strategic planning which includes effective job analysis, recruitment, and selection strategies. 4. Ability to deliver and communicate HR policies and messages in a coherent and professional manner. 5. Ability to carry out objective and scientific analysis of employees' performance management. 6. Identify and describe the needs of the parties involved in labor relations, and how those different needs are balanced			

Course Title	**Organizational Behavior**			
Course Code	**MGT301**			
Course Type	☐ University	☒ College	☐ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Hybrid (Traditional Classroom, E-learning & Self-Learning)			
Course Credit	3 Credit Hours		45 Contact Hours	
Course Y/L	Year	3	Level	5
Pre-requisites	MGT211			
Course Description	Course Description This course focuses on the analysis of human work behaviour at the individual, interpersonal, team and organizational levels. Emphasis is on the development of interpersonal competencies to allow individuals to effectively work as managers or professionals in the rapidly changing, team-oriented, culturally diverse and technologically integrated global climate facing modern organizations. The roles of leaders, followers, and teams, and their influence on the culture and performance of an organization are addressed through the analysis of key organizational behaviour concepts and related cases. Face to Face (F2F) and Virtual (online) classes will each be held			

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	once per week. Please refer to your class schedule for the days and times of these classes. Your professor will provide instructions on how to attend the virtual class. Participation in these classes is mandatory, and to do well in this course, it is expected that you attend all sessions. If there is some reason you cannot attend a class, please notify your professor.
Course Objectives	This course exposes students to advanced behavioural science theories and applications in management. Organizational behaviour is an interdisciplinary field drawing from numerous disciplines including psychology, sociology, economics, organization theory, statistics, and many others. After an overview of OB and how to assess the value-added of "soft" management interventions, topics will include work motivation, work attitudes, newcomer socialization, "natural" and nominal work teams, leadership, decision-making, and management of change.

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Course Title	**Introduction to Operations Management**			
Course Code	**MGT311**			
Course Type	☐ University	☒ College	☐ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Hybrid (Traditional Classroom, E-learning & Self-Learning)			
Course Credit	3 Credit Hours		45 Contact Hours	
Course Y/L	Year	3	Level	5
Pre-requisites	MGT101 STAT101			
Course Description	Operations Management is one of the three major functions of business, including Marketing, Operations, and Finance/Accounting. This introductory course introduces the student to Operations Management; how products and services are created and delivered to the customer. Concepts and applications of operations management will be explored in a variety of business sectors. The course aims to familiarize students with the issues and problems confronting the company, especially the operations managers. It will also provide the concepts, insights, and tools to deal with these issues for gaining competitive advantages through managing and improving the operational capabilities of the organization			
Course Objectives	Utilize the business process flow concept to represent and analyze the economic activities of service or manufacturing organizations. Identify appropriate performance measures for the business processes in different organizations. Analyze and evaluate the performance of the different business processes in an organization and the systems in the organization as a whole using relevant performance measures. Critically compare and differentiate business processes in similar or different system designs to identify key business processes for continuous improvement of the system. Design appropriate			

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Course Title	**Introduction to International Business**			
Course Code	**MGT321**			
Course Type	☐ University	☒ College	☐ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Hybrid (Traditional Classroom, E-learning & Self-Learning)			
Course Credit	3 Credit Hours		45 Contact Hours	
Course Y/L	Year	3	Level	6
Pre-requisites	No Pre-requisites			
Course Description	This course addresses the factors that affect international business and business expansion. Discussion topics include demographic, economic, political, natural resource, technology, and cultural characteristics and the role they play in the advancement of multinational enterprises. Challenging business and legal issues in Asia, South and Central America, Europe, the Middle East, and North America including the United States shall be covered in the content presented to students. Face to Face (F2F) and Virtual (online) classes will each be held once per week. Please refer to your class schedule for the days and times of these classes. Your professor will provide instructions on how to attend the virtual class. Participation in these classes is mandatory, and to do well in this course, it is expected that you attend all sessions. If there is some reason you cannot attend a class, please notify your professor			
Course Objectives	Identify and evaluate the significant trade agreements affecting global commerce. Discuss the reasons and methods of governments' intervention in trade. Explain the forces driving and evaluating the impact of globalization. Analyze the effects of culture, politics and economic systems in the context of international business. Identify the major components of international business management. Carry out effective self evaluation through discussing economic systems in the international business context.			

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Course Title	**Logistics Management**			
Course Code	**MGT322**			
Course Type	☐ University	☒ College	☐ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Hybrid (Traditional Classroom, E-learning & Self-Learning)			
Course Credit	3 Credit Hours		45 Contact Hours	
Course Y/L	Year	3	Level	6
Pre-requisites	MGT101			
Course Description	This course explores the transportation and logistics concepts within supply chains. Topics covered will include tools and techniques used in the design and operation of transportation and logistics systems and global issues in transportation and logistics management. In addition, "Quick Response" scenarios used to handle transportation and logistics issues, in the event of natural and non- natural disasters			
Course Objectives	• Develop a framework for analyzing the logistics function of the firm • Make decisions related to managing the logistics effort of the firm. • Know the component parts of the logistics system and provide the understanding of how to combine these components into an effective system within the supply chain. • Provide an appreciation of logistics activities and their relationship to supply chain management, other business functions and enterprises. • Gain mastery of the subject of Sustainable Supply Chain Management. • Demonstrate the use of decision models and cost analysis under uncertainty. • Understand the issues involved with transfer pricing in multidivisional companies			

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Course Title	**Strategic Management**			
Course Code	**MGT401**			
Course Type	☐ University	☒ College	☐ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Hybrid (Traditional Classroom, E-learning & Self-Learning)			
Course Credit	3 Credit Hours		45 Contact Hours	
Course Y/L	Year	4	Level	7
Pre-requisites	FIN101 MGT201			
Course Description	The course examines the processes of formulating and implementing strategies, and the critical thinking behind the multifaceted role of organizations in complex business environments. Focuses on strategy issues in and between a range of commercial and public organizations, from entrepreneurial firms to multinational corporations.			
Course Objectives	Upon successful completion of this course, students will be able to: • Understand the basic concepts and terminology used in Strategic Management • Identify opportunities and threats as well as strengths and weakness in the operating environment of hypothetical and real-world organizations • Distinguish between different types and levels of strategy and strategy implementation. • Gain insights into the strategy-making processes of different types of organizations • Understand the contribution of various functional areas e.g. production, marketing, purchasing and supply management to the overall well-being of the organization. • Understand issues related to strategic competitive advantage in diversified organizations.			

Course Title	**Principles of Accounting**			
Course Code	**ACCT101**			
Course Type	☐ University	☒ College	☐ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Hybrid (Traditional Classroom, E-learning & Self-Learning)			
Course Credit	3 Credit Hours		45 Contact Hours	
Course Y/L	Year	2	Level	3
Pre-requisites	Passing First Year			
Course Description	This course introduces fundamental accounting concepts, emphasizing how general-purpose financial statements communicate a business entity's financial position and performance to internal and external users. It covers the accounting cycle, including recording journal entries, posting, adjusting entries, and the preparation of financial statements for service and merchandising firms in accordance with generally accepted accounting principles. The course also examines major financial statement accounts such as cash, receivables, inventory, long-term assets, liabilities, equity, and depreciation, and introduces basic financial statement			

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	analysis.
Course Objectives	1. The fundamental concepts, principles, and assumptions of financial accounting. 2. The accounting equation and double-entry system to record business transactions. 3. The accounting cycle and prepare financial statements in accordance with applicable accounting standards. 4. The classification and accounting for assets, liabilities, and equity in simple business situations. 5. The basic analysis of the financial statements. 6. Promote ethical awareness and professional responsibility in the preparation and use of financial accounting information.

Course Title	**Financial Accounting**			
Course Code	**ACCT201**			
Course Type	☐ University	☐ College	☒ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Hybrid (Traditional Classroom, E-learning & Self-Learning)			
Course Credit	3 Credit Hours		45 Contact Hours	
Course Y/L	Year	3	Level	5
Pre-requisites	ACCT101-Principles of Accounting			
Course Description	This course offers an in-depth examination of financial accounting principles and practices, grounded in the International Financial Reporting Standards (IFRS). It focuses on the conceptual framework underlying the preparation and presentation of financial statements and emphasizes the application of accrual accounting concepts. Students examine the recognition, measurement, and reporting of inventories, non-current assets, liabilities, provisions, and contingencies. The course develops analytical skills through the preparation and evaluation of financial statements and fosters professional judgment and responsibility in applying accounting standards to real-world financial reporting situations.			
Course Objectives	1. Explain the objectives, assumptions, and qualitative characteristics of financial accounting and the conceptual framework for financial reporting in accordance with accounting standards. 2. Prepare and analyze the income statement, statement of financial position, and statement of cash flows using appropriate accounting principles. 3. Apply cost-based inventory valuation methods and address additional inventory valuation issues, including estimation and reporting challenges. 4. Account for the acquisition, use, and disposal of property, plant, and equipment, including depreciation, impairment, and depletion. 5. Identify and measure intangible assets and explain their recognition, amortization, and impairment in financial statements. 6. Classify, measure, and report current liabilities, provisions, contingencies, and non-current liabilities in accordance with relevant accounting standards.			

Course Title	**Cost Accounting**			
Course Code	**ACCT301**			
Course Type	☐ University	☒ College	☐ Department	☐ Other
	☒ Required		☐ Elective	

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Teaching Mode	Hybrid (Traditional Classroom, E-learning & Self-Learning)			
Course Credit	3 Credit Hours		45 Contact Hours	
Course Y/L	Year	3	Level	6
Pre-requisites	ACCT101-Principles of Accounting			
Course Description	This course introduces students to the fundamental concepts and techniques of cost accounting, with an emphasis on cost behavior, cost accumulation, and cost analysis for informed managerial decision-making. The course covers job order costing, process costing, standard costing, cost–volume–profit analysis, relevant costing, and performance evaluation. Students learn how cost information is used for planning, control, pricing, and managerial decision-making in contemporary business environments.			
Course Objectives	1. The role of accounting information in supporting management planning, control, and decision-making processes. 2. Cost behavior and cost functions to support short-term and long-term managerial decisions. 3. appropriate costing methods, including job costing, process costing, and activity-based costing, to determine product and service costs. 4. Cost-volume-profit analysis and relevant costing techniques to evaluate business alternatives. 5. The Measurement and allocation of the support department, joint, and by-product costs using systematic and justified methods. 6. Organizational performance, responsibility accounting, and performance measurement systems.			

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Course Title	**Advanced Financial Accounting**			
Course Code	**ACCT302**			
Course Type	☐ University	☐ College	☒ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Hybrid (Traditional Classroom, E-learning & Self-Learning)			
Course Credit	3 Credit Hours		45 Contact Hours	
Course Y/L	Year	3	Level	6
Pre-requisites	ACCT201-Financial Accounting			
Course Description	This course provides a comprehensive study of advanced financial accounting topics, including business combinations, consolidated financial statements, and multinational operations. It examines the recognition, measurement, and elimination of intercompany transactions involving inventories, services, and non-current assets. The course also addresses accounting issues arising from foreign currency transactions, financial instruments, translation of foreign entity financial statements, and partnership accounting. Emphasis is placed on the application of consolidation techniques, analytical problem-solving, and collaborative work in complex financial reporting contexts.			
Course Objectives	1. Understand advanced financial accounting concepts related to business combinations and consolidation. 2. Apply consolidation techniques for wholly owned and partially owned subsidiaries. 3. Analyze foreign currency transactions and multinational financial reporting issues. 4. Prepare partnership accounting records and financial statements. 5. Analyze and adjust intercompany transactions to ensure accurate and reliable consolidated financial statements. 6. Solve accounting problems related to foreign currency transactions, financial instruments, translation of foreign entity statements, and partnership operations.			

Course Title	**Governmental and Not-for-Profit Accounting**			
Course Code	**ACCT321**			
Course Type	☐ University	☐ College	☒ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Hybrid (Traditional Classroom, E-learning & Self-Learning)			
Course Credit	3 Credit Hours		45 Contact Hours	
Course Y/L	Year	4	Level	7
Pre-requisites	ACCT201-Financial Accounting			
Course Description	This course provides a detailed study of accounting and financial reporting for governmental and Not-for-Profit organizations. Students will explore the characteristics and environment of public and nonprofit entities, fund accounting principles, budgetary processes, and the full accounting cycles for various fund types, including general, special revenue, capital projects, debt service, permanent, proprietary, and fiduciary funds. The course also covers the preparation of fund-based and government-wide financial statements, financial statement analysis, and an introduction to accounting for not-for-profit organizations and International Public Sector Accounting Standards (IPSAS). Emphasis is placed on understanding how accounting systems support transparency, accountability, and informed decision-making in the public sector.			

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Course Objectives	1. Describe the characteristics and accounting environment of governmental and not-for-profit organizations, including key regulations and reporting standards. 2. Explain fund accounting concepts, including the use, classification, and accounting cycles of governmental and proprietary-type funds. 3. Summarize budgetary considerations and the preparation of budgetary accounts in governmental accounting. 4. Prepare fund-based and government-wide financial statements and analyze the financial condition of governmental and not-for-profit organizations. 5. Outline the accounting framework for not-for-profit organizations and summarize the key principles of International Public Sector Accounting Standards (IPSAS).

Course Title	**Managerial Accounting**			
Course Code	**ACCT322**			
Course Type	☐ University	☐ College	☒ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Hybrid (Traditional Classroom, E-learning & Self-Learning)			
Course Credit	3 Credit Hours		45 Contact Hours	
Course Y/L	Year	4	Level	8
Pre-requisites	ACCT201-Financial Accounting			
Course Description	This course introduces students to the principles and practices of managerial accounting to support organizational decision-making. It covers key concepts such as cost behavior, costing systems, and cost–volume–profit analysis, as well as planning and control tools including budgets, standard costs, and variance analysis. Students will learn to interpret financial information, apply costing methods, evaluate segment performance, and analyze investment and financial decisions using capital budgeting and financial statements. The course emphasizes practical skills, analytical thinking, and professional values, including effective communication and teamwork, preparing students to make informed managerial decisions and present solutions confidently.			
Course Objectives	1. Understand the fundamental concepts, role, and techniques of managerial accounting. 2. Calculate product and service costs using appropriate costing methods and evaluate segment performance effectively. 3. Apply planning and control tools such as master budgets, flexible budgets, standard costs, and variance analysis to support organizational decision-making. 4. Interpret financial information from capital budgeting results, cash flow statements, and financial statement analysis to guide managerial decisions. 5. Demonstrate professional skills, including effective communication, collaboration, and ethical responsibility, when analyzing and presenting managerial accounting solutions.			

Course Title	**Auditing Principles & Procedures**			
Course Code	**ACCT401**			
Course Type	☐ University	☐ College	☒ Department	☐ Other
	☒ Required		☐ Elective	

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Teaching Mode	Hybrid (Traditional Classroom, E-learning & Self-Learning)			
Course Credit	3 Credit Hours		45 Contact Hours	
Course Y/L	Year	4	Level	7
Pre-requisites	ACCT302-Advanced Financial Accounting			
Course Description	This course introduces the principles and procedures of auditing, with emphasis on audit planning, risk assessment, internal control evaluation, evidence gathering, sampling, and the application of audit procedures to financial statement accounts. The course covers auditing standards, auditors' professional responsibilities, ethics, and regulatory requirements. Learning activities are designed to develop students' analytical thinking, professional judgment, ethical awareness, and collaboration.			
Course Objectives	1. The concepts and objectives of assurance services and financial statement auditing. 2. The auditing environment, including standards, regulations, and auditors' responsibilities. 3. Audit planning, risk assessment, materiality, and audit testing procedures. 4. Internal control evaluation and the collection and evaluation of audit evidence. 5. Ethical and professional responsibilities in auditing, including independence and legal accountability.			

Course Title	**Introduction to Accounting Information Systems**			
Course Code	**ACCT402**			
Course Type	☐ University	☐ College	☒ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Hybrid (Traditional Classroom, E-learning & Self-Learning)			
Course Credit	3 Credit Hours		45 Contact Hours	
Course Y/L	Year	4	Level	7
Pre-requisites	ACCT201-Financial Accounting			
Course Description	This course introduces the fundamental concepts and structure of Accounting Information Systems (AIS) by integrating accounting knowledge with information systems and information technology. The course examines how accounting data are collected, processed, stored, and reported to support managerial decision-making. Students explore system documentation techniques, database concepts, internal controls, and enterprise systems, including the REA data model. Emphasis is placed on the role of accountants in designing, evaluating, and managing technologies to enhance organizational performance and ensure data reliability and integrity.			
Course Objectives	1. Recognize the fundamental concepts and framework of accounting information systems. 2. Describe how accounting information is captured, stored, and presented in computer-based systems. 3. Analyze business processes and information flows using accounting information systems concepts to support decision-making.			

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	4. Implement emerging technologies and data analysis tools to record, process, report, and analyze accounting information accurately 5. Demonstrate professional responsibilities in the use and management of accounting information systems.

Course Title	**Accounting Research and Practice**			
Course Code	**ACCT403**			
Course Type	☐ University	☐ College	☒ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Hybrid (Traditional Classroom, E-learning & Self-Learning)			
Course Credit	3 Credit Hours		45 Contact Hours	
Course Y/L	Year	4	Level	7
Pre-requisites	No Pre-requisites			
Course Description	This course introduces students to the fundamentals of research in accounting, including developing research ideas, reviewing literature, and collecting data. Students learn basic quantitative and qualitative research methods, such as surveys, experiments, and field research, and gain an understanding of research ethics. The course also helps students present research findings clearly and understand how research can be developed into academic publications.			
Course Objectives	1. The ways of developing well-defined accounting research ideas and questions grounded in relevant theory and prior literature 2. The appropriate quantitative and qualitative research methods, including experimental, survey, field, and archival approaches, to collect and analyze research data. 3. The evaluation of the research findings using suitable analytical techniques while adhering to ethical standards in accounting research. 4. How to communicate research processes and results effectively and understand the requirements for research ethics, academic supervision, examination, and publication in accounting research.			

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Course Title	**Accounting of Financial Institutions**			
Course Code	**ACCT405**			
Course Type	☐ University	☐ College	☒ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Hybrid (Traditional Classroom, E-learning & Self-Learning)			
Course Credit	3 Credit Hours		45 Contact Hours	
Course Y/L	Year	3	Level	6
Pre-requisites	ACCT201-Financial Accounting			
Course Description	This course examines the accounting principles and practices applied to financial institutions, with emphasis on banks and other specialized financial intermediaries. It covers the nature, regulation, and operations of depository institutions, thrifts, mortgage banks, and commercial banks, alongside the accounting treatment of financial instruments and leasing activities. Key topics include interest rate risk, credit risk, net interest earnings, fair value accounting, market risk disclosure, and loss recognition. The course also explores securitization and structured finance transactions, highlighting their accounting and reporting implications. Students will develop an understanding of how financial institutions measure, manage, and report financial risks in compliance with relevant accounting standards and regulatory requirements.			
Course Objectives	1. The nature, functions, and regulatory environment of financial institutions, including depository institutions, thrifts, mortgage banks, and commercial banks. 2. The appropriate accounting standards for financial instruments, including fair value measurement, disclosure requirements, and investment securities. 3. The interest rate risk, credit risk, and market risk, and their impact on net interest earnings and the financial performance of financial institutions. 4. The specialized financial activities, such as securitization, structured finance transactions, and leasing arrangements based on relevant accounting frameworks.			

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Course Title	**Tax and Zakat Accounting**			
Course Code	**ACCT422**			
Course Type	☐ University	☐ College	☒ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Hybrid (Traditional Classroom, E-learning & Self-Learning)			
Course Credit	3 Credit Hours		45 Contact Hours	
Course Y/L	Year	4	Level	8
Pre-requisites	ACCT201-Financial Accounting			
Course Description	This course introduces the principles and practices of Zakat and Tax Accounting with emphasis on the Saudi Arabian regulatory framework. It covers Zakat theories, regulations, and calculations, including Zakat Al-Mal and other types of Zakat, as well as tax theories and key Saudi taxes such as income tax, VAT, and withholding tax. The course also examines tax avoidance and tax evasion under Saudi regulations, providing an overview of international tax and Zakat fundamentals to support ethical and professional accounting practices.			
Course Objectives	1. Explain the theories, concepts, and regulatory frameworks governing Zakat and taxation, with particular emphasis on Zakat and tax systems in Saudi Arabia. 2. Apply Zakat and tax regulations to calculate Zakat obligations and major taxes (income tax, VAT, and withholding tax) for individuals and business entities. 3. Evaluate tax compliance, avoidance, and evasion issues in accordance with Saudi regulations and ethical standards and recognize the fundamentals of international Zakat and tax practices.			

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Course Title	**Insurance Accounting**			
Course Code	**ACCT424**			
Course Type	☐ University	☐ College	☒ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Hybrid (Traditional Classroom, E-learning & Self-Learning)			
Course Credit	3 Credit Hours		45 Contact Hours	
Course Y/L	Year	4	Level	8
Pre-requisites	ACCT201-Financial Accounting			
Course Description	This course aims to introduce students to the fundamental accounting procedures and principles applied in the field of insurance accounting. It emphasizes the key differences between insurance accounting and the accounting practices of other business firms. Students are introduced to essential concepts related to valuation, financial placement, and technical reserves, with a focus on accounting issues specific to commercial insurance companies. The course is delivered in compliance with Saudi Arabian regulatory requirements and incorporates alternative accounting treatments for insurance and reinsurance companies in accordance with International Accounting Standards.			
Course Objectives	1. Understand the fundamental accounting procedures and principles applied in insurance accounting. 2. Distinguish between insurance accounting practices and accounting methods used in other business firms. 3. Explain key concepts related to valuation, financial placement, and technical reserves in insurance companies. 4. Apply relevant accounting standards and regulatory requirements governing insurance and reinsurance companies in the Kingdom of Saudi Arabia. 5. Analyze accounting issues specific to commercial insurance and takaful operations in accordance with International Accounting Standards.			

Course Title	**Internship**			
Course Code	**ACCT430**			
Course Type	☐ University	☐ College	☒ Department	☐ Other
	☒ Required		☐ Elective	
Teaching Mode	Hybrid (Traditional Classroom, E-learning & Self-Learning)			
Course Credit	6 Credit Hours		295 Contact Hours	
Course Y/L	Year	4	Level	8
Pre-requisites	Complete 90 credit hours			
Course Description	The Internship course provides students with supervised practical training in approved public or private sector organizations. It enables students to apply accounting knowledge and professional skills in real workplace settings, including financial reporting, auditing, taxation, and accounting information systems. Through hands-on experience, students enhance their technical competencies, ethical awareness, communication skills, and professional conduct. The course is assessed through employer evaluation, student reports, and faculty supervision to ensure alignment with the program learning outcomes.			

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جامعة الأمير مساعد بن عبدالرحمن

Prince Musaid Bin Abdulrahman University

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College of Administrative and Financial Sciences

Accounting Department