



KINGDOM OF SAUDI ARABIA
Technical and Vocational Training Corporation
Director General for Curricula

المملكة العربية السعودية
المؤسسة العامة للتدريب التقني والمهني
الإدارة العامة للمناهج



الخطط التدريبية للكليات التقنية

Training Plans for Colleges of Technology

CURRICULUM FOR

Department
Management Sciences
Major
Accounting

نسخة أولية (تحت المراجعة)

Under Revision Draft

A Bachelor's Degree

Semesters
1444H - 2022



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Program Description

It is our belief that organizations are looking to hire a graduate who is grounded in the foundation of his field of knowledge, committed and willing to provide solutions to problems faced in practice. Our accounting program is aimed at preparing such a graduate. The accounting bachelor program provides students with knowledge and skills in accounting and closely related fields of knowledge. Accounting knowledge includes the arenas of cost and managerial accounting, financial reporting, accounting information systems, auditing, taxation and tax planning corporate governance and business ethics, while knowledge in supporting areas are information technology, marketing, strategic planning, finance, economics, law, and leadership. The program emphasizes on technical knowledge, analytical ability, interpersonal skills and intercultural understanding, and ethically based leadership and social responsibility. Students are to learn integrating accounting concepts and business applications in the context of communication, ethics, values and technology. With such knowledge, graduates are able to work as strategic business advisors with analytical skills and sound understanding of today's complex business environment.

The Theoretical and Practical Tests and Graduation Projects Determine Learning Outcomes and Trainee Levels for each program.

The training courses contain a theoretical part and a practical part. The practical part is tested as a practical test and the theoretical part is a theoretical test with different evaluation methods

The Bachelor Degree Graduate gets the seventh level in the Saudi Arabian Qualifications Framework (SAQF).

Admission Requirements: The applicant must have a diploma in Accounting.

Brief Description

Course Name	Contemporary Topics in Financial Accounting	Course Code	UACC381	Credit Hours	3
Description	<p>This course introduces valuating, measuring and reporting events that have financial effects on the financial statement of an entity assist a learner comprehend different measurements yield different financial position for the reporting entities. In addition to items reporting in the financial statement, some items that are disclosed off-balance sheet for variety of reasons. Awareness of as well as comprehending such financial accounting topics enhances a learner's ability and capability in being a good accountant.</p>				

Course Name	Advanced Accounting	Course Code	UACC313	Credit Hours	3
Description	<p>This course aims to advanced study of accounting principles and procedures relating to mergers and acquisitions and accounting processes associated with them, particularly the accounting treatment of the acquisitions that result in the integration of companies or that result in control of those companies, which require consolidation. In addition, this course aims to definition of the foundations of accounting for enterprises with branches and accounting for operations in foreign currencies as well as the foundations of accounting firms in persons.</p>				

Course Name	Managerial Accounting	Course Code	UACC422	Credit Hours	3
Description	<p>This course provides the skills and knowledge of accounting methods and techniques utilized by companies, cost systems, budgeting, and utilization of accounting data for cost accounting, decision-making, and planning and control.</p>				

Course Name	Taxation and Tax Planning	Course Code	UACC464	Credit Hours	3
Description	<p>This course is aimed at deepening the student's understanding in taxation for the purpose of strategically planning for business. Types of taxes and tax policy issues along with standard for a good tax introduce taxation for the student as a system as well as tool by governments to motivate or discourage certain behavior of individuals and businesses. After over viewing the types of conducting businesses, the experience in the US of tax treatment for the different types of businesses are presented to the student to comprehend that a type of business affects the type of tax that such a business is subjected to. Pass through entities are a good example for illustrating such a point for a student. The student should be aware of the Gulf Council Cooperative (GCC) effective treaties and proposed ones on the tax treatment for citizens in the GCC countries. Tax treatment in the international arena is yet another area the student needs to be aware of in tax planning.</p>				

Course Name	Financial Analysis	Course Code	UACC483	Credit Hours	3
Description	<p>This course is focuses on the basic principles and techniques in making financial decision. The topic covered include financial statement analysis, financial forecasting and planning, working capital management and short term financing, Risk return and Time value for money.</p>				

Course Name	Accounting in Unconventional Banks	Course Code	UACC453	Credit Hours	3
Description	<p>This course aims to introduce Islamic banks, the causes of their existence, characteristics and objectives. The foundations of Islamic banks and the sources and uses of funds in banks. Theoretical framework for financial accounting in banks, and the objectives of financial accounting in Islamic banks, and the accounting system in Islamic banks in terms of its components and features and certain contracts that takes this type of bank such as Murabahaa, Mudardara, Musharakkah, AS Slam, AlEstsnae and I jarrah. In addition, the measurement of the operations, and disclosure of the financial statements of Islamic banks through the Accounting and auditing standards, and Islamic instruction issued by Islamic financial institutions in Saudi Arabia.</p>				

Course Name	Accounting Information Systems	Course Code	UACC424	Credit Hours	3
Description	This course is designed to enable students to have exposure and experience on the systems concepts, data processing technology, system documentation techniques, infrastructure for E-business, security and control measure in computer-based.				

Course Name	Internal audit and Control	Course Code	UACC463	Credit Hours	3
Description	The course provide the understanding of the role of internal auditing such as governance, risk management and internal controls; it allows the student to get to know how to prepare internal audits and performing audit procedures completion, reporting, audit findings.				

Course Name	Corporate Governance and Business Ethics	Course Code	UACC495	Credit Hours	3
Description	In this course, students will be exposed to corporate governance concepts, theories and issues. Focus will be given on ownership, control and governance mechanisms in protecting shareholders' interests such as board of director, institutional shareholder, disclosure, audit committee and regulatory framework. It also aims at developing an effective ethics understating to guide students and corporations to distinguish between ethical and unethical practices.				

Course Name	Graduation Project	Course Code	UACC492	Credit Hours	3
Description	This course introduces the basics of applied study in special subjects in accounting for students under the supervision of the instructor. These topics are employed on a projects-by-project basis which tracks all financial elements of a projects.				

The Curriculum Framework Distributed **توزيع الخطة التدريبية على الفصول التدريبية لمرحلة البكالوريوس بالنظام الثلثي**
on Trimesters

1st Trimester	No.	Course Code	Course Name	Prereq	No. of Units					المتطلب	اسم المقرر	رمز المقرر	م
					م.و	م	عم	تم	س.أ				
					CRH	L	P	T	CTH				
1	ENGL 301	English Language (1)		4	4	0	2	6		لغة انجليزية ١	٣٠١ انجل	١	
2	ARAB301	Writing Skills		2	2	0	0	2		مهارات الكتابة الفنية	٣٠١ عربي	٢	
3	ULAW301	Principles of Law		4	4	0	2	6		مبادئ القانون	٣٠١ قنون	٣	
4	ECON304	Macroeconomic		4	4	0	2	6		اقتصاد كلي	٣٠٤ اقص	٤	
5	UACC381	Contemporary Topics in Financial Accounting		5	5	0	2	7		مواضيع معاصرة في المحاسبة المالية	٣٨١ محسب	٥	
Total Number of Units				19	19	0	8	27		المجموع			
2nd Trimester	No.	Course Code	Course Name	Prereq	No. of Units					المتطلب	اسم المقرر	رمز المقرر	م
					م.و	م	عم	تم	س.أ				
					CRH	L	P	T	CTH				
1	ENGL302	English Language (2)	ENGL 301	4	4	0	2	6	٣٠١ انجل	لغة انجليزية ٢	٣٠٢ انجل	١	
2	ISLM301	Financial Transactions in Islamic Jurisprudence		2	2	0	1	3		فقه المعاملات	٣٠١ اسلم	٢	
3	ULAW303	Business Law	ULAW301	5	5	0	1	6	٣٠١ قنون	القانون التجاري	٣٠٣ قنون	٣	
4	UMAN365	Financial Management		4	4	0	3	7		إدارة مالية	٣٦٥ ادار	٤	
Total Number of Units				15	15	0	7	22		المجموع			
3rd Trimester	No.	Course Code	Course Name	Prereq	No. of Units					المتطلب	اسم المقرر	رمز المقرر	م
					م.و	م	عم	تم	س.أ				
					CRH	L	P	T	CTH				
	UMAN452	Management Information System		5	5	0	2	7		نظم معلومات ادارية	٤٥٢ ادار	١	
2	UACC313	Advanced Accounting	UACC381	5	5	0	2	7	٣٨١ محسب	المحاسبة المتقدمة	٣١٣ محسب	٢	
3	UMAN***	Elective Course - 1		5	5	0	1	6		مقرر اختياري-١	*** ادار	٣	
Total Number of Units				15	15	0	5	20		المجموع			
CRH: Credit Hours				L: Lecture		P: Practical		T: Tutorial		CTH: م.و: وحدات معتمدة، م: محاضرة، عم: عملي/ورش، تم: تمارين، س.أ: ساعات اتصال أسبوعي			

4th Trimester	No.	Course Code	Course Name	Prereq	No. of Units					المتطلب	اسم المقرر	رمز المقرر	م	الفصل التدريبي الرابع
					م.و	مج	عم	تم	س.أ					
					CRH	L	P	T	CTH					
1	UMAN435	Administrative Leadership		5	5	0	2	7		القيادة الادارية	٤٣٥ ادار	١		
2	ECON403	Money and Banking	ECON304	4	4	0	2	6	٣٠٤ اقصد	نقود وبنوك	٤٠٣ اقصد	٢		
3	UACC422	Managerial Accounting	UACC381	5	5	0	2	7	٣٨١ محسب	المحاسبة الادارية	٤٢٢ محسب	٣		
4	IPRG421	Database Fundamentals	UMAN452	5	4	2	2	8	٤٥٢ ادار	مبادئ قواعد البيانات	٤٢١ برمج	٤		
Total Number of Units				19	18	2	8	28	المجموع					

5th Trimester	No.	Course Code	Course Name	Prereq	No. of Units					المتطلب	اسم المقرر	رمز المقرر	م	الفصل التدريبي الخامس
					م.و	مج	عم	تم	س.أ					
					CRH	L	P	T	CTH					
1	UMAN462	Corporate Finance	UMAN365	5	5	0	2	7	٣٦٥ ادار	تمويل الشركات	٤٦٢ ادار	١		
2	UACC424	Accounting Information Systems	UACC381	5	5	0	2	7	٣٨١ محسب	نظم معلومات محاسبية	٤٢٤ محسب	٢		
3	UACC***	Elective Course - 2	UACC313	5	5	0	1	6	٣١٣ محسب	مقرر اختياري - ٢	*** محسب	٣		
Total Number of Units				15	15	0	5	20	المجموع					

6th Trimester	No.	Course Code	Course Name	Prereq	No. of Units					المتطلب	اسم المقرر	رمز المقرر	م	الفصل التدريبي السادس
					م.و	مج	عم	تم	س.أ					
					CRH	L	P	T	CTH					
1	UACC464	Taxation and Tax Planning	UACC313	5	5	0	2	7	٣١٣ محسب	ضرائب وتخطيط ضريبي	٤٦٤ محسب	١		
2	UACC***	Elective Course - 3	UACC313	5	5	0	1	6	٣١٣ محسب	مقرر اختياري - ٣	*** محسب	٢		
3	UACC492	Graduation Project	UACC313	4	4	0	2	6	٣١٣ محسب	مشروع التخرج	٤٩٢ محسب	٣		
Total Number of Units				14	14	0	5	19	المجموع					

م.و: وحدات معتمدة، مج: محاضرة، عم: عملي/ورش، تم: تمارين، س.أ: ساعات اتصال أسبوعي
CRH: Credit Hours L: Lecture P: Practical T: Tutorial CTH: Contact Hours

Total Number of Semesters Units		CRH	L	P	T	CTH	المجموع الكلي لوحدات البرنامج		
		م.و	مج	عم	تم	س.أ			
		97	96	2	38	136			
Total Contact Hours × 13	Co-operative Training	المجموع الكلي لوحدات التدريب		التدريب التعاوني	ساعات الإتصال الكلية × ١٣				
1768	0	1768		.	١٧٦٨				

Elective Courses

Elective Courses -1	No.	Course Code	Course Name	Prereq	No. of Units					المتطلب	اسم المقرر	رمز المقرر	م	المقررات الاختيارية - ١
					م.و	مج	عم	تم	س.أ					
					CRH	L	P	T	CTH					
1	UMAN373	Creative and Critical Thinking		5	5	0	1	6		التفكير الإبداعي والناقد	٣٧٣ ادار	١		
2	UMAN439	Public Relations Management		5	5	0	1	6		إدارة العلاقات العامة	٤٣٩ ادار	٢		
CRH: Credit Hours L: Lecture P: Practical T: Tutorial					م.و: وحدات معتمدة، مج: محاضرة، عم: عملي/ورش، تم: تمارين،									
CTH: Contact Hours					س.أ: ساعات اتصال أسبوعي									

Elective Courses -2	No.	Course Code	Course Name	Prereq	No. of Units					المتطلب	اسم المقرر	رمز المقرر	م	المقررات الاختيارية - ٢
					م.و	مج	عم	تم	س.أ					
					CRH	L	P	T	CTH					
1	UACC483	Financial Analysis	UACC313	5	5	0	1	6	٣١٣ محاسب	تحليل مالي	٤٨٣ محاسب	١		
2	UACC453	Accounting in Unconventional Banks	UACC313	5	5	0	1	6	٣١٣ محاسب	المحاسب في البنوك غير التقليدية	٤٥٣ محاسب	٢		
CRH: Credit Hours L: Lecture P: Practical T: Tutorial					م.و: وحدات معتمدة، مج: محاضرة، عم: عملي/ورش، تم: تمارين،									
CTH: Contact Hours					س.أ: ساعات اتصال أسبوعي									

Elective Courses -3	No.	Course Code	Course Name	Prereq	No. of Units					المتطلب	اسم المقرر	رمز المقرر	م	المقررات الاختيارية - ٣
					م.و	مج	عم	تم	س.أ					
					CRH	L	P	T	CTH					
1	UACC463	Internal audit and Control	UACC313	5	5	0	1	6	٣١٣ محاسب	رقابة ومراجعة داخلية	٤٦٣ محاسب	١		
2	UACC465	Corporate Governance and Business Ethics	UACC313	5	5	0	1	6	٣١٣ محاسب	حوكمة الشركات واخلاقيات الأعمال	٤٦٥ محاسب	٢		
CRH: Credit Hours L: Lecture P: Practical T: Tutorial					م.و: وحدات معتمدة، مج: محاضرة، عم: عملي/ورش، تم: تمارين،									
CTH: Contact Hours					س.أ: ساعات اتصال أسبوعي									

Courses Detail Description

Department	Management Sciences	Major	Accounting						
Course Name	Contemporary Topics in Financial Accounting	Course Code	UACC381						
Prerequisites		Credit Hours CRH	5		CTH		7		
			L	5	P	0	T	2	
CRH: Credit Hours L: Lecture P: Practical T: Tutorial CTH: Contact Hours									

Course description :

This course main purpose is to deepen the student's understanding in valuating and measuring as well as reporting events that have financial effects on the financial statement of an entity. Publicly traded corporations are the aim of this course. The course covers broad range of financial statement items. Assets whether tangible and intangible as well as current or long lived assets, liabilities whether short and long term, and equities are all covered with the emphasis of impacts of their valuation and measurement bases on the financial statements. Especial items and topics in corporate reporting such as off-Balance sheet and leases are included as well.

Topics :

- Environment in which financial accounting operates.
- The IASB's conceptual framework of financial accounting.
- Accrual-Basis Accounting.
- Accounting cycle in publicly traded corporations (listed entities).
- Revenue recognition based on the latest financial accounting standard by IASB.
- Cash and cash equivalent and internal control procedures in safeguarding cash and cash equivalent.
- Accounting for other current assets and effect of their valuation on financial statements
- Accounting for acquiring, disposing, depreciating and depleting property, plant and equipment.
- Intangible assets.
- Recognition and measurement of current and long-term liabilities.
- Accounting for leasing
- Off-balance sheet items.
- Equities

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

References :

Required:

- IASB's pronouncements and interpretations and updates on financial accounting and standards implementations.
- Kieso, Donald E., Jerry J. Weygandt, and Terry D. Warfield. (2014). Intermediate Accounting: IFRS edition. 2nd ed. John Wiley & Sons

Recommended:

- David Young and Jacob Cohen. (2014). Corporate Financial Reporting and Analysis 3rd ed. Wiley.

Detailed of Theoretical Contents		
	Contents	Hours
1	Environment of Financial Accounting <ul style="list-style-type: none"> Professional bodies organization accounting in Saudi Arabia and internationally. Regularity bodies financial accounting locally and globally. 	3
2	The IASB's Conceptual Framework of Financial Accounting. <ul style="list-style-type: none"> Nature and development conceptual framework. The different levels of the conceptual framework. The need to develop standards. The development of accounting standards. 	3
3	Accrual Accounting (Accrual-Basis Accounting): <ul style="list-style-type: none"> Accrual basis versus cash basis Required adjustment based on accrual accounting. 	2
4	Accounting Cycle in Publicly Traded Corporations (Listed Entities). <ul style="list-style-type: none"> Double-entry accounting recording process. The accounting cycle. Identification and recording of transactions and other events. Journalization and posting to the ledger. Trial balance Statements of income and balance sheet, preparation of statement of cash flows, change in equity. 	9
5	Revenue Recognition Based on The Latest Financial Accounting Standard by IASB : <ul style="list-style-type: none"> Five step process. Challenges in recognizing revenue. Implementation of the most recent issues revenue recognition standard 	6
6	Accounting for Cash and Cash Equivalent and Internal Control Procedures in Safeguarding Cash and Cash Equivalent Nature and Composition of Cash: <ul style="list-style-type: none"> Management and control of cash. Reporting cash Account and notes recievable. 	6
7	Accounting for Other Current Assets and Effect of Their Valuation on The Financial Statements: Inventories: <ul style="list-style-type: none"> Major classifications of inventory. Costs to be included in inventory. Management interest in accounting for inventories. 	12

	<ul style="list-style-type: none"> • Determining inventory quantities. • Issues in inventory valuation. • Impact of variety of inventory valuation methods on financial statements. <p>Receivables:</p> <ul style="list-style-type: none"> • The matching principle and estimating uncollectable receivables. • Different methods in valuating receivables. • Effects of variety of valuating receivables on financial statements. 	
8	<p>Accounting for Acquiring, Disposing, Depreciating and Depleting Property, Plant and Equipment As Well As Natural Resources:</p> <ul style="list-style-type: none"> • Acquisition and disposition of property, plant and equipment. • Acquisition of property, plant and equipment. • Valuation of property, plant and equipment in dates that are subsequent to acquisition. • Depreciation and theory of cost allocation in accounting. • Factors involved in the depreciation process. • Accounting methods for depreciation of tangible assets and for intangible assets. • Depletion of tangible assets. • Disclosure of property, plant and equipment and depreciation. • Dispositions of property, plant and equipment. • Impairment of 	10
9	<p>Intangible Assets:</p> <ul style="list-style-type: none"> • Valuation of purchased intangibles. • Goodwill. • Impairment of indefinit-life and limited-life intangible assets. • Reversal of impairment loss. • Research and development costs. • Deferred charges and long-term prepayment. • Develop and invoke functions with array arguments. 	8
10	<p>Recognition and Measurement of Current and Long-Term Liabilities:</p> <ul style="list-style-type: none"> • Nature of current and long-term liabilities: provisions, contingencies, bonds. • Valuation of current and long-term liabilities. • Disclosure of current and long-term liabilities in financial statements. 	8
11	<p>Accounting for Leases:</p> <ul style="list-style-type: none"> • Evolving issues on leasing. • Accounting for leasing base on the most recently issued by IASB. 	4
12	<p>Off-Balance Sheet Items:</p> <ul style="list-style-type: none"> • Items disclosed off-balance sheet. • Reasons for discussing such items off-balance sheet. • Effect and reflection of disclosing such items off-balance sheet. 	4

13	<p>Statement of Cash Flow:</p> <ul style="list-style-type: none"> • Purpose of the statement of cash flow. • Classification of cash flows. • Format of statement of cash flows. • Preparation of statement : direct or indirect method 	8
14	<p>Equities:</p> <ul style="list-style-type: none"> • Nature of stockholders' equity. • Corporate form of entity. • Accounting for the issuance of stock. • Computing earnings per share. 	8
Textbook:	<ul style="list-style-type: none"> • IASB's pronouncements, interpretations, and updates on financial accounting and standards implementations. • Kieso, Donald E., Jerry J. Weygandt, and Terry D. Warfield. (2014). Intermediate Accounting: IFRS edition. 2nd ed. John Wiley & Sons 	

Department	Management Sciences	Major	Accounting					
Course Name	Advanced Accounting	Course Code	UACC313					
Prerequisites	UACC381	Credit Hours CRH	5		CTH		7	
			L	5	P	0	T	2
CRH: Credit Hours L: Lecture P: Practical T: Tutorial CTH: Contact Hours								
Course description :								

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

Topics :

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

Experiments: if applicable it will support the theoretical topics.

References :

- Frank Wood's (2008), Business Accounting 2, Prentice hall.
- Relevant financial reporting standards.
- Stice, E. K., Stice, J.D. and Skousen, K.F. (2004) Intermediate Accounting, 15th Edition, Thompson South-Western.

Detailed of Theoretical Contents		
	Contents	Hours
1	Introduction: <ul style="list-style-type: none"> ● Survey of international accounting ● Development of accounting standards. 	14
2	Temporary and Long-Term Investments in Debt and Equity Securities : <ul style="list-style-type: none"> ● Investments in both debt and equity. ● Investments in associates. ● Cost method. ● Equity method. 	15

3	<p>Business Combinations:</p> <ul style="list-style-type: none"> • Types of business combinations. • Joint ventures. 	6
4	<p>Consolidation at Acquisition :</p> <ul style="list-style-type: none"> • Consolidation theories and methods. • Consolidation on date of acquisition. 	16
5	<p>Consolidation Subsequent to Acquisition :</p> <ul style="list-style-type: none"> • Consolidation subsequent to acquisition. • NCI calculations subsequent to acquisition. 	6
6	<p>Consolidation - Intercompany Profit in Inventory and Land:</p> <ul style="list-style-type: none"> • Intercompany profits in inventory and land. • Consolidated financial statements. • Impairment. 	16
7	<p>Consolidation - Intercompany Profit in Depreciable Assets:</p> <ul style="list-style-type: none"> • Intercompany profits in depreciable assets. • Intercompany bond-holdings. 	6
8	<p>Foreign Currency Transactions:</p> <ul style="list-style-type: none"> • Accounting for foreign currency transactions. • Hedges. • Fair value hedge. • Cash flow hedge. 	6
9	<p>Translation and Consolidation of International Operations:</p> <ul style="list-style-type: none"> • Functional currency. • Foreign currency transactions approach. • Foreign operation approach. • Translation gains and losses. 	6
Textbook:		<ul style="list-style-type: none"> • Hilton, M., & Herauf, D. Modern advanced accounting in Canada (with Connect Access Card). 7th ed. Toronto, ON: McGraw-Hill Ryerson, 2013.

Department	Management Sciences	Major	Accounting						
Course Name	Managerial Accounting	Course Code	UACC422						
Prerequisites	UACC381	Credit Hours CRH	5			CTH		7	
			L	5	P	0	T	2	
CRH: Credit Hours L: Lecture P: Practical T: Tutorial CTH: Contact Hours									

Course description :

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

Topics :

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

References :

- Colin Drury (2005), *Management and Cost Accounting*, 6th Edition, Thomsom Publishing.
- Garrison, R.H, Noreen, E.E. & Brewer, P.C (2006), *Managerial Accounting*, 11th Edition, McGraw Hill.
- Hilton, R.W (2005), *Managerial Accounting: Creating Value in Dynamic Business Environment*, 6th Edition, McGraw Hill.
- Horngren C.T, Sundem, G.L & Stratton, W.O (2005), *Introduction to Management Accounting*, 13th Edition, Pearson Education International.
- . Weygandt, J.J, Kieso, D.E & Kimmel, P.D, John Wiley & Sons (2005), *Managerial Accounting: Tools for Business Decision Making*, 3rd Edition.

Detailed of Theoretical Contents		
	Contents	Hours
1	Introduction:	13

	<ul style="list-style-type: none"> • Introduction to managerial decision making process. • The use of accounting information. 	
2	Job Order and Process costing :	13
3	Financial Statements: <ul style="list-style-type: none"> • Comprehend various components of Financial statement. 	19
4	Cost-Volume-Profit Analysis: <ul style="list-style-type: none"> • techniques used in cost-volume-profit analysis. 	20
5	Cost Concepts: <ul style="list-style-type: none"> • Special management decisions • Capital budgeting. 	13
6	<ul style="list-style-type: none"> • Budgets: • master budgets • flexible budgets • standard costing. 	13
Textbook:	<ul style="list-style-type: none"> • Colin Drury (2005), Management and Cost Accounting, 6th Edition, Thomson Publishing. • Garrison, R.H, Noreen, E.E. & Brewer, P.C (2006), Managerial Accounting, 11th Edition, McGraw Hill. • Hilton, R.W (2005), Managerial Accounting: Creating Value in Dynamic Business Environment, 6th Edition, McGraw Hill. • Horngren C.T, Sundem, G.L & Stratton, W.O (2005), Introduction to Management Accounting, 13th Edition, Pearson Education International. • Weygandt, J.J, Kieso, D.E & Kimmel, P.D, John Wiley & Sons (2005), Managerial Accounting: Tools for Business Decision Making, 3rd Edition. 	

Department	Management Sciences	Major	Accounting				
Course Name	Taxation and Tax Planning	Course Code	UACC464				
Prerequisites	UACC313	Credit Hours CRH	5		CTH		7
			L	5	P	0	T
CRH: Credit Hours L: Lecture P: Practical T: Tutorial CTH: Contact Hours							

Course description:

This course is aimed at deepening the student's understanding in taxation for the purpose of strategically planning for business. Types of taxes and tax policy issues along with standard for a good tax introduce taxation for the student as a system as well as tool by governments to motivate or discourage certain behavior of individuals and businesses. After over viewing the types of conducting businesses, the experience in the US of tax treatment for the different types of businesses are presented to the student to comprehend that a type of business affects the type of tax that such a business is subjected to. Passthrough entities are a good example for illustrating such a point for a student. The student should be aware of the Gulf Council Cooperative (GCC) effective treaties and proposed ones on the tax treatment for citizens in the GCC countries. Tax treatment in the international arena is yet another area the student needs to be aware of in tax planning.

Topics:

- Types of Taxes.
- Tax Policy Issues; Standard for a Good Tax.
- Taxes as Transaction Cost.
- Basic Maxims of Income Tax Planning.
- Taxable Income from Business Operations.
- Sole Proprietorship, Partnerships and Corporation.
- The Choice of Business Entities: The American Experience.
- Investment and Personal Financial Planning
- Tax Consequence of Personal Activities.
- Gulf Council Cooperative (GCC) countries' treaties and laws concerning the treatment of criticisms in GCC countries.
- International Tax Planning

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

References :

Required:

- Myron S. Scholes and Mark A. Wolfson. *Taxes & Business Strategy* (5th Edition). Pearson.
- Gupta, R. (2015). *Principles of International Tax Planning*. Taxmann Publications Pvt. Ltd
- Russo, R. (Ed.). (2007). *Fundamentals of International Tax Planning*. IBFD
- Almutairi, H. (2014). Competitive Advantage Through Taxation In GCC Countries. *The International Business & Economics Research Journal (Online)*, 13(4), 769.
- Harrison, M. (2010). Taxation and the GCC States. *Gulf One Lancaster Centre for Economic Research Report. Lancashire: Lancaster University Management School.*

Recommended:

- Jones, Sally. (2017). *Principles of Taxation for Business and Investment Planning*. McGraw-Hill Education; 21 edition
- Ahmad, M. (1982). Business and Tax Planning Considerations for Investment in Saudi Arabia. *Int'l Tax J.*, 9, 227.
- Daou, Jeanine, (2017). VAT in the GCC: Progress and Challenges. *Tax Planning International Review*; London Vol. 44, Iss. 8, (Aug 2017): 17
- Other articles in *Tax Planning International Review*.

Detailed of Theoretical Contents		
	Contents	Hours
1	<p>Types of Taxes:</p> <ul style="list-style-type: none"> • Define the terms tax, taxpayer, incident and jurisdiction. • Express the relationship between tax base, rate, and revenue as a formula. • Describe the types of taxes: income tax and value added tax and others. 	9
2	<p>Tax Policy Issues; Standard for a Good Tax:</p> <ul style="list-style-type: none"> • Describe the characterization of a convenient tax. • Contrast the concept of tax neutrality with the concept of taxes as a fiscal policy tool. • Differentiate between a regressive, a proportional, and a progressive rate structure. • Explain the difference between marginal and average tax rates. • Discuss distributive justice as a tax policy objective. 	14
3	<p>Taxes as Transaction Cost:</p> <ul style="list-style-type: none"> • Integrate tax costs and savings into net present value (NPV) calculation of after-tax cash flows. • Identify the reasons why assumptions about future tax costs and savings are uncertain. • Explain why business strategy that minimizes tax costs may not be the optimal strategy. • Explain why parties to private market transaction should consider the tax consequence to both parties. • Distinguish between arm's-length and related party transactions 	14
4	<p>Basic Maxims of Income Tax Planning:</p> <ul style="list-style-type: none"> • Differentiate between tax avoidance and tax evasion • List variables that determine the tax consequences of a transaction. • Explain how the assignment of income doctrine constrains income-shifting strategies. • Identify circumstances in which a strategy that defers tax may not improve NPV. • Distinguish between taxable ordinary income and taxable capital gains. 	14

	<ul style="list-style-type: none"> Distinguish between an implicit tax and an explicit tax. 	
5	<p>Taxable Income from Business Operations:</p> <ul style="list-style-type: none"> Describe relationship between a firm's business operating cycle and taxable year. Describe the methods of accounting that a firm can use for tax purposes. Explain why tax policy objectives affect the computation of taxable income. Explain the difference between tax expense per books and tax payable. Apply the general tax accounting rules for prepaid income and accrual expenses. 	6
6	<p>Sole Proprietorship, Partnerships and Corporation:</p> <ul style="list-style-type: none"> Organizing each form of conducting business. Reasons for selecting a form of conducting business. Identify the main legal characteristics of corporations Compute profit in each form of conducting business. Discuss the filing for each of doing business. Distributed profits as dividends is not double taxed according to the Income Tax Law in Saudi Arabia. 	6
7	<p>The Choice of Business Entities: The American Experience</p> <ul style="list-style-type: none"> Illustrate the term "passthrough" entities as known in the US tax literature. Differentiate between calculating tax on passthrough entities and corporations. Taxing controlled corporate groups 	4
8	<p>Investment and Personal Financial Planning:</p> <ul style="list-style-type: none"> Determine the tax consequences of interest and dividend income. Compute the tax on short-term and long-term capital gains. 	4
9	<p>Tax Consequence of Personal Activities:</p> <ul style="list-style-type: none"> Identify personal receipts that are taxable income. Identify personal expenses and losses that result in deduction 	4
10	<p>Gulf Council Cooperative (GCC) countries' treaties and laws concerning the treatment of criticisms in GCC countries:</p> <ul style="list-style-type: none"> Understand the vision and goal establishing of GCC in treating citizens of GCC countries as their own citizens (unified treatment across GCC region). Reflection of such vision and goal on tax laws and code in the GCC countries. Treatment on citizens of GCC countries under the income tax law in Saudi Arabia. Value Added Tax (VAT) proposal in GCC countries. 	8

11	International Tax Planning: <ul style="list-style-type: none">• Multinational corporations being subject to variety of international and local taxes.• Location on the headquarter on a multinational corporation affects which tax that the corporation is subjected to.• Tax heaven.• Tax treaties between nation and countries.	8
Textbook:	<ul style="list-style-type: none">• Myron S. Scholes and Mark A. Wolfson. <i>Taxes & Business Strategy</i> (5th Edition). Pearson.• Gupta, R. (2015). <i>Principles of International Tax Planning</i>. Taxmann Publications Pvt. Ltd• Russo, R. (Ed.). (2007). <i>Fundamentals of International Tax Planning</i>. IBFD• Almutairi, H. (2014). Competitive Advantage Through Taxation In GCC Countries. <i>The International Business & Economics Research Journal (Online)</i>, 13(4), 769.• Harrison, M. (2010). Taxation and the GCC States. <i>Gulf One Lancaster Centre for Economic Research Report. Lancashire: Lancaster University Management School</i>.	

Department	Management Sciences	Major	Accounting						
Course Name	Financial Analysis	Course Code	UACC483						
Prerequisites	UACC313	Credit Hours CRH	5			CTH		6	
			L	5	P	0	T	1	
CRH: Credit Hours L: Lecture P: Practical T: Tutorial CTH: Contact Hours									

Course description :

This course considers the basics and techniques of analysis of financial reports, forecasting, and business valuation. In addition, the course considers the basics of fundamental analysis and the role of financial analysis in investment, credit, and merger decisions. The course provides students with the key concepts and procedures of financial analysis. Students are expected to understand the fundamental concepts and to be able to apply these analytical tools and concepts in order to assess the financial standing of a company and compare it to other companies.

Topics :

- Introduction to financial analysis.
- Financial statements as source of information used in the process of financial analysis.
- Horizontal and vertical analysis of balance sheet and income statement.
- Analysis of financial statements
- Financial ratios analysis.
- The limitations of financial analysis.
- The disclosure of non-financial information in company statements.
- Risk and return.

References :

- Brealey, A.R. and Myers, C.S. (2000), Principles of Corporate Finance, 8th Edition, McGraw Hill.
- Brigham, F.E. and Houston, J. (2004), Fundamentals of Financial Management, 10th Edition, Dryden Press.
- Peterson, P.P. (1994). Financial Management and Analysis, International Edition, McGraw Hill.
- Petty, J.W., Keown, A.J. Scott, D.F. and Martin, J.D. (2001), Basic Financial Management, 8th Edition, Prentice Hall International Edition.
- Weston and Brigham (1993), Essentials of Managerial Finance, Dryden Press

Detailed of Theoretical Contents		Hours
	Contents	
1	Introduction to Financial Analysis: Definition of financial analysis Concept of financial analysis. Objectives and the scope of economic and financial analysis	6
2	Financial Statements: The needs of financial statements as source of information. The construction of financial statements : balance sheet, income statement. Understand the financial ratios. Trend analysis.	16
	Horizontal and Vertical Analysis Balance sheet. Income statement	6

3	Analysis of Financial Statements: Horizontal and vertical analysis of balance sheet, income statement.	9
4	Financial Ratios Analysis: Balance sheet and income statement ratios. Profitability analysis. Operational analysis. Liquidity ratios. Financial leverage. Debt service ratios.	15
5	The Limitations of Financial Analysis. Limitations to ratio analysis.	5
6	The Disclosure of Non-Financial Information in Company States. The use of Non-Financial Information .	6
7	Risk and Return: Rate of return in the financial markets. Measuring the expected rate of return of a security. Measuring security risk. o Standard deviation. o Coefficient of variation. Risk and diversification. Types of risks. o Systematic risks. o Unsystematic risks. • Measuring systematic risks. • Measuring expected rate of return of a portfolio. • Effects of inflation on rate of return.	15
Textbook:	E. A. Helfert, Financial Analysis: Tools and Techniques. A Guide for Managers, Boston 2001;	

Department	Management Sciences	Major	Accounting					
Course Name	Accounting in Unconventional Banks	Course Code	UACC453					
Prerequisites	UACC313	Credit Hours CRH	5		CTH		6	
			L	2	P	0	T	1
CRH: Credit Hours L: Lecture P: Practical T: Tutorial CTH: Contact Hours								
Course description: This course main purpose is to deepen the student's understanding in accounting systems in unconventional banks. After introducing the students to conceptual framework of The Accounting and Auditing Organization for Islamic Financial Institutions (<i>AAOIFI</i>), the students will be exposed to the types of accounts that unconventional banks permits are discussed. The student will be taught how to account for transactions related to such types of accounts. The student will be taught and trained how to account for unconventional contracts where interests are not obligation of the finance obligations. Such contracts are Murabaha, Mudaraba, Musharakkah, AsSlam, AlEstsnae and Ijarah. The course concludes with reporting and financial statements that unconventional banks are mandated to issue in accordance with AAOIFI.								
Topics: A brief history of Islamic banking The need and the Environment in which unconventional banks operate. Islamic finance as an unconventional finance contributes to solving issues related to financing individual and businesses in societies. The AAOIFI's conceptual framework of financial accounting. Types of accounts that allow for depositing in nonconventional banks. Accounting for Murabaha Accounting for Mudaraba Accounting for Musharakkah. Accounting for AsSlam. Accounting for AlEstsnae Accounting for Ijarah Reporting in nonconventional banks Experiments: If applicable, it will support the theoretical topics.								
References : <u>Required:</u> Standards issued by <i>AAOIFI</i> : http://aaoifi.com/issued-standards/?lang=en <u>Recommended:</u> . http://aaoifi.com/?lang=en								

Detailed of Theoretical Contents		Hours
	Contents	
1	A brief history of Islamic banking	1
2	The need and the Environment in which unconventional banks operate.	3
3	Islamic finance as an unconventional finance contributes to solving issues related to financing individual and businesses in societies.	5
4	The AAOIFI's conceptual framework of financial accounting.	9

5	Types of accounts that allow for depositing in nonconventional banks.	12
6	Accounting for Murabaha	6
7	Accounting for Mudarabaa	6
8	Accounting for Musharakkah.	6
9	Accounting for AsSlam.	6
10	Accounting for AlEstsnae	6
11	Ijarah	6
12	Reporting in nonconventional banks	12
Textbook:	<u>Required:</u> Standards issued by <i>AAOIFI</i> : http://aaoifi.com/issued-standards/?lang=en <u>Recommended:</u> . http://aaoifi.com/?lang=en	

Department	Administrative Technology	Major	Accounting					
Course Name	Accounting Information Systems	Course Code	UACC424					
Prerequisites	UACC313	Credit Hours CRH	5			CTH		7
			L	5	P	0	T	2
CRH: Credit Hours L: Lecture P: Practical T: Tutorial CTH: Contact Hours								

Course description :

This course covers the systems concept, data processing technology, systems documentation techniques, infrastructure for E-business, security and control measures in Computer-Based Information Systems (CBIS) and Accounting Information Systems (AIS) applications in business.

Topics :

- Overview of AIS and Systems Concepts.
- Information Processing and Technology in AIS.
- Business Transaction Cycles and AIS Applications
- System Security and Internal Controls.

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

References :

- IAPS 1013: Electronic Commerce – Effect on the Audit Financial Statements.
- James A. Hall (2004), *Accounting Information Systems*, 4th Edition, South-Western, Thomson Corporation.
- M. Romney, P. Steinhart and B. Cushing (2006), *Accounting Information Systems*, 10th Edition, Pearson Education International.
- Scott Green (2004), *Manager's Guide to the Sarbanese-Oxley Act: Improving Internal Control to Prevent Fraud*, John Wiley & Sons, Inc.
- U. J. Gelinas, Jr., S. G. Sutton and A.E. Oram (2005), *Accounting Information Systems*, 6th Edition, South-Western, Thomson Corporation.

Detailed of Theoretical Contents		
	Contents	Hours
1	<p>Overview of AIS and Systems Concepts:</p> <ul style="list-style-type: none"> ● Changing business environment and new practices in IT era. ● Accounting information systems (AIS) in accounting curriculum ● Role of AIS for strategy formulation and value-added decision-making. 	5
2	<p>Information Processing and Technology in AIS:</p> <ul style="list-style-type: none"> ● Business activities and information needs. ● Transaction processing: data input, processing and storage. ● File-based systems vs. database systems. ● Ethics, Fraud and Internal Control. ● Database systems: logical and physical views: relational database. 	38

	<ul style="list-style-type: none"> • Data modeling and database design. • Systems development and documentation techniques. • E-business models and effects on business processes. • Determinants of success in E-business: support strategy, data validity and privacy. • Infrastructure for E-business: Networks and communication software. 	
3	<p>Business Transaction Cycles and AIS Applications</p> <ul style="list-style-type: none"> • Revenue cycle: sales orders and cash collections . • Expenditure cycle: purchasing and cash disbursements. • Production cycle: ERP & integrated approach. • Human resource management and payroll cycle: HR service and payroll data integration. • General ledger and financial reporting cycle. 	28
4	<p>System Security and Internal Controls:</p> <ul style="list-style-type: none"> • Computer frauds and threats to AIS security. • Overview of control concepts. • Control environment and control activities. • Risk assessment and cost-benefits effectiveness. • Computer-based information systems controls: principles, criteria and controls for systems reliability . • Internet and E-commerce controls. • Data security and integrity issues in information era. • Ethical issues. 	20
Textbook:	<ul style="list-style-type: none"> • IAPS 1013: Electronic Commerce – Effect on the Audit Financial Statements. • James A. Hall (2004), <i>Accounting Information Systems</i>, 4th Edition, South-Western, Thomson Corporation. • M. Romney, P. Steinhart and B. Cushing (2006), <i>Accounting Information Systems</i>, 10th Edition, Pearson Education International. • Scott Green (2004), <i>Manager’s Guide to the Sarbanese-Oxley Act: Improving Internal Control to Prevent Fraud</i>, John Wiley & Sons, Inc. • U. J. Gelinas, Jr., S. G. Sutton and A.E. Oram (2005), <i>Accounting Information Systems</i>, 6th Edition, South-Western, Thomson Corporation. 	

Department	Management Sciences	Major	Accounting						
Course Name	Internal Audit and Control	Course Code	UACC463						
Prerequisites	UACC313	Credit Hours CRH	5			CTH		6	
			L	5	P	0	T	1	
CRH: Credit Hours L: Lecture P: Practical T: Tutorial CTH: Contact Hours									

Course description :

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

Topics :

Understand internal auditing: Internal audit definition, important role in governance, risk management and internal controls in an organization.

Governance & Control.

Prepare plans for internal audits such as planning the assignment, performing audit procedures completion, reporting, audit findings.

Internal audit Standards: Attribute Standards, Performance standards.

Be in a better position to look out for red flags for frauds and other abuses.

Audit Committee.

Appreciate the problems, issues, challenges in internal auditing.

External auditors.

References :

American Accounting Association, A Statement of Basic Auditing Concepts, Florida, 1973

Champlain, J. Auditing Information Systems, John Wiley & Sons, Inc. 1998.

- Taylor, D. & William, G. Auditing: Integrated Concepts and Procedures, John Wiley & Sons, Inc. 1994.

Detailed of Theoretical Contents		Hours
	Contents	
1	Introduction: Internal audit definition. important role in governance. risk management. internal controls.	8
2	Internal Controls:	12
3	Internal Audits Plans: Planning the assignement. Performing audit procedures. Reporting. Audit findings.	12
4	Internal audit Standards:	12
5	frauds:	10
6	Audit Committee:	12
7	External auditors:	12

Textbook:	American Accounting Association, A Statement of Basic Auditing Concepts, Florida, 1973 Champlain, J. Auditing Information Systems, John Wiley & Sons, Inc. 1998. Taylor, D. & William, G. Auditing: Integrated Concepts and Procedures, John Wiley & Sons, Inc. 1994.
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Department	Management Sciences	Major	Accounting					
Course Name	Corporate Governance and Business Ethics	Course Code	UACC465					
Prerequisites	UACC313	Credit Hours CRH	5		CTH		6	
			L	5	P	0	T	1
CRH: Credit Hours L: Lecture P: Practical T: Tutorial CTH: Contact Hours								
<p>Course description :</p> <p>In this course, students will be exposed to corporate governance concepts, theories and issues. Focus will be given on ownership, control and governance mechanisms in protecting shareholders' interests such as board of director, institutional shareholder, disclosure, audit committee and regulatory framework. It also aims at developing an effective ethics understating to guide students and corporations to distinguish between ethical and unethical practices.</p> <p>Topics :</p> <p>Overview of corporate governace. Ownership and control. Concept and theories of corporate governance. Management behaviour and incentive. Board of director. Ownership structure. Regulatory framework.</p> <p>Ethics and Business.</p> <p>Ethical Decision-Making.</p> <p>References :</p> <p>Mallin, C. (2013). Corporate governance, 4th edition. Oxford, Oxford University press. Business Ethics, Concepts and Cases, 7/E. Pearson New International Edition. <i>Manuel G. Velasquez, Santa Clara University</i> Mallin, C.A. (2004). <i>Corporate Governance</i>. Oxford University Press, Oxford. Monk, R. and Minow, N. (2004). <i>Corporate Governance</i>, 3rd Edition, Blackwell Publishing. Solomon, J. and Solomon, A. (2004). <i>Corporate Governance and Accountability</i>. John Wiley & Sons Ltd, West Sussex. Wearing,R.(2005).Cases in Corporate Governance. Saga Publications, London. Code of corporate governance in Saudi Arabia.</p>								

Detailed of Theoretical Contents		
	Contents	Hours
1	<p>Overview of Corporate Governance:</p> <ul style="list-style-type: none"> • Pur pose of corporation. • Définition of corporate gouvernance. • Développment of corporate gouvernance. • Gouvernance and management. • Importance of corporate gouvernance. • Internal corporate gouvernance mechanisms and corporate control. • Corporate gouvernance and corporate performance. 	6

2	<p>Ownership and Control:</p> <ul style="list-style-type: none"> • Séparations of ownership and control. • Décision Process. • Management controlled and owner controlled companies 	6
3	<p>Concept and theories of Corporate Governance:</p> <ul style="list-style-type: none"> • Concept of accountability and transparence. • Agency theory. • Stakeholder theory. • Stewardship theory. • Class/ managerial hegemony theory. • Resource dependency theory. 	8
4	<p>Management Behaviour and Incentive:</p> <ul style="list-style-type: none"> • Conflit between manager and shareholder. • Managerial ownership. • Executive remuneration. • Labour market. 	8
5	<p>Board of Director:</p> <ul style="list-style-type: none"> • Unitary and two-tier board model. • Board roles. • Board composition: executive/ non executive. • Board Leadership: duality/non-duality. • Board Performance and Remuneration. • Board Committees: audit, remuneration and nomination. • Board and corporate strategies. 	10
6	<p>Ownership Structure:</p> <ul style="list-style-type: none"> • Shareholders' rights and activism. • Dispersed and concentrated ownership. • Large shareholders. <ul style="list-style-type: none"> ○ Institutional shareholder. ○ Family. ○ Government. • Ultimate shareholding: cash flow and voting right. 	10

7	<p>REGULATORY FRAMEWORK</p> <ul style="list-style-type: none"> • Legislation. • Financial disclosure and auditing. • Fraudulent financial reporting. • Code of corporate governance. 	10
8	<p>Ethics and Business:</p> <ul style="list-style-type: none"> • Basic principles. • Sources of business ethics and code of ethics. 	12
9	<p>Ethical Decision-Making:</p> <ul style="list-style-type: none"> • A Framework for ethical decision making • Employer responsibilities and employee rights. 	8
<p>Textbook:</p>	<ul style="list-style-type: none"> • Mallin, C. (2013). <i>Corporate governance</i>, 4th edition. Oxford, Oxford University press. • Business Ethics, Concepts and Cases, 7/E. Pearson New International Edition. <i>Manuel G. Velasquez, Santa Clara University</i> • Mallin, C.A. (2004). <i>Corporate Governance</i>. Oxford University Press, Oxford. • Monk, R. and Minow, N. (2004). <i>Corporate Governance</i>, 3rd Edition, Blackwell Publishing. • Solomon, J. and Solomon, A. (2004). <i>Corporate Governance and Accountability</i>. John Wiley & Sons Ltd, West Sussex. • Wearing,R.(2005).Cases in Corporate Governance. Saga Publications, London. • Code of corporate governance in Saudi Arabia. 	

Department	Management Sciences	Major	Accounting					
Course Name	Graduation Project	Course Code	UACC491					
Prerequisites	UACC313	Credit Hours CRH	4		CTH		6	
			L	4	P	0	T	2
CRH: Credit Hours L: Lecture P: Practical T: Tutorial CTH: Contact Hours								

Course description :

This course aims at applying accounting knowledge learned throughout the program by the student. The student is to work in a real life problem or solving an accounting related issue faced by an accounting entity whether entities seeking profit or otherwise. Financial accounting or managerial related issues as well as internal control or help entities in implementing corporate governance are examples of the scope of the course. The student can also choose to assist entities in analyzing, designing or evaluating existing accounting information system. Proposing accounting information system is even encouraged. Tax and Zakat subjects are also good topics for the course. Regulatory bodies such as Organization for Income and Zakat can be an entities where a student can choose to apply an accounting related project.

Topics :

Theoretical basis of the assigned topic to the student.
 Implement the determine specialized topics.
 Final discussion.

References :

Refer to the reference that relates to the assigned topic to be accomplished.

Detailed of Theoretical Contents		Hours
	Contents	
1	Determine specialized topics assigned to the students theoretically.	35
2	Project or Simulation: Implement the determine specialized topics assigned to the students.	37
3	Final Discussion	6
Textbook:	Refer to the reference that relates to the assigned topic to be accomplished.	

References

Textbooks	1.	Almutairi, H. (2014). Competitive Advantage Through Taxation In GCC Countries. <i>The International Business & Economics Research Journal (Online)</i> , 13(4), 769.
	2.	American Accounting Association, A Statement of Basic Auditing Concepts, Florida, 1973
	3.	Business Ethics, Concepts and Cases, 7/E. Pearson New International Edition. <i>Manuel G. Velasquez, Santa Clara University.</i>
	4.	Champlain, J. Auditing Information Systems, John Wiley & Sons, Inc. 1998.
	5.	Code of corporate governance in Saudi Arabia.
	6.	Colin Drury (2005). <i>Management and Cost Accounting</i> , 6 th Edition, Thomsom Publishing
	7.	David Young and Jacob Cohen. (2014). <i>Corporate Financial Reporting and Analysis 3rded.</i> Wiley.
	8.	E. A. Helfert, <i>Financial Analysis: Tools and Techniques. A Guide for Managers</i> , Boston 2001.
	9.	Garrison, R.H, Noreen, E.E. & Brewer, P.C (2006), <i>Managerial Accounting</i> , 11 th Edition, McGraw Hill.
	10.	Gupta, R. (2015). <i>Principles of International Tax Planning.</i> Taxmann Publications Pvt. Ltd
	11.	Harrison, M. (2010). <i>Taxation and the GCC States. Gulf One Lancaster Centre for Economic Research Report. Lancashire: Lancaster University Management School.</i>
	12.	Hilton, M., & Herauf, D. (2013). <i>Modern advanced accounting in Canada (with Connect Access Card).</i> 7th ed. Toronto, ON: McGraw-Hill Ryerson.
	13.	Hilton, R.W (2005), <i>Managerial Accounting: Creating Value in Dynamic Business Environment</i> , 6 th Edition, McGraw Hill.
	14.	Horngren C.T, Sundem, G.L & Stratton, W.O (2005), <i>Introduction to Management Accounting</i> , 13 th Edition, Pearson Education International.
	15.	http://aaoifi.com/?lang=en
	16.	IAPS 1013: Electronic Commerce – Effect on the Audit Financial Statements.
	17.	IASB's pronouncements and interpretations and updates on financial accounting and standards implementations.
	18.	James A. Hall (2004), <i>Accounting Information Systems</i> , 4 th Edition, South-Western, Thomson Corporation
	19.	Kieso, Donald E., Jerry J. Weygandt, and Terry D. Warfield. (2014). <i>Intermediate Accounting: IFRS edition.</i> 2nd ed. John Wiley & Sons
	20.	M. Romney, P. Steinhart and B. Cushing (2006), <i>Accounting Information Systems</i> , 10 th Edition, Pearson Education International.
	21.	Mallin, C. (2013). <i>Corporate governance</i> , 4th edition. Oxford, Oxford University press.
	22.	Mallin, C.A. (2004). <i>Corporate Governance.</i> Oxford University Press, Oxford.
	23.	Monk, R. and Minow, N. (2004). <i>Corporate Governance</i> , 3 rd Edition, Blackwell Publishing.
	24.	Myron S. Scholes and Mark A. Wolfson. <i>Taxes & Business Strategy</i> (5th Edition). Pearson.
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